

Agenda
Linwood Community Library Board Meeting
Tuesday, August 26, 2025 at 6:30 pm
Public Notice

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

Bills for payment

Old Business

- Policy Manual
- Building update (School Library)

Committee Reports

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

New Business

- Library mailbox
- Library Bank Accounts

Adjournment

Next Regular Board Meeting: Tuesday, September 23, 2025 at 6:30 pm

Linwood Community Library Board of Trustees
Meeting Minutes: July 22, 2025

Board members present: Melissia Smitka, Kathy Reno, Chris Mensch, Aly Evans, Sheldon Wheaton

Staff present: Dennis Shelton, Tracy Tygart

Guests: none

Call to Order: 6:33pm - The meeting was called to order by Melissia Smitka

Consent Agenda: *All matters on the consent agenda are considered and enacted with a single motion, with the exception of any items agreed upon to be removed from the consent agenda.*

Previous Meeting Minutes

Treasurer's Report:

General Fund (GF) Checking account: balance as of 06-30-2025 was \$433,315.24. The GF checking account has been reconciled in Xero through 07-01-2025 noting no difference.

Capitol Improvement Fund (CIF) Checking: account balance as of 06-30-2025 was \$224,278.64. The CIF Checking account has been reconciled in Xero through 07-01-2025 noting no difference.

Petty Cash: Petty cash was counted by Dennis Shelton on 07-01-2025. He stated the total on hand was \$151.81.

Communications for the board: None

Director's Report

Statistical Report

Financial Report

Sheldon made a motion to accept the consent agenda, Chris seconded, and the vote was in favor.

Public Comments: None

Bills for Payment: Credit card statements are being detailed with spreadsheets for each card. These were reviewed by the Finance Committee and Board Chair with no issues identified. Sheldon made a motion to approve, and Chris seconded. The vote was in favor.

Old Business:

- **Policy Manual rewrite:** Review of proposed changes conducted at meeting on Monday, July 8 and to be continued during this session. Printed copies will be provided to board members for final review.
- **Old Linwood School Building update:** Tour of Linwood school building offered by City of Linwood on July 29.

Committee Reports:

Building & Equipment: no discussion

Financial: no discussion

Personnel & Policy: no discussion

New Business:

- **2026 Budget Hearing:** Notice will be published in Tonganoxie Mirror at least 10 days

prior to Budget Hearing meeting as required by Kansas law. Final budget submittal to Leavenworth County Treasurer must be made by Oct. 1, 2025. Budget Hearing meeting is scheduled for August 19, 2025 at 7:30pm.

- **Staffing:** Teresa Reetz will be resigning August 2, 2025. Dennis indicated that Amy Rosewicz is being assigned to the responsibility of "Collections" after Teresa's departure. In consideration of this assignment and other additional responsibilities for Amy, a 3% increase effective August 1, 2025 was discussed. Aly made a motion to approve the increase, Sheldon seconded, and the vote was in favor.
- **Policy Manual proposed changes:** Continued with review and discussion of final changes for pages 16-32.
- **Board member training:** Melissia discussed Self-Evaluation form from NEKLS, which will be provided for board members at next meeting. Board members required to receive continuing education for accreditation, but no specific quantity. Dennis will pursue more information from NEKLS.

Adjournment:

9:29pm – Kathy made a motion to adjourn, Sheldon seconded, and the vote was in favor.

Submitted by: Chris Mensch; Secretary

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2026)
Chris Mensch, Secretary (03/2029)
Open Position (03/2026)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director
Nicole Oelschlaeger, Library Services
Teresa Reetz, Collections
Amy Rosewicz, Library Services
Susie Henneke, Adult Programming
Clara Nipp, Youth Services
Tracy Tygart, Bookkeeper

Linwood Community Library Board Committees

Building & Equipment:	Sheldon Wheaton		
Personnel & Policy:	Melissia Smitka	Kathy Reno	Chris Mensch
Finance:	Sheldon Wheaton	Aly Evans	

Officer and Committee appointments updated January 28, 2025

Library Staff updated January 28, 2025

The signatures below affirm that these minutes have been approved by the board of trustees.

Melissia Smitka, Chairperson	Date
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Chris Mensch, Secretary	Date
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**Treasurer's Report
for the
Linwood Community Library
Board Meeting
August 26, 2025**

General Fund (GF) Checking account balance as of 08-02-2025 was \$404,581.56. The GF checking account has been reconciled in Xero through 08-03-2025 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 08-02-2025 was \$224,867.23. The CIF Checking account has been reconciled in Xero through 08-03-2025 noting no difference.

Petty Cash was counted by Nicole Oelschlaeger on 08-06-2025. She indicated the total on hand was \$124.80.

Prepared by Sheldon Wheaton, treasurer



Director's Report August 26, 2025

Prepared by: Dennis Shelton, MBA

The Yearly Insurance Audit was completed with Hartford in August. The review requires submission of full and part time employee numbers, payroll totals, as well as all costs and numbers for contractors, people who receive a 1099 form at year's end for the insurance period. This is a yearly estimated payroll and insurance, workers comp, audit required by our insurance carrier. After the review was completed, we will receive a \$631 refund.

A grant application was started in 2023 for a grant from the Kansas Creative Arts but has never been completed. The grant was to cover costs associated with the Tom Page Band who played at our summer concerts in July 2023. I was contacted this month and notified the expiration date to submit all final materials was August 22nd. The application was quite complicated when it was begun and the followup was very detailed as well. As near as I can determine it was dropped due to the complicated nature of the grant. I was able to set up a Zoom call with Kansas Creative Arts and complete all of the necessary forms and workbooks and have it submitted by the August 22 deadline. We should be able to receive the grant for a total of \$761.

