

**Minerva Public Library
Board of Trustees**

July, 2022

**Monthly Regular Meeting
Packet**

**Minerva Public Library Board of Trustees
July, 2022 Regular Meeting
July 28, 6:30 pm in the Library Community Meeting Room**

**Call to Order
Adjustments to the Agenda
Public Participation**

Minutes: Approve minutes of the June 23, 2022 Regular Board Meeting.

Ongoing Business

Ohio Governor's Imagination Library Update

Library Service During Pandemic Update

Fiscal Officer's Report

Accept: Monthly financial documents for June, 2022.

Approve: the monthly report from the Fiscal Officer.

PLF Distribution: The July PLF receipts are \$78,984, just slightly more than the \$78,370 received in July, 2021. Both of these July numbers are noticeably higher than usual, reflecting the dramatic increase in PLF receipts in 2021 and 2022 over previous years. So far this year, PLF is running well ahead of both the July and December estimates for 2022. At beginning of this month, the Depart of Taxation issued a new estimate for this year's PLF total taking in the actual distribution for January to June, and re-estimating the July-December receipts. The new estimate for 2022 is higher than the estimates for this year provided in July and December, 2021, and the actual receipts for this month are ahead of the new estimate.

Estimates for 2022 PLF Revenue

July, 2021--\$737,953

December, 2021--\$748,633

July, 2022--\$806,828

PLF Actual Receipts	January –June, 2021	\$379,517
	January –June, 2022	<u>\$422,025</u>
	Difference	\$ 42,508

2022 General Fund Net Position

June Revenue	= \$75,207	Total Year-to-Date Revenue	= \$507,641*
June Expenses	= \$79,293	Total Year-to-Date Expenses	= \$544,675*
	\$-4,086		= \$-37,034

*Includes \$75,013.00 restricted contribution

**includes \$200,000 transfer out to capital

Regular Revenue/Expenses Year-to-Date

Revenue	\$435,628
Expenses	<u>\$344,675</u>
Difference	\$ 90,953

General Fund Expenses are Percentage of Appropriation on December 31

<u>2022 Appropriation *</u>	<u>Current 2022 Expenses</u>	<u>As Percentage</u>
\$939,814	\$544,675	57%

*includes \$200,000 total transfer out to Capital

Operating Expenses as Percentage of Appropriation

<u>2022 Appropriation</u>	<u>Current 2022 Expenses</u>	<u>As Percentage</u>
\$737,814	\$344,675	46%

Unique Management: billed the library \$39.40 for 4 placements in June.

Audit Report: The Auditor of State's Office has released the library's Audit Report for 2020-2021. A copy is included in the Board Packet.

Approve Resolution 22-07-01 to accept the Audit Report for 2020-2021 as presented.

Carroll County Budget Commission Meeting: the Budget Commission is holding the annual budget hearing on Tuesday, August 9. The library's meeting time has not yet been set, but Mr. Dillie will attend.

New Business

Statewide Delivery Contract—the new delivery contract began July 1, with Priority Dispatch continuing to provide service as it has since it took over the contract from

Stat Courier this spring. The contract renewal includes a fuel surcharge of 24% of the contract cost added on the annual delivery charge. The State Library is providing a 10% discount on the contract total cost to each library to provide some help with this unexpected increase. The delivery contract for July 2022 through June, 2023 costs the library \$11,178, as opposed to the \$8,872 for the previous year; that last contract cost even less because of a one-time 30% discount provided by the State Library using ARPA funds.

Approve Resolution 22-07-02: to accept the Statewide Delivery contract for 2022-2023 at a cost of \$11,178.41.

Saturday Hours: the library has been open on Saturdays from 10:00-2:00 following the COVID lockdown in 2020. Prior to the pandemic the library was open from 10:00-5:00 on Saturdays. Mr. Dillie and Mrs. Heller have discussed opening for the full day again once school starts and then see how it goes. It is not uncommon for libraries to vary their open hours from summer to the school year, and opening for a full day rather than a half day does make the staff scheduling easier.

Approve Resolution 22-07-03: to resume 10:00-5:00 hours on Saturdays beginning September 10, 2022.

Deleting Inactive Patron Accounts: each summer, the SEO consortium staff remove patron accounts that have had no activity for the last 36 months. Patrons who use only online or download services do have their accounts noted as active so that the accounts of patrons who use their cards but don't visit the library will not be deleted. In addition to the usual criteria, Mr. Dillie would like to delete a group of older inactive accounts that have bills still attached. He will share the details during the meeting.

Back-up Fiscal and Accounting Services: Ms. Davies was instructed by the Board to find someone the library could contract with to provide her office with back-up. She and Mr. Bartley have discussed the needed work with Rudy Evanich owner of Evanich Accounting and Tax, LLC. A draft agreement will be shared for discussion.

Approve Resolution 22-07-04: to hire Evanich Accounting and Tax, LLC for the services and under the terms presented.

Correspondence

A patron letter will be shared with the Board.

Director's Report

Accept monthly reports from the Director, and the Youth Services Manager, which are included in the packet.

Annual Library Statistics: the June door count was 3764, 22% more than the June, 2021 count and 28% less than the 2019 count. Checkouts were up over last year, while renewals were down, leaving the in-house circ down 3.5% from last June. Total circulation was up 4.2% over last year due to a small increase in downloadable content checkouts, and a substantial in items loan to other libraries.

Acknowledge Gifts—June

Restricted Individual Contributions to the General Fund

(business donations for youth summer reading) \$ 0.00

Unrestricted Individual Contributions to the General Fund

\$ 745.39*

Total Restricted and Unrestricted \$ 745.39

*Includes \$707 taken in from the summer book sale and \$24.69 from sale of discards and donations by JDZ Sales

In-kind Gifts

Anonymous 31 hardcovers; 3 trade paperbacks;
1 DVD

Adjourn

The next Regular Board Meeting will be held on August 25, 2022 at 6:30 pm in the Community Meeting Room.

Minerva Public Library Board of Trustees
Minutes of the June 23, 2022 Regular Meeting

Note: the May, 2022 Regular Meeting was cancelled for lack of a quorum.

Call to Order: Mr. Bartley called the meeting to order at 6:30 pm in the library's Community Meeting Room.

Attendance: Trustees Roger Bartley, Jennifer Beard, Virginia Birks, Becky Miller, Diane Ruff. Library Director Tom Dillie; Fiscal Officer Christina Davies.

Adjustments to the Agenda: Mr. Dillie had draft resolutions ready if needed following the discussion of wages under new business.

Public Participation: none

Minutes: Dr. Beard moved to **Approve** minutes of the April 28, 2022 Regular Board Meeting as presented. Ms. Miller seconded. Motion carried without dissent.

Ongoing Business

Ohio Governor's Imagination Library Update: Mr. Dillie reported that 241 out of 294 (82%) of eligible children in the library's service area were signed up for the Imagination Library. He shared graphs from the Stark Library showing that the registration of Minerva kids by age is divided pretty evenly across the eligible age range. Mr. Dillie also reported that Stark Library has arranged with Mercy Hospital to provide imagination library sign-up information to the parents of all new-borns at the hospital.

