

Agenda
Linwood Community Library Board Meeting
Tuesday, September 24, 2024 at 7:00 pm
Public Notice

Melissia Smitka (Chair)
Aly Evans (Vice Chair)
Chris Mensch

Lea Chrisman (Secretary)
Sheldon Wheaton (Treasurer)
Kathy Reno

Call to Order

Introduction of Guests, if present

Changes or additions to the agenda, if needed

Consent Agenda

All matters on the consent agenda are considered within one motion and will be enacted by one motion. There will be no separate discussion on these items.

- Previous Meeting Minutes
- Treasurer's Report
- Communications for the Board
- Director's report
- Statistical report
- Financial report

Public Comments – Please state name and address. 2-minute time limit

Old Business

- Policy Update
- Capital Improvement

Committee Reports

- **Building & Equipment**
- **Financial**
- **Personnel and Policies**

New Business

- Bills for Payment
- Budget Hearing/Annual meeting publications
- Requirements for "Agreed Upon Procedures"
- KLA meeting Wichita, Ks (Oct 30-Nov 1)
- Personnel

Adjournment

Next Regular Board Meeting: Tuesday, October 22, 2024 at 7:00 pm

**Treasurer's Report
For the
Linwood Community Library
Board Meeting
September 23, 2024**

General Fund (GF) Checking account balance as of 08-30-2024 was \$374,170.24. The GF checking account has been reconciled in Xero through 09-04-2024 indicating a balance of \$369,644.31. This reflects a difference of \$4525.93, which reflects transactions processed after August 30, but before the reconciliation date of September 4.

Capitol Improvement Fund (CIF) Checking account balance as of 08-30-2024 was \$190,613.18. The CIF Checking account has been reconciled in Xero through 08-31-2024 noting no difference.

Petty Cash was counted by Dennis Shelton on 09-23-2024. He stated the balance was \$119.95.



Director's Report September 24, 2024

Prepared by: Dennis Shelton, MBA (Library Services Specialist/Acting Administrator)

After several attempts to contact Gordon Accounting I have contacted Agler & Gaeddert Accounting to do our yearly audit (Review of Agreed Upon Procedures) for the 2023 year. I was able to locate the difference between the "agreed upon procedures" and the "Enhanced agreed upon procedures" (See the included description). Reviewing the past end of year reports from Gordon Accounting I am not able to determine if there has been an enhanced review in the past 3 years, I forwarded the past information to Agler & Gaeddert Accounting and have spoken to Brian Nyp and will follow the request from Agler and Gaeddert for the information required for this years review. We will need to perform an enhanced review within the next two years.

I have worked with Tracy Tygart and we have pulled all of the information which was requested and I have asked Agler & Gaeddert Accounting to come to the library for the audit since I do not want the last year's bank statements to leave the library. I do not have a date set for them to come out yet.

We were not able to locate two items on the list, which I assume we do not have for 2023:

1. Copy of pledged securities as of 12/31/2023
2. Copy of your surety (fidelity) bond.

The audit was not performed last year and I do not plan on trying to go back to do the audit which would be for the year 2022.

When I called for DigSafe to come out and mark the driveway, the city contacted me and told me I would have to have a permit for the work. Since we are a non-profit, there was no charge. After attending the city planning committee meeting on Sept 10 and the city council meeting on Sept 17, we finally have approval from the city to begin the driveway project.

The NEKLS architect has not contacted me per Michael McDonald's request. I spoke to Michael, Sept 16, and he told me NEKLS would reimburse up to \$3,000 for an architect, it does not have to be one that NEKLS uses. Francesco Caota, the architect who came out about a month ago, will work with us and would like to involve some of his students in the project. I asked Michael to cancel Sabatini, the NEKLS architect, and we could work with Francesco. Michael indicated once we were billed we could pay and then submit to NEKLS who would then reimburse us up to the \$3,000.

NEKLS is integrating a new system, ASPEN Discovery, into KOHA. This new system will allow us to integrate our web page and domain into one page, if we choose to, which our patrons can use to access our physical titles, place holds, access our electronic materials, and our web page all from the same location without moving from page to page. ASPEN Discovery will go live as of late Oct, 2024. We are evaluating moving our website into ASPEN Discovery so our patrons can access everything from the same page later this year or early next year, once the bugs have been worked out.

Looking at the statistics, the number of patrons drops off after summer reading. This year is no exception, even though we are up for the year and for the month this is a slow time for the library as kids are returning to school, parents falling into the school routine, and the days get shorter. We have put together a robust schedule for programs beginning in October and hope to end the year well above where we ended 2023.

I will be out a few days in October:

- Out for medical procedure Tuesday, Oct 1
- Attending NEKLS, Fall Directors Institute Friday, Oct 4.
- Out for vacation Oct 16-18

