LIBRARY DISTRICT NUMBER 1
Miami County, Kansas

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

December 31, 2021

LIBRARY DISTRICT NUMBER 1

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Year ended December 31, 2021

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Library District Number 1
Miami County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Library District Number 1 as of and for the year ended December 31, 2021 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 Opinion 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 District Number 1 as of December 31, 2021, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting
In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Library District Number 1 as of December 31, 2021, 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 C.

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 responsibility 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 District Number 1, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matters giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles
As discussed in Note C of the financial statement, the financial statement is prepared by Library District Number 1 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 C 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 Statements
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 C; 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 District Number 1 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.

INPACT
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AFFILIATE

Auditor's Responsibility for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about where 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 an 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 judgement made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

1. Exercise professional judgement and maintain professional skepticism throughout the audit.
2. 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.
3. 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 District Number 1's internal control. Accordingly, no such opinion is expressed.
4. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimate made by management, as well as evaluate the overall presentation of the financial statement.
5. Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Library District Number 1 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 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 expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds, (Schedules 1, 2, and 3 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 C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Library District Number 1 as of and for the year ended December 31, 2020 (not presented herein), and have issued our report thereon dated June 3, 2021, which contained an unmodified opinion on the basic financial statement. The 2020 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link http//admin.ks.gov/offices/oar/municipal-services. The 2020 actual column (2020 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2021 (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 2020 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 2020 basic financial statement. The 2020 comparative information was subjected to the auditing procedures applied in the audit of the 2020 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 2020 basic financial statement or to the 2020 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2020 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2020, on the basis of accounting described in Note C.

Harold K. Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
July 21, 2022

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS
For the year ended December 31, 2020

Fund	Beginning Unencumbered Cash Balance	Receipts
Governmental Type Funds		
General fund	$ 24,222	$ 774,739
Special Purpose Funds		
Employee Benefits	12,166	92,441
Capital Improvement fund	835,198	70,093
Gifts/Grants/Business fund	96,148	13,724
Louisburg Library Campaign	0	1,015
	$ 967,734	$ 952,012

The accompanying notes are an integral part of this statement.

	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
$	758,646	$ 40,315	$ 19,003	$ 59,318
	97,818	6,789	1,013	7,802
	13,649	891,642	0	891,642
	1,100	108,772	0	108,772
	0	1,015	0	1,015
$	871,213	$ 1,048,533	$ 20,016	$ 1,068,549

Composition of cash and investments:

Deposits at banks

Checking account	$ 951,151
Money market accounts and Certificates of Deposit	117,398
	$ 1,068,549

The accompanying notes are an integral part of this statement.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE A. MUNICIPAL 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 District Number 1 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 Library's 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.

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the Library are organized and operated on the basis of funds. 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 Library potential could have the following types of funds.

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

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt. The Library did not have any funds of this type for the current year.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The Library did not have any funds of this type for the current year.

Business Fund – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The Library did not have any funds of this type for the current year.

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc.). The Library did not have any funds of this type for the current year.

Agency Fund – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.). The Library did not have any funds of this type for the current year.

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - 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 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 represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

NOTE C. BASIS OF ACCOUNTING - continued

Library District Number 1 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.

2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.

3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.

4. Adoption of the final budget on or before August 25th.

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 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 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.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

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 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 requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE E. CASH 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 bank 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.

Concentration of credit risk - State statutes place no limit on the amount the Library 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.

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 at December 31, 2021.

At December 31, 2021, the carrying amount of the Library's cash was $1.067.534 and the bank balance was $1,071,481. The bank balance was held by four banks, which reduces concentration of credit risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, $617,398 was covered by federal depository insurance and $454,083 was collateralized with securities held by the pledging financial institution's 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 be adequately secured. The Library had no such investments at year-end.

NOTE F. INTERFUND TRANSFERS

Operating transfers were as follows:

Transfers to	Transfers From	Statutory Authority		Amount
Capital Improvement	General Fund	K.S.A. 12-1258	$	47,198

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE G. 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 applicable 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 held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2021.