Library Service During Pandemic Update: demand for test kits is low but steady, with the staff handing out perhaps 25-30 kits a week. The library has resumed receiving monthly shipments of test kits from the Ohio Dept. of Health, after putting the shipments on hold when local demand for tests dropped off to almost nothing in the spring. Mr. Dillie reported that some staff have tested positive again for COVID, or are symptomatic, but that transmission does not seem to be at the library, rather it's among family members.

Fiscal Officer's Report

Dr. Beard moved to **Accept** the monthly financial documents for April and May, 2022 and **to Approve:** the monthly report from the Fiscal Officer. Ms. Birks seconded. Motion carried without dissent.

Ms. Davies presented her monthly report. (Attachment A)

PLF Distribution: The June PLF receipts are \$73,659, a 14% decline from the \$86,843 received in June, 2021. However, the June, 2021 receipts were exceptionally high for

the month because state income tax filing was delayed until May last year. The May PLF receipts are \$96,269, a 50% increase over the \$65,604 received last May. May is usually a high revenue month because of the April income tax filings, but this increase is larger than any seen in many years. So far this year, PLF is running well ahead of both the July and December estimates for 2022.

2022 General Fund Net Position

April Revenue	= \$ 56,586	Total Year-to-Date Revenue	= \$335,317*
April Expenses	= \$ 56,362	Total Year-to-Date Expenses	= \$417,314**
Difference	\$ 224		\$ -81,997
May Revenue	= \$97,116	Total Year-to-Date Revenue	= \$432,433*
May Expenses	= \$46,068	Total Year-to-Date Expenses	= \$463,383**
	\$51,098		= \$ -30,950

*Includes \$75,013.00 restricted contribution

**includes \$200,000 transfer out to capital

Regular Revenue/Expenses Year-to-Date

Revenue	\$357,420
Expenses	\$265,383
Difference	\$ 92,037

General Fund Expenses are Percentage of Appropriation on December 31

<u>2022 Appropriation *</u>	<u>Current 2022 Expenses</u>	<u>As Percentage</u>
\$939,814	\$465,383	49%

*includes \$200,000 total transfer out to Capital

Operating Expenses as Percentage of Appropriation

<u>2022 Appropriation</u>	<u>Total 2022 Expenses</u>	<u>As Percentage</u>
\$737,814	\$265,383	35%

Unique Management: billed the library \$88.65 for 9 placements in April, and \$68.95 for 7 placements.

New Business

COVID-Related Sick Leave Extension—Mr. Dillie reviewed the library's sick leave practice in regards to COVID. In 2020 employers were required under the FFCRA to offer additional paid sick leave specifically for COVID related time off; that requirement expired at the end of that year. The library extended that same benefit in 2021 on its own initiative, but it was not extended in 2022. Although library staff did not take COVID time-off during 2020 or 2021, there have been several cases of staff testing positive for COVID this year. In accordance with CDC guidelines as required by the library, those staff have stayed home and used their own accrued paid leave to cover the time off. Unfortunately, for several staff, complying with the guidelines has resulted in exhausting their accrued paid leave. Mr. Dillie is concerned that without providing some additional COVID specific leave, the library is creating a disincentive for staff to stay home from work when they have been exposed to COVID or have tested positive. As far as we can tell, staff who have contracted COVID this year have done so from family members or in public social situations, not at work at the library. In order to provide staff with the incentive to stay home, Mr. Dillie suggests two initiatives.

Emergency Sick Leave—the library will provide up to two weeks of paid emergency sick leave for COVID-19 related absences under current CDC guidelines for staying home from work. This emergency leave is provided by the library as needed to individual staff only under the specific conditions as described. It is separate from the regular paid leave accrued by staff. The additional leave and the conditions for its use are described in the attachment which will be distributed to all regular staff. Dr. Beard asked whether it would make sense to provide this leave retroactive to January 1. Mr. Dillie said he expected that there would be staff who would test positive later in the year, and that he'd prefer to start everyone at the same place with this extra leave now, rather than have it applied retroactively which would result in some of the staff using up most of this new right away leave to cover illness earlier this year.

Dr. Beard moved to **Approve Resolution 22-06-01**: to extend the emergency sick leave benefit as described (Attachment B) from June 20 through December 31, 2022. Ms. Ruff seconded. Motion carried without dissent.

Credit for Used Sick Leave: this year four employees have had to take extended time off because of positive COVID tests. In some instance the employee exhausted both accrued sick and vacation leave while staying home from work as recommended by current CDC guidelines. Since the library has now reinstated additional emergency sick leave, it would be fair to provide some sick leave credit to those employees who were not able to use that emergency leave earlier this year. Doing so levels the field for all employees in that everyone will now have some accrued regular sick leave and the newly instated COVID leave.

Dr. Beard moved to **Approve Resolution 22-06-02**: to credit back employees who took COVID-related time off as recommended by CDC guidelines in 2022 with one week of paid sick leave, i.e. 40 hours of leave for full-time and 20 hours of leave for part-time.

The leave is regular sick leave and will be credited to the employee effective June 27, 2022. Ms. Ruff seconded. Motion carried without dissent.

Tax Budget: the library must submit a tax budget every year to indicate that it does have the intention of spending expected revenue in the next year. However, we will not receive the first official 2023 PLF estimate until July, and must make do now with our own judgment of revenue. The presented draft uses an average of the last five years PLF receipts for 2023 PLF revenue and assumes a 5% increase in staffing costs. The tax budget is a placeholder until the library receives new estimates for next year.

Ms. Birks moved to **Approve Resolution 22-06-03:** to approve the 2023 Tax Budget as presented. (Attachment C) Ms. Miller seconded. Motion carried without dissent.

New Employee: the library has hired Anna Minor for the open part-time Library Associate I position. Anna started May 31.

Dr. Beard moved to **Approve Resolution 22-06-04:** to approve hiring Anna Minor as a part-time Library Associate I at base wage for that job classification of \$10.47 an hour. Ms. Ruff seconded. Motion carried without dissent.

Health Insurance Rates: SCOG has provided the 2022-2023 rates for employee health insurance. The new rates are a 7% increase over the current rates; that is the largest annual increase that we have seen since joining the consortium. One premium holiday month has been allocated for the coming insurance year. As has been the practice for several years now, SCOG is prorating the small premium differential charge for the holiday month into the monthly premium cost. With the built-in charge, the single coverage monthly premium is now \$885.72 compared to \$826.16, and the family coverage premium is now \$2,151.62 compared to \$2,006.86. In June of last year, the Board approved a substantial increase in the library's monthly subsidy for employee health insurance premiums to \$619 a month for single coverage and \$1,304 a month for family coverage, with the employee responsible for the difference in cost. The library usually chooses a premium holiday month from those months that have three paydays; the library's savings on the premiums covers part of the cost of the third payday in the month.

Ms. Miller moved to **Approve Resolution 22-06-05:** to accept the new monthly health insurance premium rates of \$885.72 for single coverage and \$2,151.62 for family coverage effective with the July, 2022 premium month. Ms. Birks seconded. Motion carried without dissent.

Ms. Miller moved to approve **Approve Resolution 22-06-06:** to set December, 2022 as the health insurance premium holiday month. Ms. Birks seconded. Motion carried without dissent.

