

Agenda
Linwood Community Library Board Meeting
Tuesday, November 26, 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 (New Additions)

Committee Reports

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

New Business

- Bills for Payment
- Year end transfer from General Fund to CIF
- Executive Session With Acting Admin
- Executive Session With Board Members Only

Adjournment

Next Regular Board Meeting: Monday, December 30, 2024 at 7:00 pm

Linwood Community Library Board Meeting Minutes: October 22, 2024

Call to Order

Board Members present: Sheldon Wheaton, Lea Chrisman, Melissia Smitka, Kathy Reno, Chris Mensch

Staff Present: Dennis Shelton, Tracy Tygart (exited meeting at 7:23pm)

Guests: Doug Miller

The meeting was called to order at: 7:04 P.M. by Melissia Smitka

Consent Agenda *All matters on the consent agenda are considered within one motion and will be enacted by one motion. If an item needs to be discussed, it will be removed from the consent agenda and considered separately.*

Minutes of last month's meeting

Treasurer's Report:

General Fund Checking: As of 09.30.2024 Account Balance was \$371,177.70.

The GF Checking has been reconciled to Xero with balance of \$366,336.85 with difference of \$4,840.85 due to outstanding checks.

Capital Improvement Fund: As of 09.30.2024 Account Balance was \$191,207.89.

The CIF Checking has been reconciled to Xero noting no difference.

Petty Cash Fund: Counted by Amy on 10.21.2024. She stated the balance was \$58.00

Communications for the Board: No communications for the Board

Statistical Report

Approval: Being there were no objections, the consent agenda was approved.

Chris moved to approve the Consent Agenda. Sheldon seconded. Motion carried 5/0.

Financial Report

Public Comments: None

Action Items:

Old Business

- **Policy Update:** Board reviewed final draft of proposed changes to current policy. Starting at page 24 of the new proposed Policy Document and ending on page 28 due to the time limit that was established were completed. Suggestions were presented and changes agreed upon for final approval to be obtained at a later date.
- **Bond for Treasurer:** Chris moved to secure a bond for the treasurer in the amount of \$10,000.00 per K.S.A. 12-1299. Lea seconded. Motion carried 5/0.

Committee Reports

Building & Equipment: None

Finance: None

Personnel & Policy: Ongoing Policy Revisions

New Business

- **Bills for Payment:** Chris moved to approve bills for payment as presented. Sheldon seconded. Motion carried 5/0.

Adjournment

Approval: Chris moved to adjourn the meeting at 8:47 P.M. Lea seconded. Motion carried 6/0.

Linwood Community Library Board Special Meeting Minutes: November 11, 2024

Call to Order

Board Members present: Sheldon Wheaton, Lea Chrisman, Melissia Smitka, Aly Evans, Kathy Reno, Chris Mensch

Staff Present: Dennis Shelton

Guests: Doug Miller

The meeting was called to order at: 6:37 P.M. by Melissia Smitka

Old Business

- **Policy Update:** Board reviewed final draft of proposed changes to current policy. Starting at page of the new proposed Policy Document revisited page 25, page 26 and restarted at page 30 and ending on page 37 due to the time limit that was established were completed. Suggestions were presented and changes agreed upon for final approval to be obtained at a later date.

New Business

- **December Board Meeting Date:** Chris moved to set the December Board Meeting on December 30 starting at 7 P.M. due to the 4th Tuesday falling on Christmas Eve. Sheldon seconded. Motion carried 6/0.
- **Security Benefit Administration:** Dennis informed the Board that Security Benefit sent paperwork to be distributed to active participants in the Library's Plan. Unsure of who participants were, a suggestion was made to contact the advisor who services the account.

Adjournment

Approval: Aly moved to adjourn the meeting at 8:55 P.M. Sheldon seconded.
Motion carried 6/0.

Next Meeting

The next regular Board meeting will be **Tuesday, November 26, 2024 at 7:00 P.M.**

Submitted by: Lea Chrisman; Board Secretary

Linwood Community Library Board

Linwood Community Library Staff

Melissia Smitka: Chair	(03/2025)	Vacant; Director
Aly Evans; Vice-Chair	(03/2028)	Jayne Hopkins; Youth Services
Sheldon Wheaton; Treasurer	(03/2027)	Teresa Reetz: Adult Programming/Collection
Lea Chrisman: Secretary	(03/2026)	Amy Rosewicz; Programming Assistant
Kathy Reno	(03/2026)	Susan Henneke: Library Services Specialist
Chris Mensch	(03/2025)	Clara Knipp, Library Services Specialist

Open Position

(03/2027)

Dennis Shelton; Library Services Specialist-
Acting Administrator

Tracy Tygart: Bookkeeper

Linwood Community Library Board Committees

Building & Equipment: Sheldon Wheaton Lea Chrisman

Personnel & Policy: Melissia Smitka Kathy Reno Chris Mensch

Finance: Lea Chrisman Sheldon Wheaton

Officer and Committee appointments updated March 26, 2024

Library Staff updated October 14, 2024

Melissia Smitka, Chairperson

Date:

Lea Chrisman, Secretary

Date:

Linwood Community Library Special Board Meeting Minutes: Oct 14, 2024

Call to Order

Board Members present: Melissia Smitka (chair) , Aly Evans, Chris Mensch, Kathy Reno, Sheldon Wheaton

Staff Members present: Dennis Shelton

Guests: None

Call to Order: The meeting was called to order at: 6:38pm by Melissia Smitka

The meeting consisted exclusively of the review or proposed changes to the Library Policy Manual (pages 30 through 37 of the draft).

Adjournment : Chris Mensch moved to adjourn the meeting at 8:45pm. Aly Evans seconded. Motion carried 5/0.