Compensated Absences: Library Direct will receive 10 days 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 of 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 H. DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan description - The Library District Number 1 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901. et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 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. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according the provisions of Section 414(h) of the Internal Revenue Code.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE H. DEFINED BENEFIT PENSION PLAN - continued

State law provides that the employer contribution rates 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 8.87% for the fiscal year ended December 31, 2021. Contributions to the pension plan from the Library were $27,712 for the year ended December 31, 2021.

Net Pension Liability

At December 31, 2021, the Library's proportionate share of the collective net pension liability reported to KPERS was $180,293. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021. The Library's proportion of the net pension liability was based on the ratio of the Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognized long-term debt, this liability is not reported in this financial statement.

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 I. 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; and natural disasters for which the Library carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE J. PROPERTY TAXES

In accordance with the governing statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the county. Property owners have the option of paying one half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. At December 31, such taxes are a lien on the property.

NOTE K. LEASES

The Library has an operational lease for a copier for a 60-month term starting August 24, 2016. Under this lease, the Library paid $4,445 for the year ended December 31, 2021.

NOTE L. OTHER INFORMATION

Ad Valorem Tax Revenue: The determination of assessed valuation and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20 and distributed to the Library by January 20 to finance a portion of the current year's budget. The second half is due May 20 and distributed to the Library by June 5. The Library draws available funds from the County Treasurer's office at designated times throughout the year.

NOTES TO FINANCIAL STATEMENT
December 31, 2021

NOTE L. OTHER INFORMATION – continued

Reimbursed Expenses: The Library records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality. Management is not aware of any violations.

NOTE M. COVID-19

On January 30, 2021, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus in Wuhan, China (the"Coviid-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2021, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Library's financial condition, liquidity and future results of operations. Management is actively monitoring the global and local situation on its financial condition, liquidity, operation, suppliers, industry and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Library is not able to estimate the effects of COVID-19 outbreak on its results of operations, financial condition or liquidity for the fiscal year 2021 or 2021. Future potential impacts may include decreases in library fees and tax revenues and disruption or restrictions on the Library's ability to operate under its current mission and operating model

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The Library evaluated subsequent events through July 21, 2022, the date the financial statements were available to be issued. As noted above The effects of COVId-19 have not been determined.

Senate Bill 13 repealed the tax lid law and introduced the use of a revenue neutral rate with an additional budget hearing required if the proposed tax levy exceeds the revenue neutral rate. These policy changes apply to the 2022 budget cycle. Additional information can be found in the Memo to State of Kansas Subdivisions (2021) at https://admin.ks.gov/offices/oar/municipal-services.

REGULATORY BASIS
SUPPLEMENTARY INFORMATION

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021

Fund		Certified Budget
Governmental Type Funds		
General fund	$	758,646
Special Purpose Funds		
Employee Benefit		99,200

Schedule 1

Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
$ 0	$ 758,646	$ 758,646	$ 0
0	99,200	97,818	(1,382)

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

Schedule 2a

GENERAL FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Totals for the Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 635,260	$ 667,916	$ 681,344	$ (13,428)
Delinquent tax	12,136	13,011	0	13,011
Personal Property Tax	9,073	9,143	0	9,143
Motor Vehicle Tax	74,262	75,536	69,121	6,415
Recreational Vehicle tax	1,290	1,453	1,039	414
16/20M Vehicle tax	1,548	1,516	1,584	(68)
Commercial Motor Vehicle Tax	3,925	4,542	3,747	795
Water Craft Tax	0	0	397	(397)
Oil Tax	569	323	0	323
Gas Tax	242	0	0	0
Rental Excise Tax	18	22	0	22
Other Income	4,091	1,277	0	1,277
Total receipts	742,414	774,739	$ 757,232	$ 17,507
Expenditures				
Personnel Services	336,424	337,030	$ 758,646	$ (421,616)
Collection Materials	75,888	77,893	0	77,893
Library Operation	134,234	101,483	0	101,483
Copier Lease	6,530	7,120	0	7,120
Education	4,005	17,882	0	17,882
Incentives/awards	1,288	760	0	760
Programs	34,492	61,897	0	61897
Technology	97,240	71,813	0	71,813
Inter-library Loans	2,388	1,865	0	1,865
Miscellaneous	748	1,539	0	1,539
Public Relations	5,684	7,730	0	7,730
Travel	8,596	7,969	0	7,969
Operating transfers out	75,733	63,665	0	63,665
Total expenditures	783,250	758,646	$ 758,646	$ 0
Receipts over (under) expenditures	(40,836)	16,093		
Unencumbered cash, beginning of year	65,058	24,222		
Unencumbered cash, end of year	$ 24,222	$ 40,315		