Current Wage Structure: Mr. Dillie provided the Board with a history of wage increases, and hours cut, over the past 20 years, and with the calculations of the cost of providing a mid-year raise compared with leaving wages alone. (Attachment D). Although the wage scale was adjusted for the classified at the start of this pay year, and the Board approved a 5% raise for all classified positions, inflation has eaten the value of that increase. The wage increase history provided shows that the library has offered some raise in most years, but has also cut hours of work for all employees for multiple years, thus imposing repeated pay cuts on staff. Because of the dramatic increase in PLF revenue last year and this year, a 3% raise now is certainly affordable. The attached calculations show that the additional year-to-year cost of the raise is easily covered by just some of the extra revenue received this May. General discussion among the Trustees showed agreement with both the purpose and the amount of the raise.

Ms. Birks moved to **Approve Resolution 22-06-07** to approve a 3% raise for all classified staff who have been working in their current positions for at least six months. The raise is effective with the pay period beginning on June 27, 2022. Raises are calculated as a percentage of the midpoint of each job classification's pay range. Ms. Ruff seconded. Motion carried without dissent.

Dr. Beard moved to **Approve Resolution 22-06-08:** to approve a 3% for the Fiscal Office effective with the pay period beginning on June 27, 2022, and to approve an amendment as presented to the Fiscal Officer's current employment agreement to reflect this change. (Attachment E) This raise is calculated as a percentage of the Fiscal Officer's current hourly rate. Ms. Ruff seconded. Motion carried without dissent.

Dr. Beard moved to **Approve Resolution 22-06-09:** to a approve a 3% raise for the Library Director effective with the pay period beginning on June 27, 2022 and to approve an amendment as presented to the Director's current employment agreement to reflect this change. (Attachment F) This raise is calculated as a percentage of the Director's current hourly rate. Ms. Birks seconded. Motion carried without dissent.

Adjustment to the Fiscal Officer's Hours of Work: Ms. Davies requested that the Board amend her employment agreement to allow her to work fewer than 40 hours in a pay period. She is caught with all the requirements, and the audit is over. Continuing to keep up to date will not require 40 hours every two weeks. Since she is paid per hour, reducing the hours of work also saves money for the library.

Dr. Beard moved to **Approve Resolution 22-06-10:** to approve an amendment to the Fiscal Officer's employment agreement as presented (Attachment G) to allow flexibility in the number of hours accounted for in each pay period effective with the pay period beginning June 27, 2022. Ms. Ruff seconded. Motion carried without dissent.

Correspondence

A patron letter expressed satisfaction with how staff dealt with after school disruptions was shared with the Board.

Director's Report

Ms. Ruff moved to Accept monthly reports from the Director, and the Youth Services Manager, which are included in the packet. Ms. Miller seconded. Motion carried without dissent.

Annual Library Statistics: April door count was 5024, up 48% up from April of last year, and down 52% from the count in April, 2019. May door count was 4270, a 31% increase over May, 2021, and a 55% decrease from May, 2019. In-house circulation is up .7% now for the year. Checkouts at the desks are running well ahead this year, but renewals are down. Total circulation was up almost 10% in May over May, 2019, but total for the year is still running behind 2019. This May saw the largest Hoopla circ ever—781 checkouts.

Acknowledge Gifts—April and May

Restricted Individual Contributions to the General Fund

(business donations for youth summer reading) \$ 650.00

Unrestricted Individual Contributions to the General Fund

\$ 469.97*

Total Restricted and Unrestricted \$ 1,119.97

*Includes \$145.03 from JDZ Sales for online sale of discards; \$100 from John Oyer

In-kind Gifts

Anonymous 20 hardcovers; 16 trade
paperbacks; 10 DVDs

Ms. Ruff moved to **adjourn** the meeting at 7:40 pm. Dr. Beard seconded. The next Regular Board Meeting will be held on July 28, 2022 at 6:30 pm in the Community Meeting Room.

Board President

Date

Attachment A, Minutes of the June 23, 2022 Regular Board Meeting

Minerva Public Library

Board Meeting

06/23/2023

Christina Davies, Fiscal Officer Report

April 2022

Revenue \$56,585.98

Appropriation's \$56,361.95

224.03

Overview: \$200,000.00 transfer from General Revenue to Capital per Board request

Assets: cash \$793,659.56

Education: FO attended the OLC conference for Fiscal Officers in Columbus for annual 10 hours of inservice education.

Once that was complete, the FO noticed the General Revenue account (Fund Status Report) noted we only had \$6065.19 to pay bills as of 04/30/2022. An investigation was started and Mary Ellen Gooding was consulted to help problem solve the problem.

May 2022

Revenue \$97,115.59

Appropriations 48,068.19

49,047.40

Assets: cash \$842,706.96

Attachment A, Minutes of the June 23, 2022 Regular Board Meeting

Overview: At the last meeting the FO met with the finance committee for directions of the investment opportunities given to us. They suggested I move all CD's as they mature to the CNB savings account until Fall 2022 when the interest rates hopefully increase then will discuss reinvestment.

State Audit: The FO assisted Alger and Associates with the biannual audit for 2020 and 2021.

As of 5/31/2021 the FO noticed the Fund Status increased for the General account to \$54,266.16. An appointment was made with Mary Ellen Gooding to correct the account on 06/22/2023

June 2022

State Financial Audit:

Received the report from Alger and Associates the library received no exceptions!

BWC Audit:

An audit that was new to the FO. OAC 4123-17-17 provides BWC the right to audit employers. On 06/13/2022 Ms. Burke stated that "payroll was under reported but coded correctly". I did not know you must subtract cafeteria plans and OH 457=reportable payroll. The report was off \$ 26,861.00. A note has been put in for FY2022. Charge approximately \$77.00

CD106631829 for \$111,017.66 was closed and transferred to the CNB Saving Account on 06/13/2022.

Fund Status-General Revenue

Yesterday, the FO met virtually with Mary Ellen Gooding UAN Consultant. On the Fund Status Report under General (Investments (Non-Pooled) two accounts were incorrectly categorized which could have restricted our cash flow. We closed the CNB savings account, and HNB Savings account, then reopened them under the correct category. AS of 06/22/2022, the General account has \$236,533.21 of which \$120,266.92 which is non-pooled (restricted). Those accounts are all of the CD's at Consumers Bank. As these CD mature, they will be changed to Pooled so there is not restriction.

These accounts were set up many years ago and have been categorized. I spoke with Mr. Dillie during these findings. The FO goal is to eventually have NO non-pooled investments so the money is not tied up. Keeping it simple! I am relieved we have fixed it going forward.

Eglie Trust

The transfer from General Revenue to Capital was completed yesterday per board request.

06/23/2022 Financial Picture

General \$356,800.13

Capital \$497,703.59

All Funds \$854,503.72



(715) Sick Leave- Addendum

As approved at the June 23, 2022 Regular Board Meeting

Purpose: To provide additional sick leave to enable employees to comply with CDC COVID guidelines regarding staying at home or returning to work. This policy will be in effect from June 20, 2022 until December 31, 2022, and may be adjusted to reflect changes in CDC guidance. The Library's existing (715) Sick Leave policy still applies to all other reasons for sick leave outside of the qualifying reasons in this policy addendum.

Emergency Paid Sick Leave

Qualifying Reasons

All full time and part time employees unable to work due to one of the following reasons:

1. The employee has tested positive for COVID-19.
2. The employee has been exposed to someone who has COVID-19 and the employee is unvaccinated or has vaccines that are not up-to-date.