Submitted by: Sheldon Wheaton; Board Treasurer

Linwood Community Library Board

(updated Mar. 26, 2024)

Melissia Smitka; Chair	(03/2025)
Aly Evans Vice-Chair	(03/2028)
Sheldon Wheaton; Treasurer	(03/2027)
Lea Chrisman; Secretary	(03/2026)
Kathy Reno	(03/2026)
Chris Mensch	(03/2025)
Open Position	(03/2027)

Linwood Community Library Staff

(updated Oct. 14, 2024)

Open Position - Director
Jayne Hopkins; Youth Services
Teresa Reetz, Adult Programming/Collection
Amy Rosewicz; Programming Assistant
Susie Henneke; Library Services Specialist
Clara Knipp; Library Services Specialist
Dennis Shelton; Library Services Specialist-Acting Administrator
Tracy Tygart, Bookkeeper

Linwood Community Library Board Committees (updated March 26, 2024)

Building & Equipment:	Lea Chrisman	Sheldon Wheaton	
Personnel & Policy:	Melissia Smitka	Kathy Reno	Chris Mensch
Finance:	Lea Chrisman	Sheldon Wheaton	

Melissia Smitka, Chairperson

Date:

Lea Chrisman, Secretary

Date:

**Treasurer's Report
For the
Linwood Community Library
Board Meeting
November 26, 2024**

General Fund (GF) Checking account balance as of 10-31-2024 was \$351,401.84. The GF checking account has been reconciled in Xero through 11-01-2024 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 10-31-2024 was \$191,760.04. The CIF Checking account has been reconciled in Xero through 11-01-2024 noting no difference.

Petty Cash was counted by Amy Rosewicz on 11-25-2024. She stated the balance was \$70.95.



Director's Report November 26, 2024

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

Harold, with Agler and Gaedddert, was in on Nov. 8th to perform our 2023 agreed on practices/audit. (A copy of the Audit is enclosed in the packet). I will get the report submitted to the state Secretary of Administration along with a \$300 check for the filing fee (See Check List). Once the audit is received by the state and I receive an acknowledgement letter I will submit payment to Agler and Gaedddert for the audit (Per the state of Kansas Audit Submission Instructions).

All of the staff, with the exception of Amy, are now notaries.

Jayne's last day this year will be Dec 27. Jayne has told me she will not be returning to her position next year as she and her husband plan to travel more. She hopes she will be able to fill in as needed, next year, when she is available. I will be posting the youth services position soon and hope to fill the position internally.

I was able to contact our local Security Benefit representative, Leasa Huffman. Leasa came to the library Thursday, Nov 21. I signed papers to make myself the overall admin and Tracy Tygart the admin for payroll, Sharon Moreland was still listed as the overall admin. Each person who contributes will have access to their account, the only thing that is needed by an admin is to give approval for certain withdrawals / rollovers into other accounts. Being an admin gives the ability to see who all has an account if any communication to account holders is required.

I had Complete Heating and Cooling out to check our HVAC system prior to winter. Our contract with Complete had expired as of the first of this year. I renewed the contract and was able to get them out for the winter inspection, to service the units, and change the filters for the \$230 discount price per unit. Everything checked out and the systems are ready for the winter weather.

Our signs, both the large "Linwood Library sign and the marquee sign, have not been lighting up. I had KB come out and check both signs out, the GFI breaker between the signs was out and had to be replaced. Both signs are now working.

Charles Call, who did our snow removal in the past, is no longer doing snow removal. Steve Reetz has said he will be willing to remove snow for us as needed this winter.

While looking through the files I found a folder with architect drawings we had hired done by Sabatini in 2019. Sabatini is the architecture firm used by NEKLS. The drawings appear to be for an additional space added to the back of the building along with designs for the interior for a better use of space.

Circulation:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	
Adult Books	214	1,856	195	1,779	
Child Books	295	3,424	386	4,248	
Young Adult	33	282	30	190	
Magazines	3	14	8	17	
Movies/Videogames	128	1,555	171	1,619	
Music		-		-	
Audiobooks	52	482	30	319	
Large Print	42	296	36	269	
** Electronic Materials	219	2,142	199	1,892	
Equipment: Video/DVD		-		-	
Equipment: Sports/Games		-		-	
Total:	986	10,051	1,055	10,333	
% of Change	(6.54)	(2.73)			
New Acquisitions:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	
Adult	61	672	43	455	
Children	49	385	25	352	
Young Adult	9	91	1	26	
Audiovisual	7	191	23	232	
Equipment: Video/DVD		-		-	
Equipment: Sports/Games		-		-	
Total:	126	1,339	92	1,065	
% of Change	36.96	25.73			
Inter-Library Loan:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	
NEXT Loaned	375	3,060	325	2,791	
NEXT Borrowed	139	1,138	148	1,365	
ShareIt ILL Loaned	8	48	6	28	
ShareIt ILL Rec'd	-	32	3	15	
Total:	522	4,278	482	4,199	
% of Change	8.30	1.88			
Programs:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	
Adult Programs	52	401	40	381	
Total Adult attendance	211	2,633	258	1,894	
Childrens Programs	9	111	13	131	
Total Childrens attendance	31	476	164	848	
Young Adult Programs		1	-	-	
Total YA attendance		2	-	-	
Outreach Events	4	12	1	16	
Outreach Attendance Total	68	360	40	704	
Total Library Events	65	525	54	528	
Attendance Total	310	3,471	462	3,446	
Meeting Room Uses	10	83	2	10	
Meeting Attendance	18	174	10	39	
Total Attend:	328	7,116	472	6,931	
% of Change	(30.51)	2.67			
Electronic Materials Use:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	% of Change
** Consortial Users					
Flipster	-	921	-	1,870	(50.75)
lynda Users		-		46	(100.00)
Local Uses					
Cloud Library	35	314	43	262	19.85
Kanopy (Dec 2020)	1	15	-	42	(64.29)
Hoopla	130	1,115	73	771	44.62
Overdrive	54	698	115	814	(14.25)
Total Local Use:	220	2,142	231	1,935	
% of Change	(4.76)	10.70			
Miscellaneous:					
	Oct 2024	Y-T-D	Oct 2023	Y-T-D	% of Change
Volunteer Hours	18	139.50	26.00	195.00	
Number of Volunteers	4	42	1	10	
Door Count	729	7,532	739	6,312	19.33
Reference	26	185	-	7	2,542.86
Computer Use	29	270	21	162	66.67
Wireless Activity	326	3,340	371	3,183	4.93
Website Sessions	181	3,255	394	3,321	(1.99)
Website Users	206	3,783	185	2,500	51.32
Public Service Hours	244	1,808	203	2,160	(16.30)
FB Video Views	-	-	-	-	-

