

**ARKANSAS CITY PUBLIC LIBRARY**  
Arkansas City, Kansas

Independent Auditors' Report with  
Financial Statement and  
Supplementary Information

For the Year Ended December 31, 2016

**ARKANSAS CITY PUBLIC LIBRARY**  
Arkansas City, Kansas

**TABLE OF CONTENTS**

	<u>PAGE NUMBER</u>
Independent Auditors' Report .....	1-3
<u>Statement 1</u>	
Summary Statement of Receipts, Expenditures, and Unencumbered Cash - Regulatory Basis.....	4
Notes to the Financial Statement.....	5-10
 SUPPLEMENTARY INFORMATION	
<u>Schedule 1</u>	
Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis - (with Comparative Actual Totals for the Prior Year):	
General Fund.....	11
Capital Improvement Fund.....	12
Grants Fund.....	13

**JARRED, GILMORE & PHILLIPS, PA**  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Arkansas City Public Library  
Arkansas City, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Arkansas City Public Library, a related municipal entity of the City of Arkansas City, Kansas, as of and for the year ended December 31, 2016, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Library's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Arkansas City Public Library to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Arkansas City Public Library as of December 31, 2016, or changes in financial position and cash flows thereof for the year then ended.

***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Arkansas City Public Library as of December 31, 2016 and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

***Other Matters***

*Supplemental Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedules 1 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2015 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget (Schedule 1 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2016 basic financial statement upon which we rendered an unmodified opinion dated May 2, 2016. The 2015 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. Such 2015 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2015 basic financial statement. The 2015 comparative information was subjected to the auditing procedures applied in the audit of the 2015 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2015 basic financial statement or to the 2015 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the

2015 comparative information is fairly stated in all material respects in relation to the 2015 basic financial statement as a whole, on the basis of accounting described in Note 1.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

March 31, 2017  
Chanute, Kansas



**ARKANSAS CITY PUBLIC LIBRARY**  
Arkansas City, Kansas

Notes to Financial Statement  
December 31, 2016

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statement and schedules of the Arkansas City Public Library, Arkansas City, Kansas, have been prepared in order to show compliance with the cash basis laws of the State of Kansas. The Governmental Accounting Standards Board is the principal standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Library's accounting policies follow. Note 1 describes how the Library's accounting policies differ from generally accepted accounting policies.

Financial Reporting Entity

The Arkansas City Public Library (Library) is a municipality of the State of Kansas organized under K.S.A. 12-1219, with a seven-member Board of Trustees appointed by the City of Arkansas City, Kansas. The Library is a related municipal entity of the City of Arkansas City, Kansas.

*Related Municipal Entities:* A related municipal entity is determined by the following criteria. Whether the Library exercises oversight responsibility on financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters, scope of the public service, and significant operational or financial relationships with the Library. Related municipal entities are not required to be included in the Library's audit by the Kansas Municipal Audit and Accounting Guide (KMAAG).

The Library has determined that no outside agency meets the above criteria and, therefore, no outside agency has been include as a related municipal entity in this financial statement.

Regulatory Basis Fund Types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities of the Arkansas City Public Library, for the year of 2016:

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Basis of Presentation – Regulatory Basis of Accounting

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

Reimbursed Expenses

K.S.A. 79-2934 provides that reimbursed expenditures, in excess of those budgeted, should be recorded as reductions in expenditures rather than revenues. In the financial statement and budget schedule comparisons presented in this report, reimbursements and refunds are recorded as revenues. The reimbursements are recorded as receipts when received by the library treasurer and are often difficult to identify the exact expenditure which they are reimbursing. In funds showing expenditures in excess of the original adopted budget, reimbursements are added to the adopted budget as budget credits for comparison with the actual expenditures.

Pension Plan

Substantially all full-time Library employees are members of the State of Kansas Public Employees Retirement System, which is a multi-employer state-wide pension plan. The Library's policy is to fund all pension costs accrued. Such costs to be funded are actuarially determined annually by the State of Kansas.

Budgetary Information

The Library Board is not subject to the Kansas Budget Law, as they are not the primary taxing authority for the Library Board. The City of Arkansas City Commissioners hold the taxing authority for the Library Board. The Library Board adopts an annual budget for the General Fund for managerial purposes. The budget comparison on Schedules 1 reflect this internal managerial budget.

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Compliance with Kansas Statutes

Statement 1 has been prepared in order to show compliance with the cash basis laws of Kansas. As shown in Statement 1, the Library was in compliance with the cash basis laws of Kansas.

Management is not aware of any other statutory violations.