Circulation:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	
Adult Books	196	1,482	192	1,410	
Child Books	324	2,861	369	3,480	
Young Adult	30	210	14	141	
Magazines	1	11	1	9	
Movies/Videogames	135	1,300	175	1,293	
Music		-		-	
Audiobooks	57	374	50	253	
Large Print	29	228	19	203	
** Electronic Materials	215	1,720	214	1,457	
Equipment: Video/DVD		-		-	
Equipment: Sports/Games		-		-	
Total:	987	8,186	1,034	8,246	
% of Change	(4.55)	(0.73)			
New Acquisitions:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	
Adult	97	545	74	368	
Children	51	320	56	268	
Young Adult	28	80	6	24	
Audiovisual	20	164	33	180	
Equipment: Video/DVD		-		-	
Equipment: Sports/Games		-		-	
Total:	196	1,109	169	840	
% of Change	15.98	32.02			
Inter-Library Loan:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	
NEXT Loaned	423	2,297	341	2,180	
NEXT Borrowed	126	904	137	1,073	
ShareIt ILL Loaned	-	37	3	22	
ShareIt ILL Rec'd	-	32	-	12	
Total:	549	3,270	481	3,287	
% of Change	14.14	(0.52)			
Programs:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	
Adult Programs	35	313	37	305	
Total Adult attendance	285	2,269	189	1,451	
Childrens Programs	9	93	11	108	
Total Childrens attendance	22	424	55	635	
Young Adult Programs	-	1	-	-	
Total YA attendance	-	2	-	-	
Outreach Events	-	8	1	15	
Outreach Attendance Total	-	292	92	664	
Total Library Events	44	415	49	428	
Attendance Total	307	2,987	336	2,750	
Meeting Room Uses	12	63	4	7	
Meeting Attendance	24	133	11	17	
Total Attend:	331	6,107	347	5,517	
% of Change	(4.61)	10.69			
Electronic Materials Use:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	% of Change
** Consortial Users					
Flipster		921	-	1,870	(50.75)
Lynda Users	-	-	-	46	(100.00)
Local Uses					
Cloud Library	32	255	26	197	29.44
Kanopy (Dec 2020)	4	13	3	39	(66.67)
Hoopla	112	861	101	640	34.53
Overdrive	67	591	84	581	1.72
Total Local Use:	215	1,720	214	1,503	
% of Change		14.44			
Miscellaneous:					
	Aug 2024	Y-T-D	Aug 2023	Y-T-D	% of Change
Door Count	654	6,250	622	4,965	25.88
Reference	13	155	-	5	3,000.00
Computer Use	23	213	31	117	82.05
Wireless Activity	310	2,737	207	2,554	7.17
Website Sessions	200	2,787	515	2,592	7.52
Website Users	604	3,376	599	2,153	56.80
Public Service Hours	236.5	1,564	239	1,732	(9.67)
FB Video Views	-	-	-	-	-
FB Reach	660	11,024	1,522	8,411	31.07
Engagements - Youth		-	-	-	-

2024 Monthly Stats

Linwood Community Library Statistical Report

Twitter Visits	-			
Tweet impressions	-	-	33	200
Mailchimp				
Total Emails Sent	2	32	4	29
Total Email Receipts	775	12,287	1,549	11,730
Total Emails Opened	340	4,899	847	5,836
Faxes (Per Patron Use)	8	67		
Copies (Per Patron Use)	23	216		
Notary (Per Patron Use)	1	26		

	Aug 2024	Y-T-D
Borrowers end of month	679	5,456
Borrower Accounts used	95	784
Borrowers Added	11	50
Borrowers Renewed	24	167
Borrowers Deleted	1	44
Total Check Outs/ Renewal	775	6,338
Adult Checkouts/Renewals	322	2,579
Youth Checkouts/Renewals	453	4,015

** I removed Flipster from Electronic Materials Totals Use and Electronic Materials In Circulation . Flipster is reported by NEKLS and is reported as a total from all NEKLS libraries. It is not broken down by individual Libraries.

Income Statement (Profit and Loss)

Linwood Community Library
For the month ended August 31, 2024

AUG 2024

Income	
Donations	75.00
Fine and Fees	65.11
Interest Income	1,784.26
NEKLS Grants	340.00
Total Income	2,264.37
Gross Profit 2,264.37	
Expenses	
Collections	3,580.98
Gross Wages	11,166.26
Medicare Co	161.90
Operating Expenses	3,948.32
Payroll Expenses	11.24
Program Expenses	1,323.77
Simple IRA Match	49.30
Social Security Co	692.31
SUTA	6.58
Total Expenses	20,940.66
Operating Income	(18,676.29)
Net Income	(18,676.29)

Income Statement (Profit and Loss)

Linwood Community Library
For the 8 months ended August 31, 2024

JAN-AUG 2024

Income

Property Taxes	272,505.74
Donations	450.00
Fine and Fees	1,076.90
Insurance Refund	464.00
Interest Income	14,449.97
NEKLS Grants	6,758.00
Square Sales	64.01
State Grants	1,202.93
Transfer From General	27.62
Total Income	296,999.17

Gross Profit

296,999.17

Expenses

Collections	22,288.31
Gross Wages	82,784.69
Health Insurance	137.83
Medicare Co	1,198.93
Operating Expenses	51,772.19
Payroll Expenses	287.59
Program Expenses	15,456.75
Simple IRA Match	612.01
Social Security Co	5,126.54
Square Fees	0.72
SUTA	138.67
Total Expenses	179,804.23

Operating Income

117,194.94

Net Income

117,194.94



Payroll Journal Report

Employees Earning

Linwood Community
Library District No 1
19649 Linwood Road
Linwood, KS 66052

Pay Run Jul 27th - Aug 26th

Report Period 07/27/2024 - 08/26/2024

Pay Date 08/30/2024

Employee Earnings at Company Level (Pay run: Jul 27th - Aug 26th (Aug 30, 2024))