2024 Monthly Stats

Linwood Community Library Statistical Report

F8 Reach	819	13,143	1,180	10,188	29.00
Engagements - Youth			-	-	-
Twitter Visits	-				
Tweet impressions	-	-	0	200	
Mailchimp					
Total Emails Sent	6	43	3	36	
Total Email Receipts	1,930	16,155	1153	14,423	
Total Emails Opened	795	6,459	454	6,910	
Faxes (Per Patron Use)	12	83			
Copies (Per Patron Use)	23	265			
Notary (Per Patron Use)	2	29			

	Oct 2024	Y-T-D
Borrowers end of month	692	6,834
Borrower Accounts used	106	986
Borrowers Added	6	61
Borrowers Renewed	14	193
Borrowers Deleted	0	44
Total Check Outs/ Renewal	777	7,795
Adult Checkouts/Renewals	330	3,162
Youth Checkouts/Renewals	447	4,889

** 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.



Payroll Journal Report

Employees Earning

Pay Run Sep 26th - Oct 26th

Report Period 09/26/2024 - 10/26/2024

Pay Date 10/31/2024

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

Employee Earnings at Company Level (Pay run: Sep 26th - Oct 26th (Oct 31, 2024))

Earnings Description Hours	Rate	Total	Deductions and Contributions Description Amount	Employee Taxes Description Amount	Employer Taxes Description Amount	Employee Taxable Wages Description Wages	Employer Taxable Wages Description Wages	Time Off (Hours) Description Used	Time Off (Hours) Description Acquired	Totals Description Amount
Base Pay 675.01	\$11,325.85	\$11,325.85	EMPLOYEE Security Benefit \$100.00	Federal Income Tax \$291.91	Employer Federal Income Tax \$167.92	Federal Income Tax \$11,490.12	Employer Medicare Tax \$11,580.12	PTO 5.50	PTO 5.50	\$11,580.12
PTO Hours 5.50	\$87.51	\$87.51	EMPLOYEE Security Benefit \$166.78	Medicare \$167.92	Federal Medicare Tax \$11.72	Medicare \$11,580.12	Federal Unemployment Insurance Tax \$11,580.12			\$1,954.09
Overtime(1.5x 6:26 Base) Gross	\$11,580.12	\$11,580.12	EMPLOYEE Security Benefit \$44.17	Social Security \$717.96	Unemployment Insurance Tax \$717.96	Social Security \$11,490.12	State Social Security - Employer \$5.21			\$5,196.17
				State Withholding - KS \$550.00	State Unemployment Insurance Tax - KS \$5.21	State Withholding - KS \$11,490.12	State Unemployment Insurance Tax - KS \$5.21			\$5,196.17

Pay run: Sep 26th - Oct 26th (Oct 31, 2024)

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

Pay run: Sep 26th - Oct 26th (Oct 31, 2024)

