

DOROTHY BRAMLAGE PUBLIC LIBRARY
FINANCIAL STATEMENT
WITH INDEPENDENT AUDITORS' REPORT
FOR THE YEAR ENDED DECEMBER 31, 2011

DOROTHY BRAMLAGE PUBLIC LIBRARY

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Dorothy Bramlage Public Library
Junction City, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of the Dorothy Bramlage Public Library, a component unit of the City of Junction City, Kansas, as of and for the year ended December 31, 2011, as listed in the table of contents. The financial statement is the responsibility of the Library's management. 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 Guide*. Those standards and guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the Library has prepared the financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Dorothy Bramlage Public Library, as of December 31, 2011, or the changes in its financial position for the year then ended. Further, the Library has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be a part of, the basic financial statement.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash and unencumbered cash balance of Dorothy Bramlage Public Library, as of December 31, 2011, and its cash receipts and expenditures on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the financial statement. The individual fund schedules of cash receipts and expenditures and the budgetary comparison (Schedules 1 and 2 as listed in the table of contents) are

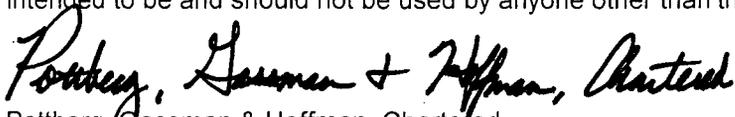
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presented for analysis and are not a required part of the statutory financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the 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 financial statement as a whole.

This report is intended solely for the information and use of the Board of Directors and management of the Dorothy Bramlage Public Library and for filing with the City of Junction City, Kansas, and is not intended to be and should not be used by anyone other than these specified parties



Pottberg, Cassman & Hoffman, Chartered
Junction City, Kansas
May 16, 2012

DOROTHY BRAMLAGE PUBLIC LIBRARY

SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
FOR THE YEAR ENDED, DECEMBER 31, 2011

| <u>Funds</u> | <u>Beginning Unencumbered Cash Balance</u> | <u>Prior Year Canceled Encumbrances</u> | <u>Cash Receipts</u> | <u>Expenditures</u> | <u>Ending Unencumbered Cash Balance</u> | <u>Add Outstanding Encumbrances and Accounts Payable</u> | <u>Ending Cash Balance</u> |
|---------------------------------|--|---|--------------------------|---------------------------|---|--|--------------------------------|
| Governmental Type Funds: | | | | | | | |
| General Fund | \$ 517,663 | - | 962,996 | 864,374 | 616,285 | 11,673 | 627,958 |
| Capital Improvement Fund | 115,683 | - | 25,816 | 41,926 | 99,573 | - | 99,573 |
| Fiduciary Type Funds: | | | | | | | |
| Endowment Fund | <u>165,000</u> | <u>-</u> | <u>2,164</u> | <u>2,164</u> | <u>165,000</u> | <u>-</u> | <u>165,000</u> |
| Total Reporting Entity | <u>\$ 798,346</u> | <u>-</u> | <u>990,976</u> | <u>908,464</u> | <u>880,858</u> | <u>11,673</u> | <u>892,531</u> |
| Composition of Cash: | | | | | | | |
| | | | | Checking Account | | | \$ 432,009 |
| | | | | Savings Accounts | | | 99,573 |
| | | | | Certificates of Deposit | | | 356,556 |
| | | | | Flexible Spending Account | | | <u>4,393</u> |
| | | | | Total Reporting Entity | | | <u>\$ 892,531</u> |

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

DOROTHY BRAMLAGE PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows:

A. Reporting Entity

The Dorothy Bramlage Public Library is a component unit of the City of Junction City, Kansas. A seven-member committee approved by the Mayor of Junction City governs the Library. The Library was organized to provide services for the public as outlined by its charter. The Library is financially dependent on funding received from the City of Junction City, Geary County and the State of Kansas.