See Independent Auditor's Report.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

Schedule 2b

EMPLOYEE BENEFITS
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Totals for the Year Ended December 31, 2020)

		2021		
	2020 Actual	Actual	Budget	Variance Over (Under)
Cash Receipts				
Ad Valorem Tax	$ 65,944	$ 81,611	$ 83,209	$ (1,598)
Delinquent tax	1,271	1,369	0	1,369
Personal Property Tax	940	1,114	0	1,114
Motor Vehicle Tax	6,958	7,563	7,168	395
Recreational Vehicle tax	118	147	108	39
16/20M Vehicle tax	185	131	164	(33)
Commercial Motor Vehicle Tax	349	465	389	76
Water Craft Tax	0	0	41	(41)
Oil Tax	59	39	0	39
Gas Tax	24	0	0	0
Rental Excise Tax	2	2	0	2
Transfer in	2,772	0	0	0
Total receipts	78,622	92,441	$ 91,079	$ 1,362
Expenditures				
Health Insurance	37,299	42,304	$ 99,200	$ (56,896)
KPERS	27,479	27,712	0	27,712
Payroll Taxes - employer share	22,747	26,948	0	26,948
Workmen's Compensation Insurance	870	854	0	854
Legal fund budget & expenditures	88,395	97,818	99,200	(1,382)
Adjustments for qualifying budget credits	0	0	0	0
Total expenditures	88,395	97,818	$ 99,200	$ (1,382)
Receipts over (under) expenditures	(9,773)	(5,377)		
Unencumbered cash, beginning of year	21,939	12,166		
Unencumbered cash, end of year	$ 12,166	$ 6,789		

See Independent Auditor's Report.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

Schedule 2c

CAPITAL IMPROVEMENT
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Totals for the Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash Receipts		
Gifts	$ 261	$ 2,535
Interest	3,677	3,893
Operating transfers in from general fund	72,961	63,665
Total receipts	76,899	70,093
Expenditures		
Capital Improvements	37,535	13,649
Total expenditures	37,535	13,649
Receipts over (under) expenditures	39,364	56,444
Unencumbered cash, beginning of year	795,834	835,198
Unencumbered cash, end of year	$ 835,198	$ 891,642

See Independent Auditor's Report.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

Schedule 2d

GIFTS/GRANTS/BUSINESS FUND
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021
(With Comparative Totals for the Year Ended December 31, 2020)

	2020 Actual	2021 Actual
Cash Receipts		
Copies, Fines Book Sales and Printing	$ 2,656	$ 5,765
Gifts	9,298	245
Grants	5,709	7,714
Interest income	127	0
Total receipts	17,790	13,724
Expenditures		
Summer Blessings/Rural Gateways	2,896	1,100
Total expenditures	2,896	1,100
Receipts over (under) expenditures	14,894	12,624
Unencumbered cash, beginning of year	81,254	96,148
Unencumbered cash, end of year	$ 96,148	$ 108,772

See Independent Auditor's Report.

LIBRARY DISTRICT NUMBER 1
MIAMI COUNTY, KANSAS

Schedule 2e

LOUISBURG LIBRARY CAMPAIGN
SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the year ended December 31, 2021

		2021 Actual
Cash Receipts		
Gifts	$	1,015
Total receipts		1,015
Expenditures		
Capital Improvements		0
Total expenditures		0
Receipts over (under) expenditures		1,015
Unencumbered cash, beginning of year		0
Unencumbered cash, end of year	$	1,015