Employee	Earnings Description	Hours	Rate	Total	Deductions and Contributions Description	Amount	Employee Taxes Description	Amount	Employer Taxes Description	Amount	Employee Taxable Wages Description	Wages	Employer Taxable Wages Description	Wages	Time Off (Hours) Description Used	Accrued	Totals Description	Amount	
Library	Base Pay	533.9248		\$8,818.72	EMPLOYEE Security Benefit	\$1,000.00	Additional Medicare	\$0.00	Employer Medicare Tax	\$129.15	Additional Medicare	\$0.00	Employer Medicare Tax	\$8,906.23	PTO 5.50	16.35	Net Pay	\$7,432.05	
	PTO Hours	5.5000		\$97.51	EMPLOYEE Income Tax	\$267.85	Federal Unemployment Insurance Tax	\$11.72	Federal Unemployment Insurance Tax	\$11.72	Federal Income Tax	\$8,806.23	Federal Unemployment Insurance Tax	\$1,954.09			Company Cost	\$9,648.66	
	Gross			\$8,906.23	Security Benefit	\$44.17	Medicare	\$129.15	Social Security - Employer	\$52.18	Medicare	\$8,906.23	Social Security - Employer	\$8,906.23					
					State Withholding - KS	\$425.00	State Unemployment Insurance Tax - KS	\$5.21	State Withholding - KS	\$8,906.23	State Unemployment Insurance Tax - KS	\$5.21							
Susan B. Henne	Base Pay	82.55	15.45	\$1,275.37	Federal Income Tax	\$5.87	Employer Medicare Tax	\$18.49	Employer Medicare Tax	\$18.49	Federal Income Tax	\$1,275.37	Employer Medicare Tax	\$1,275.37	PTO 0	1.59	Net Pay	\$1,120.94	
	Gross			\$1,275.37	Medicare	\$18.49	Social Security - Employer	\$79.07	Social Security - Employer	\$79.07	Medicare	\$1,275.37	Social Security - Employer	\$1,275.37				Company Cost	\$1,374.21
					State Security	\$79.07	State Unemployment Insurance Tax - KS	\$1.28	State Security	\$1.28	State Security	\$1,275.37	State Unemployment Insurance Tax - KS	\$1,275.37					
					State Withholding - KS	\$51.00	State Unemployment Insurance Tax - KS		State Withholding - KS										
Jayne R. Hopkins	Base Pay	115.89	16.97	\$1,966.71	Medicare	\$28.52	Employer Medicare Tax	\$28.52	Employer Medicare Tax	\$28.52	Federal Income Tax	\$1,966.71	Employer Medicare Tax	\$1,966.71	PTO 0	4.47	Net Pay	\$1,749.25	
	Gross			\$1,966.71	Social Security	\$121.94	Social Security - Employer	\$121.94	Social Security - Employer	\$121.94	Medicare	\$1,966.71	Social Security - Employer	\$1,966.71				Company Cost	\$2,119.14
					State Withholding - KS	\$67.00	State Unemployment Insurance Tax - KS	\$1.97	State Security	\$1.97	State Security	\$1,966.71	State Unemployment Insurance Tax - KS	\$1,966.71					
					State Withholding - KS		State Unemployment Insurance Tax - KS		State Withholding - KS										
Clara Knipp	Base Pay	107.25	15.37	\$1,648.86	Federal Income Tax	\$43.22	Employer Medicare Tax	\$23.91	Employer Medicare Tax	\$23.91	Federal Income Tax	\$1,648.86	Employer Medicare Tax	\$1,648.86	PTO 0	2.07	Net Pay	\$1,449.50	
	Gross			\$1,648.86	Medicare	\$23.91	Federal Unemployment Insurance Tax	\$9.89	Federal Unemployment Insurance Tax	\$9.89	Medicare	\$1,648.86	Federal Unemployment Insurance Tax	\$1,648.86				Company Cost	\$1,786.54
					State Security	\$102.23	Social Security - Employer	\$102.23	Social Security - Employer	\$102.23	State Security	\$1,648.86	Social Security - Employer	\$1,648.86					
					State Withholding - KS	\$30.00	State Unemployment Insurance Tax - KS	\$1.65	State Withholding - KS		State Unemployment Insurance Tax - KS	\$1,648.86	State Unemployment Insurance Tax - KS	\$1,648.86					
Torres A. Reetz	Base Pay	125.93	17.77	\$2,237.78	Federal Income Tax	\$153.20	Employer Medicare Tax	\$32.45	Employer Medicare Tax	\$32.45	Federal Income Tax	\$2,237.78	Employer Medicare Tax	\$2,237.78	PTO 0	4.86	Net Pay	\$1,862.39	
	Gross			\$2,237.78	Medicare	\$32.45	Social Security	\$138.74	Social Security	\$138.74	Medicare	\$2,237.78	Social Security	\$2,237.78				Company Cost	\$2,408.97
					State Security	\$51.00	State Unemployment Insurance Tax - KS		State Security		State Security	\$2,237.78	State Unemployment Insurance Tax - KS	\$2,237.78					
					State Withholding - KS		State Unemployment Insurance Tax - KS		State Withholding - KS										

	FY2023	FY2024 as of 10/31/2024			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Capital Improvement Revenue						
Interest on Idle Funds	3,264.44	5,447.52	-	5,447.52		
Transfer	31,500.00	-	-	-		
Revenue Total	34,764.44	5,447.52	-	5,447.52		
Capital Improvement Fund Total	34,764.44	191,207.89				
Treasurers Balance 12/31/2023	185,760.37					
Treasurers Balance 10/31/2024	191,207.89					
	5,589.09					

	FY2023	FY2024 as of 10/31/2024			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Employee Benefit Revenue						
Property Tax	9,372.87	10,048.81	15,810.00	(5,761.19)	63.56%	100.00%
Revenue Total	9,372.87	10,048.81	15,810.00	(5,761.19)		
Expense						
Payroll Expenses	10,351.08	9,710.70	17,000.00	(7,289.30)	57.12%	100.00%
Cash carry forward	5,589.00	-	7,000.00	(7,000.00)	0.00%	100.00%
Expense Total	15,940.08	9,710.70	24,000.00	(14,289.30)		
Employee Benefit Fund Total		338.11				
Treasurers Balance 12/31/2023	5,589.09					
Treasurers Balance 10/31/2024		5,927.20				

	FY2023	FY2024 as of 10/31/2024			% Used	% flat target
	Actual	Actual	*Budget	Budget diff Over (Under)		
General Fund Revenue						
Donations/Grants	9,808.73	7,422.36	5,205.00	2,217.36	142.60%	100.00%
Interest on Idle Funds	13,605.79	11,795.92	11,430.00	365.92	N/A	100.00%
Other Income	299.00	2,840.08	2,000.00	840.08	N/A	100.00%
Property Tax	294,173.96	283,290.85	288,166.00	6,007.96	102.08%	100.00%
Revenue Total	317,887.48	305,349.21	306,801.00	(1,451.79)		
Expense						
Collections	27,195.98	27,401.02	38,500.00	(11,098.98)	71.17%	100.00%
Program	17,583.57	17,401.95	17,000.00	401.95	102.36%	100.00%
Operating Expense	78,634.16	58,546.88	92,950.00	(34,403.12)	62.99%	100.00%
Wages	120,838.83	105,830.47	216,265.00	(110,434.53)	48.94%	100.00%
Capital	411.41	-	10,000.00	(10,000.00)	0.00%	100.00%
Transfer to Capital	31,500.00	-	31,500.00	(31,500.00)	N/A	
Cash carry over	-	-	168,500.00	(168,500.00)	0.00%	100.00%
Expense Total	276,163.95	209,180.32	574,715.00	(365,534.68)	36.40%	
General Fund Total	41,723.53	96,168.89				
Treasurers Balance 12/31/2023	249,124.93					
Treasurers Balance 10/31/2024		345,293.82				

Checking Account 351,221.02
Capital Account 191,207.89

Income Statement (Profit and Loss)

