LIBRARY DISTRICT NUMBER 1
Miami County, Kansas

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

Year ended December 31, 2022

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LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

FINANCIAL STATEMENTS
Year ended December 31, 2022

TABLE OF CONTENTS

	Page Number
INTRODUCTORY SECTION	
Table of Contents	i
FINANCIAL SECTION	
Independent Auditor's Report	1 - 3
Summary Statement of Receipts, Expenditures and Unencumbered Cash	4
Notes to the Financial Statements	5 - 9
SUPPLEMENTARY INFORMATION Summary of Expenditures - Actual and Budget	10
SCHEDULE 2 Schedule of Receipts and Expenditures - Actual and Budget or Actual Only	
General Fund	11
Employee Benefits Fund	12
Capital Improvement Fund	13
Gifts/Grants/Business Fund	14
Louisburg Library Campaign	15

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Library District Number 1
Miami County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the Library District Number 1 (the Library), Miami County, Kansas, as of and for the year ended December 31, 2022 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 of 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 Library as of December 31, 2022, or the 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 Library as of December 31, 2022, 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 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 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 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 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 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 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 and expenditures-actual and budget (Schedules 1 and 2 as listed in the table of contents) are presented for analysis and are not a required part of the 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, on the basis of accounting described in Note 1.

The 2021 actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2022 (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. The Library's basic financial statement for the year ended December 31, 2021 (not presented herein), was audited by other auditors whose report dated July 21, 2022, expressed an unmodified opinion on the basic financial statement. The 2021 basic financial statement and the other auditor's report are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The report of the other auditors dated July 21, 2022, stated that the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2021 was subjected to the auditing procedures applied in the audit of the 2021 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 2021 basic financial statement or to the 2021 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and in their opinion, was fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

June 22, 2023

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 40,315	$ 784,156	$ 776,920	$ 47,551	$ 26,617	$ 74,168
Special Purpose Funds:						
Employee Benefit	6,789	103,386	108,000	2,175	348	2,523
Capital Improvement	891,642	45,647	13,625	923,664	-	923,664
Gifts/Grants/Business	108,772	25,235	5,742	128,265	-	128,265
Louisburg Library Campaign	1,015	-	-	1,015	-	1,015
Total	$ 1,048,533	$ 958,424	$ 904,287	$ 1,102,670	$ 26,965	$ 1,129,635

Composition of Cash:	
Checking accounts	$ 262,092
Money market accounts	757,428
Certificates of deposit	110,115
	$ 1,129,635

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

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENTS
December 31, 2022

NOTE 1 - Summary of Significant Accounting Policies

Municipal Financial Reporting Entity

The Library District Number 1, Miami County, Kansas (the Library) is a municipality with tax levying authority in Miami County, Kansas. The governing body is a seven-member Board of Trustees. The Library is a separately administered organization that is dependent on Miami County for the levy of the Library's tax and appointment of the respective governing board. The financial statement includes the accounts and funds of all Library operations.

Management of the Library has evaluated other possible related municipal entities for inclusion in the financial statement and has determined there are no other related entities, which should be included in the Library's financial statement. No additional related municipal entities are required to be included in the Library's financial statement.

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 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 Library to use the regulatory basis of accounting.

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.

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:

NOTE 1 - Summary of Significant Accounting Policies (Continued)

Budgetary Information (Continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
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.

Should the Library hold a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The Library did hold a revenue neutral rate hearing for this year.

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 ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such 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 regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the 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 budgeted expenditure authority lapses at year end.

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 board.

NOTE 2 - Deposits and Investments

Deposits K.S.A. 9-1401 established the depositories which may be used by the Library. The statue 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 bank to pledge securities for deposits in excess of FDIC coverage. The Library has no other policies that would further limit interest rate. The City has no other policies that would further limit interest rate risk.

Investments. K.S.A. 12-1675 limits the City'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.

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. The Library has no investments other than money markets.

NOTE 2 - Deposits and Investments (Continued)

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%. There were no designated "peak periods" during the year. All bank deposits were legally secured as of December 31, 2022.

As of December 31, 2022, the Library's carrying amount of cash was $1,129,638 and the bank balance was $1,139,836. The bank balance was held by four banks, which reduces concentration of credit risk. Of the bank balance, $614,716 was covered by federal depository insurance and $525,120 was collateralized with securities held by the pledging financial institutions' agents in the Library'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 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 had no investments as of December 31, 2022.