The yearly audit (Agreed upon procedures) with Agler and Gaeddert, CPA was completed. We have received the audit information, which is part of the packet. "Procedure #4", in the audit, indicated the need to discuss, yearly by the board, "the Districts official depository". Agler and Gaddert, CPA will file the audit with the state as required and will invoice us for the cost to file as well as their charges for the audit. This was the second year for the normal audit and as required by K.S.A.75-112 we will need to perform a more detailed, enhanced audit next year.

Summer Reading is completed and we had a great summer. We had a number of activities going on all summer attracting kids and adults into the library. Our concerts were a hit with the community and gave us a chance to promote the library to people who may not regularly come into the library. Our end of summer adult reading program was well attended with around 50 people coming to the library to hear the KU professor discuss art during WWII. We had a number of our adult patrons attend the end of summer reading party at Z&M winery which was supported by 7 different libraries in the area.

The kids had fun and enjoyed the end of summer pizza party we had at the library. Now the kids are back in school, families are adjusting to the fall/school schedule, school sports and clubs are beginning, and the library will be slow for a while as we look at new programs, clubs, and ways to connect with the community.

Circulation:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D
Adult Books	152	1,142	199	1,286
Child Books	416	2,108	290	2,537
Young Adult	35	188	40	180
Magazines	3	11	1	10
Movies/Videogames	127	922	184	1,165
Music	1	1	-	-
Audiobooks	44	392	51	317
Large Print	19	198	24	199
** Electronic Materials	233	1,547	237	1,428
Equipment: Video/DVD		-		-
Equipment: Sports/Games		-		-
Total:	1,030	6,509	1,026	7,122
% of Change	0.39	(8.61)		

New Acquisitions:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D
Adult	21	319	72	448
Children	50	279	52	269
Young Adult	12	96	5	52
Audiovisual	17	91	20	144
Equipment: Video/DVD	-	-		
Equipment: Sports/Games	-	-		
Total:	100	785	149	913
% of Change	(32.89)	(14.02)		

Inter-Library Loan:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D
NEXT Loaned	360	2,403	330	1,874
NEXT Borrowed	151	804	78	751
ShareIt ILL Loaned	4	67	-	33
ShareIt ILL Rec'd	2	11	1	32
Total:	517	3,285	409	2,690
% of Change	26.41	22.12		

Programs:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D
Adult Programs	38	281	41	278
Total Adult attendance	198	1,377	334	1,984
Childrens Programs	19	121	12	84
Total Childrens attendance	111	797	74	402
Young Adult Programs	-	-	-	1
Total YA attendance	-	-	-	-
Outreach Events	1	11	-	8
Outreach Attendance Total	107	437	-	292
Total Library Events	58	413	53	371
Attendance Total	416	2,611	408	2,678
Meeting Room Uses	6	32	13	51
Meeting Attendance	12	62	44	109
Total Attend:	428	2,673	452	2,787
% of Change	(5.31)	(4.09)		

Electronic Materials Use:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D	% of Change
** Consortial Users					#DIV/0!
Flipster	-	-	-	-	#DIV/0!
Lynda Users	-	-	-	-	#DIV/0!
Local Uses					
Cloud Library	25	213	35	223	(4.48)
Kanopy (Dec 2020)	-	2	1	9	(77.78)
Hoopla	151	967	138	699	38.34
Overdrive	57	365	63	497	(26.56)
Total Local Use:	233	1,547	237	1,428	
% of Change	(1.69)	8.33			

Miscellaneous:

	Jul 2025	Y-T-D	Jul 2024	Y-T-D	% of Change
Volunteer Hours	11	69.00	14.00	88.50	
Number of Volunteers	3	27	7	29	
Door Count	765	4,581	829.00	5,586	(18.14)
Reference	26	125	5	142	(11.97)
Computer Use	20	121	27	190	(36.32)
Wireless Activity	236	2,678	330	2,379	12.57
Website Sessions	242	1,922	262	2,587	(25.71)
Website Users	190	2,034	170	2,772	(26.62)
Public Service Hours	234	1,534	231	1,566	(2.08)
FB Video Views	-	-	-	-	

2025 Monthly Stats

Linwood Community Library Statistical Report

FB Reach	2,450	9,275	947	10,364	(10.51)
Engagements - Youth			-	-	-
Twitter Visits	-				
Tweet impressions	-	-	-	0	
Mailchimp					
Total Emails Sent	5	29	5.00	30	
Total Email Receipts	1,908	11,200	1,918.00	11,512	
Total Emails Opened	677	4,139	782.00	4,559	
Faxes (Per Patron Use)	4	41			
Copies (Per Patron Use)	24	179			
Notary (Per Patron Use)	5	17			

	Jul 2025	Y-T-D
Borrowers end of month	642	0
Borrower Accounts used	89	622
Borrowers Added	6	23
Borrowers Renewed	30	138
Borrowers Deleted	3	89
Total Check Outs/ Renewal	800	4,982
Adult Checkouts/Renewals	254	1,942
Youth Checkouts/Renewals	546	3,040

** 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 Jun 26th - Jul 26th
Report Period 06/26/2025 - 07/26/2025
Pay Date 07/31/2025

Linwood Community
Library
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Employee Earnings at Company Level (Pay run: Jun 26th - Jul 26th (Jul 31, 2025))

