LIBRARY DISTRICT NUMBER 1
Miami County, Kansas

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

Year ended December 31, 2023

This page intentionally left blank

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

FINANCIAL STATEMENTS
Year ended December 31, 2023

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 Fund	15

GORDONCPA
AUDITING
ACCOUNTING
CONSULTING

4205 W 6th St Ste C
Lawrence, KS 66049

(785) 371-4847
cpagordon.com

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, 2023 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, 2023, 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, 2023, 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of the Library as of and for the year ended June 30, 2022 (not presented herein), and have issued our report thereon dated June 22, 2023, which contained an unmodified opinion on the basic financial statement. The 2022 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accountsreports/ local-government/municipal-services. The 2022 actual column (2022 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2023 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2022 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2022 basic financial statement. The 2022 comparative information was subjected to the auditing procedures applied in the audit of the 2022 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 2022 basic financial statement or to the 2022 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 2022 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended.

Gordon CPA LLC

Certified Public Accountant
Lawrence, Kansas

August 27, 2024

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add: Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
General Fund:						
General	$ 47,551	$ 879,140	$ 845,500	$ 81,191	$ 12,372	$ 93,563
Special Purpose Funds:						
Employee Benefit	2,175	109,099	109,900	1,374	269	1,643
Capital Improvement	923,664	103,398	-	1,027,062	-	1,027,062
Gifts/Grants/Business	128,265	12,594	8,572	132,287	3,702	135,989
Louisburg Library Campaign	1,015	-	-	1,015	-	1,015
Total	$ 1,102,670	$ 1,104,231	$ 963,972	$ 1,242,929	$ 16,343	$ 1,259,272

Composition of Cash:	
Checking accounts	$ 318,139
Money market accounts	209,290
Certificates of deposit	731,843
	$ 1,259,272

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, 2023

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, 2023ou.

As of December 31, 2023, the Library's carrying amount of cash was $1,259,272 and the bank balance was $1,271,500. The bank balance was held by four banks, which reduces concentration of credit risk. Of the bank balance, $711,746 was covered by federal depository insurance and $559,754 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, 2023.

NOTE 3 - Interfund Transfers

Following is a reconciliation of interfund transfers during the year ended December 31, 2023:

From	To	Regulatory Authority	Amount
General	Capital Improvement	K.S.A. 12-1258	$ 73,054

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, 2023.

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 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015, 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 8.43% for the fiscal year ended December 21, 2023. Contributions to the pension plan to the Library were $29,411 for the year ended December 31, 2023.

Net Pension Liability. As of December 31, 2023, the Library's proportionate share of the collective net pension liability reported to KPERS was $302,602. The net pension liability was measured as of June 20, 2023, and the total pension liability was used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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, 2023	Additions	Retirements	December 31, 2023
Finance lease	$ 10,697	$ -	$ 2,917	$ 7,780
Totals	$ 10,697	$ -	$ 2,917	$ 7,780

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

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over [Under]
General Fund:					
General	$ 845,500	$ -	$ 845,500	$ 845,500	$ -
Special Purpose Funds:					
Employee Benefit	109,900	-	109,900	109,900	-

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Ad valorem tax	$ 684,215	$ 780,708	$ 805,656	$ [24,948]
Delinquent tax	10,840	10,162	-	10,162
Personal property tax	9,481	10,915	-	10,915
Motor vehicle tax	69,073	63,126	62,409	717
Recreational vehicle tax	1,308	1,283	1,283	-
16/20M vehicle tax	1,407	1,997	1,591	406
Commercial motor vehicle tax	3,947	3,882	3,623	259
Oil tax	282	447	311	136
Rental excise tax	46	50	-	50
Hoopla grant	-	5,374	-	5,374
Other income	3,557	1,196	-	1,196
Total Receipts	784,156	879,140	$ 874,873	$ 4,267
Expenditures				
Personnel services	350,076	367,831	$ 384,140	$ [16,309]
Collection materials	95,562	100,421	97,500	2,921
Library operation	128,409	128,554	109,300	19,254
Copier lease	6,924	5,686	8,000	[2,314]
Education	9,482	19,173	6,000	13,173
Incentives/awards	1,404	1,234	2,700	[1,466]
Programs	62,124	51,376	81,860	[30,484]
Technology	73,499	76,304	77,000	[696]
Inter-library loans	2,124	3,239	2,700	539
Miscellaneous	1,154	993	2,900	[1,907]
Public relations	7,493	9,260	11,900	[2,640]
Travel	10,746	8,375	13,000	[4,625]
Capital outlay	-	-	48,500	[48,500]
Operating transfers out	27,923	73,054	-	73,054
Total Expenditures	776,920	845,500	$ 845,500	$ -
Receipts Over [Under] Expenditures	7,236	33,640		
Unencumbered Cash, Beginning	40,315	47,551		
Unencumbered Cash, Ending	$ 47,551	$ 81,191		

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Current Year Actual	Current Year Budget	Current Year Variance Over [Under]
Receipts				
Ad valorem tax	$ 91,879	$ 97,028	$ 109,445	$ [12,417]
Delinquent tax	1,249	1,237	-	1,237
Personal property tax	1,268	1,356	-	1,356
Motor vehicle tax	8,169	8,477	-	8,477
Recreational vehicle tax	154	172	-	172
16/20M vehicle tax	146	244	-	244
Commercial motor vehicle tax	479	521	-	521
Oil tax	38	56	-	56
Rental excise tax	4	8	-	8
Total Receipts	103,386	109,099	$ 109,445	$ [346]
Expenditures				
Health insurance	50,587	50,865	$ 109,900	$ [59,035]
KPERS	28,868	29,411	-	29,411
Payroll taxes - employer share	27,649	28,618	-	28,618
Workmen's compensation insurance	896	903	-	903
Life insurance	-	103	-	103
Total Expenditures	108,000	109,900	$ 109,900	$ -
Receipts Over [Under] Expenditures	[4,614]	[801]		
Unencumbered Cash, Beginning	6,789	2,175		
Unencumbered Cash, Ending	$ 2,175	$ 1,374		

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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Gifts	$ 5,548	$ 4,716
Interest	12,176	25,628
Operating transfers in from general fund	27,923	73,054
Total Receipts	45,647	103,398
Expenditures		
Capital improvements	13,625	-
Total Expenditures	13,625	-
Receipts Over [Under] Expenditures	32,022	103,398
Unencumbered Cash, Beginning	891,642	923,664
Unencumbered Cash, Ending	$ 923,664	$1,027,062

* 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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

	Prior Year Actual	Actual
Receipts		
Copies, fines, book sales and printing	$ 4,887	$ 2,652
Gifts	3,120	5,786
Grants	17,228	4,156
Total Receipts	25,235	12,594
Expenditures		
Summer blessings/rural gateways	5,742	8,572
Total Expenditures	5,742	8,572
Receipts Over [Under] Expenditures	19,493	4,022
Unencumbered Cash, Beginning	108,772	128,265
Unencumbered Cash, Ending	$ 128,265	$ 132,287

* 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, 2023
(With Comparative Actual Amounts for the Prior Year Ended December 31, 2022)

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

* This fund is not required to be budgeted.