

**North Central Kansas Library System
Executive Board Meeting
October 24, 2024**

President Moulton called to order the October meeting of the Executive Committee of the North Central Kansas Library System at 10:03 a.m.

Members present: Alisha Paddock, Candace Boardman, Wendy Mouton, Linda Cook, Kim Orr, Jeanie Bartel, Susan Moyer, Mandy Cook

NCKLS staff present: Sandy Wilkerson, Director; Deanna Defoor, Business Manager; Duane Mayer, Technology Consultant; Kim Scaler, Assistant Technology Consultant; Krystal Cooper, Acquisitions Assistant.

Consent Agenda

Paddock made a motion to approve the consent agenda. Cook seconded and the motion passed.

Financial Statement and Approval of Bills

Summary of Expenses for the Period Ending, August 31, 2024

General Account	\$ 825,692.23
Employee Benefit Account	239,081.09
Other Income	148,265.89
Capital Improvement	394,846.13

Summary of Expenses for the Period Ending September 30, 2024

General Account	\$ 711,198.22
Employee Benefit Account	225,132.82
Other Income	149,179.78
Capital Improvement	394,846.13

Business Manager Defoor explained the August 2024 financial statement. There was no revenue received in August. August expenses include payroll at \$61,153, and reimbursement to the Manhattan Public Library for shared labor services. The \$3,647 from marketing and communications was for the copier machine. The cost from technology support in services was for intel computers purchases. NCKLS awarded some grants to Herington for the service improvement grant, Wamego received a continuing education grant, and three libraries received technology grants and Enterprise was awarded a programing grant. Under other income revenue received was just over \$4,000 for interest earned; we are earning at a 3% rate. There were no changes to the capital improvement fund. For August, the total revenue was \$4,318 and total expenses were just over \$106,000.

Defoor also explained the September 2024 financial statement. NCKLS received tax payments for September for just over \$52,000. Salaries for September are \$44,463. The expense of \$2,392 from Audit and legal was for the RNR. From the expenses in catalogue and processing, \$16,560 of the \$17,000 was for the annual support and hosting of Koha. The expenses for travel reimbursement were for reimbursing the attendees of the annual meeting. 1,227 from consulting travel expenses was for insurance for 2 of the vehicles. Expenses from Collection grants are for books we've purchased from Baker and Taylor. Two libraries were awarded service improvement grants. The expense of 73,315 for space allocation was the cost of rent to Manhattan Public Library January 2023 to August 2024 plus utilities but minus the vehicle use that they use our vehicle for, and OCLC and eRates. The 6,835 expense

is the rent expense to the library for September which we will pay until December. In the employee benefit fund, we received taxes at just over 10,000 for employee benefits; expenses are benefits paid for employees including the first month of paying the state for health plan. Under other income revenue received was 3,300 for interest earned. Emporia paid their contracting fee of 1,300 for next year. There were no changes in capital improvement funds. Total September Revenue was \$67,000 expenses were just under \$195,000. Revenue for the first 9 months of the year is just over \$1.5 million and total expenses are just over \$1 million. Ending fund balance for September 30th is 1.4 million

Boardman moved to approve the financial report. Orr seconded, and the motion passed.

Staff Reports

Director Wilkerson heard back from MPL they are not purchasing furniture. Wilkerson will be meeting with Dave Birdsong about moving it to the new building. The launch of the new shared catalog has gone well. There have only been minor issues.

Amendments to the budget are going to be scheduled to go to the full board in November and the state library in December.

Defoor states that after consultation with the auditor, there is a request to the board to pass a GAAP Financial Reporting Waiver for 2024. We have used GAAP in the past because we were connected to MPL which uses it. If passed, NCKLS will switch to KMAAG (Kansas Municipal Audit and Accounting Guide) by preparing financial statements in compliance with cash basis and the Kansas Budget laws. It doesn't affect the financial reports presented to the executive board. It does affect the annual audit presentation. This will reduce the cost of the annual audit. Most government organizations in Kansas use KMAAG including other library systems. In order to use KMAAG a GAAP Waiver is required.

Duane reported having about 20 tech grants filed, and those will be seen in the next meeting.

Refer to the meeting packet for further staff reports.

Unfinished Business

There is no unfinished business

New Business

- Amended System Plan

Director Wilkerson directed the committee's attention to the alterations of the system plan and budget to meet the RNR requirement.

Cook moved to approve the alterations to the System Plan. Bartel seconded, and the motion passed.

- Amended Budget

Cook moved to send the budget to the system board. Paddock seconded, and the motion passed.

- Lease agreement

Director Wilkerson and Business Manager Defoor met with Attorney Derreck Roberson to review the lease. Alterations were made and accepted. It is a ten-year lease. Move-in date anticipated for January, according to Wilkerson.

Boardman moved to approve the lease agreement. Moyer seconded, and the motion passed.

- Personnel Committee

Wilkerson suggests a committee on personnel issues. In the past MPL has handled this. This role is important for employer evaluations. Moulton suggests 3-5 people.

Moyer, Boardman, Paddock volunteered to be on the personnel committee with Paddock as chair.

M. Cook moved that a personnel committee be formed. L. Cook seconded, and the motion passed.

Discussion about when evaluations should occur. It was decided once a year the director would be evaluated by the committee. It was also decided the director would evaluate the employees.

- GAAP waiver

Defoor clarified that we must approve this waiver every year. Doesn't need to go to the full system board. We will do it again in January.

Wendy stated the resolution as follows:

"WHEREAS, the North Central Kansas Library System, of Manhattan, Kansas, has determined that the financial statements and financial reports for the year ending 2024 to be prepared in conformity with the requirements of K.S.A. 75-1120a(a) are not relevant to the requirements of the cash basis and budget laws of this state and are of no significant value to the Board or the members of the general public of the North Central Region of Kansas and

WHEREAS there are no revenue bond ordinances or resolutions or other ordinances or resolutions of the System which require financial statements and financial reports to be prepared in conformity with. K.S.A. 75-1120a(a) for the year ending 2024.

NOW, THEREFORE BE IT RESOLVED, by the Board of North Central Kansas Library System, in regular meeting duly assembled this 24th day of October 2024 that the Board waives the requirements of K.S.A. 75-1120a(a) as they apply to the North Central Kansas Library System for the year ending 2024.

BE IT FURTHER RESOLVED that the Board shall cause the financial statements and financial reports of the North Central Kansas Library System to be prepared on the basis of cash receipts and disbursements as adjusted to show compliance with the cash basis and budget laws of this State."

Paddock moved to pass the resolution. Bartle seconded, and the motion passed.

Executive Board Member Comments

The Manhattan board would like to commit Eric Norris as the new Manhattan Public Library representative.

Cook thanked NCKLS for the help during the transition to Koha

Adjournment

There being no further business President Moulton the meeting was adjourned at 10:49 a.m.

The next meeting will be December 5th, 2024, at 10 a.m.

Respectfully submitted,

Wendy Moulton, President

Krystal Cooper, Recording Secretary