Earnings		Deductions and Contributions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		Time Off (Hours)		
Description	Hours	Rate	Total	Description	Amount	Description	Amount	Description	Wages	Description	Wages	Description	Used	Accrued
Base Pay	542.12		\$10,641.93	EMP OVER Security	\$100.00	Federal Income Tax	\$452.40	Employer Medicare Tax	\$177.02	Federal Income Tax	\$12,107.37	Employer Medicare Tax	PTO	24.00
Holiday Hours	32.00		\$613.22	Benefit	\$100.00	Medicare	\$177.02	Social Security - Employer	\$756.85	Medicare	\$12,207.37	Social Security - Employer		16.72
PTO Hours	30.00		\$512.52	EMP OVER Security	\$44.44	Social Security	\$756.85				\$12,207.37			
Overtime(1.5x 11.73 Base)			\$439.70	Benefit	\$44.44	State Security	\$612.00	State Unemployment Insurance Tax - KS	\$7.42	State Security	\$12,107.37	State Unemployment Insurance Tax - KS		
Gross			\$12,207.37											

Pay run: Jun 26th - Jul 26th (Jul 31, 2025)

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

Library

Base	376,238	\$6,496.03	EMPLOYEE	Additional	\$0.00	Employer	\$107.61	Additional	\$0.00	Employer	\$7,420.77	PTO 24.00	9.86	Net Pay	\$6,167.32
Pay			Security	\$100.00		Medicare Tax		Medicare		Medicare Tax				Company	\$8,040.32
Holiday 24.0000		\$413.22	Benefit			Federal	\$217.76	Federal	\$7,320.77	Federal	\$0.00			Cost	
Hours			EMPLOYEE			Income Tax		Income Tax		Unemployment					
PTO 30.0000		\$512.52	Security	\$44.44		Insurance Tax		Medicare	\$7,420.77	Insurance Tax					
Hours			Benefit			Social	\$460.08	Social	\$7,420.77	Social Security	\$7,420.77				
Gross		\$7,420.77				Security		Security		- Employer					
						State	\$368.00	State	\$7.42	State	\$7,420.77				
						Withholding		Unemployment		Withholding					
						- KS		Insurance Tax -		- KS					

Pay run: Jun 26th - Jul 26th (Jul 31, 2025)

Employee	Earnings	Deductions and Contributions	Employee Taxes	Employer Taxes	Employee Taxable Wages	Employer Taxable Wages	Time Off (Hours)	Totals
	Description Hours Rate Total	Description Amount	Description Amount	Description Amount	Description Wages	Description Wages	Description Used Accrued	Description Amount
Susan B. Henneke	Base 73.95 16.92 \$1,251.16		Federal Income Tax \$20.42	Employer Medicare Tax \$21.09	Federal Income Tax \$1,454.20	Employer Medicare Tax \$1,454.20	PTO 6.00 2.85	Net Pay \$1,262.53
W2	Holiday 6.00 16.92 \$101.52		Medicare \$21.09	Social Security \$90.16	Medicare \$1,454.20	Social Security \$1,454.20		Company \$1,566.90
	Hours		Social \$90.16	- Employer	Social \$1,454.20	- Employer		Cost
	PTO 6.00 16.92 \$101.52		Security	State \$1.45	Security \$1,454.20	State \$1,454.20		
	Hours		State \$60.00	Unemployment	State \$1,454.20	Unemployment		
	Gross		Withholding - KS	Insurance Tax - KS	Withholding - KS	Insurance Tax - KS		
Clare Knipp	Base 111.65 16.92 \$1,889.05		Federal Income Tax \$84.21	Employer Medicare Tax \$30.34	Federal Income Tax \$2,092.09	Employer Medicare Tax \$2,092.09	PTO 6.00 2.15	Net Pay \$1,794.83
W2	Holiday 6.00 16.92 \$101.52		Medicare \$30.34	Social Security \$129.71	Medicare \$2,092.09	Social Security \$2,092.09		Company \$2,254.23
	Hours		Social \$129.71	- Employer	Social \$2,092.09	- Employer		Cost
	PTO 6.00 16.92 \$101.52		Security	State \$2.09	Security \$2,092.09	State \$2,092.09		
	Hours		State \$53.00	Unemployment	State \$2,092.09	Unemployment		
	Gross		Withholding - KS	Insurance Tax - KS	Withholding - KS	Insurance Tax - KS		
Nicole R. Oelschlaeger	Base 49.82 16.97 \$845.37		Medicare \$12.26	Employer Medicare Tax \$12.26	Federal Income Tax \$845.37	Employer Medicare Tax \$845.37		Net Pay \$752.70
W2	Pay		Social \$52.41	Social Security \$52.41	Medicare \$845.37	Social Security \$845.37		Company \$910.89
	Gross		State \$28.00	- Employer	Social \$845.37	- Employer		Cost
			Withholding - KS	State \$0.85	Security \$845.37	State \$845.37		
				Unemployment	State \$845.37	Unemployment		
				Insurance Tax - KS	Withholding - KS	Insurance Tax - KS		

