

Agenda
Linwood Community Library Board Meeting
Tuesday, September 22, 2026 at 6:30 pm
Public Notice

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

Sheldon Wheaton (Treasurer)
Kathy Reno
Alex DeMoro

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

- Building update

Committee Reports

- Building and Equipment
- Financial
- Personnel and Policies

New Business

- KLA Association Meeting
- November 6 in service for staff
- Printer

Adjournment

Next Regular Board Meeting: Tuesday, October 27, 2026 at 6:30 pm

Linwood Community Library Board of Trustees

Meeting Minutes – August 25, 2026

Meeting description: Regular monthly board of trustees meeting

Meeting location: Linwood Community Library, 19649 Linwood Rd., Linwood, KS 66052

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

Staff present: Dennis Shelton, Tracy Tygart

Guests: Alex DeMoro

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

Changes to Agenda: Mel suggested adding an item under old business to discuss the Linwood city building.

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 06-30-2026 was \$467,447.08. The GF checking account has been reconciled in Xero through 06-30-2026 noting no difference.

Capitol Improvement Fund (CIF) Checking: account balance as of 06-30-2026 was \$258,964.42. The CIF Checking account has been reconciled in Xero through 06-30-2026 noting no difference.

Petty Cash: Petty cash was counted by Dennis on 07-06-2026. He indicated the total on hand was \$79.80.

Communications for the board: None

Director's Report

Statistical Report

Financial Report

Chris made a motion to accept the consent agenda, Mel seconded, and the motion carried.

Public Comments: None

Communications for the Board: None

Bills for Payment: Bills for payment were reviewed by the Finance Committee with no issues identified and recommended for approval by the board. Sheldon made a motion to approve, Aly seconded, and the motion carried.

Old Business:

- **Linwood city building:** Motion made by Chris and seconded by Kathy to terminate further consideration of a proposal by the City of Linwood to have the library lease space in the city building (old Linwood school building) and send a letter to the City of Linwood to notify them of the decision. The motion carried.

- **Building update:**

- Reviewed discussion with BG Consultants (architect) regarding proposed building expansion. Primary contacts are Clint Hibbs and Cameron Tross (project manager). Chris made a motion and Sheldon seconded, to secure the services of BG Consultants with an initial fee of \$7500.
- NEKLS has a \$3000 grant available to apply towards architectural work to produce initial schematics for the project. Request must be submitted by January 1, 2027.

Committee Reports:

Building & Equipment: no discussion

Financial: no discussion

Personnel & Policy: no discussion

New Business:

- **Board member appointment** – Alex DeMoro expressed his interest to become a member of the boards of trustees. Sheldon made a motion and Chris seconded to make the appointment of Alex to the board position that has an expiration date of March 2030, and the motion carried.

Adjournment: 7:15pm – Aly made a motion to adjourn, Sheldon seconded, and the motion carried.

Submitted by: Chris Mensch/SW

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2030)
Chris Mensch, Secretary (03/2029)
Alex DeMoro (03/2030)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director

Linwood Community Library Board Committees

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

Officer and Committee appointments updated August 25, 2026

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

Melissia Smitka, Chairperson Date

Chris Mensch, Secretary Date

Linwood Community Library Board of Trustees
Meeting Minutes – September 14, 2026

Meeting description: Special meeting to discuss City of Linwood offer of space for lease

Meeting location: Linwood Community Library, 19649 Linwood Rd., Linwood, KS 66052

Board members present: Melissia Smitka, Kathy Reno, Aly Evans, Alex DeMoro, Sheldon Wheaton

Board members not present: Chris Mensch

Staff present: Dennis Shelton

Guests: none

Call to Order: 6:30pm - The meeting was called to order by Melissia Smitka

Purpose: The purpose of this special meeting was to reconsider the decision to terminate consideration of the offer from the City of Linwood to provide a leased space for the library to occupy in the Linwood City Building (old Linwood school building) located at 215 Park St. in Linwood, KS.

Discussion: Each board member and the director were given the opportunity to express their thoughts about the matter described in the “Purpose” section above. The director asked the board to refrain from sending the letter and consider asking the city more questions about the building.

Alex made a motion and Aly seconded to refrain from sending the letter to the City of Linwood (as motioned in the August 25 board meeting), and allow more time to obtain additional information from the City regarding details concerning the city's offer to provide a leased space in the Linwood City Building.

Adjournment: 8:25pm – Sheldon made a motion to adjourn, Aly seconded, and the motion carried.

Submitted by: Sheldon Wheaton

Board of Trustees members (exp. date)

Melissia Smitka, Chairperson (03/2029)
Aly Evans, Vice-Chair (03/2028)
Sheldon Wheaton, Treasurer (03/2027)
Kathy Reno (03/2030)
Chris Mensch, Secretary (03/2029)
Alex DeMoro (03/2030)
Open Position (03/2027)

Linwood Community Library Staff

Dennis Shelton, Director

Linwood Community Library Board Committees

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

Officer and Committee appointments updated August 25, 2026

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

Melissia Smitka, Chairperson Date

Chris Mensch, Secretary Date

**Treasurer's Report for the
Linwood Community Library Board Meeting
September 22, 2026**

General Fund (GF) Checking account balance as of 08-31-2026 was \$418,837.60. The GF checking account has been reconciled in Xero through 08-31-2026 noting no difference.

Capitol Improvement Fund (CIF) Checking account balance as of 08-31-2026 was \$260,162.29. The CIF Checking account has been reconciled in Xero through 08-31-2026 noting no difference.

Petty Cash was counted by Dennis Shelton on 09-09-2026. He indicated the total on hand was \$91.67.

Prepared by Sheldon Wheaton, treasurer

State of Kansas



City of Linwood

215 Park Street
P.O. Box 146
Linwood, Kansas 66052
(913) 301-3331 Fax
(913) 301-3024 City Hall
www.cityoflinwood.org

September 18th, 2026

To:

Linwood Community Library Board
Linwood, Kansas

From:

City of Linwood, Kansas

Re: Proposal for Use of City Property by the Linwood Community Library

Dear Members of the Linwood Community Library Board:

The City of Linwood is pleased to present the following proposal regarding the use of City property by the Linwood Community Library.

The City proposes to lease the premises located at 215 Park St.

to the **Linwood Community Library** under the following general terms:

- **Monthly Lease Payment:** \$1,000 per month
- **Utilities:** The \$1,000 monthly payment will include the normal utilities associated with the property, including electricity, water, sewer, gas/heating, and other customary utility services.
- **Initial Term:** Twenty (20) years
- **Renewal:** The lease will renew automatically each year on the original date contract is signed.
- **Use of Property:** The property will be used for the operation of the Linwood Community Library, including library services, educational programs, community activities, meetings, and other activities associated with the Library.
- **Maintenance:** The City and Library will work together in good faith to address maintenance and repair needs, with the specific responsibilities to be mutually agreed upon.

- **Changes to Terms:** Any changes to the proposed arrangement will be discussed and mutually agreed upon by the City and the Library.

This proposal is intended to establish a long-term, mutually beneficial arrangement that will allow the Linwood Community Library to continue providing valuable services and programs to the community.

If the Library Board is agreeable to the general terms outlined above, the City of Linwood and the Linwood Community Library can work together to prepare any necessary formal documentation for approval by the appropriate governing bodies.

We appreciate the work of the Linwood Community Library and look forward to working together to support continued library services for the residents of Linwood.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brian Christenson', with a large, sweeping loop at the end.

Brian Christenson,

Mayor

Linwood Community Library

2026



Director's Report September 22, 2026

Prepared by: Dennis Shelton, MBA

I will be attending an all day Directors Meeting Sept 24 put on by NEKLS.

I attended the NEKLS Annual budget meeting, as a System Board Rep, Sept 15. The NEKLS RNR was 1.165%. NEKLS budget, as presented, needed to raise mill levy rate by 0.216%, this amounts to an increase of ~3.5% over last year's budget. As costs and wages go up they felt they could not stay revenue neutral. In addition to increased costs, Perry LeCompton library became a community library which eliminated tax revenue, which would go to NEKLS. The vote to raise the mill levy passed, 47 to 1. Since we are our own taxing entity, this will not affect our area.

Bug hounds came in and did their quarterly inspection and we were bed bug free. I also signed a new contract with Bug Hounds for 2027. John will inspect the library for bed-bugs once a quarter, through 2027.

Every year the library has to do an insurance audit. Tracy filled in all of the information requested for the audit in early August. The audit only looks at the workers premium and employers liability portion of the insurance, and refund or additional monies owed, is based on the number of contractors and employees we engage. I got the results back and this year we owe an additional \$7. Since the amount was so small, next year's insurance bill will reflect an additional \$7 in the normal billing, or if we chose to pay the \$7 we can cut a check and submit it. I have let Bonnie know we will pay it when it is added on to next year's premium.

I had George, with NEKLS, on Sept 21 do a training class for all of our newer employees on KOHA and how to make some minor changes in cataloging issues when they come up. Each will have their own log in to make those changes, separate from the general circulation desk log in.