Linwood Community Library
For the year ended December 31, 2024

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	10,048.81	283,290.85	293,339.66
Donations	-	-	450.00	450.00
Fine and Fees	-	-	2,376.08	2,376.08
Insurance Refund	-	-	464.00	464.00
Interest Income	5,999.67	-	11,795.92	17,795.59
NEKLS Grants	-	-	5,769.43	5,769.43
State Grants	-	-	1,202.93	1,202.93
Total Income	5,999.67	10,048.81	305,349.21	321,397.69
Gross Profit				
	5,999.67	10,048.81	305,349.21	321,397.69
Expenses				
Collections	-	-	27,401.02	27,401.02
Gross Wages	-	0.04	105,830.47	105,830.51
Health Insurance	-	392.40	-	392.40
Medicare Co	-	1,533.09	-	1,533.09
Operating Expenses	-	61.90	58,546.88	58,608.78
Payroll Expenses	-	11.72	-	11.72
Program Expenses	-	-	17,401.95	17,401.95
Simple IRA Match	-	706.93	-	706.93
Social Security Co	-	6,555.38	-	6,555.38
SUTA	-	149.68	-	149.68
FUIT	-	299.56	-	299.56
Total Expenses	-	9,710.70	209,180.32	218,891.02
Operating Income				
	5,999.67	338.11	96,168.89	102,506.67
Net Income				
	5,999.67	338.11	96,168.89	102,506.67

Income Statement (Profit and Loss)

Linwood Community Library

For the month ended October 31, 2024

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Fine and Fees	-	-	58.00	58.00
Interest Income	552.15	-	1,060.47	1,612.62
NEKLS Grants	-	-	911.43	911.43
Total Income	552.15	-	2,029.90	2,582.05
Gross Profit				
	552.15	-	2,029.90	2,582.05
Expenses				
Collections	-	-	2,745.02	2,745.02
Gross Wages	-	-	11,580.12	11,580.12
Medicare Co	-	167.92	-	167.92
Operating Expenses	-	-	4,351.36	4,351.36
Payroll Expenses	-	11.72	-	11.72
Program Expenses	-	-	1,163.04	1,163.04
Simple IRA Match	-	44.17	-	44.17
Social Security Co	-	717.96	-	717.96
SUTA	-	5.21	-	5.21
Total Expenses	-	946.98	19,839.54	20,786.52
Operating Income				
	552.15	(946.98)	(17,809.64)	(18,204.47)
Net Income				
	552.15	(946.98)	(17,809.64)	(18,204.47)

Check#	PayTo	Date	Memo	BankAccount	Amount
11329	Security Benefit Group	25-Nov-24	Amy Retirement	First State Bank {	294.92
11330	Xerox Financial Services	25-Nov-24		First State Bank {	337.12
11331	Birds & Blooms	25-Nov-24	Book	First State Bank {	30.33
11332	Demco, Inc.	25-Nov-24	Office Supplies	First State Bank {	175.78
11333	KB Complete Plumbing and Air Conditio	25-Nov-24	GFI Outlet	First State Bank {	373.00
11334	Pens.com	25-Nov-24		First State Bank {	176.70
11335	Midwest Tape	25-Nov-24	DVDs and electronic access for patrons	First State Bank {	435.13
11336	Slavin Flatwork Inc.	25-Nov-24	Concrete Pad	First State Bank {	7,380.50
11337	Teresa Reetz	25-Nov-24	Programming/Mileage Reimbursement	First State Bank {	140.50
11338	Energy	25-Nov-24		First State Bank {	299.37
11339	dormakaba	25-Nov-24	Door Repair	First State Bank {	268.87
11340	Nyp CPA, LLC	25-Nov-24		First State Bank {	125.00
11341	Agler & Gaeddert	25-Nov-24	Accounting/Board Audit	First State Bank {	861.67
11342	VISA	25-Nov-24	Dennis, Susie and Theresa CC's	First State Bank {	4,481.16
11343	Susan Livingston	25-Nov-24	Fall Centerpieces	First State Bank {	250.00
11344	Ingram Library Services	25-Nov-24	Books	First State Bank {	472.99
11345	Mad Science Of Greater Kansas City	25-Nov-24	Deposit for Summer Reading Program	First State Bank {	50.00
11346	UniFirst	25-Nov-24	Floor Matts	First State Bank {	153.08
11347	Culligan Water of Kansas City	25-Nov-24		First State Bank {	92.50
11348	Erin Wood	25-Nov-24	Fall Centerpieces	First State Bank {	250.00
11349	Midcontinent Communications	25-Nov-24		First State Bank {	248.55
11350	Director Of Accounts	25-Nov-24	Filing fee for State Audit	First State Bank {	300.00
11351	Complete Heating & Air Conditioning, LI	25-Nov-24	Winter Inspection	First State Bank {	495.20
11352	Atmos Energy	25-Nov-24		First State Bank {	97.90
11353	Association for Rural & Small Libraries	25-Nov-24	Yearly Membership	First State Bank {	175.00
11354	Dennis Shelton	25-Nov-24	Mileage Reim.	First State Bank {	265.28
11355	City of Linwood	25-Nov-24		First State Bank {	62.02
11356	Aly Evans	25-Nov-24	Yoga	First State Bank {	200.00
11357	Wheat State Cleaning	25-Nov-24	Cleaning	First State Bank {	600.00

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12-1258. Public libraries; capital improvement fund. The library board of any public library is hereby authorized to direct a transfer annually from the general operating fund of such library not to exceed 10% of the amount of money credited to such fund to a capital improvement fund. All money credited to such fund shall be used by the library board for the purpose of improving, furnishing, equipping, remodeling or making additions to the library. Such fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937 and amendments thereto. If the library board determines that money which has been transferred to such fund or any part thereof is not needed for the purpose for which transferred, the library board is hereby authorized to direct a retransfer of such amount not needed to the general operating fund and such retransfer and expenditure thereof shall be subject to the provisions of K.S.A. 79-2925 to 79-2937 and amendments thereto.