Teresa A. Reutz W2	Base	54.43	18.48	\$1,005.85	Federal Income Tax	\$50.00	Employer Medicare Tax	\$17.80	Federal Income Tax	\$1,227.61	Employer Medicare Tax	\$1,227.61	PTO 6.00	2.10	Net Pay \$1,083.70 Company \$1,322.75 Cost
	Pay														
	Holiday 6.00	18.48		\$110.88	Tax		Social Security - Employer	\$76.11	Medicare Tax	\$1,227.61	Social Security - Employer	\$1,227.61			
	Hours				Medicare	\$17.80	State Unemployment Insurance Tax - KS	\$1.23	Tax		State Unemployment Insurance Tax - KS				
	PTO 6.00	18.48		\$110.88	Tax				Social Security	\$1,227.61	State Unemployment Insurance Tax - KS	\$1,227.61			
	Hours				Social Security	\$76.11			State Withholding	\$1,227.61					
	Gross			\$1,227.61	Security				State Withholding - KS						
Amy L. Rosewicz W2	Base	71.50	16.55	\$1,163.40	Federal Income Tax	\$63.13	Employer Medicare Tax	\$21.48	Federal Income Tax	\$1,381.30	Employer Medicare Tax	\$1,481.30	PTO 6.00	2.76	Net Pay \$978.85 Company \$1,640.54 Cost
	Pay				Security Benefit	\$100.00	Medicare Tax		Medicare	\$1,481.30	Social Security - Employer	\$1,481.30			
	Holiday 6.00	16.55		\$99.30	Medicare	\$21.48	Social Security - Employer	\$91.84	Social Security	\$1,481.30	State Unemployment Insurance Tax - KS				
	Hours				Social Security	\$91.84	State Unemployment Insurance Tax - KS	\$1.48	State Withholding	\$1,381.30					
	PTO 12.00	16.55		\$198.60	Security Benefit	\$44.44			State Withholding - KS						
	Hours				State Withholding	\$226.00									
	Gross			\$1,481.30											
Dennis Keith Shelton W2	Base Pay	165.88	25.00	\$4,146.90	Federal Income Tax	\$234.64	Employer Medicare Tax	\$69.41	Federal Income Tax	\$4,786.60	Employer Medicare Tax	\$4,786.60	PTO 0	6.86	Net Pay \$3,941.78 Company \$5,152.78 Cost
	Overtime(1.5x 11.73 Based)	37.50		\$439.70	Medicare	\$69.41	Medicare Tax		Medicare	\$4,786.60	Social Security	\$4,786.60			
	Holiday Hours 8.00	25.00		\$200.00	Tax		Social Security	\$296.77	Social Security	\$4,786.60	State Unemployment Insurance Tax - KS				
	Gross			\$4,786.60	Social Security	\$296.77	Employer		State Withholding	\$4,786.60	Employer				
					State Withholding - KS	\$244.00									
Trey Lynn Tygart W2	Base	14.89	21.50	\$320.20	Medicare	\$4.64	Employer Medicare Tax	\$4.64	Federal Income Tax	\$320.20	Employer Medicare Tax	\$320.20			Net Pay \$294.71 Company \$345.01 Cost
	Pay				Social Security	\$19.85	Medicare Tax		Medicare	\$320.20	Social Security	\$320.20			
	Gross			\$320.20	State Withholding	\$1.00	Social Security - Employer	\$19.85	Social Security	\$320.20	State Unemployment Insurance Tax - KS	\$320.20			
					State Withholding - KS		State Unemployment Insurance Tax - KS	\$0.32	State Withholding	\$320.20					

Income Statement (Profit and Loss)

Linwood Community Library
For the 7 months ended July 31, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	7,446.27	260,947.83	268,394.10
Donations	-	-	1,500.00	1,500.00
Fine and Fees	-	-	345.26	345.26
Interest Income	3,989.32	-	7,065.00	11,054.32
NEKLS Grants	-	-	3,214.50	3,214.50
State Grants	-	-	2,501.00	2,501.00
Total Income	3,989.32	7,446.27	275,573.59	287,009.18
Gross Profit	3,989.32	7,446.27	275,573.59	287,009.18
Expenses				
Collections	-	-	18,784.77	18,784.77
Gross Wages	-	-	82,382.23	82,382.23
Medicare Co	-	1,194.56	-	1,194.56
Operating Expenses	-	-	40,879.53	40,879.53
Program Expenses	-	-	9,927.69	9,927.69
Simple IRA Match	-	347.86	-	347.86
Social Security Co	-	5,107.68	-	5,107.68
SUTA	-	92.99	-	92.99
FUIT	-	182.15	-	182.15
Total Expenses	-	6,925.24	151,974.22	158,899.46
Operating Income	3,989.32	521.03	123,599.37	128,109.72
Net Income	3,989.32	521.03	123,599.37	128,109.72

Income Statement (Profit and Loss)

Linwood Community Library

For the month ended July 31, 2025

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Fine and Fees	-	-	160.19	160.19
Interest Income	588.59	-	1,108.62	1,697.21
Total Income	588.59	-	1,268.81	1,857.40
Gross Profit	588.59	-	1,268.81	1,857.40
Expenses				
Collections	-	-	2,875.77	2,875.77
Gross Wages	-	-	12,207.37	12,207.37
Medicare Co	-	177.02	-	177.02
Operating Expenses	-	-	3,230.67	3,230.67
Program Expenses	-	-	1,169.85	1,169.85
Simple IRA Match	-	44.44	-	44.44
Social Security Co	-	756.85	-	756.85
SUTA	-	7.42	-	7.42
Total Expenses	-	985.73	19,483.66	20,469.39
Operating Income	588.59	(985.73)	(18,214.85)	(18,611.99)
Net Income	588.59	(985.73)	(18,214.85)	(18,611.99)

	FY2024	FY2025 as of 07/31/2025			% Used	% flat target
	Actual*	Actual	Budget	Budget diff Over (Under)		
Capital Improvement						
Revenue						
Interest on Idle Funds	7,117.54	3,989.32	-	3,989.32		
Transfer	28,000.00	-	-	-		
Revenue Total	35,117.54	3,989.32	-	3,989.32		
Capital Improvement Fund Total	35,117.54	224,867.23				
Treasurers Balance 12/31/2024	220,877.91					
Treasurers Balance 6/30/2025	224,867.23					