Earnings Description	Hours	Rate	Deductions and Contributions		Employer Taxes	Employee Taxes	Employer Taxable Wages	Employee Taxable Wages	Wages	Time Off (Hours)	Used	Accrued
			Description	Amount								
Base Pay	647.71	\$10,757.55	Total									
PTO	23.00	\$408.71	EMPLOYEE Security Benefit	\$100.00	Employer Medicare Tax	Federal Income Tax	Employer Medicare Tax	\$11,066.26	\$11,166.26	PTO	23.00	21.11
Gross		\$11,166.26	EMPLOYER Security Benefit	\$49.30	Federal Unemployment Insurance Tax	Medicare Social Security State Withholding - KS	Federal Unemployment Insurance Tax - Employer	\$11,166.26	\$11,166.26			
				\$534.00	State Unemployment Insurance Tax - KS	State Withholding - KS	State Unemployment Insurance Tax - KS	\$11,066.26	\$6,588.32			

Pay run: Jul 27th - Aug 26th (Aug 30, 2024)

Department	Earnings Description	Hours	Rate	Deductions and Contributions		Employer Taxes	Employee Taxes	Employer Taxable Wages	Employee Taxable Wages	Wages	Time Off (Hours)	Used	Accrued	Totals	
				Description	Amount									Description	Amount
	Total														

Library	Base Pay	Security Benefit	Additional Medicare Federal Income Tax	Employer Medicare Tax	Amount	Additional Medicare Federal Income Tax	Employer Medicare Tax	Additional Medicare Federal Income Tax	Employer Medicare Tax	Amount	Employee Taxable Wages	Employer Taxable Wages	Time Off (Hours)	Accrued	Net Pay
	541.5098	\$1,000.00	\$291.63	\$128.61	\$0.00	\$8,770.63	\$8,770.63	\$128.61	\$0.00	\$1,109.90	\$1,109.90	PTO 0	17.01	\$7,370.41	
	Gross	Security Benefit	Federal Income Tax	Federal Unemployment Insurance Tax - Employer		Federal Income Tax	Federal Unemployment Insurance Tax - Employer							Company Cost	
		\$48.30	\$549.98	\$6.58	\$0.00	\$8,870.63	\$8,870.63	\$549.98	\$0.00	\$1,109.90	\$1,109.90			\$9,816.34	
		Security Benefit	Social Security	State Unemployment Insurance Tax - KS		Social Security	State Unemployment Insurance Tax - KS							Cost	
			\$430.00	\$11.24	\$0.00	\$8,870.63	\$8,870.63	\$11.24	\$0.00	\$1,109.90	\$1,109.90				
			Withholding			State Withholding									
			- KS			- KS									

Pay run: Jul 27th - Aug 26th (Aug 30, 2024)

Employee	Earnings Description	Hours	Rate	Total	Deductions and Contributions Description	Amount	Employer Taxes Description	Amount	Employee Taxable Wages Description	Wages	Employer Taxable Wages Description	Wages	Time Off (Hours) Description	Accrued	Totals Description	Amount
Susan B. Henneka W2	Base Pay	71.84	15.45	\$1,109.90	Medicare	\$16.09	Employer Medicare Tax	\$16.09	Federal Income Tax	\$1,109.90	Employer Medicare Tax	\$1,109.90	PTO 0	1.39	Net Pay	\$983.00
	Gross			\$1,109.90	Social Security	\$68.81	Social Security - Employer	\$68.81	Medicare	\$1,109.90	Social Security - Employer	\$1,109.90			Company Cost	\$1,195.91
					State Withholding - KS	\$42.00	State Unemployment Insurance Tax - KS	\$1.11	Social Security	\$1,109.90	State Unemployment Insurance Tax - KS	\$1,109.90				
Jayne R. Hopkins W2	Base Pay	115.59	16.97	\$1,961.57	Medicare	\$28.44	Employer Medicare Tax	\$28.44	Federal Income Tax	\$1,961.57	Employer Medicare Tax	\$1,961.57	PTO 0	4.46	Net Pay	\$1,745.51
	Gross			\$1,961.57	Social Security	\$121.62	Social Security - Employer	\$121.62	Medicare	\$1,961.57	Social Security - Employer	\$1,961.57			Company Cost	\$2,113.59
					State Withholding - KS	\$66.00	State Unemployment Insurance Tax - KS	\$1.96	Social Security	\$1,961.57	State Unemployment Insurance Tax - KS	\$1,961.57				
Clara Knipp W2	Base Pay	114.72	15.00	\$1,720.82	Federal Income Tax	\$50.42	Employer Medicare Tax	\$24.95	Federal Income Tax	\$1,720.82	Employer Medicare Tax	\$1,720.82	PTO 0	2.21	Net Pay	\$1,504.76
	Gross			\$1,720.82	Medicare	\$24.95	Federal Unemployment Insurance Tax - Employer	\$10.32	Medicare	\$1,720.82	Federal Unemployment Insurance Tax - Employer	\$1,720.82			Company Cost	\$1,864.50
					Social Security	\$106.69	Social Security - Employer	\$106.69	Social Security	\$1,720.82	Social Security - Employer	\$1,720.82				
					State Withholding - KS	\$34.00	State Unemployment Insurance Tax - KS	\$1.72	State Withholding	\$1,720.82	State Unemployment Insurance Tax - KS	\$1,720.82				
Teresa A. Reetz W2	Base Pay	128.44	17.77	\$2,282.31	Federal Income Tax	\$158.54	Employer Medicare Tax	\$33.09	Federal Income Tax	\$2,282.31	Employer Medicare Tax	\$2,282.31	PTO 0	4.96	Net Pay	\$1,896.18
	Gross			\$2,282.31	Medicare	\$33.09	Social Security - Employer	\$141.50	Medicare	\$2,282.31	Social Security - Employer	\$2,282.31			Company Cost	\$2,456.90
					Social Security	\$141.50	State Withholding - KS	\$53.00	Social Security	\$2,282.31	State Withholding - KS	\$2,282.31				