2026 Monthly Stats

Linwood Community Library Statistical Report

Circulation:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	
Adult Books	167	1,188	159	1,301	
Child Books	325	1,993	299	2,407	
Young Adult	33	247	52	240	
Magazines	3	11	3	14	
Movies/Videogames	112	795	123	1,045	
Music		12		1	
Audiobooks	70	431	39	431	
Large Print	40	288	38	236	
** Electronic Materials	253	1,820	234	1,786	
Equipment: Video/DVD		-			
Equipment: Sports/Games		-			
Total:	1,003	6,785	947	7,461	
% of Change	5.91	(9.06)			
New Acquisitions:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	
Adult	55	484	13	332	
Children	59	313	18	297	
Young Adult	3	73	58	154	
Audiovisual	4	71	17	118	
Equipment: Video/DVD		-			
Equipment: Sports/Games		-			
Total:	121	941	106	901	
% of Change	14.15	4.44			
Inter-Library Loan:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	
NEXT Loaned	291	2,014	361	2,764	
NEXT Borrowed	119	969	108	912	
ShareIt ILL Loaned	9	132	4	71	
ShareIt ILL Rec'd		-	1	12	
Total:	419	3,115	474	3,759	
% of Change	(11.60)	(17.13)			
Programs:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	
Adult Programs	40	378	34	315	
Total Adult attendance	186	1,685	150	1,527	
Childrens Programs	4	109	10	131	
Total Childrens attendance	25	743	50	847	
Young Adult Programs	4	12		-	
Total YA attendance	7	25		-	
Outreach Events	1	12	1	12	
Outreach Attendance Total	10	453	87	524	
Total Library Events	49	511	45	458	
Attendance Total	228	2,906	287	2,898	
Meeting Room Uses	-	19	3	35	
Meeting Attendance	-	95	6	68	
Total Attend:	228	3,001	293	2,966	
% of Change	(22.18)	1.18			
Electronic Materials Use:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	% of Change
** Consortial Users					
Flipster		-		-	#DIV/0!
Lynda Users		-		-	#DIV/0!
Local Uses					
Cloud Library	34	256	26	239	7.11
Kanopy (Dec 2020)		-		7	(100.00)
Hoopla	165	1,045	150	1,117	(6.45)
Overdrive	54	519	58	423	22.70
Total Local Use:	253	1,820	234	1,786	
% of Change	8.12	1.90			
Miscellaneous:					
	Aug 2026	Y-T-D	Aug 2025	Y-T-D	% of Change
Volunteer Hours	10	108.00	15.00	802.00	
Number of Volunteers	6	48	6	33	
Door Count	609	5,266	523.00	5,104	3.17
Reference	17	118	10	135	(12.59)
Computer Use	30	131	6	127	3.15
Wireless Activity	318	2,809	224	2,902	(3.20)
Website Sessions	1,261	10,306	193	2,115	387.28
Website Users	1,200	9,890	125	2,159	358.08
Public Service Hours	229	1,765	219	1,752	0.71
FB Reach	645	6,035	466	9,741	(38.05)

2026 Monthly Stats

Linwood Community Library Statistical Report

Engagements - Youth	-	-	-	-
Twitter Visits	-	-	-	-
Tweet impressions	-	-	-	0
Mailchimp				
Total Emails Sent	5	35	5.00	34
Total Email Receipts	1,877	13,330	1,883.00	13,083
Total Emails Opened	304	1,967	661.00	4,800
Faxes (Per Patron Use)	10	43		
Copies (Per Patron Use)	35	261		
Notary (Per Patron Use)	3	24		
	Aug 2026	Y-T-D		
Borrowers end of month	617	0		
Borrower Accounts used	90	637		
Borrowers Added	6	28		
Borrowers Renewed	22	143		
Borrowers Deleted	0	42		
Total Check Outs/ Renewal	755	4,962		
Adult Checkouts/Renewals	277	2,021		
Youth Checkouts/Renewals	478	2,941		

	FY2025	FY2026 as of 8/31/2026			% Used	% flat target
	Actual*	Actual	Budget	Budget diff Over (Under)		
Capital Improvement						
Revenue						
Interest on Idle Funds	6,734.74	4,549.64	-	4,549.64		
Transfer	28,000.00	-	-	-		
Revenue Total	34,734.74	4,549.64	-	4,549.64		
Capital Improvement Fund Total	34,734.74	260,162.29				
Treasurers Balance 12/31/2025	255,612.65					
Treasurers Balance 1/31/2026	260,162.29					

	FY2025	FY2026 as of 8/31/2026			% Used	% flat target
	Actual	Actual	Budget	Budget diff Over (Under)		
Employee Benefit						
Revenue						
Property Tax	8,939.86	8,154.79	8,005.00	149.79	101.87%	100.00%
Revenue Total	8,939.86	8,154.79	8,005.00	149.79		
Expense						
Payroll Expenses	11,409.41	7,706.95	14,695.00	(6,988.05)	52.45%	100.00%
Cash carry forward	-	-	-	-	#NAME?	100.00%
Expense Total	11,409.41	7,706.95	14,695.00	(6,988.05)		
Employee Benefit Fund Total		447.84				
Treasurers Balance 12/31/2025	7,057.58				11592.85	
Treasurers Balance 1/31/2026	7,505.42	7,505.42			11409.41	

	FY2025	FY2026 as of 8/31/2026			% Used	% flat target
	Actual	Actual	*Budget	Budget diff Over (Under)		
General Fund						
Revenue						
Donations/Grants	12,115.99	7,694.23	7,100.00	594.23	108.37%	100.00%
Interest on Idle Funds	11,745.78	7,723.06	12,000.00	(4,276.94)	N/A	100.00%
Other Income	2,116.19	484.55	1,800.00	(1,315.45)	N/A	100.00%
Property Tax	292,868.35	257,385.05	312,159.00	(19,290.65)	93.82%	100.00%
Revenue Total	318,846.31	273,286.89	333,059.00	(59,772.11)		
Expense						
Collections	29,645.82	22,343.50	43,838.00	(21,494.50)	50.97%	100.00%
Program	15,509.22	15,217.45	25,874.00	(10,656.55)	58.81%	100.00%
Operating Expense	64,536.55	45,198.41	90,468.00	(45,269.59)	49.96%	100.00%
Wages	139,332.99	93,401.61	217,719.00	(124,317.39)	42.90%	100.00%
Capital	-	-	15,575.00	(15,575.00)	0.00%	100.00%
Transfer to Capital	28,000.00	-	28,000.00	(28,000.00)	N/A	
Cash carry over	-	-	168,105.00	(168,105.00)	0.00%	100.00%
Expense Total	277,024.58	176,160.97	589,579.00	(413,418.03)	29.88%	
General Fund Total	41,821.73	97,125.92				
Treasurers Balance 12/31/2025	311,028.61					
Treasurers Balance 1/31/2026	408,154.53	408,154.53				

	Bank Balance	Calculated Outstan	Act outstand	Diff	Balance sheet	Actually Off
Checking Account	415,659.95	418,837.60	(3,177.65)	3,181.42	3.77	2.54
Capital Account	260,162.29	260,162.29	-	0	-	6.31

Journal Report

Report Type Employee - Amy Rosewicz
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Provider:

Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@rippling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	58.84	\$1,059.08	Security Benefit	\$100.00	\$38.25	Federal Income Tax	\$50.00	Kansas State Unemployment Tax	\$1.28	Federal Income Tax - Employee Taxable Wages	\$1,175.08
Holiday Pay	6.00	\$108.00				Kansas State Tax	\$215.00	Medicare Tax - Employer	\$18.49	Kansas State Tax - Employee Taxable Wages	\$1,175.08
Paid Time Off	6.00	\$108.00				State Tax	\$18.49	Medicare Tax - Employee	\$79.05	Medicare Tax - Employee Taxable Wages	\$1,275.08
Gross		\$1,275.08				Medicare Tax - Employee	\$79.05	Social Security Tax - Employer		Medicare Tax - Employee Taxable Wages	\$1,275.08
						Social Security Tax - Employee	\$79.05	Social Security Tax - Employee Taxable Wages		Social Security Tax - Employee Taxable Wages	\$1,275.08
						Employer Tax - Employee		Employer Tax - Employee Taxable Wages		Employer Tax - Employee Taxable Wages	\$1,275.08

Gross Total

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount

Base Pay	58.84	\$1,059.08	Security Benefit	\$100.00	\$38.25	Federal Income Tax	\$50.00	Kansas State Unemployment Tax	\$1.28	Federal Income Tax - Employee Taxable Wages	\$1,175.08	Kansas State Unemployment Tax - Employer Taxable Wages	\$1,275.08
Holiday Pay	6.00	\$108.00				Kansas State Tax	\$215.00	Medicare Tax - Employer	\$18.49	Kansas State Tax - Employee Taxable Wages	\$1,175.08	Medicare Tax - Employer Taxable Wages	\$1,275.08
Paid Time Off	6.00	\$108.00				State Tax	\$18.49	Social Security Tax - Employer	\$79.05	Medicare Tax - Employee Taxable Wages	\$1,275.08	Social Security Tax - Employer Taxable Wages	\$1,275.08
Gross		\$1,275.08				Medicare Tax - Employee	\$79.05	Tax - Social Security Tax - Employer		Social Security Tax - Employee Taxable Wages	\$1,275.08	Employer - Employer Taxable Wages	