	FY2024	FY2025 as of 07/31/2025			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Employee Benefit						
Revenue						
Property Tax	15,700.27	7,446.27	8,487.41	(1,041.14)	87.73%	100.00%
Revenue Total	15,700.27	7,446.27	8,487.41	(1,041.14)		
Expense						
Payroll Expenses	11,762.23	6,925.24	15,480.00	(8,554.76)	44.74%	100.00%
Cash carry forward	-	-	-	-	#NAME?	100.00%
Expense Total	11,762.23	6,925.24	15,480.00	(8,554.76)		
Employee Benefit Fund Total		521.03				
Treasurers Balance 12/31/2024	9,527.13					
Treasurers Balance 6/30/2025	10,048.16	10,048.16				

	FY2024	FY2025 as of 07/31/2025			% Used	% flat target
	Actual	Actual	*Budget	Budget diff Over (Under)		
General Fund						
Revenue						
Donations/Grants	7,422.36	7,215.50	7,567.00	(351.50)	95.35%	100.00%
Interest on Idle Funds	13,570.52	7,065.00	13,200.00	(6,135.00)	N/A	100.00%
Other Income	2,696.14	345.26	2,000.00	(1,654.74)	N/A	100.00%
Property Tax	286,878.12	260,947.83	291,079.00	(4,200.88)	98.56%	100.00%
Revenue Total	310,567.14	275,573.59	313,846.00	(38,272.41)		
Expense						
Collections	33,019.74	18,784.77	34,204.00	(15,419.23)	54.92%	100.00%
Program	20,813.02	9,927.69	20,231.00	(10,303.31)	49.07%	100.00%
Operating Expense	68,522.76	40,879.53	95,445.00	(54,565.47)	42.83%	100.00%
Wages	131,548.49	82,382.23	217,112.00	(134,729.77)	37.94%	100.00%
Capital	7,380.50	-	-	-	#NAME?	100.00%
Transfer to Capital	28,000.00	-	21,000.00	(21,000.00)	N/A	
Cash carry over	-	-	160,000.00	(160,000.00)	0.00%	100.00%
Expense Total	289,284.51	151,974.22	547,992.00	(396,017.78)	27.73%	
General Fund Total	21,282.63	123,599.37				
Treasurers Balance 12/31/2024	269,206.88					
Treasurers Balance 6/30/2025	392,806.25	392,806.25				

	Bank Balance	Calculated Outstan	Act outstand	Diff	Balance sheet	Actually Off
Checking Account	402,854.41	404,581.56	(1,727.15)	1,616.81	(110.34)	4.60
Capital Account	224,867.23	224,867.23	-	0	-	

* corrected 2024 payment issue items changed

Check#	PayTo	Date	Memo	Pay Cycle	Amount
11545	Susan Henneke	16-Aug-25	Mileage Reimbursement	1x	12.88
11546	Ingram Library Services	16-Aug-25	Books	Monthly	83.27
11547	Culligan Water of Kansas City	16-Aug-25		Monthly	206
11548	Bonner Springs City Library	16-Aug-25		1x	225.93
11549	Midwest Tape	16-Aug-25	Digital Services and DVDs	Monthly	601.38
11550	Security Benefit Group	16-Aug-25	IRA Contribution	Monthly	144.44
11551	Marlin Leasing Company	16-Aug-25	New Xerox	Monthly	344.82
11552	Bryan Hicks	16-Aug-25	Band	1x	500
11553	Lawrence Journal World	16-Aug-25	Public Notice for Budget Hearing	1x	144.9
11554	Nyp CPA, LLC	16-Aug-25		1x	181.25
11555	Wheat State Cleaning	16-Aug-25	Cleanings	Monthly	600
11556	Demco, Inc.	16-Aug-25	Office Supplies	1x	160.84
11557	Leah Marie Chizek	16-Aug-25	Summer Reading Program - Art Lecture	1x	300
11558	Everygy	16-Aug-25		Monthly	465.23
11559	Center Point Large Print	16-Aug-25		1x	40.49
11560	Atmos Energy	23-Aug-25		Monthly	95.11
11561	Kevin Reetz	23-Aug-25	Lawn Maintenance	Monthly	240
11562	Modern Marketing	23-Aug-25	Presidential Ruler	1x	121.5
11563	Aly Evans	23-Aug-25	Yoga	Monthly	120
11564	VISA	23-Aug-25		1x	3,116.71
11565	City of Linwood	23-Aug-25		Monthly	65.52
11566	Lansing Community Library	23-Aug-25	Paint by number	1x	102
11567	Midcontinent Communications	23-Aug-25	Internet/phone	Monthly	250.78
11568	UniFirst	23-Aug-25	Mat cleanings	1x	178.82



August 11, 2025

Linwood Community Library District No 1
PO Box 80
LINWOOD, KS 66052-0080

Policy Number: 37 WEC AX9VG8
Policy Period: 06/26/2024 – 06/26/2025

Dear Policyholder,

Thanks for completing your premium audit.

We've attached our audit statement with this letter. It's not a bill—you'll get that later. In the meantime, the statement will show you a comparison of your estimated policy costs vs. the actual numbers you reported.

If you overpaid, we'll pay back some of your premium. You'll get the amount as a credit to your account. If the total credit is bigger than your bill, we'll send you a check for the difference.

If you owe money, the entire amount that you owe will be included on your next scheduled bill. We'll expect payment in full to close out this past policy term. If you use automatic payments, we'll withdraw it on your next scheduled withdrawal date.

We're Here to Help

If you have questions or need help, let us know. You can visit <https://thehartford.com/servicecenter> for more information about how premium audit works, including frequently asked questions. You can also call us at 1-866-467-8730 and follow the option for audit.

Thanks for choosing us for your business insurance needs.