NOTE 3 - Interfund Transfers

Following is a reconciliation of interfund transfers during the year ended December 31, 2022:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 12-1258	$ 27,923

NOTE 4 - Other Long-Term Obligations from Operations

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 application premium, conceptually, the Library is subsidizing the retiree's health insurance plan 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.

Death and Disability Other Post-Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust help by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2022.

NOTE 4 - Other Long-Term Obligations from Operations (Continued)

Compensated Absences. Library Direct will receive 10 days of vacation after the person's 1st year anniversary, 15 days after the 3rd year anniversary, 17 days after the 15th year anniversary and 20 days after the 10th year anniversary. Full time employees (40 hours per week or more) will receive 5 days after the employee's 6-month anniversary date, 10 days after the employee's 3rd year anniversary date and 15 days after the 10th year anniversary date. Part-time employees will receive 5 days after the employee's 1st year anniversary date and 10 days after the employee's 3rd year anniversary date. Vacation is earned and credited on January 1st of each year and is available for use after March 31st. Vacation hours are not carried over if not used. Employees who resign in good standing and give proper notice of termination are entitled to receive payment for accrued vacation not yet taken.

Full-time employees are entitled to sick leave with pay for absence resulting from illness, injuries, accidents or other incapacities, occurring either on or off the job. No employee shall be permitted to use sick leave for any period spent on unauthorized leave. Full-time employees are entitled to sick leave with pay for physical examinations, dental work, mental or physical therapy, and other medically related treatment. Sick pay must be earned before it is taken and is earned each month at the rate of 4 hours per pay period. Sick leave may accrue to 208 hours or 26 working days. Accrued sick leave will not be paid if the employee leaves employment or is terminated.

There is no accrual for vacation or sick leave in these financial statements.

NOTE 5 - Defined Benefit Pension Plan

Plan Description. The Library 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 supplemental 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 S Kansas Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

Contributions. KSA 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 q, 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, Kansas law establishes 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 raters for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.90% for the fiscal year ended December 21, 2022. Contributions to the pension plan to the Library were $28,868 for the year ended December 31, 2022.

Net Pension Liability. As of December 31, 2022, the Library's proportionate share of the collective net pension liability reported to KPERS was $297,113. The net pension liability was measured as of June 20, 2022, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022. The Library's proportion of the net pension liability was based on the ration of the Library's 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 this financial statement.

NOTE 5 - Defined Benefit Pension Plan (Continued)

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on 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.

NOTE 6 - 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, for which the Library has carried commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance in any of the past three fiscal years.

NOTE 7 - Finance Lease

Following is a schedule of changes in the Library's finance leases:

Type of Issue	January 1, 2022	Additions	Retirements	December 31, 2022
Finance lease	$ 13,614	$ -	$ 2,917	$ 10,697
Totals	$ 13,614	$ -	$ 2,917	$ 10,697

In 2021, the Library entered into a finance lease agreement for a copier for 60 months. Terms of the lease call for monthly payments of $243. The lease is scheduled to mature in August 2026.

Annual debt service requirements to maturity for the finance lease is as follows:

Year Ending December 31,	Principal Due	Interest Due	Total Due
2023	$ 2,917	$ -	$ 2,917
2024	2,917	-	2,917
2025	2,917	-	2,917
2026	1,946	-	1,946
	$ 10,697	$ -	$ 10,697

NOTE 8 - Related Party Transaction

The Library paid $1,111 to a company for plumbing services during the year ended December 31, 2022. The owner of the plumbing company is related to an employee of the Library.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
General Fund:					
General	$ 776,920	$ -	$ 776,920	$ 776,920	$ -
Special Purpose Funds:					
Employee Benefit	108,000	-	108,000	108,000	-

See independent auditor's report on the financial statements.