Amount of Paid Sick Leave

All full-time employees will have up to 80 hours of paid sick leave available to use for the qualifying reasons above. Part-time employees will have up to 40 hours of paid sick leave available to use for the qualifying reasons above. This leave does not accrue and will not carry over into 2023.

Rate of Pay

Emergency sick leave used under this policy will be paid at the employee's regular rate of pay.

Interaction with Other Paid Leave

The employee may use emergency paid sick leave under this policy for the qualifying reasons stated above before using any other accrued paid time off.

Procedure for Requesting Emergency Paid Sick Leave

Employees must provide written notice to their Manager and the Library Director of the need and specific reason for leave under this policy. Verbal notification will be accepted until it is practicable to provide written notice.

Once emergency paid sick leave has begun, the employee and their manager must determine reasonable procedures for the employee to report periodically on the employee's status, and intent to continue to receive paid sick time.

Attachment C, Minutes of the June 23, 2022 Regular Board Meeting

**2023 Minerva Public Library Tax Budget
May, 2022**

2023 Revenues:		
General Fund: Unencumbered Carryover Balance 12/31/2022		250,000.00
	Prior Year Encumbrances	
	UNENCUMBERED BALANCE 01/01/23	250,000.00
	Public Library Fund	690,332.00
	Other Revenues	19,192.00
	TOTAL REVENUES	709,524.00
	TOTAL REVENUES + Carryover Balance	959,524.00

Capital Projects Fund: Carryover 12/31/2022 unrestricted		450,000.00
	Carryover 12/31/2022 restricted	91,014.00
	TOTAL REVENUES	1,250,538.00
	TOTAL REVENUES + Carryover Balance	1,500,538.00

2023 Expenditures:		
1000 General Fund Expenditures		
1000-100-110-0000	Salaries & Leave Benefits	382,154.00
1000-100-200-0000	Employee Benefits	95,287.00
1000-100-300-0000	Purchased & Contracted Services	140,000.00
1000-100-400-1000	Library Materials and Information	95,000.00
1000-100-450-0000	Supplies	15,900.00
1000-100-500-0000	Other Objects	25,000.00
1000-700-700-0000	Capital Outlay	2,000.00
	TOTAL EXPENDITURES before other financing & uses	755,341.00
1000-990-910-0000	Transfers - Out to Capital Fund	25,000.00
	TOTAL OTHER FINANCING SOURCES & USES	25,000.00
	COMBINED TOTAL EXP. + OTHER FINANCING SOURCES & USES	780,341.00

4001 Capital Projects Fund Expenditures		
	TOTAL EXPENDITURES before other financing & uses	30,000.00
	TOTAL OTHER FINANCING SOURCES & USES	0.00
	COMBINED TOTAL EXP. + OTHER FINANCING SOURCES & USES	30,000.00

ALL FUNDS -	TOTAL PERMANENT APPROPRIATIONS 2023	810,341.00
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<p>Notes Revenue estimate averaged from past five years actual PLF and other sources Expenditures assume 5% increase in staffing costs, other expenses left as 2022</p>
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**Attachment D, Minutes of the June 23, 2022 Regular Board Meeting
2022 Mid-Year Raise Proposal Cost Comparison**

Current Budget	Projection for Current Budget				
	Assumes 3% annual raise for hourly staff				
	2022 Appropriation	2023	2024	2025	2026
Regular Staff	\$348,323.04	\$357,389.58	\$366,476.79	\$375,584.45	\$384,713.19
Substitutes	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
OPERS	\$49,465.23	\$50,734.54	\$52,006.75	\$53,281.82	\$54,559.85
Medicare	\$5,123.18	\$5,254.65	\$5,386.41	\$5,518.47	\$5,650.84
Total Staff Cost	\$407,911.45	\$418,378.77	\$428,869.95	\$439,384.75	\$449,923.88

2022 Cost of 3% raise effective June 27 for all staff

Regular Staff	\$5,147.38
Substitutes	
OPERS	\$720.63
Medicare	\$74.64
Total Staff Cost	\$5,942.65

**Projection for Adjusted Budget
Assumes 3% raise for classified staff**

Mid-Year Raise	Projection for Adjusted Budget				
	2022 Adjusted	2023	2024	2025	2026
Regular Staff	\$348,026.02	\$367,542.81	\$373,925.09	\$382,330.37	\$388,896.00
Substitutes	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
OPERS	\$49,423.64	\$52,155.99	\$53,049.51	\$54,226.25	\$55,779.50
Medicare	\$5,118.88	\$5,401.87	\$5,494.41	\$5,616.29	\$5,777.16
Total Staff Cost	\$407,568.54	\$430,100.67	\$437,469.01	\$447,172.91	\$455,452.66
Annual Difference	-\$342.91	\$11,721.90	\$8,599.06	\$7,788.16	\$5,528.78
Cumulative Difference		\$11,378.99	\$19,978.05	\$27,766.21	\$33,294.99

Notes

1. 2022 Adjusted budget includes actual cost of new hire LA I on May 31, and still open LA 1 position
2. Both projections included cost of open part-time LA I position; and assume veteran LA 1 staff will continue until 2026
3. Original projection assumes annual raise for Fiscal Officer
4. Neither projection assumes a raise for the Director after this mid-year adjustment

Attachment D, Minutes of the June 23, 2022 Regular Board Meeting

MPL Wage Increase History

Pay Year	%	
2000	3	
2001	5	average of raises given as dollar amount not percentage increase
2002	3	
2003	3	
2004	2	
2005	3	average of raises given as dollar amount not percentage increase
2006	3	
2007	3	
2008	3	
2009	1.5	15% cut in hours August-December=5.7% annualized pay cut
2010	0	10 % cut in hours, four furlough days=11.5% pay cut
2011	1	5% cut in hours, four furlough days=6.5% pay cut; raise effective 7/11/11
2012	2	four furlough days=1.5% pay cut
2013	1.5	four furlough days=1.5% pay cut; new wage classification table implemented
2014	2	
2015	2	
2016	3	
2017	2.5	
2018	0	10% cut in hours worked beginning Pay Period 5, = 8.5% annualized pay cut
2019	3	
2020	3	raised wage ranges all classifications except custodian, 3% raise off new midpoint reduced hours of work 20% for all staff on June 5; 8% annualized pay cut; full time staff on shared work and receiving federal COVID payments
2021	4	reduced hours of work continue until August 23; 14% annualized pay cut; full time staff continue on Sharedwork with federal COVID relief payments
2022	5	raised wage ranges for all classifications and then 5% raise off midpoint for all classified staff

Attachment E, Minutes of the June, 23, 2022 Regular Board Meeting

Amendment to the Fiscal Officer Employment Agreement
Minerva Public Library
677 Lynnwood Dr.
Minerva OH 44657

It hereby agreed by and between the Board of Trustees of the Minerva Public Library, hereinafter called the "Board" and Christina Davies, hereinafter called the "Fiscal Officer," that the employment agreement between the Board and Fiscal Officer, for the pay year beginning December 27, 2021 and ending on December 25, 2022 shall be amended in the following manner.

The hourly rate of pay for the Fiscal Officer shall be increased from \$21.22 an hour to \$21.85 beginning with the June 27, 2022 pay period and continuing through December 25, 2022. This increase in pay is comparable to the 3% raise granted to all classified hourly library staff beginning with the June 27, 2022 pay period.