Journal Report

Report Type	Employee - Autumn Baker	Linwood Community Library District No 1
Pay Period	2026-07-27 - 2026-08-26	19649 Linwood Road, PO Box 80 Linwood, KS 66052

Provider:
Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@rippling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings	Deductions	Employee Taxes	Employer Taxes	Employee Taxable Wages	Employer Taxable Wages
Description	Description	Description	Description	Description	Description
Hours	Employee	Amount	Amount	Amount	Amount
Total	Employer				

Base Pay	85.60	\$1,305.37	Federal Income Tax	\$5.52	Kansas State Unemployment Tax	\$1.40	Federal Income Tax - Employee Taxable Wages	\$1,396.87	Kansas State Unemployment Tax - Employer Taxable Wages	\$1,396.87
Holiday Pay	6.00	\$91.50	Kansas State Tax	\$57.00	Medicare Tax - Employer	\$20.25	Kansas State Tax - Employee Taxable Wages	\$1,396.87	Medicare Tax - Employer Taxable Wages	\$1,396.87
Gross		\$1,396.87	Medicare Tax - Employee	\$20.25	Social Security Tax - Employer	\$86.61	Medicare Tax - Employee Taxable Wages	\$1,396.87	Social Security Tax - Employer Taxable Wages	\$1,396.87
			Social Security Tax - Employee	\$86.61			Social Security Tax - Employee Taxable Wages	\$1,396.87		

Gross Total

Earnings			Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages		
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount		
Base Pay	85.60	\$1,305.37				Federal Income Tax	\$5.52	Kansas State Unemployment Tax	\$1.40	Federal Income Tax - Employee Taxable Wages	\$1,396.87	Kansas State Unemployment Tax - Employer Taxable Wages	\$1,396.87
Holiday Pay	6.00	\$91.50				Kansas State Tax	\$57.00	Medicare Tax - Employer	\$20.25	Kansas State Tax - Employee Taxable Wages	\$1,396.87	Medicare Tax - Employer - Social Security Tax - Employer Taxable Wages	\$1,396.87
GROSS		\$1,396.87				Medicare Tax - Employee	\$20.25	Social Security Tax - Employer	\$86.61	Medicare Tax - Employee - Social Security Tax - Employee Taxable Wages	\$1,396.87	Social Security Tax - Employer Taxable Wages	\$1,396.87

Journal Report

Report Type	Employee - Dennis Shelton
Pay Period	2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Provider:

Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	163.66	\$4,336.93				Federal Income Tax	\$234.10	Medicare Tax - Employer	\$70.98	Federal Income Tax - Employee Taxable Wages	\$4,895.26
Holiday Pay	8.00	\$212.00				Kansas State Tax	\$249.00	Social Security Tax - Employer	\$303.51	Kansas State Tax - Employee Taxable Wages	\$4,895.26
Overtime	8.71	\$346.33				Medicare Tax - Employer	\$70.98	Social Security Tax - Employer		Medicare Tax - Employee - Employee Taxable Wages	\$4,895.26
Gross		\$4,895.26									
						Employee Social Security Tax - Employer	\$303.51			Social Security Tax - Employee Taxable Wages	\$4,895.26

Gross Total

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	163.66	\$4,336.93				Federal Income Tax	\$234.10	Medicare Tax - Employer	\$70.98	Federal Income Tax - Employee Taxable Wages	\$4,895.26
Holiday Pay	8.00	\$212.00				Kansas State Tax	\$249.00	Social Security Tax - Employer	\$303.51	Kansas State Tax - Employee Taxable Wages	\$4,895.26
Overtime	8.71	\$346.33				Medicare Tax - Employer	\$70.98	Social Security Tax - Employer		Medicare Tax - Employee - Employee Taxable Wages	\$4,895.26
Gross		\$4,895.26									
						Employee Social Security Tax - Employer	\$303.51			Social Security Tax - Employee Taxable Wages	\$4,895.26

Journal Report

Report Type Employee - Ethan Wood
 Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
 District No 1
 19649 Linwood Road, PO Box 80

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notices@rippling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes	Employer Taxes	Employee Taxable Wages	Employer Taxable Wages
Description	Hours Total	Description	Employee Employer	Description Amount	Description Amount	Description Amount	Description Amount
Base Pay	114.51 \$1,855.04			Federal Income Tax \$61.06	Kansas State Unemployment Tax \$1.95	Federal Income Tax - Employee Taxable Wages \$1,952.24	Kansas State Unemployment Tax - Employer Taxable Wages \$1,952.24
Holiday Pay	6.00 \$97.20			Kansas State Tax \$86.00	Medicare Tax - Employer \$28.31	Kansas State Tax - Employee Taxable Wages \$1,952.24	Medicare Tax - Employer - Employee Taxable Wages \$1,952.24
Gross	\$1,952.24			Medicare Tax - Employee \$28.31	Social Security Tax - Employer \$121.04	Medicare Tax - Employee Wages - Employee Taxable Wages \$1,952.24	Social Security Tax - Employer Taxable Wages \$1,952.24
				Social Security Tax - Employee \$121.04			
				Employee Tax - Employee			

Gross Total

Earnings	Hours Total	Deductions	Employee Taxes	Employer Taxes	Employee Taxable Wages	Employer Taxable Wages
Description		Description	Employee Employer	Description Amount	Description Amount	Description Amount

Base 114.51 \$1,855.04
Pay
Holiday 6.00 \$97.20
Pay
Gross \$1,952.24

Federal
Income
Tax \$61.06
Kansas
State Tax \$86.00
Medicare
Tax - \$28.31
Employee
Social
Security
Tax - \$121.04

Kansas State
Unemployment
Tax \$1.95
Medicare Tax -
Employer \$28.31
Social Security
Tax - \$121.04
Employer

Federal Income Tax -
Employee Taxable Wages \$1,952.24
Kansas State Tax -
Employee Taxable Wages \$1,952.24
Medicare Tax - Employee
- Employee Taxable
Wages \$1,952.24
Social Security Tax -
Employee - Employee
Taxable Wages \$1,952.24

Kansas State
Unemployment Tax -
Employee Taxable Wages \$1,952.24
Medicare Tax - Employer -
Employee Taxable Wages \$1,952.24
Social Security Tax -
Employer - Employer
Taxable Wages \$1,952.24

Journal Report

Report Type Employee - Hannah Coffin
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Provider:

Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@ripling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount

Base Pay 43.88 \$669.15
Gross \$669.15

Medicare
Tax -
Employee
Social
Security
Tax -
Employee
\$9.70
\$41.49

Kansas State
Unemployment
Tax
Medicare Tax -
Employer
Social Security
Tax -
Employer
\$0.67
\$9.70
\$41.49

Federal Income Tax -
Employee Taxable Wages
Kansas State Tax -
Employee Taxable Wages
Medicare Tax - Employee -
Employee Taxable Wages
Social Security Tax -
Employee - Employee
Taxable Wages
\$669.15
\$669.15
\$669.15

Kansas State Unemployment
Tax - Employer Taxable
Wages
Medicare Tax - Employer -
Employer Taxable Wages
Social Security Tax -
Employer - Employer Taxable
Wages
\$669.15
\$669.15
\$669.15

Gross Total

Earnings
Description Hours Total

Base Pay 43.88 \$669.15
Gross \$669.15

Deductions
Description Employee Employer

Employee Taxes
Description Amount

Employer Taxes
Description Amount

Employee Taxable Wages
Description

Amount

Employer Taxable Wages
Description

Amount

Medicare
Tax -
Employee
Social
Security
Tax -
Employee
\$9.70
\$41.49

Kansas State
Unemployment
Tax
Medicare Tax -
Employer
Social Security
Tax -
Employer
\$0.67
\$9.70
\$41.49

Federal Income Tax -
Employee Taxable Wages
Kansas State Tax -
Employee Taxable Wages
Medicare Tax - Employee -
Employee Taxable Wages
Social Security Tax -
Employee - Employee
Taxable Wages
\$669.15
\$669.15
\$669.15

Kansas State Unemployment
Tax - Employer Taxable
Wages
Medicare Tax - Employer -
Employer Taxable Wages
Social Security Tax -
Employer - Employer Taxable
Wages
\$669.15
\$669.15
\$669.15

Journal Report

Report Type Employee - Nicole Oelschlaeger
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1

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Linwood, KS 66052

Provider:

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Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	16.91	\$304.45				Kansas State Tax	\$17.00	Kansas State Unemployment Tax	\$0.63	Federal Income Tax - Employee Taxable Wages	\$628.45
Paid Time	18.00	\$324.00				Medicare Tax - Employee	\$9.11	Medicare Tax - Employer	\$9.11	Kansas State Tax - Employee Taxable Wages	\$628.45
Gross		\$628.45				Social Security Tax - Employee	\$38.96	Social Security Tax - Employer	\$38.96	Medicare Tax - Employee Taxable Wages	\$628.45
										Employee Tax - Employer Taxable Wages	\$628.45