### **3. DEPOSITS AND INVESTMENTS**

K.S.A 9-1401 establishes the depositories which may be used by the Library. The statute requires banks eligible to hold the Library's funds have a main branch or branch bank in the county in which the Library is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Library has no other policies that would further limit interest rate risk.

K.S.A 12-1675 limits the Library's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Library has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the Library may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Library's deposits may not be returned to it. State statutes require the Library's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2016.

At year-end, the Library's carrying amount of deposits was \$321,826.20 and the bank balance was \$330,472.81. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balances, \$330,472.81 was covered by FDIC insurance.

### **4. OPERATING LEASES**

The Library has entered into several operating leases for office equipment. Rent expense for the year ended December 31, 2016, was \$2,379.36. Under the current lease agreement, the future minimum rental payments are as follows:

2017	2,379.36
2018	2,192.52
2019	1,632.00
2020	1,360.00

### **5. DEFINED BENEFIT PENSION PLAN**

#### General Information about the Pension Plan

*Plan description.* The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

## **5. DEFINED BENEFIT PENSION PLAN** (Continued)

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program, which increased to 1.00% as of July 1, 2015) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2016. Contributions to the pension plan from the Library were \$14,034.42 for the year ended December 31, 2016.

### Net Pension Liability

At December 31, 2016, The Library's proportionate share of the collective net pension liability reported by KPERS was \$140,408.00. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 which was rolled forward to June 30, 2016. The Library's proportion of the net pension liability was based on the ratio of the Library's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## **6. RISK MANAGEMENT**

The Library is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Library manages these risks of loss through the purchase of various insurance policies.

## **7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

### *Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the Library is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

**7. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS** (Continued)

Under the consolidated Omnibus Budget Reconciliation Act (COBRA), the Library makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the Federal government for this coverage. The Premium is paid in full by the insured. There is no cost to the Library under this program.

*Compensated Absences*

Regular employees earn and accumulate vacation leave as follows:

Years of Continuous Employment	Vacation Weeks Accrued Per Year	Maximum Accrual (Weeks)
0 months - 12 months	2 weeks, prorated for the number of months the employee will work	2
1 - 7 year(s)	2	4
8 - 15 years	3	6
16 - 20 years	4	8
20 + years	5	10

All employees separating from the Library employment that have given satisfactorily completed an appropriate 14-day notice period will receive payment for all accumulated accrued and unused vacation and personal business leave.

Full time employees (36-40 hours per week) earn and accumulate sick leave at the rate of 4 hours per 2 week pay period. Part time employees (25-35 hours per week) earn and accumulate sick leave at a rate of 2 hours per 2 week pay period. Sick leave may accumulate to a maximum of 160 hours for full time employees and 80 hours for part time employees. Any unused sick leave at date of termination is lost.

The Library estimates a liability for compensated absences which meet the following criteria:

1. The Library's obligation relating to employees rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria, the Library has estimated a liability for vacation pay, which has been earned, but not taken by Library employees of \$8,477.20. The Library has not estimated a liability for sick leave earned, but not taken, by Library employees, as the amounts cannot be reasonably estimated at this time.

**8. INVESTMENTS IN LEGACY REGIONAL COMMUNITY FOUNDATION**

Legacy Regional Community Foundation, a non-profit foundation, holds additional funds which have been donated in the Library's name but are not recognized in the regulatory basis financial statement. The Library has no control over the current investment decisions. The earnings can be requested to be distributed upon approval of the Foundation; the funds will be disbursed and can be used for the current needs of the Library. There are four separate funds with different restrictions totaling \$92,323.88.

**9. COMMITMENTS AND CONTINGENCIES**

The Library has entered into an agreement with South Central Kansas Library System to be a member of the South Central Kansas Automation Network (SCKAN) effective until November 30, 2020. SCKAN is an inter library loan and service sharing program.

**10. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From Fund:</u>	<u>To Fund:</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 12-1,118	\$ 34,920.55

**11. SUBSEQUENT EVENTS**

The Library evaluated events and transactions occurring subsequent year end, and there were no subsequent events requiring recognition in the financial statements. Additionally, there were no nonrecognized subsequent events requiring disclosure.