Fiscal Officer

Date of Signature

President, Board of Trustees

Date of Signature

Attachment F, Minutes of the June 23, 2022 Regular Board Meeting

Amendment to the Director Employment Agreement
Minerva Public Library
677 Lynnwood Dr.
Minerva OH 44657

It hereby agreed by and between the Board of Trustees of the Minerva Public Library, hereinafter called the "Board" and Thomas W. Dillie, hereinafter called the "Director," that the employment agreement between the Board and Director, for the pay year beginning December 27, 2021 and ending on December 25, 2022 shall be amended in the following manner.

The annual compensation rate for the Director shall be increased to 67,683.20 with \$2,564.80 paid biweekly from December 27, 2021 through June 26, 2022 and \$2,641.60 paid biweekly from June 27, 2012 through December 25, 2022.

This increase in pay reflects a change in compensation from \$32.06 an hour to \$33.02 and is comparable to the 3% raise granted to all hourly library staff beginning with the June 27, 2022 pay period.

Director

Date of Signature

President, Board of Trustees

Date of Signature

Attachment G, Minutes of the June 23, 2022 Regular Meeting

Amendment to the Fiscal Officer Employment Agreement
Minerva Public Library
677 Lynnwood Dr.
Minerva OH 44657

It hereby agreed by and between the Board of Trustees of the Minerva Public Library, hereinafter called the "Board" and Christina Davies, hereinafter called the "Fiscal Officer," that the employment agreement between the Board and Fiscal Officer, for the pay year beginning December 27, 2021 and ending on December 25, 2022 shall be amended in the following manner.

The hours of work or authorized leave to be accounted for within each pay period may vary between 30 and 40 at the discretion of the Fiscal Officer. She will use her judgement to determine the number hours of needed to complete all necessary and required work, with the majority of hours of work taking place at the library. It is understood that on occasion more than 40 hours of work might be required in a pay period, but that in general, paid hours will not exceed 40.

This amendment is effective from June 27, 2022 through December, 25, 2022.

Fiscal Officer

Date of Signature

President, Board of Trustees

Date of Signature

Minerva Public Library

June, 2022 Financial Reports

Submitted for the July, 2022 Board Meeting

**Fiscal Officer Summary
Revenue Status Report
Appropriation Status Report
Bank Reconciliation
Fund Status
Investment Listing**

Minerva Public Library
Financials June 2022

<u>Current Month:</u>	<u>General Fund</u>	<u>Restricted</u>	<u>Capital Projects</u>	<u>Transfers</u>
<u>Receipts:</u>				
Fines and Fees	13.30			
Lost Item	10.00			
Columbia County PLF	1,787.96			
Stark County PLF	56,839.99			
Carroll County PLF	15,118.79			
CD Interest	298.63			
Sales Tax	0.46			
Printer paper	108.55			
Copier	229.10			
Fax	42.00			
Unrestricted Donations	745.39			
Rental/Meeting Room				
Resale	6.54			
Refunds from Overpayment	7.00			
Returned Check				
Youth Summer Reading				
Total from *Revenue Ledger	75,207.71			75,013.46

Expenditures:

<u>Salaries</u>	
Dept 1	9,630.66 3 pays in June
Dept 2	5,048.61
Dept 3	22,900.27
Dept 4	529.93
Dept 5	1,543.84
OPERS	5,443.73
Medicare	543.03
Life Insurance	33.70
Insurance-Board Share	3,095.65
BWC	76.00
Other Purchased and Contract Services	
Programming Supplies	299.18
Adult Books	1,967.85
Youth Books	41.49
Periodicals	275.38
Adult Audiovisual	561.41
Downloadable Content	1,572.40
Youth Audiovisual	334.98
Library Material Repair and Restoration	
Other Library Material and Information	
Other Supplies Catalog and Processing	
Telephone	671.32
Dues/Fees	
Mtn and Repair on Equipment	6,133.90
Other Property Main/Repair and Security	2,117.21

AEP	1,492.66	
Office Supplies	308.49	
Trash	112.00	
Postage		
Natural Gas	857.52	
Property Mtr/Repair Supplies and Parts	246.53	
Rents/Leasing	445.86	
UAN	764.00	
Water/Sewer		
Other Communications, Publicity		
Other Purchased and Contract Services	11,705.21	
Information Tech		
Audit	540.00	
resale		
Meeting		
Fidelity Bond Premiums		1,881.00
Property Insurance Premium		1,881.00
Total General Expenses	<u>79,292.81</u>	<u>3,762.00</u>

81,173.81

81,173.81

Capital:		
Transfer In		
Maintenance and Repair	1,881.00	
Land		
Furniture		
Total Expenses	<u>1,881.00</u>	<u>0.00</u>

Ending Cash Balance:		
Checking/Cash on Hand	167,854.47	167,854.47
Savings (Chase)	0.00	200,016.74
Savings (CNB)	50,563.27	194,963.53
Certificates of Deposit (CNB)	0.00	120,348.53
Certificates of Deposit (Chase)	0.00	103,284.75
Petty Cash/Registers	271.00	271.00
Savings Huntington	0.00	50,001.84
Total	<u>218,688.74</u>	<u>497,703.59</u>

Income	75,207.71
Expense	81,173.81

-5,966.10

836,740.86

Revenue Status

By Fund
As Of 6/30/2022

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-190-0000	Other - Local Taxes	\$30.00	\$2.41	\$27.59	8.033%
1000-212-0000	Restricted Federal Grants-In-Aid	\$0.00	\$0.00	\$0.00	0.000%
1000-222-0000	Restricted State Grants-In-Aid	\$0.00	\$0.00	\$0.00	0.000%
1000-240-0011	Public Library Fund - State{STARK CO.}	\$568,295.00	\$325,273.74	\$243,021.26	57.237%
1000-240-0012	Public Library Fund - State{CARROLL CO.}	\$151,555.00	\$86,519.39	\$65,035.61	57.088%
1000-240-0013	Public Library Fund - State{COLUMBIANA CO.}	\$18,103.00	\$10,231.87	\$7,871.13	56.520%
1000-310-0311	Patron Fines and Lost Item Income{FINES & FEES}	\$350.00	\$194.56	\$155.44	55.589%
1000-310-0312	Patron Fines and Lost Item Income{LOST ITEM}	\$200.00	\$79.37	\$120.63	39.685%
1000-310-0314	Patron Fines and Lost Item Income{LOST CARD FEE}	\$0.00	\$0.00	\$0.00	0.000%
1000-340-0000	Patron Coin-Operated Machine Income	\$1,500.00	\$1,183.28	\$316.72	78.885%
1000-360-0000	Patron Class and Seminar Fees	\$0.00	\$0.00	\$0.00	0.000%
1000-399-0000	Other - Patron Fines and Fees	\$0.00	\$0.00	\$0.00	0.000%
1000-399-0397	Other - Patron Fines and Fees{PRINTER PAPER}	\$1,750.00	\$748.95	\$1,001.05	42.797%
1000-399-0398	Other - Patron Fines and Fees{FAX FEE}	\$500.00	\$336.55	\$163.45	67.310%
1000-611-0000	Restricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	0.000%
1000-612-0000	Restricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	0.000%
1000-612-2018	Restricted Contributions - Businesses{YOUTH SUMMER READING }	\$1,500.00	\$1,300.00	\$200.00	86.667%
1000-613-0000	Restricted Contributions - Foundations	\$0.00	\$0.00	\$0.00	0.000%
1000-651-0000	Unrestricted Contributions - Individuals	\$3,000.00	\$4,609.49	-\$1,609.49	153.650%
1000-652-0000	Unrestricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	0.000%
1000-690-0000	Other - Contributions, Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
1000-701-0000	Interest or Dividends on Investments	\$3,000.00	\$1,633.41	\$1,366.59	54.447%
1000-820-0000	Sale of Supplies for Resale	\$100.00	\$46.09	\$53.91	46.090%
1000-831-2017	Rental of Meeting Rooms{RESTRI DOLLY PARTON LIBRARY}	\$0.00	\$2.50	-\$2.50	0.000%
1000-871-0000	Refunds for Overpayment	\$0.00	\$52.96	-\$52.96	0.000%
1000-872-0000	Insurance Reimbursements	\$1,000.00	\$412.44	\$587.56	41.244%
1000-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%