Sincerely,

The Hartford

STATEMENT OF PREMIUM ADJUSTMENT - Final Audit

Policy Number: 37 WEC AX9VG8
Named Insured and Mailing Address:
Linwood Community Library District No 1
PO Box 80
LINWOOD, KS 66052-0080
Direct Bill Account #: 17124612

Hartford Accident and Indemnity Company
Policy Period: 6/26/2024- 6/26/2025
Audit Period: 6/26/2024 - 6/26/2025
Producer: KANSAS INSURANCE INC
Producer Code: 37276932
Issuance Date: 8/11/2025

This document will show you a summary of your insurance costs for this policy, based on your recent premium audit. It's not a bill.

PREMIUM AUDIT SUMMARY

Original Estimated Premium	\$991.00
Audited Actual Premium	\$360.00
Taxes and Surcharges	\$0.00
Total Audited Cost	\$360.00
Premium Variance	
Return Premium	-\$631.00

**STATEMENT OF PREMIUM ADJUSTMENT
THIS IS NOT A BILL**

This Statement of Premium Adjustment compares the estimated cost from the beginning of your last policy term to your actual numbers from the end. It shows you how we adjusted your premium based on that comparison. If you owe us additional money at the end of your policy term, the amount will appear on your next regular bill. If you overpaid, we'll return some of your premium.

ENTITY, LOCATION AND STATE

Entity	Estimated Annual Exposure	Audited Annual Exposure	Net Difference
Linwood Community Library District No 1 Loc 1 (15)	\$121,000.00	\$136,343.00	

Total Premium	\$991.00	\$360.00	-\$631.00
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Estimated Annual Exposure shows your estimated payroll and insurance cost for this policy term. Each line in the table shows the estimated payroll for that line. The bottom line (Total Premium) shows your estimated insurance cost based on those numbers. The numbers include your original estimate from the start of your policy term, plus any endorsements you've added.

Audited Annual Exposure shows your actual payroll and insurance cost for this policy term. Each line in the table shows the actual payroll for that line. The bottom line (Total Premium) shows your actual insurance cost, based on the audit.

Net Difference is the difference between your estimated costs and your actual audited costs. If you see a "-" before this number, it means a credit back to your account. If not, you may owe additional premium. Please refer to your bill to see the final amount and how it's applied to your account.

STATEMENT OF PREMIUM ADJUSTMENT – Final Audit (Cont.)**Policy Number:** 37WECAX9VG8**Audit Period:** 06/26/24 to 06/26/25

Insured:	Linwood Community Library District No 1			
State:	KS (15)			
Location:	1 - 19649 Linwood Rd Linwood KS 66052			
Co. Code:	5 - Hartford Accident and Indemnity Company			
	Class Code	Class Description	Audited Exposure	Rate (Per \$100)
Standard Premium				
	9101	PUBLIC LIBRARY OR MUSEUM - ALL OTHER THAN PROFESSIONAL EMPLOYEES OR CLERICAL	\$0.00	2.5700
	8810	PUBLIC LIBRARY OR MUSEUM PROFESSIONAL EMPLOYEES & CLERICAL	\$128,245.00	0.1000
	8810	CLERICAL OFFICE EMPLOYEES NOC	\$8,098.00	0.1000

KS - Other Premium Taxes and Surcharges				
		EXPENSE CONSTANT		\$200.00
		TERRORISM RISK INSURANCE PROGRAM REAUTHORIZATION ACT DISCLOSURE ENDORSEMENT	\$136,343.00	0.0070
		CATASTROPHE (OTHER THAN CERTIFIED ACTS OF TERRORISM)	\$136,343.00	0.0100

KS Total Cost	\$360.00
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Policy Audit Total Cost	\$360.00
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NORTHEAST KANSAS LIBRARY SYSTEM

NEKLS

August 12, 2025

Library Directors, Member Public Libraries
Trustees, Member Public Libraries

Dear Library Friends:

Please find attached the ***Value of Membership Report: 2024*** for your library.

This report reflects, in part, the collaborative relationship between the Northeast Kansas Library System (NEKLS) and the library. It provides an itemized listing of the grants and subsidies provided by NEKLS in support of your programs and services. While funding is surely an important aspect of this relationship, I encourage you to review the entire document and reflect upon the other ways in which NEKLS impacts the library. Consulting, continuing education, and IT support are other areas where we strive to excel.

Perhaps NEKLS came up short in some aspect of our work with you in 2024. Please let us know how we might serve you better. We welcome your ideas, suggestions, and feedback. I may be reached directly at **mike@nekls.org**.

Thank you for the exceptional work you do in your community!

Sincerely,



Michael McDonald
Director

NEKLS

Value of Membership Report: 2024

for

Linwood Community Library

The Northeast Kansas Library System inspires and empowers member libraries to engage, educate and add value to their communities.

This is our mission. In practice, we pursue this mission by providing an array of services and financial support to member libraries during the year.

- ✓ In 2024, direct financial support of the library in the form of grants and subsidies totaled **\$8,775**. This may have included grants and subsidies for accreditation, e-content, continuing education, courier services as well as various other services and resources.
- ✓ Some financial support benefited a cross section of membership. This included the Next Catalog, which was enhanced by Aspen, Flipster and NoveList.
- ✓ In addition, NEKLS staff provided library and information technology consulting and support to member libraries.

We admire the work you do in your communities and we appreciate the opportunity to support you in your efforts.

Connect with us at 785-838-4090 and online at <https://nekls.org>

Grants – \$5,769

Grants from NEKLS enable libraries to enhance collections, programs and services, and support employee and trustee continuing education.