SCHEDULE 2 - 1

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Ad valorem tax	$ 667,916	$ 684,215	$ 841,821	$ [157,606]
Delinquent tax	13,011	10,840	-	10,840
Personal property tax	9,143	9,481	-	9,481
Motor vehicle tax	75,536	69,073	-	69,073
Recreational vehicle tax	1,453	1,308	-	1,308
16/20M vehicle tax	1,516	1,407	-	1,407
Commercial motor vehicle tax	4,542	3,947	-	3,947
Oil tax	323	282	-	282
Rental excise tax	22	46	-	46
Other income	1,277	3,557	-	3,557
Total Receipts	774,739	784,156	$ 841,821	$ [57,665]
Expenditures				
Personnel services	337,030	350,076	$ 362,595	$ [12,519]
Collection materials	77,893	95,562	90,350	5,212
Library operation	101,483	128,409	103,350	25,059
Copier lease	7,120	6,924	-	6,924
Education	17,882	9,482	-	9,482
Incentives/awards	760	1,404	-	1,404
Programs	61,897	62,124	220,625	[158,501]
Technology	71,813	73,499	-	73,499
Inter-library loans	1,865	2,124	-	2,124
Miscellaneous	1,539	1,154	-	1,154
Public relations	7,730	7,493	-	7,493
Travel	7,969	10,746	-	10,746
Operating transfers out	63,665	27,923	-	27,923
Total Expenditures	758,646	776,920	$ 776,920	$ -
Receipts Over [Under] Expenditures	16,093	7,236		
Unencumbered Cash, Beginning	24,222	40,315		
Unencumbered Cash, Ending	$ 40,315	$ 47,551		

See independent auditor's report on the financial statements.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Ad valorem tax	$ 81,611	$ 91,879	$ -	$ 91,879
Delinquent tax	1,369	1,249	-	1,249
Personal property tax	1,114	1,268	-	1,268
Motor vehicle tax	7,563	8,169	-	8,169
Recreational vehicle tax	147	154	-	154
16/20M vehicle tax	131	146	-	146
Commercial motor vehicle tax	465	479	-	479
Oil tax	39	38	-	38
Rental excise tax	2	4	-	4
Total Receipts	92,441	103,386	$ -	$ 103,386
Expenditures				
Health insurance	42,304	50,587	$ 108,000	$ [57,413]
KPERS	27,712	28,868	-	28,868
Payroll taxes - employer share	26,948	27,649	-	27,649
Workmen's compensation insurance	854	896	-	896
Total Expenditures	97,818	108,000	$ 108,000	$ -
Receipts Over [Under] Expenditures	[5,377]	[4,614]		
Unencumbered Cash, Beginning	12,166	6,789		
Unencumbered Cash, Ending	$ 6,789	$ 2,175		

See independent auditor's report on the financial statements.

SCHEDULE 2 - 3

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
CAPITAL IMPROVEMENT FUND
Schedule of Receipts and Expenditures *
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual
Receipts		
Gifts	$ 2,535	$ 5,548
Interest	3,893	12,176
Operating transfers in from general fund	63,665	27,923
Total Receipts	70,093	45,647
Expenditures		
Capital improvements	13,649	13,625
Total Expenditures	13,649	13,625
Receipts Over [Under] Expenditures	56,444	32,022
Unencumbered Cash, Beginning	835,198	891,642
Unencumbered Cash, Ending	$ 891,642	$ 923,664

* This fund is not required to be budgeted.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
GIFTS/GRANTS/BUSINESS FUND
Schedule of Receipts and Expenditures *
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual
Receipts		
Copies, fines, book sales and printing	$ 5,765	$ 4,887
Gifts	245	3,120
Grants	7,714	17,228
Total Receipts	13,724	25,235
Expenditures		
Summer blessings/rural gateways	1,100	5,742
Total Expenditures	1,100	5,742
Receipts Over [Under] Expenditures	12,624	19,493
Unencumbered Cash, Beginning	96,148	108,772
Unencumbered Cash, Ending	$ 108,772	$ 128,265

* This fund is not required to be budgeted.

SCHEDULE 2 - 5

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
LOUSIBURG LIBRARY CAMPAIGN FUND
Schedule of Receipts and Expenditures *
Regulatory Basis
For the Year Ended December 31, 2022
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2021)

	Prior Year Actual	Actual
Receipts		
Gifts	$ 1,015	$ -
Total Receipts	1,015	-
Expenditures		
Capital improvements	-	-
Total Expenditures	-	-
Receipts Over [Under] Expenditures	1,015	-
Unencumbered Cash, Beginning	-	1,015
Unencumbered Cash, Ending	$ 1,015	$ 1,015

* This fund is not required to be budgeted.