



DODGE CITY PUBLIC LIBRARY BOARD OF TRUSTEES  
Board Meeting Minutes  
November 19, 2024, 4:00 p.m.  
Lower-Level Meeting Room

Board Members Present: Nancy Vierthaler, Tonya Maier, Michelle Reid, Mayor Taylor, Kirsten Bangerter, and Mary Hall

Zoom: Patrick Lopez

Board Members Absent: Samuel Unruh and Carissa DeVoss-Coca, Executive Director

Other attendees: April Wilson, Administrative Manager and John Hendrickson, Kennedy, McKee & Company, LLP

Call to Order: The monthly meeting of the Dodge City Public Library Board was called to order at 4:02 p.m. by Ms. Bangerter and seconded by Ms. Maier, motion carried unanimously.

Agenda Additions and/or Approval: None

Public comment: None

Other Presentations, Reports or Announcements: Audit Report: John Hendrickson, Kennedy, McKee & Company, LLP: Mr. Hendrickson's notes regarding the audit:

- The library did not classify many of its transactions in QuickBooks utilizing the class feature and did not classify deposits by fund. This is the same as last year.
- They noted no transactions entered by the library during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.
- They encountered no significant difficulties in completing their audit.
- They reported no disagreements during the audit.
- To their knowledge, there were no consultations with other accountants.
- During the audit, they noted duplicate claims, and various payment amounts not matching the invoice totals, requiring reclassification. They recommend bank statements and claims vouchers be periodically compared for accuracy.
- In their opinion, the accompanying financial statement presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of the library, as of December 31, 2023.
- Summary Statement of Receipts, Expenditures, and Unencumbered Cash Regulatory Basis



	General	Grants/Aid	Fees	Emp Benefits	Capital Improvement
Beginning balance	\$154,431	\$72,579	\$143,372	\$173,282	\$42,368
Ending balance	\$269,130	\$125,288	\$153,940	\$138,791	\$2,368

- At year-end, the carrying amount of the library's deposits was \$689,517. The bank balance was \$691,168. Of the bank balance, \$366,271 was covered by FDIC insurance, and \$324,897 was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the library's name.
- KPERS' employer contribution rate was set at 1% for the year ended December 31, 2023, and contributions by the library totaled \$6,271. Contributions to the pension plan from the library were \$52,864 for the year ended December 31, 2023. The library's proportionate share of the collective net pension liability reported by KPERS was \$641,455.
- General Fund Schedule of Receipts and Expenditures Regulatory Basis:
  - Total receipts were \$1,111,631 of which \$1,106,632 was City appropriation.
  - Total expenditure was \$1,031,603, of which \$659,981 were salaries.
- Special Purpose Funds Schedule of Receipts and Expenditures Regulatory Basis:

	Grants/Aid	Fees	Employee Benefits	Capital Improvement
Total Receipts	\$54,691	\$17,290	\$227,685	
Total Expenditures	\$1,982	\$7,232	\$262,176	\$40,000
Unencumbered Cash, End of Year	\$125,288	\$153,430	\$138,791	\$2,368

Consent Calendar:

- Approval of Bills for November 2024: Motion to approve was made by Mayor Taylor and seconded by Ms. Vierthaler; motion carried unanimously.
- Approval of October 2024, board minutes: Motion was approved by Mayor Taylor and seconded by Ms. Maier; motion carried unanimously.

Director's Report: Board members elected to read through the Director's Report. No questions.

Board Member Reports/Comments: Ms. Reid asked if board members could get help with their DCPL email. She would also like a general email for Board of



Trustees for the community, instead of individual DCPL emails. I said that I would let Ms. DeVoss-Coca know.

Old Business: None

New Business:

- 2024 Holiday Bonuses:
  - Ms. DeVoss-Coca prepared a sheet with two options for Holiday bonuses.
    - Option 1: \$100.00 full-time and \$50.00 for part-time
    - Option 2: \$150.00 full-time and \$50.00 for part-time

Ms. Bangarter said she opted for Option 2. Ms. Hall motioned to approve Option 2, Ms. Maier seconded, motion carried unanimously.

Motion to adjourn at 4:27 p.m. was approved by Ms. Vierthaler, and seconded by Ms. Bangarter, motion carried unanimously.

Next DCPL Board Meeting: December 17, 2024, at 4:00 p.m.

Future Meetings: January 28, 2025, February 25, 2025, March 25, 2025

The meeting ended at 4:27 p.m. by motion of Ms. Vierthaler and seconded by Ms. Bangarter motion carried unanimously.

Approved (Date) \_\_\_\_\_

Board Chair \_\_\_\_\_

DCPL Director \_\_\_\_\_