Gross Total

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	16.91	\$304.45				Kansas State Tax	\$17.00	Federal Income Tax - Employee Taxable Wages	\$628.45	Kansas State Unemployment Tax - Employer Taxable Wages	\$628.45
Paid Time	18.00	\$324.00				Medicare Tax - Employee	\$9.11	Kansas State Tax - Employee Taxable Wages	\$628.45	Medicare Tax - Employer Taxable Wages	\$628.45
Gross		\$628.45				Social Security Tax - Employee	\$38.96	Medicare Tax - Employer Taxable Wages	\$628.45	Social Security Tax - Employer Taxable Wages	\$628.45

Journal Report

Report Type Employee - Susan Henneke
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Provider:
Rippling Payments, Inc
430 California Street, Floor 11

San Francisco, CA 94104
NMLS ID: 1931820
notices@ripling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	56.62	\$1,030.41				Federal Income Tax	\$23.47	Federal Income Tax - Employee Taxable Wages	\$1,576.41	Kansas State Unemployment Tax - Employer Taxable Wages	\$1,576.41
Holiday Pay	6.00	\$109.20				Kansas State Tax	\$66.00	Kansas State Tax - Employee Taxable Wages	\$1,576.41	Medicare Tax - Employer - Employer Taxable Wages	\$1,576.41
Paid Time Off	24.00	\$436.80				State Tax Medicare	\$22.86	Medicare Tax - Employee - Employee Taxable Wages	\$1,576.41	Social Security Tax - Employer - Employer Taxable Wages	\$1,576.41
Gross		\$1,576.41				Employee Social Security Tax - Employee	\$97.74	Social Security Tax - Employee Taxable Wages	\$1,576.41		

Gross Total

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	56.62	\$1,030.41				Federal Income Tax	\$23.47	Federal Income Tax - Employee Taxable Wages	\$1,576.41	Kansas State Unemployment Tax - Employer Taxable Wages	\$1,576.41
Holiday Pay	6.00	\$109.20				Kansas State Tax	\$66.00	Kansas State Tax - Employee Taxable Wages	\$1,576.41	Medicare Tax - Employer - Employer Taxable Wages	\$1,576.41
Paid Time Off	24.00	\$436.80				State Tax Medicare	\$22.86	Medicare Tax - Employee - Employee Taxable Wages	\$1,576.41	Social Security Tax - Employer - Employer Taxable Wages	\$1,576.41
Gross		\$1,576.41				Employee Social Security Tax - Employee	\$97.74	Social Security Tax - Employee Taxable Wages	\$1,576.41		

Journal Report

Report Type Employee - Tracy Tygart
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80

Provider:

Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@rippling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	15.80	\$349.97				Federal Income Tax	\$50.00	Kansas State Unemployment Tax	\$0.35	Federal Income Tax - Employee Taxable Wages	\$349.97
Gross		\$349.97				Kansas State Tax	\$3.00	Kansas State Tax - Employee Taxable Wages	\$349.97	Kansas State Unemployment Tax - Employer Taxable Wages	\$349.97
						State Tax		Medicare Tax - Employer	\$5.07	Medicare Tax - Employee - Employee Taxable Wages	\$349.97
						Medicare Tax - Employee	\$5.07	Social Security Tax - Employer	\$21.70	Medicare Tax - Employee - Employee Taxable Wages	\$349.97
						Social Security Tax - Employee	\$21.70			Social Security Tax - Employee Taxable Wages	\$349.97
Gross Total											
Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount

[illegible]

Journal Report

Report Type Entity
Pay Period 2026-07-27 - 2026-08-26

Linwood Community Library
District No 1
19649 Linwood Road, PO Box 80
Linwood, KS 66052

Provider:

Rippling Payments, Inc
430 California Street, Floor 11
San Francisco, CA 94104
NMLS ID: 1931820
notices@rippling.com
1.888.881.6711

Run: Jun 26 - Jul 26: Payroll 2024 | Check Date: 2026-07-31

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount
Base Pay	555.81	\$10,910.40	Security Benefit	\$100.00	\$38.25	Federal Income Tax	\$414.15	Kansas State Unemployment Tax	\$7.86	Federal Income Tax - Employee Taxable Wages	\$12,643.43
Holiday Pay	32.00	\$617.90				Kansas State Tax	\$693.00	Medicare Tax - Employer	\$184.77	Kansas State Tax - Employee Taxable Wages	\$12,643.43
Overtime	8.71	\$346.33				Kansas State Tax	\$693.00	Medicare Tax - Employer	\$184.77	Kansas State Tax - Employer Taxable Wages	\$12,743.43
Paid Time Off	48.00	\$868.80				Medicare Tax - Employer	\$184.77	Social Security Tax - Employer	\$790.10	Medicare Tax - Employer Taxable Wages	\$12,743.43
Gross		\$12,743.43				Employee Social Security Tax - Employee	\$790.10			Social Security Tax - Employer Taxable Wages	\$12,743.43

Gross Total

Earnings		Deductions		Employee Taxes		Employer Taxes		Employee Taxable Wages		Employer Taxable Wages	
Description	Hours	Total	Description	Employee	Employer	Description	Amount	Description	Amount	Description	Amount

	Base Pay	555.81	\$10,910.40	Security Benefit	\$100.00	\$38.25	Federal Income Tax	\$414.15	Kansas State Unemployment Tax	\$7.86	Federal Income Tax - Employee Taxable Wages	\$12,643.43	Kansas State Unemployment Tax - Employer Taxable Wages	\$7,848.17
Holiday Pay	32.00		\$617.90											
Overtime Paid	8.71		\$346.33				Kansas State Tax	\$693.00	Medicare Tax - Employer	\$184.77	Kansas State Tax - Employee Taxable Wages	\$12,643.43	Medicare Tax - Employer Taxable Wages	\$12,743.43
Time Off	48.00		\$868.80				Medicare	\$184.77	Social Security Tax - Employer	\$790.10	Employee - Employer Social Security Tax - Taxable Wages	\$12,743.43	Social Security Tax - Employer Taxable Wages	\$12,743.43
Gross			\$12,743.43				Employee Social Security Tax - Employer	\$790.10	-		Medicare Tax - Employee Taxable Wages	\$12,743.43	Employee - Employer Taxable Wages	\$12,743.43

Income Statement (Profit and Loss)

Linwood Community Library

For the 8 months ended August 31, 2026

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Property Taxes	-	8,154.79	257,385.05	265,539.84
Donations	-	-	1,360.00	1,360.00
Fine and Fees	-	-	484.55	484.55
Interest Income	4,549.64	-	7,723.06	12,272.70
NEKLS Grants	-	-	4,836.75	4,836.75
State Grants	-	-	1,497.48	1,497.48
Total Income	4,549.64	8,154.79	273,286.89	285,991.32
Gross Profit	4,549.64	8,154.79	273,286.89	285,991.32
Expenses				
Collections	-	-	22,343.50	22,343.50
Gross Wages	-	0.02	93,401.61	93,401.63
Medicare Co	-	998.98	-	998.98
Operating Expenses	-	-	45,198.41	45,198.41
Payroll Expenses	-	1,890.19	-	1,890.19
Program Expenses	-	-	15,217.45	15,217.45
Simple IRA Match	-	452.89	-	452.89
Social Security Co	-	4,271.48	-	4,271.48
SUTA	-	93.39	-	93.39
Total Expenses	-	7,706.95	176,160.97	183,867.92
Operating Income	4,549.64	447.84	97,125.92	102,123.40
Net Income	4,549.64	447.84	97,125.92	102,123.40

Income Statement (Profit and Loss)

Linwood Community Library

For the month ended August 31, 2026

	CAPITAL OUTLAY	EMPLOYEE BENEFITS	GENERAL FUND	TOTAL
Income				
Fine and Fees	-	-	61.75	61.75
Interest Income	606.22	-	1,016.89	1,623.11
Total Income	606.22	-	1,078.64	1,684.86
Gross Profit				
	606.22	-	1,078.64	1,684.86
Expenses				
Collections	-	-	2,898.87	2,898.87
Gross Wages	-	-	12,446.83	12,446.83
Medicare Co	-	180.48	-	180.48
Operating Expenses	-	-	3,518.22	3,518.22
Program Expenses	-	-	1,893.65	1,893.65
Simple IRA Match	-	56.51	-	56.51
Social Security Co	-	771.70	-	771.70
SUTA	-	19.25	-	19.25
Total Expenses	-	1,027.94	20,757.57	21,785.51
Operating Income	606.22	(1,027.94)	(19,678.93)	(20,100.65)
Net Income	606.22	(1,027.94)	(19,678.93)	(20,100.65)

1225 West Sixth Avenue, Ste. A
Emporia, KS 66801
(620) 342-7641
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Dan Robertson, CPA
Kathleen Centlivre, CPA



234 S. Main Street
Ottawa, KS 66067
(785) 242-3170
(785) 242-9250 FAX
Harold Mayes, CPA

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, 2025. 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 – 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. Confirm bank balances and ensure that bank reconciliations are being approved and completed in a timely manner.