EMPLOYEE	Base Pay	PTO	Net Pay	Company Cost
Amy L. Rosewicz W2	103.29 Gross	15.91	\$1,643.32	\$1,099.93
	\$82.67 Federal Income Tax		\$1,643.32	\$1,819.98
	\$23.83 Medicare		\$1,643.32	
	\$101.89 Social Security		\$1,643.32	
	\$235.00 State Unemployment Insurance Tax - KS		\$1,643.32	
	\$100.00 Security Benefit			
	\$49.30 Security Benefit			
Dennis Keith Shelton W2	106.19 Pay 23.00 Hours Gross	17.77	\$2,295.63	\$2,016.01
	\$33.29 Medicare		\$2,295.63	\$2,471.25
	\$142.33 Social Security		\$2,295.63	
	\$104.00 State Unemployment Insurance Tax - KS		\$2,295.63	
	\$2,295.63 Federal Income Tax		\$2,295.63	
	\$2,295.63 Medicare		\$2,295.63	
	\$2,295.63 Social Security		\$2,295.63	
	\$2,295.63 State Unemployment Insurance Tax - KS		\$2,295.63	
Tracy Lynn Tygart W2	7.64 Pay Gross	20.00	\$152.71	\$141.03
	\$2.21 Medicare		\$152.71	\$165.46
	\$9.47 Social Security		\$152.71	
	\$9.47 Federal Unemployment Insurance Tax		\$152.71	
	\$9.47 State Unemployment Insurance Tax - KS		\$152.71	
	\$152.71 Federal Income Tax		\$152.71	
	\$152.71 Medicare		\$152.71	
	\$152.71 Social Security		\$152.71	
	\$152.71 State Unemployment Insurance Tax - KS		\$152.71	

Check#	PayTo	Date	Memo	BankAcct	Amount
11308	UniFirst	23-Sep-24		First State	153.08
11307	VISA	23-Sep-24	Dennis Visa	First State	760.37
11306	VISA	23-Sep-24	Susie Visa	First State	771.17
11305	VISA	23-Sep-24	Theresa Visa	First State	1,205.41
11304	Kevin Reetz	23-Sep-24	Lawn	First State	240
11303	Aly Evans	23-Sep-24		First State	120
11302	Center Point Large Print	23-Sep-24		First State	73.63
11301	Stephen Reetz	23-Sep-24	Quarterly grading of parking lot	First State	225
11300	Xerox Financial Services	23-Sep-24		First State	318.71
11299	Culligan Water of Kansas City	23-Sep-24		First State	154
11298	Evergy	23-Sep-24		First State	465.44
11297	Security Benefit Group	23-Sep-24		First State	149.3
11296	Demco, Inc.	23-Sep-24		First State	111.8
11295	Atmos Energy	23-Sep-24		First State	90.63
11294	Midcontinent Communications	23-Sep-24		First State	251.38
11293	Don McCarter	23-Sep-24	Do-Over-Duo music program	First State	75
11292	Midwest Tape	23-Sep-24		First State	354.95
11291	Leavenworth Times	23-Sep-24	LV News Renewal	First State	211.78
11290	City of Linwood	23-Sep-24		First State	62.01

Information Needed for Agreed Upon Procedures

1. Bank statements for all accounts for the year.
2. Copy of your pledged securities as of 12/31/23 (if applicable).
3. Bank reconciliations for 12/31/23 for all accounts.
4. Copy of your 2023 Trial Balance (Balance Sheet and Income Statement with prior year comparison).
5. Copy of your 2023 General Ledger
6. Copy of your 2023 budget (if applicable).
7. List of board members with addresses.
8. Copy of the minutes for any board meetings during the year.
9. Invoices for any accounts payables or encumbrances as of 12/31/23.
10. Copy of your internal control policies and procedures (including credit card policies if applicable).
11. Credit Card statements and support for April and August of 2023.
12. Payroll reports for December 2023.
13. Copy of your surety (fidelity) bond.

GUIDELINES FOR AGREED UPON PROCEDURES AND ENHANCED AGREED UPON PROCEDURES OF MUNICIPALITIES NOT MEETING THE AUDIT REQUIREMENTS FOUND IN K.S.A. 75-1122

Purpose

These guidelines were prepared by the Office of Accounts and Reports in response to Senate Bill 247 (2016 Legislative Session) which raised the municipal audit thresholds and requires the use of agreed upon procedures or enhanced agreed upon procedures in lieu of an audit under certain circumstances. With the passage of Senate Bill 247, municipalities with receipts/bonds of \$275,000 or less do not meet the agreed upon procedures nor audit requirements of K.S.A. 75-1117 *et seq.* and are not required to have an annual audit or agreed upon procedures. Municipalities with receipts/bonds in excess of \$275,000, but not more than \$500,000 are required to have agreed upon procedures. If the municipality meets the criteria for agreed upon procedures for three consecutive years, enhanced agreed upon procedure need to be performed in the third year. Municipalities with receipts/bonds in excess of \$500,000 are required to have an annual audit performed by a licensed certified public accountant. Auditors and municipalities are reminded that while the municipal audit statute may not require an audit or the use of agreed upon procedures, the statute does not supersede any other legal or contractual audit requirement to which the municipality is subject. In addition, this guidance does not preclude a municipality with regulatory receipts and/or outstanding bonds of \$500,000 or less from having a GAAS audit with GAAP or regulatory basis financial statement presentation.