The accounting and reporting policies of the Library relating to the funds and account groups included in the accompanying financial statement conform to the statutory basis of accounting to show compliance with the cash basis laws of the State of Kansas. The more significant accounting policies of the Library are described below.

B. Fund Accounting

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the Library for the year of 2011:

Governmental Funds:

General Fund –

The General Fund is the main operating fund of the Library. This fund is used to account for all financial resources not accounted for in other funds. All general revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

Capital Project Fund –

The Capital Improvements Fund is used to account for the acquisition or construction of capital assets. The fund is financed through transfers from other funds.

Fiduciary Funds:

Trust Funds –

The Endowment (Trust) Fund is used to account for assets held by the Library in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

DOROTHY BRAMLAGE PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Library has nonexpendable trusts, which consist of the following at December 31, 2011:

| | |
|----------------------------|-------------------|
| George Smith Library Trust | \$ 160,000 |
| Jean Kennedy Memorial | 5,000 |
| | <u>\$ 165,000</u> |

The George Smith Library Trust was established from the proceeds of sale of the George Smith Public Library building. A trust agreement dated January 9, 1984, between the Board of Directors of the Dorothy Bramlage Public Library and the City of Junction City created a trust for the purpose of holding and investing the proceeds from the sale of the former library building. The income or interest earned by the Trustee from the investment of the principal of the trust shall be used and applied to and for the operation, maintenance or improvement of the Dorothy Bramlage Public Library, any addition thereto, or for similar purposes with respect to any successor public library or libraries. The principal of the trust estate may not be diminished, dissipated or invaded in any way for a period of thirty (30) years beginning January 9, 1984. The Board of Directors of Dorothy Bramlage Public Library is the Trustee.

A memorial gift in the amount of \$5,000 was given to the Library in the name of Mrs. Jean Kennedy a number of years ago. The principal must remain intact in accordance with the wishes of the donor. Earnings from the investment of this memorial gift are credited to the General Fund as received.

The aforementioned trust and agency funds are invested in certificates of deposit at local financial institutions at December 31, 2011.

C. Statutory Basis of Accounting

The statutory basis of accounting, as used in the preparation of this financial statement, is designed to demonstrate compliance with the cash basis laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.

The Library 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 to use the statutory basis of accounting.

D. 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 non-cash assets such as receivables, inventories and prepaid expense, 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 are not presented in the financial statement.

DOROTHY BRAMLAGE PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Control

The Library Charter establishes the fiscal year as the twelve-month period beginning January 1. The Library board prepares a budget of estimated expenditures and revenues for the ensuing fiscal year. The annual budget is adopted, but is for internal management use only. State of Kansas Statutes do not require the Library to prepare or submit an annual operating budget.

NOTE 2 - DEPOSITS AND INVESTMENTS

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

K.S.A. 12-1675 limits the Library'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 has no investment policy that would further limit its investment choices. The Library had no investments in 2011.

Concentration of credit risk. State statutes place no limit on the amount the Library 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's deposits may not be returned to it. State statutes require the Library's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Library has no designated "peak periods". All deposits were legally secured at December 31, 2011.

At December 31, 2011, the Library's carrying amount of deposits was \$892,531 and the bank balance was \$944,693. The bank balance was held by six banks resulting in a concentration of credit risk. Of the bank balance, \$674,326 was covered by federal depository insurance and the balance of \$270,367 was collateralized with securities held by the pledging financial institutions' agents in the Library's name.