Results – We examined the bank statements for December 2025 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. We confirmed bank balances and traced to approval by Board. No exceptions were noted.

Procedure #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,

Results – The bank statements as of December 31, 2025, tie to the bank reconciliations and the bank reconciliations, with outstanding checks and deposits, agree to the Statement of Cash Receipts and Cash Disbursements. Demand and time deposits are at the Library's official depository.

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. Confirm the pledged securities as of December 31 and determine they are adequate.

Results – Total deposits in excess of FDIC insurance are adequately secured to pledged securities. We confirmed the depository 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 designated as such in the minutes for 2025.

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

Results – Interest income agreed to general ledger and to bank confirmations. No exceptions were noted.

Procedure #6 – For a minimum of four 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 four months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis. Procedure will also be performed for the first and last month of the fiscal year.

Results – We examined January, June, November and December for the above with no exceptions.

Procedure #7 – We randomly selected over 15% 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 – For two months (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.

Results – For the months of November and December we performed the above procedure with no exceptions..

Procedure #9 – Examine evidence of encumbrances and accounts payable at year end and for January and February 2026 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 2026 was approximately 5 days in December 2025. 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 – Review the Library's internal controls and credit card policy, then review the credit card transactions for one month 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. We examined the month of September for this procedure. It appears the credit card procedures and internal controls are being followed. No exceptions were noted.

Procedure #11 – Review payroll for two months (to be selected by certified public accountant) to determine that proper deductions and employer contributions are being remitted. In addition, trace the year end payroll reports to the payroll register and general ledger to ensure proper reporting and remittance of payroll withholdings.

Results – Based on procedures performed proper deductions and employer contributions are being remitted timely. Traced the year end payroll reports to payroll register and general ledger for proper reporting and remittance of payroll withholdings.

Procedure #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.

Results – We reviewed the December payroll records for each employee to determine if a deduction for KPERS was made. The Library is not participating in KPERS, thus there are no deductions for KPERS.

Procedure #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

Results – Cash accounts were up 25.87% over last year the direct result of receipts over expenditures. All other areas did not exceed the 25% change from prior year.

Procedure #14 – For a minimum of three months (to be selected by the certified public accountant), review the Library'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.

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

Procedure #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.

Results – Minutes for November and December 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 2025.

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

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



LINWOOD COMMUNITY LIBRARY
19649 LINWOOD RD
LINWOOD, KS 66052

June 30, 2026

LINWOOD COMMUNITY LIBRARY
19649 LINWOOD RD
LINWOOD, KS 66052

As part of our routine procedures we have our independent accountants send account confirmations. This may not include all of your accounts with us. If the attached information is correct, then no reply is needed. If, however, you disagree with the information as of the date indicated then please send a copy of the notice along with an explanation direct to Varney and Associates, CPAs, 1501 Poyntz Ave., Manhattan, KS, 66502.

Account Type: Public Fund MMDA
Account Number (last 3): ****424
6/30/26 Statement Balance: \$258,964.42

Where banking is still a people business

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Reference: 1047



AGREEMENT CONSULTANT-CLIENT

THIS AGREEMENT made and entered into by and between BG CONSULTANTS, INC., party of the first part, (hereinafter called the CONSULTANT), and Linwood Community Library, party of the second part, (hereinafter called the CLIENT).

WITNESSETH:

WHEREAS, the CLIENT is authorized and empowered to contract with the CONSULTANT for the purpose of obtaining Services for the following improvement:

Linwood Community Library
Preliminary Architectural Report
Linwood, Kansas

WHEREAS, the CONSULTANT is licensed in accordance with the laws of the State of Kansas and is qualified to perform the Professional Services desired by the CLIENT now therefore:

IT IS AGREED by and between the two parties aforesaid as follows:

SECTION 1 – DEFINITIONS

As used in this Agreement, the following terms shall have the meanings ascribed herein unless otherwise stated or reasonably required by this contract, and other forms of any defined words shall have a meaning parallel thereto.

- 1.1 “Additional Services” means any Services requested by the CLIENT which are not covered by Exhibit 1 of this Agreement.
- 1.2 “Agreement” means this contract and includes change orders issued in writing.
- 1.3 “CLIENT” or “Client” means the agency, business or person identified on page 1 as “CLIENT” and is responsible for ordering and payment for work on this project.
- 1.4 “CONSULTANT” or “Consultant” means the company identified on page 1. CONSULTANT shall employ for the Services rendered, engineers, architects and surveyors licensed, as applicable, by the Kansas State Board of Technical Professions.
- 1.5 “Contract Documents” means those documents so identified in the Agreement for this Project, including Engineering, Architectural and/or Survey documents under this Agreement. Terms defined in General Conditions shall have the same meaning when used in this Agreement unless otherwise specifically stated or in the case of a conflict in which case the definition used in this Agreement shall prevail in the interpretation of this Agreement.
- 1.6 “Engineering Documents” or “Architectural Documents” or “Survey Documents” means plans, specifications, reports, drawings, tracings, designs, calculations, computer models, sketches, notes, memorandums or correspondence related to the work described in Exhibit 1 attached hereto.

- 1.7 “Consulting Services” or “Engineering Services” or “Architectural Services” or “Survey Services” means the professional services, labor, materials, supplies, testing and other acts or duties required of the CONSULTANT under this Agreement, together with Additional Services as CLIENT may request and evidenced by a supplemental agreement pursuant to the terms of this Agreement.
- 1.8 “Services” is a description of the required work as shown in **Exhibit 1**.
- 1.9 “Subsurface Borings and Testing” means borings, probings and subsurface explorations, laboratory tests and inspection of samples, materials and equipment; and appropriate professional interpretations of all the foregoing.

SECTION 2 – RESPONSIBILITIES OF CONSULTANT

- 2.1 **SCOPE OF SERVICES:** The CONSULTANT shall furnish and perform the various Professional Services of the Project to which this Agreement applies, as specifically provided in **Exhibit 1** for the completion of the Project.

2.2 GENERAL DUTIES AND RESPONSIBILITIES

- 2.2.1. **Personnel:** The CONSULTANT shall assign qualified personnel to perform professional Services concerning the Project. At the time of execution of this Agreement, the parties anticipate that the following individual will perform as the principal point of contact on this Project.

Name:	Clint Hibbs
Address:	4806 Vue Du Lac Place
	Manhattan, Kansas 66503
Phone:	785 317 8588

- 2.2.2. **Standard of Care:** In the performance of professional Services, CONSULTANT will use that level of care and skill ordinarily exercised by reputable members of CONSULTANT’s profession currently practicing in the same locality under similar conditions. No other representation, guarantee or warranty, express or implied, is included or intended in this agreement or in any communication (oral or written) report, opinion, document or instrument of service.
- 2.2.3. **Independent Contractor:** The CONSULTANT is an independent contractor and as such is not an employee of the Client.
- 2.2.4. **Insurance:** CONSULTANT will maintain insurance for this Agreement in the following types: (i) worker’s compensation insurance as required by applicable law, (ii) comprehensive general liability insurance (CGL), (iii) automobile liability insurance and (iv) Professional liability insurance.
- 2.2.5. **Subsurface Borings and Material Testing:** If tests additional to those provided in Exhibit 1 are necessary for design, the CONSULTANT shall prepare a request for the necessary additional borings and procure at least two proposals, including cost, from Geotechnical firms who engage in providing Subsurface Borings and Testing Services. The CONSULTANT will provide this information to the Client and the Client will contract directly with the Geotechnical firm. The CONSULTANT will not charge an add-on percentage for the Geotechnical firm’s work. The Client will pay the Geotechnical firm separately from this Agreement.