Revenue Status

By Fund

As Of 6/30/2022

Fund 1000 Sub-Total:	\$750,883.00	\$432,627.01	\$318,255.99	57.616%
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Fund: 4001 Capital Projects

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4001-651-0000	Unrestricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	0.000%
4001-651-2024	Unrestricted Contributions - Individuals(Eglie Estate Donat)	\$0.00	\$75,013.46	-\$75,013.46	0.000%
4001-872-0000	Insurance Reimbursements	\$0.00	\$0.00	\$0.00	0.000%
4001-931-0000	Transfers - In	\$0.00	\$200,000.00	-\$200,000.00	0.000%
	Fund 4001 Sub-Total:	\$0.00	\$275,013.46	-\$275,013.46	0.000%
	Report Total:	\$750,883.00	\$707,640.47	\$43,242.53	94.241%

MINERVA PUBLIC LIBRARY, STARK COUNTY
Appropriation Status

By Fund
As Of 6/30/2022

Fund: General
Pooled Balance: \$218,688.74
Non-Pooled Balance: \$120,348.53
Total Cash Balance: \$339,037.27

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-100-450-2023	Supplies{Youth Anonymous Donation 1/22}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-100-590-2020	Other - Other{Covid 19 Grant Expense}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-100-0001	D Salaries{ADMINISTRATIVE SALARIES}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-110-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-110-0001	D Salaries{ADMINISTRATIVE SALARIES}	\$0.00	\$0.00	\$88,755.00	\$0.00	\$43,877.34	\$44,877.66	49.4366%
1000-110-110-0002	D Salaries{MANAGERS}	\$0.00	\$0.00	\$43,972.00	\$0.00	\$22,037.15	\$21,994.85	50.1166%
1000-110-110-0003	D Salaries{NON-PROFESSIONAL S}	\$0.00	\$0.00	\$212,397.00	\$0.00	\$96,153.09	\$116,243.91	45.2707%
1000-110-110-0004	D Salaries{SUBSTITUTES}	\$0.00	\$0.00	\$2,500.00	\$0.00	\$1,162.31	\$1,337.69	46.4922%
1000-110-110-0005	D Salaries{SERVICE WORKERS}	\$0.00	\$0.00	\$13,422.00	\$0.00	\$6,715.84	\$6,706.16	50.0366%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$49,433.44	\$0.00	\$23,199.67	\$26,233.77	46.9319%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$5,120.16	\$0.00	\$2,320.49	\$2,799.67	45.3211%
1000-110-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$34,045.00	\$15,471.10	\$18,573.90	\$0.00	54.5577%
1000-110-222-0000	Life Insurance	\$0.00	\$0.00	\$400.00	\$164.10	\$235.90	\$0.00	58.9755%
1000-110-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$1,370.00	\$1,294.00	\$76.00	\$0.00	5.5477%
1000-110-291-0000	D Unemployment Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-300-2017	Purchased and Contracted Services{RESTRI DOLLY PARTON LIBRA}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-300-2019	Purchased and Contracted Services{Mental Health FA grant.pr}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-380-0000	Library Material Control Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-110-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	0.0000%
1000-110-390-0391	Other - Purchased and Contracted Services{Grunder Fund}	\$0.00	\$0.00	\$2,165.50	\$0.00	\$0.00	\$2,165.50	0.0000%
1000-110-390-0392	Other - Purchased and Contracted Services{Powell Fund}	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.0000%
1000-110-450-0015	Supplies{PROGRAMMING SUPPLIES}	\$0.00	\$0.00	\$4,000.00	\$1,877.60	\$2,122.40	\$0.00	53.0600%
1000-110-450-2023	Supplies{Youth Anonymous Donation 1/22}	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.0000%
1000-110-451-0007	General Administrative Supplies{OFFICE SUPPLIES}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-110-0003	D Salaries{NON-PROFESSIONALS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%

Report reflects selected information.

MINERVA PUBLIC LIBRARY, STARK COUNTY

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Appropriation Status

By Fund

As Of 6/30/2022

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-120-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-411-1000	Books and Pamphlets(ADULT DEPT. BOOKS)	\$0.00	\$0.00	\$20,000.00	\$3,939.67	\$9,303.19	\$6,757.14	46.516%
1000-120-411-2000	Books and Pamphlets(YOUTH DEPT. BOOKS)	\$0.00	\$0.00	\$19,000.00	\$5,554.76	\$6,445.84	\$7,000.00	33.925%
1000-120-411-2022	Books and Pamphlets(Egile Adult Books Fund)	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$500.00	0.0000%
1000-120-412-0000	Periodicals	\$0.00	\$0.00	\$6,611.90	\$369.43	\$6,242.47	\$0.00	94.413%
1000-120-413-1006	Audiovisual Materials(Audiovisual Materials ADULT)	\$0.00	\$0.00	\$8,000.00	\$1,441.12	\$2,058.88	\$4,500.00	25.736%
1000-120-413-1007	Audiovisual Materials(DOWNLOADABLE CONTENT)	\$0.00	\$0.00	\$26,000.00	\$16,925.37	\$9,074.63	\$0.00	34.902%
1000-120-413-2004	Audiovisual Materials(YOUTH CDs)	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.0000%
1000-120-413-2006	Audiovisual Materials(Audiovisual Materials YOUTH)	\$0.00	\$0.00	\$4,000.00	\$1,584.40	\$1,415.60	\$1,000.00	35.390%
1000-120-414-0000	Computer Services and Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-415-0000	Interlibrary Loan Fees / Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-120-416-0000	Library Material Repair and Restoration	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00	0.0000%
1000-120-419-0000	Other - Library Materials and Information	\$0.00	\$0.00	\$1,000.00	\$7.93	\$47.07	\$945.00	4.707%
1000-120-459-0008	Other - Supplies(CATALOGING & PROCESSING SUPPL.)	\$0.00	\$0.00	\$3,600.00	\$3,010.66	\$589.34	\$0.00	16.371%
1000-210-110-0005	D Salaries(SERVICE WORKERS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-210-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-210-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-210-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-210-321-0000	Telephone	\$0.00	\$0.00	\$8,500.00	\$4,449.33	\$4,050.67	\$5,249.75	47.655%
1000-210-332-0000	Maintenance and Repair on Equipment	\$0.00	\$0.00	\$29,420.00	\$13,267.29	\$10,902.96	\$0.00	37.060%
1000-210-334-0000	Trash Removal	\$0.00	\$0.00	\$616.00	\$616.00	\$784.00	\$0.00	56.0000%
1000-210-339-0000	Other - Property Maint. Repair & Security Svc	\$0.00	\$0.00	\$1,400.00	\$15,853.56	\$14,375.44	\$3,000.00	43.262%
1000-210-361-0000	Electricity	\$0.00	\$0.00	\$16,000.00	\$8,291.51	\$7,708.49	\$0.00	48.178%
1000-210-362-0000	Water and Sewage	\$0.00	\$0.00	\$600.00	\$327.67	\$272.33	\$0.00	45.368%
1000-210-363-0000	Natural Gas	\$0.00	\$0.00	\$8,500.00	\$3,188.64	\$5,311.36	\$0.00	62.487%
1000-210-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$500.00	\$383.00	\$117.00	\$0.00	23.400%
1000-210-452-0000	Property Maintenance/Repair Supplies & Parts	\$0.00	\$0.00	\$4,000.00	\$2,437.20	\$1,562.80	\$0.00	39.070%