Required Agreed-Upon Procedures

If the municipality is subject to the agreed upon procedures rather than a GAAS audit, the procedures to be applied by the certified public accountant must include, but are not limited to, the following (The below items highlighted in yellow would be covered under the compliance checklist for each entity.):

1. Tie the municipality's total cash per books at year end to source documents. This should include a review of the bank reconciliation for the last month of the year.

Enhanced Procedure. In addition, to the testing discussed above, confirm bank balances and ensure that bank reconciliations are being approved and completed in a timely manner.

2. Reconcile the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the Municipality's official depository, 2) time deposits at the Municipality's official depository, 3) investments in U.S. Treasury bills; and other cash/investment accounts.
3. Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.

Enhanced Procedure. Confirm the pledged securities as of December 31 and determine they are adequately secured.

4. For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the Municipality's official depository.
5. For a minimum of two months (to be selected by certified public accountant) trace any interest income from the bank statement to the municipality's cash receipts records.

Enhanced Procedure. Expand this testing to tie out total interest income per bank confirmations to the municipality's general ledger.

6. For a minimum of two separate months (to be selected by the certified public accountant), trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.

Enhanced Procedure. This test will be performed for a minimum of four months. In addition to the two months discussed above, this procedure will also be performed for the first and last month of the fiscal year.

7. For approximately ten percent of the non-payroll cash disbursements (to be selected by the certified public accountant), trace disbursements from the bookkeeping records to the: related invoice, bank statement, and canceled check.

Enhanced Procedure. This test will be performed for approximately fifteen percent of the non-payroll cash disbursements.

8. For a minimum of one month (to be selected by the certified public accountant) compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.

Enhanced Procedure. Perform this testing for a minimum of two months.

9. Examine evidence of encumbrances and accounts payable, and determine if they have been properly stated in the financial statements as of the end of the year. Evidence of encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.

Enhanced Procedure. In addition to the testing discussed above, review the approved expenditures per the minutes and expand the search to the first two months of the new year.

10. Review the credit card policy and internal controls of the municipality. For a minimum of two months (to be selected by the certified public accountant), review the municipality's credit card transactions to determine if approvals, expenditure procedures, and proper classification of expenditures were followed. In the agreed upon procedure report, describe the credit card procedure, if the credit card procedures and internal controls are being followed, and if the municipality's credit cards are only in the name of the municipality.

11. Review payroll for a minimum of one month (to be selected by certified public accountant) to determine that proper deductions and employer contributions are being remitted.

Enhanced Procedure. Expand testing to two months. In addition, trace the year end payroll reports to the payroll register and general ledger to ensure proper reporting and remittance of payroll withholdings.

12. For the last month of the year review the payroll records for each employee to determine if a deduction for KPERS (Kansas Public Employees Retirement System) was made.

13. Compare the following items in the current year financial statement to the same items in the prior year financial statement to determine if there is a variance of more than 25% per fund: 1) total cash receipts, 2) total cash disbursements, 3) encumbrances and accounts payable, and 4) ending unencumbered cash balance. For variances larger than 25%, examine the variance, then document and report on the reason.

14. For a minimum of two months (to be selected by the certified public accountant), review the Municipality's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.

Enhanced Procedure. Perform this testing for a minimum of three months.

15. For a minimum of two months (to be selected by the certified public accountant), review the official minutes to determine that the minutes have been signed by the chairperson of the board of directors.

16. Review the Municipality's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

17. Review the general and entity specific compliance checklists.

Optional Additional Information

Compiled Financial Statement. Including a compiled financial statement similar to the following statement with the agreed upon procedures is optional.

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12-1246. Same; bond of treasurer; records and reports. The treasurer of said library district shall give bond in an amount fixed and approved by the board of said library district for the safekeeping and due disbursement of all funds which may come into his or her hands as such treasurer. Said bond shall be filed with the county clerk of the county in which said district is located. Such treasurer shall keep an accurate record of all money and property received and disbursed by him or her and make a report thereof monthly to the library board, or, as often as said board may require.

History: L. 1965, ch. 145, § 11; June 30.

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12-1226. Treasurer of board; bond; duties; Johnson and Wyandotte counties library board treasurer. (a) Except as provided by this section, the treasurer of the library board shall give bond, in an amount fixed by the board and approved by the governing body of the municipality, for the safekeeping and due disbursement of all funds that may come into the treasurer's hands. The bonds shall be filed with the clerk of the municipality. Except where otherwise provided by law, the treasurer of the municipality shall pay over to the treasurer of the library board all funds collected for the maintenance of the library, and the treasurer of the library board shall pay out the funds on orders of the board signed by the secretary and chairperson thereof. Such treasurer shall keep an accurate record of all moneys received and disbursed thereby and make a report thereof to the library board monthly, or as often as the board requires.

(b) In Johnson county, the treasurer of the library board shall give bond, in an amount fixed by the library board and approved by the board of county commissioners for the safekeeping and due disbursement of all funds that may come into the treasurer's hands. The bond shall be filed with the county clerk. Except where otherwise provided by law, the treasurer of the library board shall pay over to the county treasurer all funds collected for the maintenance of the library, with the exception of gifts and nongovernmental grants. The treasurer of the library board shall keep an accurate record of all moneys received along with its source and those moneys disbursed to the county treasurer. The funds of such library board in the hands of the county treasurer shall be maintained in a separate library fund and any interest payable thereon shall be added to that fund. The administration of such fund shall be with the county treasurer who shall pay out moneys from the fund upon orders signed by the chairperson of the board of county commissioners and the county clerk or their designees.