- 2.2.6. **Service by and Payment to Others:** Any work authorized in writing by the Client and performed by a third party, other than the CONSULTANT or their subconsultants in connection with the proposed Project, shall be contracted for and paid for by the Client directly to the third party or parties. Fees for extra work shall be subject to negotiation between the CLIENT and the third party. Fees shall be approved by the CLIENT prior to the execution of any extra work. Although the CONSULTANT may assist the CLIENT in procuring such Services of third parties. Where any design services are provided by persons or entities not under CONSULTANT's direct control, CONSULTANT's role shall be limited to its evaluation of the general conformance with the design intent and the interface with CONSULTANT's design and portion of the project. Except to the extent it is actually aware of a deficiency, error, or omission in such design by others, CONSULTANT shall have no responsibility for such design and may rely upon its adequacy, accuracy, and completeness in all respects.
- 2.2.7. **Subcontracting of Service:** The CONSULTANT shall not subcontract or assign any of the architectural, engineering, surveying or consulting Services to be performed under this Agreement without first obtaining the approval of the Client regarding the Services to be subcontracted or assigned and the firm or person proposed to perform the Services. Neither the CLIENT nor the CONSULTANT shall assign any rights or duties under this Agreement without the prior consent of the other party.
- 2.2.8. **Endorsement:** The CONSULTANT shall sign and seal final plans, specifications, estimates and data furnished by the CONSULTANT according to Kansas Statutes and Rules and Regulations.
- 2.2.9. **Force Majeure:** Should performance of Services by CONSULTANT be affected by causes beyond its reasonable control, Force Majeure results. Force Majeure includes, but is not restricted to, acts of God; acts of a legislative, administrative or judicial entity; acts of contractors other than contractors engaged directly by CONSULTANT; fires; floods; labor disturbances; epidemics; and unusually severe weather. CONSULTANT will be granted a time extension and the parties will negotiate an equitable adjustment to the price of any affected Work Order, where appropriate, based upon the effect of the Force Majeure on performance by CONSULTANT.
- 2.2.10. **Inspection of Documents:** The CONSULTANT shall maintain Project records for inspection by the CLIENT during the contract period and for three (3) years from the date of final payment.
- 2.2.11. **No Fiduciary Duty:** The CONSULTANT shall perform its services consistent with the professional skill and care ordinarily provided by consultants practicing in the same or similar locality under the same or similar circumstances ("Standard of Care"). The CONSULTANT shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project. CONSULTANT makes no warranties or guarantees, express or implied, under this Agreement or otherwise in connection with CONSULTANT's services. Notwithstanding any other representations made elsewhere in this Agreement or in the execution of the Project, this Standard of Care shall not be modified. The CONSULTANT shall act as an independent contractor at all times during the performance of its services, and no term of this Agreement, either expressed or implied, shall create an agency or fiduciary relationship.

SECTION 3 – CLIENT RESPONSIBILITIES

3.1 GENERAL DUTIES AND RESPONSIBILITIES

- 3.1.1. **Communication:** The CLIENT shall provide to the Consultant information and criteria regarding the CLIENT's requirement for the Project; examine and respond in a timely manner to the Consultant's submissions and give notice to the Consultant whenever the CLIENT observes or otherwise becomes aware of any defect in the Services. The CLIENT represents that all information they provide is accurate. Our review and use of the information will be to the standard of care and any delays or additional costs due to inaccurate information will be the responsibility of the CLIENT.
- 3.1.2. **Access:** The CLIENT will provide access agreements for the Consultant to enter public and private property when necessary.
- 3.1.3. **Duties:** The CLIENT shall furnish and perform the various duties and Services in all phases of the Project which are outlined and designated in Exhibit 1 as the CLIENT's responsibility.
- 3.1.4. **Program and Budget:** The CLIENT shall provide full information stating the CLIENT's objectives, schedule, budget with reasonable contingencies and necessary design criteria so that Consultant is able to fully understand the project requirements.
- 3.1.5. **Testing:** Any additional tests required to supplement the Scope of Services or tests required by law shall be furnished by the CLIENT.
- 3.1.6. **Legal, Insurance, Audit:** The CLIENT shall furnish all legal, accounting and insurance counseling Services as may be necessary at any time for the Project. The CLIENT shall furnish all bond forms required for the Project.
- 3.1.7. **Project Representative:** The CLIENT will assign the person indicated below to represent the CLIENT in coordinating this Project with the CONSULTANT, with authority to transmit instructions and define policies and decisions of the CLIENT.

Name: Melissia Smitka, Library Board Chair
Address: 19649 Linwood Road
Linwood, Kansas 66052
Phone: 913 301 3686

- 3.1.8. **Billing Contact:** In this section, the CLIENT will identify the billing contact and address. The CONSULTANT will submit invoices according to this contract to the CLIENT's billing contact at the address shown:

Name: Melissia Smitka, Library Board Chair
Address: 19649 Linwood Road
Linwood, Kansas 66052
Phone: 913 301 3686

SECTION 4 – PAYMENT

4.1 COMPENSATION

- 4.1.1. **Fee and Expense:** The CLIENT agrees to pay the CONSULTANT a Lump Sum Fee according to Exhibit 2 of this Agreement. The Lump Sum Fee for this project shall be as outlined in Exhibit 2 and for the Scope of Services as shown in Exhibit 1 of this Agreement. Payment of the Lump Sum Fee and reimbursables shall be made by the CLIENT according to

the schedule and upon completion of work as shown in **Exhibit 2**. Other methods of compensation are allowed only after written approval by both parties to this Agreement. Payment is due within thirty (30) days of billing by the CONSULTANT and any late payment will incur an interest charge of one and one-half (1½) percent per month.

- 4.1.2. **Hourly Rate:** Any Additional Services which are not set forth in this Agreement will be charged on the basis of BG Consultants, Inc. standard hourly rate schedule in effect at the time of services, unless stated otherwise in a properly executed addendum to this contract for Additional Services. No Additional Services or costs shall be incurred without proper written authorization of the CLIENT.
- 4.1.3. **Annual Rate Adjustment:** The payment amounts listed in this Agreement are based on the work being performed within one year of the contract date. Because of natural time delays that may be encountered in the administration and work to be performed for the project, each value will be increased at the rate of 3%, compounded annually, beginning after one year from the date of the contract and ending when that item is approved for billing.
- 4.1.4. **Reimbursable Expenses:** An estimate of reimbursable expenses plus ten (10) percent shall be included in the total estimate of cost for this project and as shown in **Exhibit 2**. Total estimated cost is calculated as Lump Sum plus reimbursable expenses plus ten (10) percent. Reimbursable expenses include, but are not limited to, expenses of transportation in connection with the Project; expenses in connection with authorized out-of-town travel; expenses of printing and reproductions; postage; expenses of renderings and models requested by the CLIENT and other costs as authorized by the CLIENT. Reimbursable expenses will not include overhead costs or additional insurance premiums.
- 4.1.5. **Sales Tax:** Compensation as provided for herein is exclusive of any sales, use or similar tax imposed by taxing jurisdictions on any amount of compensation, fees or Services. Should such taxes be imposed, the CLIENT shall reimburse the CONSULTANT in addition to the contractual amounts provided. The CLIENT shall provide tax exempt number, if required, and if requested by the CONSULTANT.
- 4.1.6. **Billing:** CONSULTANT shall bill the CLIENT monthly for services and reimbursable expenses according to **Exhibit 2**. The bill submitted by CONSULTANT shall state the services and reimbursable expenses for which payment is requested, notwithstanding any claim for interest or penalty claimed in a CONSULTANT's invoice. The CLIENT agrees to pay within thirty (30) days of billing by the CONSULTANT and any late payment will incur an interest charge of one and one-half (1½) percent per month.
- 4.1.7. **Timing of Services:** CONSULTANT will perform the Services according to **Exhibit 2**. However, if during their performance, for reasons beyond the control of the CONSULTANT, delays occur, the parties agree that they will negotiate in writing an equitable adjustment of time and compensation, taking in to consideration the impact of such delays. CONSULTANT will endeavor to start its services on the anticipated start date and continue to endeavor to complete its services according to the schedule indicated in **Exhibit 2**. The start date, completion date and any milestone for project delivery are approximate only and CONSULTANT reserves the right to adjust its schedule and all of those dates at its sole discretion for delays caused by the CLIENT, Owner or third parties.
- 4.1.8. **Change in Scope:** For modifications in authorized scope of services or project scope and/or modifications of drawings and/or specifications previously accepted by the CLIENT, when requested by the CLIENT and through no fault of the CONSULTANT, the CONSULTANT shall be compensated for time and expense required to incorporate such modifications at CONSULTANT's standard hourly rates. Provided, however, that any increase in contract

price or contract time must be requested by the CONSULTANT and must be approved through a written supplemental agreement prior to performing such services. CONSULTANT shall correct or revise errors or deficiencies in its designs, drawings or specifications without additional compensation when due to CONSULTANT's negligence, error or omission.

- 4.1.9. **Additional Services:** The CONSULTANT shall provide, with the CLIENT's concurrence, Services in addition to those listed in Exhibit 1 when such Services are requested in writing by the CLIENT. Prior to providing Additional Services, the CONSULTANT will submit a proposal outlining the Additional Services to be provided, and an hourly or lump sum fee adjustment. Payment to the CONSULTANT, as compensation for these Additional Services, shall be in accordance with the mutually agreed adjustment to the CONSULTANT's fee. Reimbursable expenses incurred in conjunction with Additional Services shall be paid separately and those reimbursable expenses shall be paid at cost plus ten (10) percent. Records of reimbursable expenses and expenses pertaining to Additional Services and Services performed on an hourly basis shall be made available to the CLIENT if so requested in writing.
- 4.1.10. **Supplemental Agreement:** This Agreement may be amended to provide for additions, deletions and revisions in the Services or to modify the terms and conditions thereof by written amendment signed by both parties. The contract price and contract time may only be changed by a written supplemental agreement approved by the CLIENT, unless it is the result of an emergency situation, in which case the CLIENT may give verbal, e-mail or facsimile approval which shall be the same as written and approved supplemental agreement.

SECTION 5 – MUTUAL PROVISIONS

5.1 TERMINATION

- 5.1.1. **Notice:** The CLIENT reserves the right to terminate this Agreement for either cause or for its convenience and without cause or default on the part of the CONSULTANT, by providing written notice of such termination to the CONSULTANT. Such notice will be with Twenty Four (24) hours' notice.