Report reflects selected information.

MINERVA PUBLIC LIBRARY, STARK COUNTY

Appropriation Status

By Fund

As Of 6/30/2022

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Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-230-110-0001	D Salaries(ADMINISTRATIVE SALARIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-229-0000	Other - Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	65.0000%
1000-230-299-0000	Other - Other Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-311-0000	Dues and Fees	\$0.00	\$0.00	\$0.00	\$29.20	\$56.41	\$14.39	93.773%
1000-230-312-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$0.00	\$142.00	\$58.00	\$0.00	29.0000%
1000-230-322-0000	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-324-0000	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-325-0009	Advertising(LEGAL ADS & PUBLICATIONS)	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	\$0.00	0.0000%
1000-230-325-0010	Advertising(EMPLOYEE VACANCY ADS)	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	0.0000%
1000-230-329-0000	Other - Communications, Printing and Publicity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$478.00	0.0000%
1000-230-341-0000	Property Insurance Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$9,572.00	\$0.00	100.0000%
1000-230-343-0000	Fidelity Bond Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$242.00	\$8.00	96.8000%
1000-230-351-0000	Rents and Leases	\$0.00	\$0.00	\$0.00	\$2,534.05	\$2,715.95	\$0.00	51.732%
1000-230-371-0000	Auditing Services	\$0.00	\$0.00	\$0.00	\$900.00	\$2,700.00	\$0.00	75.0000%
1000-230-372-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$0.00	\$1,524.00	\$1,524.00	\$0.00	50.0000%
1000-230-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$0.00	\$2,144.94	\$17,255.06	\$0.00	88.944%
1000-230-390-0014	Other - Purchased and Contracted Services(COMPUTER SVCS & I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-451-0007	General Administrative Supplies(OFFICE SUPPLIES)	\$0.00	\$0.00	\$0.00	\$1,554.18	\$1,445.82	\$0.00	48.194%
1000-230-454-0000	Supplies Purchased for Resale	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	0.0000%
1000-230-510-0000	Dues and Memberships	\$0.00	\$0.00	\$0.00	\$14,423.91	\$6,493.09	\$290.00	30.618%
1000-230-520-0000	D Taxes and Assessments	\$0.00	\$0.00	\$0.00	\$82.00	\$48.00	\$0.00	36.923%
1000-230-550-0000	Refunds and Reimbursements	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	0.0000%
1000-230-590-0000	Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-230-590-0511	Other - Other(Information Technology)	\$0.00	\$0.00	\$0.00	\$96.09	\$4,903.91	\$0.00	98.078%
1000-760-750-0000	Furniture and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	0.0000%
1000-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	100.0000%

Report reflects selected information.

MINERVA PUBLIC LIBRARY, STARK COUNTY

7/12/2022 2:19:08 PM
UAN V2022.3

Appropriation Status

By Fund

As Of 6/30/2022

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-930-930-0000	Contingencies	\$0.00	\$0.00	\$11,688.10	\$0.00	\$0.00	\$11,688.10	0.0000%
1000-990-990-2020	Other - Other Financing Uses{Covid 19 Grant Expense}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
	General Fund Total:	\$0.00	\$0.00	\$939,814.10	\$125,134.11	\$544,675.40	\$270,004.59	57.9566%

Fund: Capital Projects
 Pooled Balance: \$497,703.59
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$497,703.59

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4001-760-331-0000	Maintenance and Repair on Facilities	\$0.00	\$0.00	\$15,000.00	\$0.00	\$1,881.00	\$13,119.00	12.5400%
4001-760-720-0000	Land Improvement	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.0000%
4001-760-720-2021	Land Improvement{McConnell Fund}	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.0000%
4001-760-740-2024	Building Improvements{Eggle Estate Donation}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
4001-760-750-0000	Furniture and Equipment	\$1,996.00	\$0.00	\$15,000.00	\$0.00	\$2,328.49	\$14,667.51	13.7000%
4001-760-750-2021	Furniture and Equipment{McConnell Fund}	\$0.00	\$0.00	\$5,000.00	\$0.00	\$805.46	\$4,194.54	16.1099%
	Capital Projects Fund Total:	\$1,996.00	\$0.00	\$55,000.00	\$0.00	\$5,014.95	\$51,981.05	8.7999%
	Report Total:	\$1,996.00	\$0.00	\$994,814.10	\$125,134.11	\$549,690.35	\$321,985.64	55.145%

Report reflects selected information.

Bank Reconciliation

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Prior UAN Balance:		\$842,706.96
Receipts:	+	\$913,251.39
Payments:	-	\$919,217.59
Adjustments:	+	<u>\$0.10</u>
Current UAN Balance as of 06/30/2022:		\$836,740.86
Other Adjusting Factors:	+	<u>\$0.00</u>
Adjusted UAN Balance as of 06/30/2022:		<u><u>\$836,740.86</u></u>
Entered Bank Balances as of 06/30/2022:		\$836,740.86
Deposits in Transit:	+	\$0.00
Outstanding Payments:	-	\$0.00
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	<u>\$0.00</u>
Adjusted Bank Balances as of 06/30/2022:		<u><u>\$836,740.86</u></u>

Balances Reconciled

Governing Board Signatures

There are no outstanding payments as of 06/30/2022.

There are no outstanding receipts as of 06/30/2022.

There are no outstanding adjustments as of 06/30/2022.