\$1,900 Library Development Grant as an accredited Service Center II Library

Library Development Grants recognize libraries for accomplishing a rigorous set of library standards. This grant is typically the largest single grant to a member library.

\$718 Hoopla grant

E-content is a vital component of a public library's collection. NEKLS was pleased to support the library's efforts to provide content in diverse formats.

\$1,001 Continuing Education grants

Grants were available for educational programs that were not provided directly by NEKLS. Grant funds were allocated for library conferences and other continuing education activities. (NEKLS also offers CE grants for tuition for MLS degree college credits, which are paid directly to the student and not reflected here.)

\$1,900 Competitive Grants Program

Competitive grants were offered in three areas: Focus Grant; Innovation Award; Mental Wellness Grant.

\$250 Mileage Reimbursement Grant for Summer Performers

Provided up to \$250 per library for Summer Library Performer mileage expenses.

\$-- Substitute Librarian Program

Eligibility limitations apply. Must be used to provide library coverage while the director attends a continuing education activity, a legislative advocacy event, or a NEKLS committee meeting. NEKLS will provide financial support of \$8.00 per hour with no benefits.

Courier Subsidies – \$2,620

The library is a participant in *Kansas Library Express*, the statewide courier service. For 2024, the library's volume of shared and borrowed materials necessitated receiving 5-days-a-week service. (This volume determines whether a library is billed for 3-days or 5-days-a-week service.)

For 2024, the approved base courier rate for 5-days-a-week services was \$4,120. NEKLS subsidized the Courier base rate and covered volume charges.

\$4,120	KLE Courier Base Rate for 5-day-a-week service
\$2,000	Amount paid by the library for courier service
\$2,120	NEKLS courier rate subsidy
\$500	Volume fees
\$2,620	TOTAL NEKLS support for library's courier service

Courier by the numbers in Kansas in 2024

366

Number of libraries on the courier state wide

73,334

Monthly average number of items on the courier

\$1.06

Average cost per item shipped

Direct Subsidies – \$386

Member libraries may benefit from several direct subsidies. The figures listed below are specific to your library.

\$-- Architectural Services

Libraries must apply. Provided funds remained available throughout the year, NEKLS paid up to \$2,800 for a library to consult with an architect.

\$-- Legal Consultations

Libraries must apply. Provided funds remained available throughout the year, NEKLS supported a library's initial consultation with an attorney of NEKLS' choosing.

\$-- APPLE

APPLE (APplied Public Library Education) is a training program for public library directors in Kansas. NEKLS covers the cost for enrollment and lodging, meals and mileage for any required in-person events.

\$117 E-Rate management services

Some libraries participate in the federal E-Rate Program. NEKLS partners with eRate Solutions LLC to help member libraries navigate the application process. NEKLS covered the cost of eRate Solutions' services.

\$20 Public computer stability – Deep Freeze

Deep Freeze protects endpoints by Freezing a snapshot of a computer's desired configuration and settings defined by the IT Admin. With an instant reboot, any unwelcome or unwanted changes are removed from the system, restoring it to its pristine Frozen state. NEKLS provided up to 20 seats per library.

\$51 Antivirus protection for computers – ESET

Computers need to be protected from viruses. NEKLS provided up to 20 seats per library.

\$99 Web Content Filtering – Cisco Umbrella

This web content filtering tool ensures public libraries are compliant with The Kansas Children's Internet Protection Act (KS-CIPA). NEKLS covered this cost for the library.

\$40 Annual Public Performance Site Licensing

An Annual Public Performance Site License allows you to legally show as many movies as you want anywhere inside your library for endless entertainment. NEKLS covered this cost for the library.

\$59 Kansas Libraries on the Web (KLOW)

NEKLS hosts the library's website.

Other Subsidies

In some instances, NEKLS provides support that has the potential to benefit all member libraries, but is difficult to quantify the impact on a specific library. The following areas may or may not have been used by your library or your patrons.

\$30,131 Cloud Library, State Library of Kansas

NEKLS purchased titles directly for the Cloud Library. This content is available to all library patrons in the NEKLS region.

\$1,305 OCLC WorldCat (ILL)

Used by NEKLS to assist libraries when items are not available through ShareIt (statewide ILL).

\$480 Recollections Kansas

Website hosting and training on use of hardware and software. NEKLS partners with other entities, including regional library systems, to offer this program.

Next/Koha Coordination – Consortium-wide support

The success of Next is a group effort. As a member of the Next consortium, the library's participation fee for 2024 = **\$1,500**. Next members enjoyed:

\$10,732 Flipster

Flipster is a next-generation digital magazine distribution service which lets users access their favorite magazines. Users can download these magazines to read offline, anytime, anywhere. Some participating libraries purchased titles or provided funds for titles; the amount shown reflects funding provided directly by NEKLS for this service.

\$8,333 NovelList

Connecting users of the Next Catalog to their next great read. NEKLS covered the entire cost for NovelList.

\$12,000 Aspen Discovery

Aspen Discovery provides a user-friendly interface for patrons to search and access library resources. This integration creates a seamless discovery experience, bringing together various resources like books, e-books, and more into one place.

\$46,308 ByWater Solutions

Provides hosting, support services and KOHA developments.

\$ -- Next Catalog Coordinator

NEKLS has one position dedicated solely to the Next Catalog. Other staff provide training and other support, as needed.

Continuing Education & Training

Throughout the year, NEKLS offers continuing education and professional development opportunities for library staff and trustees.

NEKLS delivered 14 major continuing education events, all provided at no cost to attendees, in 2024. These larger sessions brought our library community together for shared learning and support – including a full-day in-person retreat with Dr. Beth Wahler, who led us in exploring the role of trauma-informed care in public libraries.