NOTE 3 – INTERFUND TRANSFERS

Operating transfers were as follows:

| <u>From</u> | <u>To</u> | <u>Statutory Authority</u> | <u>Amount</u> |
|----------------|----------------------|----------------------------|---------------|
| General Fund | Capital Improvements | K.S.A. 12-1258 | \$ 25,000 |
| Endowment Fund | General Fund | Trust fund requirements | 2,164 |

NOTE 4 - RISK MANAGEMENT

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Insurance premiums are paid for property and liability insurance coverage. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

DOROTHY BRAMLAGE PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENT
DECEMBER 31, 2011

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description. The Library contributes to 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.* 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 establishes the KPERs member-employee contribution rate at 4% of covered salary for employees hired prior to July 1, 2009 and 6% of covered salary for employees hired on or after July 1, 2009. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERs is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the employer contribution rates. The employer rate established for calendar year 2011 is 7.74%. The Library employer contributions to KPERs for the years ending December 31, 2011, 2010 and 2009 were \$34,041, \$31,654, and \$24,004 respectively, equal to the required contributions for each year as set forth by the legislature.

NOTE 6 - COMPENSATED ABSENCES

The Library's policy allows employees to accumulate vacation and sick leave as follows:

Vacation Time:

| <u>Employees</u> | <u>Years of Service</u> | <u>Accrual per Month</u> | <u>Maximum Accrual</u> |
|-----------------------|-------------------------|---|------------------------|
| Full-time | 1 - 10 | 6.67 hours | 240 hours |
| | Over 10 | Additional .67 hrs/month per year of service > 10 | 240 hours |
| Part-time > 24 hrs/wk | 1 - 10 | 5.0 hours | 180 hours |
| | Over 10 | Additional .5 hrs/month per year of service > 10 | 180 hours |

Upon termination of employment, an employee in good standing will be paid for unused vacation up to 240 hours.

Sick Leave:

Sick leave is accrued at a rate of 8.0 hours per month for full-time employees and 4.0 hours per month for part-time employees. The maximum accrual is 480 hours for full-time employees and 360 hours for part-time employees. Sick leave accumulated is not paid to employees upon termination of employment.

The Library has estimated the dollar amount of accumulated vacation for all employees at December 31, 2011 of \$29,883. This is a net change from the prior year of (\$1,014).

The only estimate in this financial statement is in the calculation of the compensated absences balance. Actual results could differ from this estimate.

DOROTHY BRAMLAGE PUBLIC LIBRARY

NOTES TO FINANCIAL STATEMENT **DECEMBER 31, 2011**

NOTE 7 – 2010 FINANCIAL DATA

The amounts shown for 2010 in the supplemental schedules are included where practicable, only to provide a basis for comparison with 2011, and are not intended to present all information necessary for a fair presentation in accordance with the statutory basis of accounting. Rounding variances may exist between amounts reported for the 2010 calendar year in the supplemental schedules and the amounts reported in the 2010 audited financial statements.

NOTE 8 – RELATED PARTY TRANSACTIONS

The Library is a component unit of the City of Junction City, Kansas. Rent is not calculated as an arm's-length transaction since the City provides the Library facility rent-free. The lease agreement requires the Library to cover the operating expenses such as utilities, insurance and maintenance of the building and grounds including the sidewalks, lawn and landscaping. The City owns and maintains the parking lot.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

As provided by K.S.A. 12-5040, the Library allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Library 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 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. There is no cost to the Library under this program.

NOTE 10 – BUILDING ENDOWMENT

In 2011, the Library contributed \$30,000, which it received in 2011 from a Trust, to the Friends of the Library in order to create an endowment for future building improvements. The endowment was established under the umbrella of the Friends of the Library and their 501(c)3 designation and has been placed in a Certificate of Deposit at Central National Bank.

NOTE 11 – LIBRARY ANNEX

In September 2011, the Library signed a one year rental agreement for \$500 a month, plus utilities, for additional office space to be used by the Library. The Library intends to renew the rental agreement for an additional year with the Friends of the Library paying 1/3 of the rental cost in the second year.