The CONSULTANT reserves the right to terminate this Agreement based on failure of CLIENT to make payments or any material breach by the CLIENT.

If the CLIENT fails to make payments to the CONSULTANT in accordance with this Agreement or fails to meet its other material responsibilities under this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the CONSULTANT's option, cause for suspension of performance of services under this Agreement. If the CONSULTANT elects to suspend services, the CONSULTANT shall give seven (7) days' written notice to the CLIENT before suspending services. In the event of a suspension of services, the CONSULTANT shall have no liability to the CLIENT for delay or damage caused the CLIENT because of such suspension of services. Before resuming services, the CONSULTANT shall be paid all sums due prior to suspension and any expenses incurred in the interruption and resumption of the CONSULTANT's services. The CONSULTANT's fees for the remaining services and the time schedules shall be equitably adjusted.

- 5.1.2. **Compensation for Convenience Termination:** If CLIENT shall terminate for its convenience, as herein provided, CLIENT shall compensate CONSULTANT for all Services completed to date prior to receipt of the termination notice.

5.1.3. **Compensation for Default Termination:** If the CLIENT shall terminate for cause or default on the part of the CONSULTANT, the CLIENT shall compensate the CONSULTANT for the reasonable cost of Services completed to date of its receipt of the termination notice. Compensation shall not include anticipatory profit or consequential damages, neither of which will be allowed.

5.1.4. **Incomplete Documents:** Neither the CONSULTANT, nor its subconsultant, shall be responsible for errors or omissions in documents which are incomplete as a result of an early termination under this section, the CONSULTANT having been deprived of the opportunity to complete such documents and certify them as ready for construction and/or complete.

5.2 DISPUTE RESOLUTION

5.2.1. If a claim, dispute or controversy arises out of or relates to the interpretation, application, enforcement or performance of Services under this Agreement, CONSULTANT and CLIENT agree first to try in good faith to settle the dispute by negotiations between senior management of CONSULTANT and CLIENT. If such negotiations are unsuccessful, CONSULTANT and CLIENT agree to attempt to settle the dispute by good faith mediation. If the dispute cannot be settled through mediation, and unless otherwise mutually agreed, the dispute shall be settled by litigation in an appropriate court in Kansas. Except as otherwise provided herein, each party shall be responsible for its own legal costs and attorneys' fees.

5.3 OWNERSHIP OF INSTRUMENTS OF SERVICE

5.3.1. All documents prepared or furnished by CONSULTANT pursuant to this Agreement are instruments of CONSULTANT's professional service, and CONSULTANT shall retain ownership and property interest therein, including all copyrights. Upon payment for services rendered, CONSULTANT grants CLIENT a license to use instruments of CONSULTANT's professional service for the purpose of constructing, occupying, or maintaining the project. Reuse or modification of any such documents by CLIENT, without CONSULTANT's written permission, shall be at CLIENT's sole risk, and CLIENT agrees to indemnify, defend, and hold CONSULTANT harmless from all claims, damages, and expenses, including attorneys' fees, arising out of such reuse by CLIENT or by others acting through CLIENT.

5.4 INDEMNIFY AND HOLD HARMLESS

5.4.1. CLIENT shall indemnify and hold CONSULTANT, its officers and employees harmless from and against any claim, judgment, demand, or cause of action to the extent caused by: (i) CLIENT's breach of this Agreement; (ii) the negligent acts or omissions of CLIENT or its employees, contractors or agents; (iii) site access or damages to any surface or subterranean structures or any damage necessary for site access.

5.4.2. In addition, where the Services include preparation of plans and specifications and/or construction observation activities for CLIENT, CLIENT agrees to have its construction contractors agree in writing to indemnify and hold harmless CONSULTANT from and against loss, damage, or injury attributable to personal injury or property damage to the extent caused by such contractors' performance or nonperformance of their work. The CLIENT will cause the contractor to name BG Consultants, Inc. (CONSULTANT) as additional insured on the contractor's General Liability Policy.

5.4.3. CONSULTANT shall indemnify and hold CLIENT and its employees and officials from loss to the extent caused or incurred by the negligence, errors or omissions of the CONSULTANT, its officers or employees in performance of Services pursuant to this Agreement.

5.5 ENTIRE AGREEMENT

- 5.5.1. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements, whether oral or written, covering the same subject matter. This Agreement may not be modified or amended except in writing mutually agreed to and accepted by both parties to this Agreement.

5.6 APPLICABLE LAW

- 5.6.1. This Agreement is entered into under and pursuant to, and is to be construed and enforceable in accordance with laws of the State of Kansas.

5.7 ASSIGNMENT OF AGREEMENT

- 5.7.1. This Agreement shall not be assigned or transferred by either the CONSULTANT or the CLIENT without the written consent of the other.

5.8 NO THIRD PARTY BENEFICIARIES

- 5.8.1. Nothing contained herein shall create a contractual relationship with, or any rights in favor of, any third party.

5.9 LIMITATION OF LIABILITY

- 5.9.1. CLIENT's exclusive remedy for any alleged breach of standard of care hereunder shall be to require CONSULTANT to re-perform any defective Services. Notwithstanding any other provision of this Agreement, the total liability of CONSULTANT, its officers, directors and employees for liabilities, claims, judgments, demands and causes of action arising under or related to this Agreement, whether based in contract or tort, shall be limited to the total compensation actually paid to CONSULTANT for the Services. All claims by CLIENT shall be deemed relinquished unless filed within one (1) year after completion of the Services.
- 5.9.2. It is agreed to by the parties to this Agreement that the CONSULTANT's services in connection with the Project shall not subject CONSULTANT's employees, officers, or directors to any personal liability or legal exposure for risks associated with the Project. Therefore, the CLIENT agrees that the CLIENT's sole and exclusive remedy for any claim, demand or suit shall be directed and/or asserted only against the CONSULTANT, a Kansas corporation, and not against any of the CONSULTANT's individual employees, officers or directors.
- 5.9.3. CONSULTANT and CLIENT shall not be responsible to each other for any special, incidental, indirect or consequential damages (including lost profits) incurred by either CONSULTANT or CLIENT or for which either party may be liable to any third party, which damages have been or are occasioned by Services performed or reports prepared or other work performed hereunder.

5.10 COMPLIANCE WITH LAWS

- 5.10.1 CONSULTANT shall abide by known applicable federal, state and local laws, ordinances and regulations applicable to this Project until the Consulting Services required by this Agreement are completed consistent with the Professional Standard of Care. CONSULTANT shall secure occupational and professional licenses, permits, etc., from public and private sources necessary for the fulfillment of its obligations under this Agreement.

5.11 TITLES, SUBHEADS AND CAPITALIZATION

- 5.11.1 Titles and subheadings as used herein are provided only as a matter of convenience and shall have no legal bearing on the interpretation of any provision of the Agreement. Some terms are capitalized throughout the Agreement but the use of or failure to use capitals shall have no legal bearing on the interpretation of such terms.

5.12 SEVERABILITY CLAUSE

- 5.12.1. Should any provision of this Agreement be determined to be void, invalid or unenforceable or illegal for whatever reason, such provisions shall be null and void; provided, however that the remaining provisions of this Agreement shall be unaffected hereby and shall continue to be valid and enforceable.

5.13 FIELD REPRESENTATION

- 5.13.1. Unless otherwise expressly agreed to in writing, CONSULTANT shall not be responsible for the safety or direction of the means and methods at the contractor's project site or their employees or agents, and the presence of CONSULTANT at the project site will not relieve the contractor of its responsibilities for performing the work in accordance with applicable regulations, or in accordance with project plans and specifications. If necessary, CLIENT will advise any contractors that Consultant's Services are so limited. CONSULTANT will not assume the role of "prime contractor", "constructor", "controlling employer", "supervisor" or their equivalents, unless the scope of such Services are expressly agreed to in writing.

5.14 HAZARDOUS MATERIALS

- 5.14.1. The CONSULTANT and the CONSULTANT's subconsultants shall have no responsibility for the discovery, presence, handling, removal or disposal or exposure of persons to hazardous materials in any form at the Project site.

5.15 AFFIRMATIVE ACTION

- 5.15.1. The CONSULTANT agrees to comply with the provisions of K.S.A. 44-1030 in the Kansas Acts Against Discrimination.

5.16 SPECIAL PROVISIONS

- 5.16.1. Special Provisions may be attached and become a part of this agreement as **Exhibit 3**.

IN WITNESS WHEREOF, the parties have executed this Agreement in duplicate this 17th day
of September, 2026.

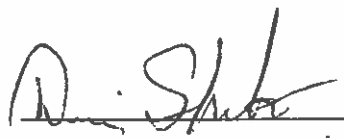
CONSULTANT:

CLIENT:

BG Consultants, Inc.