In making the budget of the library, the amounts credited to, and the amount on hand in, the capital improvement fund and the amount expended therefrom shall be shown on the budget for the information of the taxpayers of the municipality in which the library is located. Moneys in such fund may be invested in accordance with the provisions of K.S.A. 10-131, and amendments thereto, with interest thereon credited to such fund.

History: L. 1986, ch. 62, § 1; July 1.

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2024 Operating Budget Through November (CIF Transfer Discussion)

General Fund	FY2024		
	Actual	*Budget	Difference
Revenue			
Donations/Grants	\$ 7,422.36	\$ 6,705.00	\$ 717.36
Interest on Idle Funds	\$ 11,795.92	\$ 13,200.00	\$ (1,404.08)
Other Income	\$ 2,880.80	\$ 2,000.00	\$ 880.80
Property Tax	\$ 285,773.26	\$ 288,166.00	\$ (2,392.74)
<u>Revenue Total</u>	\$ 307,872.34	\$ 310,071.00	\$ (2,198.66)
General Expense			
Collections	\$ 30,687.63	\$ 32,000.00	\$ 1,312.37
Program	\$ 19,058.75	\$ 19,709.00	\$ 650.25
Operating Expense	\$ 65,082.52	\$ 90,819.00	\$ 25,736.48
Wages	\$ 117,104.40	\$ 152,522.00	\$ 35,417.60
Capital	\$ 7,380.50	\$ 5,000.00	\$ (2,380.50)
Transfer to Capital	\$ -	\$ 21,000.00	\$ 21,000.00
Cash carry over	\$ -	\$ 160,000.00	\$ 160,000.00
<u>General Expense Total</u>	\$ 239,313.80	\$ 481,050.00	\$ 81,736.20
Employee Benefit Fund			
Revenue			
Property Tax	\$ 10,172.96	\$ 15,810.00	
Expenses			
Payroll Expenses	\$ 10,671.51	\$ 14,519.00	\$ 3,847.49
Cash Carry Forward	\$ -	\$ 6,880.00	\$ 6,880.00
<u>Employee Benefit Total</u>	\$ 10,671.51	\$ 21,399.00	\$ 10,727.49

*Budgeted amount used on 2025 budget based on projection

	95.90% Estimate for Dec. 2500
	96.70% Estimate for Dec 1500
	71.66% Estimate for Dec. 10000
	76.78% Estimate for Dec 12500
	147.61%
	0.00%
	0.00%
	49.75% Total remaining spend estimate for year 25500

November 8, 2024

Linwood Community Library
3021 Main St.
Linwood, Kansas 66052

We are pleased to confirm our understanding of the nature and limitation of the services we are to provide for Linwood Community Library.

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by Linwood Community Library, to specified elements of the financial statements and certain other policies, procedures and records of Linwood Community Library, for the year ending December 31, 2023. This engagement is solely to assist Linwood Community Library in reporting to State of Kansas on specific control procedures and to comply with Kansas Municipal Audit and Accounting Guide reporting requirements. Our engagement to apply agreed-upon procedures will be performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of the specified parties of the report and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of these procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion on Linwood Community Library's financial statements or any elements, accounts, or items thereof. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Library Board of Linwood Community Library. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of Linwood Community Library, and State of Kansas and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and suspected fraud and noncompliance with laws or regulations affecting the specified elements of the financial statements and certain other policies, procedures and records that come to our attention. In addition, if, in connection this engagement, matters come to our attention that contradict the specified elements of the financial statements and certain other policies, procedures and records, we will disclose those matters in our report. Such disclosures, if any, may not necessarily include all matters that might have come to our attention had we performed additional procedure or an examination or review.

You are responsible for specified elements of the financial statements and certain other policies, procedures and records and that it is in accordance with the attached schedule; and for selecting the criteria and procedures and determining that such criteria and procedures are appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about specified elements of the financial statements and certain other policies, procedures and records. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

Harold Mayes is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

The workpapers for this engagement are the property of Agler & Gaeddert, Chartered, and constitute confidential information. However, we may be requested to make certain workpapers available to state and federal regulators pursuant to authority given to them by law or regulation. If requested, access to such workpapers will be provided under the supervision of Agler & Gaeddert, Chartered personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to state and federal regulators. The regulators may intend or decide to distribute the photocopies or information contained therein to others, including other governmental agencies.

We estimate that our fees for these services will not exceed \$800. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional services arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of procedures.

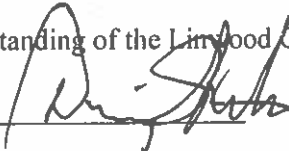
Very truly yours,

AGLER & GAEDDERT, CHARTERED

Harold K. Mayes Jr., CPA

RESPONSE:

This letter correctly sets forth the understanding of the Linwood Community Library.

By: Dennis Shelton 

Title: Acting Admin

Date: 11/8/2024

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.

Under current engagement we are not performing enhanced procedures.

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.

November 8, 2024

Agler & Gaeddert, Chartered
234 South Main
Ottawa, Kansas 66067

In connection with your engagement to apply agreed-upon procedures to internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library as of December 31, 2023, we confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. We are responsible for the presentation of internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library as of December 31, 2023 in accordance with the requirements of State of Kansas.
2. As of year ended December 31, 2023, the internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library are presented in accordance with Kansas Municipal Audit and Accounting Guide.
3. We are responsible for selecting the criteria and for determining that such criteria are appropriate for our purposes.
4. We have disclosed to you all known matters contradicting the internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library
5. We have disclosed to you any communications from regulatory agencies, other practitioners or consultants, and others affecting the internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library, including communications received between December 31, 2023 and November 8, 2024.
6. We have provided you with access to all records that we believe are relevant to internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library and the agreed-upon procedures.
7. We have responded fully to all inquiries made to us by you during the engagement.
8. No events have occurred subsequent to December 31, 2023, that would require adjustment to or modification of the internal controls, bank reconciliations, disbursements and receipts from L:inwood Community Library
9. Your report is intended solely for the information and use of Linwood Community Library and is not intended to be and should not be used by anyone other than these specified parties.