SUPPLEMENTAL INFORMATION

DOROTHY BRAMLAGE PUBLIC LIBRARY

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)

| <u>GENERAL FUND</u> | <u>2011</u> | <u>2010</u> |
|--|-------------------|-------------------|
| Cash Receipts: | | |
| City of Junction City | \$ 742,893 | \$ 751,079 |
| Geary County | 73,826 | 74,892 |
| State of Kansas | 15,603 | 17,508 |
| Interest | 929 | 8,513 |
| Other | 30,141 | 31,103 |
| Gifts | 48,230 | 14,697 |
| Grants | 49,210 | 45,417 |
| Transfer from Endowment Fund | 2,164 | 4,382 |
| Total Cash Receipts | <u>962,996</u> | <u>947,591</u> |
| Expenditures: | | |
| Acquisitions | | |
| Books and Bindery | 48,998 | 51,330 |
| Periodicals | 6,526 | 6,777 |
| Audio Recordings | 7,777 | 7,049 |
| Video Recordings | 8,298 | 8,226 |
| CD-Rom Products | 6,641 | 8,398 |
| System and Online Services | 7,426 | 6,898 |
| Total Acquisitions | <u>85,666</u> | <u>88,678</u> |
| Buildings and Grounds | | |
| Gas | 3,321 | 3,851 |
| Electricity | 19,197 | 18,542 |
| Water | 3,778 | 3,584 |
| Telephone | 6,832 | 6,781 |
| Annex Rent | 2,616 | - |
| Insurance | 4,355 | 5,150 |
| Maintenance and Repairs | 15,688 | 15,123 |
| Total Building and Grounds | <u>55,787</u> | <u>53,031</u> |
| Employees | | |
| Salaries | 486,059 | 490,412 |
| Social Security | 36,468 | 36,799 |
| KPERs Employer Contribution | 34,041 | 31,654 |
| Health Insurance | 49,879 | 49,949 |
| Unemployment | 2,542 | - |
| Professional Development | 2,386 | 5,834 |
| Contractual Services | 1,754 | 2,369 |
| Total Employees | <u>613,129</u> | <u>617,017</u> |
| Operations | | |
| Library and Office Supplies | 11,316 | 12,604 |
| Postage and Freight | 2,631 | 12,779 |
| Audit | 2,825 | 2,600 |
| Workers Compensation Insurance | 1,846 | 3,291 |
| Copier Use and Supplies | 2,262 | 2,570 |
| Public Relations and Programs | 25,913 | 35,424 |
| Equipment | 7,999 | 5,338 |
| Transfer to Capital Improvements | 25,000 | 75,000 |
| Contribution to Friends of the Library | 30,000 | - |
| Total Operations | <u>109,792</u> | <u>149,606</u> |
| Total Expenditures | <u>864,374</u> | <u>908,332</u> |
| Receipts Over (Under) Expenditures | 98,622 | 39,259 |
| Unencumbered Cash, January 1 | 517,663 | 478,404 |
| Unencumbered Cash, December 31 | <u>\$ 616,285</u> | <u>\$ 517,663</u> |

DOROTHY BRAMLAGE PUBLIC LIBRARY

SCHEDULE OF CASH RECEIPTS AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2011

(WITH COMPARATIVE ACTUAL TOTALS FOR THE PRIOR YEAR ENDED DECEMBER 31, 2010)**CAPITAL IMPROVEMENT FUND**

| | <u>2011</u> | <u>2010</u> |
|------------------------------------|------------------|-------------------|
| Cash Receipts: | | |
| Transfer from General Fund | \$ 25,000 | \$ 75,000 |
| Interest | 816 | 349 |
| Total Cash Receipts | <u>25,816</u> | <u>75,349</u> |
| Expenditures: | | |
| Equipment Purchases | <u>41,926</u> | <u>2,606</u> |
| Receipts Over (Under) Expenditures | (16,110) | 72,743 |
| Unencumbered Cash, January 1 | <u>115,683</u> | <u>42,940</u> |
| Unencumbered Cash, December 31 | <u>\$ 99,573</u> | <u>\$ 115,683</u> |