(c) In Wyandotte county, the director of revenue of the unified government shall not pay over to the treasurer of the library board moneys collected for the maintenance of the library. The director of revenue shall maintain such moneys in a separate library fund. Any interest attributable to library moneys shall be deposited in the library fund. All moneys from gift, grants, donations or bequests to the library also shall be deposited in the library fund. The director of revenue shall administer the library fund and shall pay out moneys from the library fund, upon approval of the library board, and on orders signed by the chairperson and the treasurer of the library board or other authorized officers of the library board.

History: L. 1951, ch. 485, § 9; L. 1984, ch. 69, § 6; L. 2002, ch. 68, § 1; July 1.

Attorney General's Opinions:

Libraries; use of tax levy proceeds. 92-47.

County levies for maintenance of library to be deposited in separate fund; fund defined. 97-35.

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Linwood Community Library

Job Description

Position: Adult Programming Coordinator

music

Reports to: Library Director

Primary Function: Plans, implements and manages programs and services for adult patrons and their families. Performs circulation duties, creates library displays, and helps other staff as needed.

Essential Job Functions:

- Plans, coordinates, delivers, and promotes a minimum of 3 programs per month designed to inform and entertain adult patrons and their families
- Performs all circulation desk duties using the automated Next Search system, including:
 - Checks materials in/out/renew per Library policies and procedures
 - Effectively searches for and reserves materials for patrons
 - Issues new patron cards and updates accounts
 - Assists with locating, routing, and preparing “hold” materials for patrons
 - Shelves materials and shelf-reads, maintaining the collection in alphabetical and/or Dewey Decimal order
- Provides exceptional customer service, reference, and reader’s advisory services to library patrons in person, by email, and over the phone

Other Duties:

- Instructs patrons on how to use online reference sources, online card catalogs, and databases on library computers
- Assists patrons with using library equipment and technology as needed
- Performs opening and closing procedures in staff and public areas
- Assists with library programs and displays
- Repairs worn and damaged materials
- Participates in staff meetings and community and professional activities directly related to areas of responsibility.

- Performs other duties as assigned by the Director

Requirements:

- High School diploma required, some college preferred
- A commitment to quality customer service
- Ability to communicate positively and effectively with the public and staff
- Experience working with individuals of all ages
- Strong computer skills, including experience with Windows operating system, Microsoft Office suite, printers, use of the Internet and Internet-based software programs, and wireless access
- Basic knowledge of search engine use and ability to perform complex searches

- General knowledge of library principles, practices, and materials and a desire to serve the public in a friendly, comfortable environment
- Ability to work a flexible schedule to meet the needs of the library, including working evening and weekend hours

Schedule: Up to 30 hours per week.

Physical and Cognitive Qualifications:

- Ability to read, write and understand written and verbal instructions proficiently in English
- Ability to speak and hear to communicate with patrons; ability to hear and see various forms of library media and materials
- Ability to utilize computer keyboard and monitor
- Ability to use alpha-numeric filing systems, including the Dewey Decimal system
- Ability to lift items ranging from 10-25 pounds and to push carts from 25-50 pounds
- Ability to reach heights up to six feet and bend to floor level
- Ability to perform repetitive hand movements using computer keyboard and opening/closing of library material casings

General Requirements for All Library Employees

- Ability to project a professional workplace image
- Ability to adapt to change
- Ability to learn new computer skills, programs, and interfaces
- Ability to develop and maintain positive working relationships
- Ability to comprehend and follow library policies and procedures
- Ability to develop an awareness of library-wide operations
- Ability to exercise sound judgment at all times
- Ability to meet physical requirements of the job

Disclaimer:

The above statements describe the general nature and level of work being performed by people assigned to this classification. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified. All personnel may be required to perform duties outside of their typical duties from time to time, as needed.

Employee

Date

Library Director

Date

Linwood Community Library Job Description

Position: Youth Services Coordinator

same

Reports to: Library Director

Primary Function: Plans, implements, and manages programs and services to children ages birth to 12, their families and caregivers.

Essential Job Functions:

- Plans, coordinates, delivers, and promotes a minimum of two programs per month designed to inform and entertain children and families
- In cooperation and coordination with Adult and Teen services, organizes a minimum of six events per year for all patrons.
- Develops and maintains the children's collections by selecting, merchandising, weeding, and assigning appropriate call numbers
- Promotes use of the library through tours, library instruction, and outreach for youth groups, community organizations, and schools in the Library District
- Provides exceptional customer service, reference, and reader's advisory services to library patrons, including children and caregivers, in person, online, and over the phone
- Performs all circulation desk duties using the automated Next Search system, including:
 - Checks materials in/out/renews in accordance with Library policies and procedures
 - Effectively searches for and reserves materials for patrons
 - Issues new patron cards and updates accounts
 - Assists with locating, routing, and preparing "hold" materials for patrons
 - Shelves materials and shelf-reads, maintaining the collection in alphabetical and/or Dewey Decimal order

Other Duties:

- Instructs patrons on how to use online reference sources, online card catalog, and databases on library computers
- Assists patrons with using library equipment and technology as needed
- Performs opening and closing procedures in staff and public areas
- Prepares statistics, reports, and presentations as needed
- Participates in staff meetings and community and professional activities directly related to areas of responsibility
- Performs other duties as assigned by the Director

Requirements:

- Some college required; a Bachelor's degree preferred
- Previous library experience and/or experience working with children preferred
- Ability to plan and manage several projects simultaneously

- A commitment to quality customer service and the ability to communicate positively and effectively with patrons of all ages and staff
- Strong computer skills, including experience with Windows operating system, Microsoft Office suite, printers, use of the Internet and Internet-based software programs, and wireless access
- Basic knowledge of search engine use and ability to perform complex searches
- A desire to serve the public in a friendly, comfortable environment
- Ability to work a flexible schedule to meet the needs of the library, including working evening and weekend hours to assist with special programs and events

Schedule: A minimum of 20 hours a week with additional hours as needed (such as during Summer Reading and Santa’s visit) up to 30 hours.