By: 

Acting Admin.
Title



K9 Bed Bug Inspection Service Agreement

Name: **Linwood Community Library** Contract Start Date: **Jan. 2025 quarterly**

Address: 19649 Linwood Rd City: Linwood State: KS Zip: 66052

Contact person:

Phone: Email: director@linwoodlibrary.org

Search Date and Time: 1 Inspection per quarter at a date/time agreeable to Bug Hounds, LLC and Linwood Public Library. If the inspection can be scheduled on the same dates as other area libraries the reduced rate will be honored.

Bug Hounds, LLC reserves the right to make reasonable changes in the schedule due to canine illness or hazardous travel conditions as long as inspections are made each quarter.

Contract search area: book stacks, all public seating areas, employee work areas. Inspections will occur 1X/quarter.

Contracted price: \$150 per inspection/quarter if scheduled on the same dates as other area libraries.
\$250 per inspection/quarter if scheduled on other dates

This agreement is for a canine inspection to detect the presence of the odor of live bed bugs (*Cimex Lectularius*) and/or viable bed bug eggs at the address provided above.

Client understands that while no bed bug inspection can be 100% accurate, the use of a trained canine bed bug inspection team is the most accurate means of detection available. The results of the inspection are an honest evaluation of the canine's keen sense of smell in detecting the odor of live bed bugs and/or viable bed bug eggs. Bug Hounds LLC does not guarantee and does not represent that if the odor of live bed bugs or eggs is not detected that no bed bugs or viable eggs are present.

Client agrees to comply with the items listed on the pre-inspection checklist.

Client affirms that there has been no chemical treatment, professional or otherwise, within the past 14 days

Client understands that Bug Hounds LLC's handlers will be working with live canines inside client's facilities. Handlers will accompany canines at all times, but waste elimination accidents may occur. Bug Hounds, LLC is not responsible for accidents or damage not due to neglect.

These conditions allow the detection canine to perform at its highest possible accuracy rate.



Pre-Inspection Checklist:

- No chemical treatment (professional or otherwise) has been done within the past 14 days
- Noise and human distractions should be minimized to create the most effective search environment
- All flooring must be reasonably swept or vacuumed prior to inspection
- Pets and litter boxes must be removed from search area
- Toys, pet food, human food, water, trash containers, and medications cannot be accessible to bed bug detection canine
- Air conditioners, heaters, and all fans should be turned off at least 30 minutes prior to detection team arrival for most accurate detection
- Windows should be closed
- Smoking materials should be extinguished at least 2 hours before arrival
- Air freshener products should be removed at least 2 hours prior to arrival
- The premises will be searched “as is.” The search team will not move items. In areas requiring search must be fully accessible upon arrival.
- Socializing with the canine should wait until after the search is complete (to allow focus on the job)

If the handler deems the search area to be hazardous to the canine or non-compliant to the checklist, Bug Hounds LLC or the handler reserve the right not to search the area.

At the start of any search or after a break in searching, the handler may test the canine to ensure it is able to perform at its highest level. This test is a controlled hide of live bed bugs in a secured, inventoried vial.

Bug Hounds LLC is a locating service only. Bug Hounds and its handlers are not exterminators, nor will they recommend a specific exterminator. The client reserves the right to choose treatment options. Bug Hounds LLC is not responsible for application or assisting with any application for treatment of bed bugs or viable eggs. Upon request, Bug Hounds LLC will communicate the location of identified or K9 indicated bed bug scent to an extermination company of the client’s choosing.

Offer Withdrawal

Bug Hounds LLC offers to perform the services as listed and priced may be withdrawn or altered if not accepted within 60 days.

Price Guarantee

Contracted price is guaranteed for quarterly visits, 1 per quarter in 2024 Any changes in service may require a new pricing agreement.

Billing

Bug Hounds LLC terms are payment upon receipt of invoice. Late payments will incur 14% interest. For your convenience, Bug Hounds accepts checks, Visa, Mastercard and Discover, Venmo or Paypal.

Jurisdiction

The parties expressly agree that jurisdiction and venue lie in Pottawatomie County, Kansas.



Accounts Payable Information

Accounts Payable Contact: Dennis Shelton

Bill to Name and Address: Linwood Community Library Linwood, Ks.

Telephone: 913 301 3686 Fax: _____

Email Address: director@linwoodlibrary.org

ACCEPTANCE

By Client: Dennis Shelton Title: Acting Admin Date: 11/12/2024

Linwood Community Library

Contracted price: \$150 per inspection if scheduled on the same dates as five other area libraries X 4 inspections per year. \$250 for each visit scheduled on other dates.

Municipal Audit Submission Instructions

As delegated by the Secretary of Administration, one of the functions of Municipal Services is to serve as the repository of municipal audit reports prepared and submitted to us pursuant to KSA 75-1124. These reports are saved and safely stored on our network drive and published to the Department of Administration website according to audit fiscal year, with uploads of recently received electronic audits taking place almost daily.

Effective August 1st, 2023, the audit filing fee rates will increase as follows:

- **\$200 for Rural Water Districts and education entities**
- **\$300 for all other municipalities**

Any audit filing submitted to the Office of Accounts and Reports after August 1st, 2023, will be subject to the increased filing fee, regardless of the audit year being submitted. Note: If you've previously received an invoice for the prior rates, the prior rate is still effective for that audit filing.

Audit Submission Instructions

Per KSA 75-1124, audit files must be submitted to Municipal Services electronically within one year of the close of the audit period (i.e. for municipalities with a December 31st year end, the audited financial statements are due no later than December 31st of the subsequent year). Electronic audit files may be provided to Municipal Services at ARMunis@ks.gov.

