

**North Central Kansas Library System
Executive Board Meeting
March 27, 2025**

President Moulton called to order the November meeting of the Executive Committee of the North Central Kansas Library System at 10:02 a.m.

Members present: Jeanie Bartel, Nikki Plankinton, Wendy Moulton, Alisha Paddock, Eric Norris, Mandy Cook, Judith Cremer, Candace Boardman, Judy Goodrich, Susan Moyer,

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

Guests Present: Eric Kientz from Kientz & Penick CPAs, LLC

Consent Agenda

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

Financial Statement and Approval of Bills

Summary of Expenses for the Period Ending, January 31, 2025

General Account	\$ 140,366.54
Employee Benefit Account	23,166.02
Other Income	1,211.16
Capital Improvement	0

Summary of Expenses for the Period Ending, February 28, 2025

General Account	\$ 291,880.42
Employee Benefit Account	46,330.12
Other Income	5,094.06
Capital Improvement	0

Business Manager Defoor explained the January 2025 financial statement. NCKLS received their first tax distribution from the counties of a little over \$658,000. From building supplies, NCKLS paid TekNix a little over \$15,000 for a 60% downpayment on shades and security for the building. The \$7,500 from rent is the monthly rent. \$1,922 from Technology Equipment and Maintenance was the cost of quick books. \$3,112.41 from Processing Center was the cost of OCLC. From Digital Resource Access, \$30,600 was for Sunflower eLibrary participation and maintenance fee. From telecommunications, NCKLS needed new phones and configurations which came to about \$5,700. NCKLS awarded collections grants to the Manhattan Public Library, Abilene Public Library and Marysville Public Library, each was awarded \$7,000. Peabody was awarded the service improvement grant of \$1,000. From the employee benefits fund, the January payment for that was just over \$127,726.01 and the employee benefits expense was just over \$23,000. We are earning about 2.25% interest. We purchased 18 large books bags for the rotating book van for \$600. \$400 from workshops and meetings was NKCLS contributing to Manhattan Public Library's teen department webinar. NCKLS transferred \$50,000 of what was budgeted in 2024 into the capital improvement fund at the end of 2024. The current balance in the capital improvement fund is \$444,846.13. Deanna added a custodial fund which are the local funds NCKL holds on behalf of various libraries and those libraries dictate how they want those funds spent.

Defoor also explained the February 2025 financial statement. No tax distributions were made in February. The \$10,500 from Audit and Legal is for the audit fee for 2024. The \$1,706.28 from building supplies was the cost of cabinets in the bathroom and workroom of the building. The \$2776.40 from furniture was the cost of 8 flip top tables. The rent expense was \$7,500 for NCKLS new building and the prorated rent to Manhattan Public Library for 10 days in January. The credit under the ILS consortium is libraries paying NORCAT. The \$11,609.22 from Technology Support was for 15 minicomputers that will be distributed to the libraries through the technology grant. The \$440 from Continuing Education Grant was to Junction City. The \$37,394 from the courier/postage grant was the cost of the courier service, of which NCKLS pays 80% and the libraries pay 20%. Both Clifton and Vermillion were awarded service improvement grants of \$1,000 each in February. The employee benefits expense was \$23,164.10. For other income, Elmendaro and Americus both paid their contracting fees for 2025. We also received 2.25% interest. There were no changes to the capital improvement fund. NCKLS is holding just over \$15,000 of the libraries' funds in custodial funds.

Plankinton moved to approve the financial report. Norris seconded, and the motion passed.

Staff Reports

Director Wilkerson discussed the increase in courier costs. Those rates are increasing by 15.5%. NCKLS covers 80% of the courier costs. A three-day stop will increase to \$2,205 and a five-day stop will increase to \$4,900. Manhattan Public Library does need five-day stops. There are three gateway libraries and eight linking libraries on the courier with less than 1,000 people. Wilkerson is looking into increasing support for those communities. Wilkerson has also discussed with some libraries the option of being an indirect stop; there are 2 gateway libraries in Marshall County that do that and share part of the 20% of the fee. Wilkerson does think the courier is the best option for receiving books.

NCKLS received state aid. Wilkerson updated the committee on HB2007. In the conference committee, the committee decided to push forward with the House's decision to remove the state aid. \$486,000 was removed from the appropriations bill but the per capita increase was retained. NCKLS uses state aid for the rotating collection.

Wilkerson mentioned that she is still looking for chairs for meetings but will be renting them in April for the directors' meeting.

Wilkerson and Norris mentioned that the IMLS situation is still fluid. KLA is working on flyers that could be put out in libraries.

Meyer stated that the blinds and security cameras are installed. The security doors are partially installed. Meyer stated the largest project being worked on for IT is getting more people on 365 which would allow the libraries to communicate easier.

Refer to the meeting packet for further staff reports.

Committee Reports

The Personnel Committee met to revisit paid holidays policy. The specific issue at hand was that Fridays after holidays that land on Thursday were also paid holiday. The Personnel Committee suggested leaving the policy in place for 2025. The rationale for the committee is that this will give the opportunity to see the impact of the policy. The committee suggested removing that policy but adding a policy of 2 paid holidays that could be used at the director's discretion. The discussion is tabled for the time, and will be revisited for the 2026 budget.

Unfinished Business

There was no unfinished business.

New Business

Audit reports- Kientz presented the results of the 2024 annual audit. NCKLS changed accounting policies from GAAP to KMAAG (Kansas Municipal Audit and Accounting Guide) which are the policies used by 75% of Kansas municipalities. Kientz reported no difficulties in performing the audit. Kientz stated that there were a few journal entries in the audit, but they were mostly presentational things and can be obtained through management. Kientz also discussed the Regulatory-Required Supplementary Information (RRSI). RRSI is schedules that shows fund-by-fund data for each of the funds NCKLS has. Kientz classified the audit report as clean boring and ideal.

Executive Board Member Comments

Director Wilkerson said NCKLS is working on signs for the building. The goal is to have one on the canopy and signs on the doors.

Moulton said she has reached out to governor appointees for the executive committee.

The next executive committee meeting will be May 15th at the NCKLS building.

Adjournment

There being no further business President Moulton called for a motion to adjourn. Bartel moved to adjourn, Paddock seconded and the motion passed. The meeting was adjourned at 10:47 a.m.

The next meeting will be May 15th, 2025, at 10 a.m.

Respectfully submitted,

Wendy Moulton, President

Krystal Cooper, Recording Secretary