## **SUPPLEMENTARY INFORMATION**

**ARKANSAS CITY PUBLIC LIBRARY**

Arkansas City, Kansas

**GENERAL FUND**

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Year Ended December 31, 2015)

	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
<b>Receipts</b>				
Taxes and Shared Receipts				
South Central Kansas				
Library System	\$ 28,384.00	\$ 37,920.00	\$ 26,000.00	\$ 11,920.00
City of Arkansas City	334,716.52	345,316.91	358,000.00	(12,683.09)
State Aid	2,050.71	3,830.20	2,000.00	1,830.20
Use of Money and Property				
Interest Income	750.89	746.08	750.00	(3.92)
Other Receipts				
Fines and Fees	16,811.45	13,858.75	13,000.00	858.75
Donations	9,656.22	11,672.35	6,000.00	5,672.35
Friends of the Library	630.00	100.00	-	100.00
Miscellaneous	1,148.58	750.15	1,000.00	(249.85)
<b>Total Receipts</b>	<u>394,148.37</u>	<u>414,194.44</u>	<u>\$ 406,750.00</u>	<u>\$ 7,444.44</u>
<b>Expenditures</b>				
Culture and Recreation				
Personal Services	235,419.64	229,842.20	\$ 215,500.00	\$ 14,342.20
Contractual Services	71,673.94	71,689.12	68,000.00	3,689.12
Commodities	53,846.67	52,142.90	51,000.00	1,142.90
Capital Outlay	22,220.47	28,078.40	72,000.00	(43,921.60)
Miscellaneous	-	343.07	250.00	93.07
Operating Transfers to				
Capital Improvement Fund	10,097.46	34,920.55	-	34,920.55
<b>Total Expenditures</b>	<u>393,258.18</u>	<u>417,016.24</u>	<u>\$ 406,750.00</u>	<u>\$ 10,266.24</u>
Receipts Over(Under) Expenditures	890.19	(2,821.80)		
Unencumbered Cash, Beginning	<u>49,724.61</u>	<u>50,614.80</u>		
Unencumbered Cash, Ending	<u>\$ 50,614.80</u>	<u>\$ 47,793.00</u>		

**ARKANSAS CITY PUBLIC LIBRARY**  
Arkansas City, Kansas  
**CAPITAL IMPROVEMENT FUND**  
Schedule of Receipts and Expenditures - Actual  
Regulatory Basis  
For the Year Ended December 31, 2016  
(With Comparative Actual Totals For the Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Use of Money and Property		
Interest Income	\$ 937.86	\$ 428.35
Operating Transfers from General Fund	10,097.46	34,920.55
Total Receipts	11,035.32	35,348.90
Expenditures		
Capital Outlay	-	-
Total Expenditures	-	-
Receipts Over(Under) Expenditures	11,035.32	35,348.90
Unencumbered Cash, Beginning	190,347.95	201,383.27
Unencumbered Cash, Ending	\$ 201,383.27	\$ 236,732.17

**ARKANSAS CITY PUBLIC LIBRARY**

Arkansas City, Kansas

**GRANTS FUND**

Schedule of Receipts and Expenditures - Actual

Regulatory Basis

For the Year Ended December 31, 2016

(With Comparative Actual Totals For the Year Ended December 31, 2015)

	Prior Year Actual	Current Year Actual
Receipts		
Intergovernmental		
State of Kansas Grants	\$ 5,291.00	\$ 5,379.00
Other Receipts		
Donations	10,600.00	19,670.75
Total Receipts	15,891.00	25,049.75
Expenditures		
Capital Outlay	33,414.63	5,549.75
Total Expenditures	33,414.63	5,549.75
Receipts Over(Under) Expenditures	(17,523.63)	19,500.00
Unencumbered Cash, Beginning	17,471.48	(52.15)
Unencumbered Cash, Ending	<u>\$ (52.15)</u>	<u>\$ 19,447.85</u>





Board of Trustees  
Arkansas City Public Library  
Arkansas City, Kansas

In planning and performing our audit of the financial statement of Arkansas City Public Library as of and for the year ended December 31, 2016, in accordance with auditing standards generally accepted in the United States of America, we considered Arkansas City Public Library's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Arkansas City Public Library's internal control. Accordingly, we do not express an opinion on the effectiveness of the Arkansas City Public Library's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in Arkansas City Public Library's internal control to be material weaknesses:

#### Segregation of Duties

Due to the small staff size of the Library, weakness in internal control results from the Library personnel performing billings, receipting cash, making deposits, and having access to all books and records of the Library.

We noted no misappropriation or evidence of wrong doing, but believe the lack of controls should be reported to you. We would remind the Board of Trustees responsible for approval and the signing of checks to be diligent in his/her responsibilities. All disbursements approved should have original invoices attached, including credit card charges, and should be thoroughly reviewed before approval.

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Jarred, Gilmore & Phillips, PA  
CERTIFIED PUBLIC ACCOUNTANTS

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This communication is intended solely for the information and use of management, Board of Trustees, and others within Arkansas City Public Library, and is not intended to be, and should not be, used by anyone other than these specified parties.

*Jarred, Gilmore & Phillips, PA*

JARRED, GILMORE & PHILLIPS, PA  
Certified Public Accountants

Chanute, Kansas  
March 31, 2017