Physical and Cognitive Qualifications:

- Ability to read, write and understand written and verbal instructions proficiently in English
- Ability to speak and hear to communicate with patrons; ability to hear and see various forms of library media and materials
- Ability to utilize computer keyboard and monitor
- Ability to use alpha-numeric filing systems, including the Dewey Decimal system
- Ability to lift items ranging from 10-25 pounds and to push carts from 25-50 pounds
- Ability to reach heights up to six feet and bend to floor level
- Ability to perform repetitive hand movements using computer keyboard and opening/closing of library material casings

General Requirements for All Library Employees

- Ability to project a professional workplace image
- Ability to adapt to change
- Ability to learn new computer skills, programs, and interfaces
- Ability to develop and maintain positive working relationships
- Ability to comprehend and follow library policies and procedures
- Ability to develop an awareness of library-wide operations
- Ability to exercise good judgment at all times
- Ability to meet physical requirements of the job

Disclaimer:

The above statements are intended to describe the general nature and level of work being performed by people assigned to this classification. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified. All personnel may be required to perform duties outside of their normal responsibilities from time to time, as needed.

Employee

Date

Library Director

Date

Linwood Community Library

Job Description

Position: Collection Development Coordinator *Xeresa*

Reports to: Library Director

Primary Function: Plans, implements, and manages all collection development. Performs circulation duties, creates library displays, and helps other staff as needed. This includes ordering from vendors, intake, cataloging, processing and weeding all materials that are part of the LCL collection. Works with the director on collection development and cataloging policy. Manages all Inter-Library Loans on the Ag-Share system and helps other staff as needed.

Essential Job Functions:

- Responsible for KOHA ILS and oversees the circulation desk.
- Ordering, cataloging, and weeding all adult material to keep the LCL adult collection up to date, including the electronic materials.
- Performs all circulation desk duties using the automated Next Search system, including:
 - Checks materials in/out/renew per Library policies and procedures
 - Effectively searches for and reserves materials for patrons
 - Issues new patron cards and updates accounts
 - Assists with locating, routing, and preparing “hold” materials for patrons
 - Shelves materials and shelf-reads, maintaining the collection in alphabetical and/or Dewey Decimal order
- Works directly with Youth Services coordinator to assist with the development and weeding of the Children’s collection
- Provides exceptional customer service, reference, and reader’s advisory services to library patrons in person, by email, and over the phone

Other Duties:

- Instructs patrons on how to use online reference sources, online card catalogs, and databases on library computers
- Assists patrons with using library equipment and technology as needed
- Performs opening and closing procedures in staff and public areas
- Assists with library programs and displays
- Repairs worn and damaged materials
- Participates in staff meetings and community and professional activities directly related to areas of responsibility.
- Performs other duties as assigned by the Director

Requirements:

- High School diploma required, bachelor's degree preferred
 - A commitment to quality customer service
 - Ability to communicate positively and effectively with the public, vendors, and staff
 - Experience working with individuals of all ages
 - Strong computer skills, including experience with Windows operating system, Microsoft Office suite, printers, use of the Internet and Internet-based software programs, and wireless access
-
- Basic knowledge of search engine use and ability to perform complex searches
-
- General knowledge of library principles, practices, and materials and a desire to serve the public in a friendly, comfortable environment
-
- Ability to work a flexible schedule to meet the needs of the library, including working evening and weekend hours

Schedule: Up to 30 hours per week.

Physical and Cognitive Qualifications:

- Ability to read, write and understand written and verbal instructions proficiently in English
- Ability to speak and hear to communicate with patrons; ability to hear and see various forms of library media and materials
- Ability to utilize computer keyboard and monitor
- Ability to use alpha-numeric filing systems, including the Dewey Decimal system
- Ability to lift items ranging from 10-25 pounds and to push carts from 25-50 pounds
- Ability to reach heights up to six feet and bend to floor level
- Ability to perform repetitive hand movements using computer keyboard and opening/closing of library material casings

General Requirements for All Library Employees

- Ability to project a professional workplace image
- Ability to adapt to change
- Ability to learn new computer skills, programs, and interfaces
- Ability to develop and maintain positive working relationships
- Ability to comprehend and follow library policies and procedures

October 2022

- Ability to develop an awareness of library-wide operations
- Ability to exercise sound judgment at all times
- Ability to meet physical requirements of the job

Disclaimer:

The above statements describe the general nature and level of work being performed by people assigned to this classification. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified. All personnel may be required to perform duties outside of their typical duties from time to time, as needed.

Employee

Date

Library Director

Date

Linwood Community Library Job Description

Position: Marketing & Outreach Coordinator *Clara*

Reports to: Director

Primary Function: The Marketing & Outreach Coordinator oversees marketing and outreach events designed to increase foot traffic and use of the library. Creates newsletters, promotional information, and social media to keep patrons aware of events at the library.