ENDOWMENT FUND

| | | |
|------------------------------------|-------------------|-------------------|
| Cash Receipts: | | |
| Interest | <u>\$ 2,164</u> | <u>\$ 4,382</u> |
| Expenditures: | | |
| Transfer to General Fund | <u>2,164</u> | <u>4,382</u> |
| Receipts Over (Under) Expenditures | - | - |
| Unencumbered Cash, January 1 | <u>165,000</u> | <u>165,000</u> |
| Unencumbered Cash, December 31 | <u>\$ 165,000</u> | <u>\$ 165,000</u> |

DOROTHY BRAMLAGE PUBLIC LIBRARY

BUDGET COMPARISON
FOR THE YEAR ENDED DECEMBER 31, 2011

| <u>GENERAL FUND</u> | <u>Actual</u> | <u>Budget</u> | <u>Variance Over (Under)</u> |
|---------------------------------------|-------------------|----------------|--------------------------------------|
| Cash Receipts: | | | |
| City of Junction City | \$ 742,893 | \$ 759,378 | \$ (16,485) |
| Geary County | 73,826 | 75,000 | (1,174) |
| State of Kansas | 15,603 | 15,670 | (67) |
| Interest | 929 | 1,000 | (71) |
| Other | 30,141 | 22,000 | 8,141 |
| Gifts | 48,230 | 6,000 | 42,230 |
| Grants | 49,210 | 9,000 | 40,210 |
| Transfer from Endowment Fund | 2,164 | 3,400 | (1,236) |
| Total Cash Receipts | 962,996 | 891,448 | 71,548 |
| Expenditures: | | | |
| Acquisitions | | | |
| Books and Bindery | 48,998 | 63,040 | (14,042) |
| Periodicals | 6,526 | 8,000 | (1,474) |
| Audio Recordings | 7,777 | 7,420 | 357 |
| Video Recordings | 8,298 | 7,000 | 1,298 |
| CD-Rom Products | 6,641 | 3,000 | 3,641 |
| System and Online Services | 7,426 | 8,497 | (1,071) |
| Total Acquisitions | 85,666 | 96,957 | (11,291) |
| Buildings and Grounds | | | |
| Gas | 3,321 | 5,300 | (1,979) |
| Electricity | 19,197 | 17,000 | 2,197 |
| Water | 3,778 | 3,300 | 478 |
| Telephone | 6,832 | 4,800 | 2,032 |
| Annex Rent | 2,616 | 3,000 | (384) |
| Insurance | 4,355 | 6,000 | (1,645) |
| Maintenance and Repairs | 15,688 | 20,000 | (4,312) |
| Total Building and Grounds | 55,787 | 59,400 | (3,613) |
| Employees | | | |
| Salaries | 486,059 | 487,016 | (957) |
| Social Security | 36,468 | 37,257 | (789) |
| KPERS Employer Contribution | 34,041 | 37,695 | (3,654) |
| Health Insurance | 49,879 | 75,923 | (26,044) |
| Unemployment | 2,542 | - | 2,542 |
| Professional Development | 2,386 | 6,000 | (3,614) |
| Contractual Services | 1,754 | 2,000 | (246) |
| Total Employees | 613,129 | 645,891 | (32,762) |
| Operations | | | |
| Library and Office Supplies | 11,316 | 10,000 | 1,316 |
| Postage and Freight | 2,631 | 8,000 | (5,369) |
| Audit | 2,825 | 2,700 | 125 |
| Workers Compensation Insurance | 1,846 | 3,000 | (1,154) |
| Copier Use and Supplies | 2,262 | 3,000 | (738) |
| Public Relations and Programs | 25,913 | 31,500 | (5,587) |
| Equipment | 7,999 | 6,000 | 1,999 |
| Transfer to Capital Improvements | 25,000 | 25,000 | - |
| Transfer to Endowment for Building | 30,000 | - | 30,000 |
| Total Operations | 109,792 | 89,200 | 20,592 |
| Total Expenditures | 864,374 | | |
| Receipts Over (Under) Expenditures | 98,622 | | |
| Unencumbered Cash, January 1 | 517,663 | | |
| Unencumbered Cash, December 31 | \$ 616,285 | | |