We didn't shy away from hard conversations. Sessions addressed pressing challenges like responding to substance use, overdose, and the realities of fentanyl in library spaces.

Beyond these marquee events, NEKLS supported dozens of additional learning opportunities, from one-on-one consultations to just-in-time virtual trainings. In every format, our aim remained the same: to equip and uplift the people who power our libraries.

Consulting Services

NEKLS provides consulting services to member libraries. Any mix of NEKLS staff could be involved.

This service is provided free of charge.

Consulting topics include:

ADA Assessment & Planning
Adult Services & Programming
Advocacy
Board Development & Training
Budget & Finances
Children's Services & Programming
Collection Development / Weeding
Community Engagement
Copyright
Data Mapping (Policy Map)
E-Rate
Fundraising / Grants
Human Resources
Intellectual Freedom
Kansas Library Statute
KOMA & KORA

Leadership
Library Management & Operations
Marketing
New Director Orientation
Policies & Procedures
Privacy & Confidentiality
Public Relations
Readers' Advisory
Space Planning
Staff Development
Strategic Planning
Technical Services
Technology

IT Support by Service Level

Depending on a library's accredited service level, IT staff support is provided by NEKLS.

This service is provided free of charge. (Libraries are charged for any purchased equipment placed in the library.)

IT support includes:

Desktop Support
Network Support
E-Rate support
Hardware Purchasing
Software Purchasing
Hardware Installation
Software Installation

Other Benefits

- ✓ Access to the NEKLS professional library collection
- ✓ Access to the online Learning Management System, providing on-demand access to resources and recorded training
- ✓ Access to NEKLS-L discussion lists for directors and staff
- ✓ Access to bulk purchasing
- ✓ Access to Collaborative Summer Library Program (CSLP) materials bulk ordering
- ✓ Access to Ellison die cuts
- ✓ Northeast Kansas Library Foundation. Currently, the library **does** have an established fund with the Foundation.
- ✓ Northeast Kansas Library Foundation – Library Giving Day



NORTHEAST KANSAS LIBRARY
FOUNDATION



July 24, 2025

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, 2024. 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.

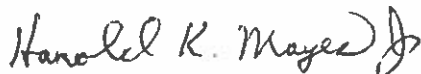
The workpapers for this engagement are the property of Agler & Gaeddert, Chartered, and constitute confidential information. However, we may be requested to make certain workpapers available to state and federal regulators pursuant to authority given to them by law or regulation. If requested, access 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: Library Director

August 9, 2025

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 Linwood Community Library as of December 31, 2024, 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 Linwood Community Library as of December 31, 2024 in accordance with the requirements of State of Kansas.
2. As of year ended December 31, 2024, the internal controls, bank reconciliations, disbursements and receipts from Linwood 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 Linwood 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 Linwood Community Library, including communications received between December 31, 2024 and August 9, 2025.
6. We have provided you with access to all records that we believe are relevant to internal controls, bank reconciliations, disbursements and receipts from Linwood 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, 2024, that would require adjustment to or modification of the internal controls, bank reconciliations, disbursements and receipts from Linwood 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: Dennis Shelton 

Library Director
Title

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, 2024. 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 2024 bank statements and compared to the general ledger.

Results – We examined the bank statements for December 2024 for the General Checking and Capital Improvement accounts and compared to general ledger. 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 2024 bank statements.

Results – The bank statements as of December 31, 2024, 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 – Banks used by the Library were not designated as such in the minutes for 2024, however the banks are the same one used for several years. We recommend the Library designate the banks used in the next meeting.

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 November and December 2024 to trace cash receipts to the bank statements and general ledger.

Results – No exceptions were noted.

Procedure #7 – We randomly selected 21 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 agrees 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 December 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 2025 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 2025 was approximately 5 days in December 2024. 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 September 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 – Cash accounts were up 28.53% over last year the direct result of receipts over expenditures. All other areas did not exceed the 25% change from prior year.

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

Results – Based on review of November and December reports, it appears the Library maintained an unencumbered cash balance greater than zero throughout the year.

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

Results – Minutes were signed. No exceptions were noted.

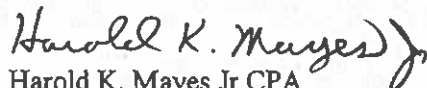
Procedure #16 – Review the Library's surety bonds to determine that all employees and officers entrusted with funds or property are covered by such a bond.

Results – We examined the surety bond for 2024.

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.



Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
August 9, 2025

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. See w/p 2001 and 2002

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.

Procedure performed without exception.

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.

Procedure performed without exception.

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. ~~Procedure performed. Has not changed banks for a long time but has not formally adopted in minutes.~~
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. Traced 856.47 and 918.13 for Dec and Nov for General account and 616.61 and 501.26 for Capital Imp account for Dec and Nov

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. For Nov and Dec traced receipts to general ledger. No exceptions

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. Tested 21 checks to supporting documents. No exceptions

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. Examined month of Dec had a list of checks approved by Board

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. We examined year end and Jan 2025 for encumbrances and payables. No significant payables or encumbrances were noted which should have been recorded. Total was \$1,276.60 See below for payroll

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. Viewed Nov and Dec VISA Statements Procedures are being followed

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. Examined Dec see 4002 **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. Not participating in KPERS
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. See w/p
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. Reviewed Jan & Dec 2024
Enhanced Procedure. Perform this testing for a minimum of three months. No exceptions
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. Examined 11/28/23 and 12/26/23 both were signed
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 See bond at 1307
17. Review the general and entity specific compliance checklists. See checklist

Optional Additional Information

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