Once the audit report has been received and reviewed by the Municipal Services team, a corresponding email will be sent showing receipt of the audit document and will include instructions for payment of the filing fee. The filing fee for audits of education entities and rural water districts is \$200. The filing fee for all other municipalities is \$300. Filing fees may be paid by credit card (by completing and submitting the Audit and AUP Credit Card Payment form located on the [Municipal Services website](#)) or by check or warrant made payable to the **Director of Accounts and Reports** and mailed to the following address:

Office of Accounts and Reports
Municipal Services Section
700 SW Harrison, Suite 300
Topeka, KS 66603

After receiving the municipality's filing fee, Municipal Services will send an acknowledgement letter back to the audit firm responsible for the audit report as a basis for compliance with KSA 75-1124. Under the provisions of KSA 75-1124, final payment to the audit firm responsible for the audit shall not be made until the audit report and filing fee are received by Municipal Services and the associated acknowledgement letter is received by the audit firm.

For any questions or concerns, please feel free to contact Municipal Services staff at 785-296-8083 or at 785-296-6033 or email us at armunis@ks.gov.

**LINWOOD COMMUNITY LIBRARY
LINWOOD, KANSAS**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

December 31, 2023

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

Linwood Community Library
3021 Main St.
Linwood, Kansas

We have performed the procedures enumerated below on the financial statements and accounting systems of the Linwood Community Library for the year ended December 31, 2023. The Linwood Community Library's management is responsible for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of its financial statements and accounting systems.

Linwood Community Library has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of managing the organization's financial statements and accounting systems. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Procedure #1 – Examined the December 2023 bank statements and compared to the general ledger.

Results – We examined the bank statements for December 2023 for the General Checking and Capital Improvement accounts. There was a duplicate entry of a \$31,500 transfer expense out of the General Checking in the general ledger. When factoring this in, the cash per the bank reconciliations and statements tied to the general ledger.

Procedure #2 – Examined the year-end cash balance shown on the Statement of Cash Receipts and Cash Disbursements and compared to the December 2023 bank statements.

Results –The bank statements as of December 31, 2023 tie to the bank reconciliations and the bank reconciliations, with outstanding checks and deposits, agree to the Statement of Cash Receipts and Cash Disbursements.

Procedure #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.

Results – Total deposits in excess of FDIC insurance are adequately secured to pledged securities..

Procedure #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 District's official depository.

Results – Bank statements agree to the bank listed in the minutes.

Procedure #5 – We traced interest income from the General Checking and Capital Improvement accounts bank statements to the District's general ledger for all 12 months.

Results – No exceptions were noted.

Procedure #6 – We selected March and August 2023 to trace cash receipts to the bank statements and general ledger.

Results – No exceptions were noted.

Procedure #7 – We randomly selected 20 non-payroll disbursements and performed the following procedures:

- a. Disbursements appear to be for appropriate Library expenses.
- b. Invoices or other documents exist and are mathematically correct.
- c. The payee on the cancelled checks agree with the invoice / document.
- d. Checks were approved in the monthly meetings.
- e. Checks contained signatures from 2 authorized signers.
- f. Disbursements were properly recorded on Library's books.

Results – All selected disbursements appeared to be reasonable expenses, agreed with supporting documentation, were approved in monthly meetings and contained appropriate signatures. No exceptions were noted.

Procedure #8 – We compared the disbursements for November to the approval in the official minutes.

Results – No exceptions were noted.

Procedure #9 – We examined evidence of accounts payable at year end and January 2024 to determine if they have been properly recorded in the financial statements as of the end of the year.

Results – No significant payables or encumbrances were noted which should have been recorded. The payroll paid in January 2024 was approximately half for December 2023. However, each year the process has been the same so the change in payroll has not been a significant amount from one year to the next.

Procedure #10 – We examined the Library's internal controls and credit card policy, then reviewed the credit card transactions for April and August to determine if they contained proper support and approvals, and if procedures and proper classification of expenditures were followed.

Results – Credit cards are in the Library's name and are issued to employees. Cards are to be used for budgeted, official business purchases only. Board members review credit card statements and transaction receipts monthly. Receipts for every transaction are to be attached to the credit card statements. It appears the credit card procedures and internal controls are being followed. No exceptions were noted.

Procedure #11 – We reviewed the December payrolls to determine that proper deductions and employer contributions are being remitted.

Results – No exceptions were noted.

Procedure #12 – We reviewed the December payroll records for each employee to determine if a deduction for KPERS was made.

Results – The Library is not participating in KPERS, thus there are no deductions for KPERS.

Procedure #13 – We compared total cash receipts, total cash disbursements, accounts payable, and ending unencumbered cash balances to the same items in the prior year to determine if there is a variance of more than 25%.

Results – Total cash disbursements were up from the prior year in part due to a transfer from general fund to capital outlay of \$31,500. Additionally, the Library did not have a director for 9 months of 2022 but had the position filled for 2023 so the salaries expense increased in 2023 as a result of this change. All other accounts were under 25%.

Procedure #14 – Reviewed the Library’s month-end statement of cash receipts and cash disbursements reports for February and December to determine the ending unencumbered cash balance was greater than or equal to zero.

Results – For 2023, there was not a report for every month but for 2024, the director has been preparing a report each month. Based on review of the February and December reports, as well as the general ledger, it appears the Library maintained an unencumbered cash balance greater than zero throughout the year.

Procedure #15 – We reviewed the minutes for November and December to determine that the minutes have been signed by the chairperson of the board of directors.

Results – No exceptions were noted.

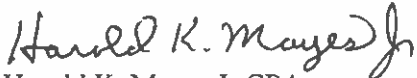
Procedure #16 – Review the Library’s surety bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

Results – The Library did not have surety bonds for 2023 and just recently started to look for bond for the treasurer.

We were engaged by the Linwood Community Library to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the financial statements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. We have responsibility to update this report for subsequent findings.

We are required to be independent of Linwood Community Library and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Linwood Community Library and is not intended to be and should not be used by anyone other than those specified parties.



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November 8, 2024