Essential Job Functions:

- Producing and sending out the bi-monthly newsletter and the e-newsletter.
- Managing all of the library's social media accounts
- Developing and creating signage and other promotional materials for use both inside the library and outside.
- Providing general customer service at the library.
- Accepts responsibility as a professional in charge of the building and service area when so designated.
- Participates in staff meetings and community and professional activities directly related to their area of responsibility.
- Performs other duties as assigned by the Director.

Knowledge, Skills, & Abilities

- Mastery of social media strategies and emerging trends.
- Superior oral and written communication, listening, and research skills.
- Creativity, enthusiasm, and commitment to working collaboratively.
- Strong ability to complete projects as directed and meet deadlines without supervision.
- Experience with event planning.
- Competency in public speaking and networking.
- Ability to treat patrons with a welcoming, caring, and supportive attitude.
- Ability to handle multiple responsibilities and interruptions.
- Ability to accept change and adapt to changes quickly.
- Ability to work with all staff members in a respectful, honest, and fair manner.
- Ability to maintain confidentiality concerning personal information for staff, along with the public.

General Requirements for All Library Employees

July 2021

- Ability to project a professional workplace image
- Ability to adapt to change
- Ability to learn new computer skills, programs, and interfaces
- Ability to develop and maintain positive working relationships
- Ability to comprehend and follow library policies and procedures
- Ability to create an awareness of library-wide operations
- Ability to exercise sound judgment at all times
- Ability to meet physical requirements of the job

Education, Experience & Training

- A high school diploma is required. In addition, a Bachelor’s degree or one year of experience in communications, marketing, public relations, or related field is recommended.
- Experience in creating and managing social media content for an organization using Facebook, Twitter, Instagram, and YouTube is required.
- Experience in planning and implementing in-person and online events is preferred.
- Knowledge of using digital cameras and portable technology, such as an iPad, is preferred.
- Proficiency in using desktop publishing, video creation, and website management software is preferred.
- Proficiency with Internet, email, Microsoft Office Suite, and office equipment, i.e., copier, printer, fax, and telephone, is required.

Schedule: 30 hours per week.

Disclaimer:

The above statements describe the general nature and level of work performed by people assigned to this classification. They are not to be construed as an exhaustive list of all responsibilities, duties, and skills required of personnel so classified. All personnel may be required to perform duties outside of their everyday duties from time to time, as needed.

Employee

Date

Library Director

Date

Linwood Community Library Job Description

Position: Library Services Specialist

Am-1

Reports to: Library Director

Schedule: Part-time; Must be flexible and able to work 20-29 hours a week including evenings and weekends

Primary Function: Helps plan and implement programs and services to library patrons. Performs circulation duties, assists in maintaining the library collection, and helps other staff as needed.

Essential Job Functions:

- Plans, coordinates, delivers, and promotes monthly programs, and activities in the library for a specified age group
- Performs all circulation desk duties using the automated Next Search system, including:
 - Checks materials in/out/renew per Library policies and procedures
 - Effectively searches for and reserves materials for patrons
 - Issues new patron cards and updates accounts
 - Assists with locating, routing, and preparing “hold” materials for patrons
 - Shelves materials and shelf-reads, maintaining the collection in alphabetical and/or Dewey Decimal order
- Provides exceptional customer service, reference, and reader’s advisory services to library patrons in person, by email, and over the phone

Other Duties:

- Instructs patrons how to use print and online library resources, online card catalogs, and databases
- Assists patrons with using library equipment and technology as needed
- Performs opening and closing procedures in staff and public areas
- Assists with library programs, events, and displays
- Repairs worn and damaged materials
- Assists with outreach efforts in furthering engagement with the community both in person and online.
- Participates in staff meetings and professional activities directly related to areas of responsibility
- Assists with ordering collection materials, program supplies, and marketing promotional materials
- Performs other duties as assigned by the Director

Requirements:

- 2 years of college, an accredited Associates Degree, or 2 years of employed library experience required

- Experience working with the public and a commitment to quality customer service
- Ability to communicate positively and effectively with the public and staff
- Strong computer skills, including experience with Windows operating system, Microsoft Office/Google suite, printers, use of the Internet and Internet-based software programs
- Experience creating content for a website/social media account preferred
- Basic knowledge of search engine use
- General knowledge of library principles, practices, and materials and a desire to serve the public in a friendly, comfortable environment

Physical and Cognitive Qualifications:

- Effective oral and written communication skills
- Proficiency in the use of a computer, word processing, and email
- Work with alpha-numeric filing systems, including the Dewey Decimal system
- Can lift items up to 25 pounds and to push carts up to 50 pounds
- Can bend to very low shelves or reach to high shelves when retrieving/shelving library materials
- Can perform repetitive hand movements using computer keyboard and opening/closing of library material casings

General Requirements for All Library Employees

- Project a professional workplace image
- Adapt to change
- Willingness to learn new computer skills, programs, and interfaces
- Develop and maintain positive working relationships
- Can comprehend and follow library policies and procedures
- Develop an awareness of library-wide operations
- Exercise sound judgment at all times

Disclaimer:

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Employee

Date

Library Director

Date

PERMIT

City of Linwood, State of Kansas

• **ADDRESS: 19649 Linwood Rd.**

DATE WRITTEN: 9/17/2024

DATE EXPIRES: 3/17/2025

See Building Permit for Required Inspection

**PLEASE POST IN A CONSPICUOUS PLACE
ON JOB SITE**

PERMIT # 319

Linwood Community Library
driveway permit
No fee