Linwood Community Library

By: 

By: 

Printed Name: Clint Hibbs

Printed Name: Dennis Shelton

Title: Principal

Title: Director

END OF CONSULTANT-CLIENT AGREEMENT

EXHIBIT 1

SCOPE OF SERVICES

The services to be performed under this section are as follows:

Project Description:

Assist the Linwood Community Library with comprehensive planning, site evaluation, and conceptual design for building and site improvements. The project includes evaluating building and site infrastructure needs, space needs, options, and conceptual layouts.

The deliverable of the current Scope of Services will be a Preliminary Architectural Report (PAR) which may be used to support a grant application to USDA, Community Development Block Grant, or other available funding agencies.

Scope of Services:

Preliminary Architectural Report

This work will be performed to develop a scope and estimate of probable construction costs for the project.

1. Conduct an initial consultation with CLIENT representatives to receive and identify project objectives, functional and aesthetic goals, existing site conditions, and establish an understanding of the CLIENT's expectations, operational needs, and long-term vision for the project.
2. Provide guidance to the CLIENT regarding documents, data, and resources to be collected and supplied to inform the project concept planning and analysis.
3. Perform a site visit to collect data, which will include photographic documentation and assessment of observable physical or contextual constraints that may influence the project.
4. Develop preliminary conceptual site, structure, and improvements drawings that illustrate design ideas and functional relationships based on the CLIENT's goals and input from consultation with the CLIENT.
5. Develop Project Working Budget (Opinion of Probable Project Costs) for work based on current construction cost data.
6. Create a preliminary project schedule identifying major phases, anticipated timelines, and key milestones required for successful project delivery.
7. Conduct up to (3) meetings with the CLIENT to discuss conceptual drawings, review site and building design, and to understand project working opinion of costs with CLIENT representatives and coordinate with CLIENT to finalize the preliminary design.
8. Attend up to (2) meetings or study sessions with the CLIENT's governing body, stakeholders, or community representatives to present the conceptual design and Opinion of Probable Project Costs.
9. Prepare a Preliminary Architectural Report (PAR) for use in applying for grant and/or loan funding. Report to include:
 - a. Project summary and need
 - b. Project description
 - c. Alternatives considered with corresponding opinions of probable project cost
 - d. Preliminary site and floor plans and associated documents
 - e. Project schedule
 - f. Operations and maintenance plan
 - g. Environmental considerations

h. Appendices

10. Collaborate with the CLIENT to review the draft PAR and incorporate revisions or clarifications to address comments, questions, or changes in direction.
11. Attend a Public Hearing to present the proposed scope of work.
12. Submit final PAR submittal to CLIENT; (1) Sealed 8.5x11 Preliminary Architectural Report, (1) Sealed Opinion of Probable Construction Costs, (1) 24x36 printed board of project concepts, (1) electronic PDF copy of all documents.

Additional Services

1. Environmental reports, architectural and engineering construction documents, bidding and procurement assistance, and construction contract administration services for options identified in the PAR are not included in this Agreement. Any additional services will be provided by addendum to this Agreement or by separate contract prior to beginning work.

End Exhibit I

EXHIBIT 2

COST AND SCHEDULE

COMPENSATION

The CONSULTANT's compensation shall be based upon a Lump Sum Fee for services performed within the scope of the AGREEMENT.

The CONSULTANT will provide the Scope of Services outlined in Exhibit 1 for a lump sum fee comprised of the following:

- | | |
|-------------------------------------|------------|
| 1. Preliminary Architectural Report | \$7,500.00 |
|-------------------------------------|------------|

REIMBURSABLE EXPENSES

Reimbursable expenses shall not be applied.

The total for all proposed services shall be a Lump Sum Fee of \$7,500.00.

A prepayment in the amount of \$2,500 is required upon submission of the signed agreement for the CONSULTANT to begin services. The prepayment will be applied towards invoicing of services performed. CONSULTANT's final work product will be retained by the CONSULTANT until all outstanding invoices are paid.

Invoices will be submitted to CLIENT monthly for work performed the previous month. The CONSULTANT's efforts are intended to serve the CLIENT during the period where services are performed and thereafter.

PROJECT SCHEDULE

The CONSULTANT will endeavor to complete the services herein within (90) calendar days or as otherwise determined by mutual agreement between CLIENT and CONSULTANT of receipt of the fully-signed AGREEMENT.

End Exhibit 2

EXHIBIT 3

SPECIAL PROVISIONS

1. CLIENT reserves the right to keep CONSULTANT under contract and negotiate the fees for preliminary design, professional design, bidding, and construction contract administration, for submittal of a loan and/or grant application through the Kansas Department of Commerce under the Community Development Block Grant Program, United States Department of Agriculture or if the Client so chooses to pursue such improvements through other loan or grant funds or by Client generated funding sources.

2. DODD-FRANK WALL STREET REFORM AND CONSUMER PROTECTION ACT:

The Securities and Exchange Commission (SEC) has passed the Dodd-Frank Wall Street Reform and Consumer Protection Act, therefore, BG Consultants recommends and advises all clients and potential clients (counties/municipalities/improvement districts....etc.) that are considering infrastructure improvements to contract with and receive professional financial advice from a registered municipal financial advisor. BG Consultants and all related staff are not registered municipal financial advisors and all information provided concerning infrastructure projects and financing of improvements is general and typical information.

3. The Consultant shall operate within all known CDBG guidelines, specifically,
 - a. Title VI Civil Rights Act of 1964
 - b. Section 109 Certifications
 - c. Section 504 Certifications
 - d. Age Discrimination Act of 1975
 - e. Fair Housing Amendments Act of 1988
 - f. Executive Order 11063 Certifications
 - g. Kansas Act Against Discrimination
 - h. Executive Order 11246 Certifications
 - i. Section 3 Certifications
 - j. Title VIII of the Civil Rights Act of 1968 as amended by the Housing Act of 1974
 - k. Section 503 of the Rehabilitation Act of 1973 as amended
 - l. 24 CFR 85 as modified by CFR 570 Subpart J
 - m. Title I of the Housing & Community Development Act of 1974 as amended
 - n. Section 519 Public Law 101-44 (The 1990 HUD Appropriation Act)
 - o. Cranston-Gonzales National Affordable Housing Act (Section 906 & 912)
4. (BABA) BUILD AMERICA, BUY AMERICA, BUY AMERICA ACT

This agreement is for professional services related to a project that is subject to the Build America, Buy America Act (BABA) requirements under Title IX of the Infrastructure Investment and Jobs Act ("IIJA"), Pub. L. 177-58. While professional services are not subject to BABA, the Provider understands that, absent a waiver by the Department of Housing and Urban Development, Provider shall, in accordance with the Professional Standard of Care, not approve for use in this project, any iron, steel, manufactured products, or construction materials unless such materials have been produced in the United States. Provider shall, in accordance with the Professional Standard of Care, require that

compliance certificates for materials provided for work specified within provider's scope of work. Guidance on complying with BABA is outlined by Office of Management and Budget's Memorandum M-24-03, Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure.

5. Byrd Anti-Lobbying Compliance and Certification

Byrd Anti-Lobbying Amendment Compliance and Certification
Certification Regarding Government-Wide Restriction on Lobbying
(For Contracts Over \$100,000)

The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, cooperative agreements) over \$100,000, and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by **Section 1352, Title 31, U.S. Code**. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

January 22, 2026

Date



Signature of Principal or Authorized Official

Clint Hibbs, Principal

Printed Name and Title

BG Consultants, Inc.

Company Name

End Exhibit 3

Check#	PayTo	Date	Pay Cycle	Memo	Amount
11836	Bug Hounds LLC	22-Sep-26	Monthly	Bed Bugs	\$150.00
11835	A&G Consultants	22-Sep-26	1x	Consultants for Audit	\$1,314.78
11834	Midwest Tape	22-Sep-26	1x	Hoopla Online Streaming	\$382.91
11833	Lori Veach	22-Sep-26	1x	Face Painting for Fall Fest	\$120.00
11832	Evergy	22-Sep-26	Monthly		\$554.59
11831	Tina Lee	22-Sep-26	1x	Tarot Card Reading for Fall Fest	\$350.00
11830	Security Benefit Group	22-Sep-26	Monthly		\$156.51
11829	VISA	22-Sep-26	Monthly		\$3,333.35
11828	Aly Evans	22-Sep-26	1x		\$120.00
11827	Brandon Zarda	22-Sep-26	1x	Mowing and weed care	\$360.00
11826	Barbara A. Held	22-Sep-26	1x	Book	\$12.59
11825	PEAC Solutions	22-Sep-26	Monthly	Xerox	\$300.90
11824	Atmos Energy	22-Sep-26	Monthly		\$99.74
11823	City of Linwood	22-Sep-26	Monthly		\$65.52
11822	Culligan Water of Kansas City	22-Sep-26	Monthly		\$105.08
11821	Wheat State Cleaning	22-Sep-26	Monthly		\$750.00
11820	UniFirst	22-Sep-26	Monthly	Floor Mats	\$221.96
11819	Midcontinent Communications	22-Sep-26	Monthly		\$168.57
11818	Northeast Kansas Library System	22-Sep-26	1x	Liby streaming annual fee	\$242.22