Bank Balances

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$175,281.54	\$167,863.15	\$167,854.47	-\$8.68
Secondary	CHANGE AMT		\$191.00	\$191.00	\$191.00	\$0.00
Secondary	PETTYCASH2		\$80.00	\$80.00	\$80.00	\$0.00
Investment	CD Chase		\$103,284.75	\$103,284.75	\$103,284.75	\$0.00
Investment	CD012716		\$21,566.40	\$21,567.32	\$21,567.32	\$0.00
Investment	CD042517		\$21,633.86	\$21,643.05	\$21,643.05	\$0.00
Investment	CD050916		\$110,826.42	\$0.00	\$0.00	\$0.00
Investment	CD072716		\$21,488.89	\$21,492.54	\$21,492.54	\$0.00
Investment	CD080415		\$33,847.14	\$33,911.30	\$33,911.30	\$0.00
Investment	CD082817		\$21,730.63	\$21,734.32	\$21,734.32	\$0.00
Investment	CNB Saving		\$82,775.73	\$0.00	\$0.00	\$0.00
Investment	CNB-Saving		\$0.00	\$194,963.43	\$194,963.53	\$0.10
Investment	HNB Saving		\$50,000.60	\$0.00	\$0.00	\$0.00
Investment	HNB-Saving		\$0.00	\$50,001.84	\$50,001.84	\$0.00
Investment	SAVINGS		\$200,000.00	\$200,008.16	\$200,016.74	\$8.58
Investment	STAR OHIO		\$0.00	\$0.00	\$0.00	\$0.00
Total:			<u>\$842,706.96</u>	<u>\$836,740.86</u>	<u>\$836,740.86</u>	<u>\$0.00</u>

Cleared Payments

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	235-2022	06/01/2022	PAYCHEX	\$9,122.96
PRIMARY	Electronic	236-2022	06/02/2022	PAYCHEX	\$1,377.81
PRIMARY	Electronic	237-2022	06/02/2022	OHIO PUBLIC EMPLOYEES DEFERRED	\$515.00
PRIMARY	Electronic	238-2022	06/02/2022	PAYCHEX	\$114.80
PRIMARY	Electronic	239-2022	06/02/2022	Kanopy Inc.	\$10.00
PRIMARY	Electronic	240-2022	06/02/2022	MIDWEST TAPE	\$1,549.45
PRIMARY	Electronic	241-2022	06/06/2022	PAYCHEX	\$133.40
PRIMARY	Electronic	242-2022	06/06/2022	FIRST COMMUNICATIONS	\$671.32
PRIMARY	Electronic	243-2022	06/03/2022	PAYCHEX	\$68.50
PRIMARY	Electronic	244-2022	06/03/2022	PAYCHEX	\$540.20
PRIMARY	Electronic	245-2022	06/03/2022	TREASURER, STATE OF OHIO	\$762.00
PRIMARY	Electronic	246-2022	06/03/2022	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$3,101.60
PRIMARY	Electronic	247-2022	06/02/2022	House Cleaning Genie	\$589.00
PRIMARY	Electronic	248-2022	06/02/2022	AMERICAN HERITAGE LIFE INSURANCE COMPANY	\$178.30
PRIMARY	Electronic	249-2022	06/02/2022	STARK COUNTY SCHOOLS COUNCIL OF GOVERNMENTS	\$60.22
PRIMARY	Electronic	250-2022	06/02/2022	STARK COUNTY SCHOOLS COUNCIL OF GOVERNMENTS	\$4,243.83
PRIMARY	Electronic	251-2022	06/02/2022	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	\$295.00
PRIMARY	Electronic	252-2022	06/16/2022	COLUMBIA GAS OF OHIO	\$857.52
PRIMARY	Electronic	253-2022	06/16/2022	PAYCHEX	\$1,327.80
PRIMARY	Electronic	254-2022	06/16/2022	AMERICAN ELECTRIC POWER	\$1,492.66
PRIMARY	Electronic	255-2022	06/16/2022	PAYCHEX	\$118.00
PRIMARY	Electronic	256-2022	06/15/2022	OHIO PUBLIC EMPLOYEES DEFERRED	\$515.00
PRIMARY	Electronic	257-2022	06/15/2022	PAYCHEX	\$9,032.71
PRIMARY	Electronic	258-2022	06/14/2022	TREASURER, STATE OF OHIO	\$11,178.41
PRIMARY	Electronic	259-2022	06/14/2022	copeco	\$445.86
PRIMARY	Electronic	260-2022	06/14/2022	UNIQUE MANAGEMENT SERVICES, INC.	\$39.40
PRIMARY	Electronic	261-2022	06/14/2022	STANDARD PLUMBING AND HEATING CO	\$1,881.00
PRIMARY	Electronic	262-2022	06/14/2022	QUILL CORPORATION	\$150.84
PRIMARY	Electronic	263-2022	06/14/2022	INDEPENDENT ELEVATOR CO., INC.	\$209.00
PRIMARY	Electronic	264-2022	06/14/2022	Johnson Controls Fire Protections LP	\$5,750.25
PRIMARY	Electronic	265-2022	06/14/2022	MORNING JOURNAL	\$211.90

Cleared Payments

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	266-2022	06/14/2022	House Cleaning Genie	\$231.00
PRIMARY	Electronic	267-2022	06/14/2022	Ted Fellows	\$85.00
PRIMARY	Electronic	268-2022	06/14/2022	MORNING JOURNAL	\$35.00
PRIMARY	Electronic	269-2022	06/14/2022	DEMCO, INC.	\$76.88
PRIMARY	Electronic	270-2022	06/14/2022	LOVELESS EXTERMINATING	\$120.00
PRIMARY	Electronic	271-2022	06/14/2022	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	\$50.00
PRIMARY	Electronic	272-2022	06/14/2022	BAKER & TAYLOR BOOKS	\$1,197.70
PRIMARY	Electronic	273-2022	06/14/2022	STANDARD PLUMBING AND HEATING CO	\$174.65
PRIMARY	Electronic	274-2022	06/14/2022	RENTWEAR, INC.	\$151.98
PRIMARY	Electronic	275-2022	06/17/2022	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$3,064.79
PRIMARY	Electronic	276-2022	06/16/2022	BAKER & TAYLOR BOOKS	\$322.94
PRIMARY	Electronic	277-2022	06/16/2022	DOWN TO EARTH LAWN & LANDSCAPING LLC	\$295.00
PRIMARY	Electronic	278-2022	06/16/2022	House Cleaning Genie	\$294.50
PRIMARY	Electronic	279-2022	06/17/2022	copeco	\$120.00
PRIMARY	Electronic	280-2022	06/22/2022	COPLEY OHIO NEWSPAPERS	\$28.48
PRIMARY	Electronic	281-2022	06/22/2022	RENTWEAR, INC.	\$56.23
PRIMARY	Electronic	282-2022	06/22/2022	CHASE CARD SERVICES	\$272.30
PRIMARY	Electronic	283-2022	06/23/2022	House Cleaning Genie	\$294.50
PRIMARY	Electronic	284-2022	06/23/2022	BAKER & TAYLOR BOOKS	\$286.30
PRIMARY	Electronic	285-2022	06/23/2022	AMAZON	\$1,345.92
PRIMARY	Electronic	286-2022	06/27/2022	Solid Waste And Recycling	\$112.00
PRIMARY	Electronic	287-2022	06/30/2022	ALGER & ASSOCIATES, INC.	\$540.00
PRIMARY	Electronic	288-2022	06/30/2022	PAYCHEX	\$121.20
PRIMARY	Electronic	289-2022	06/30/2022	OHIO BUREAU OF WORKERS' COMPENSATION	\$76.00
PRIMARY	Electronic	290-2022	06/30/2022	OHIO PUBLIC EMPLOYEES DEFERRED	\$515.00
PRIMARY	Electronic	291-2022	06/29/2022	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$3,165.77
PRIMARY	Electronic	292-2022	06/30/2022	PAYCHEX	\$10,284.51
PRIMARY	Electronic	293-2022	06/30/2022	PAYCHEX	\$1,312.42
PRIMARY	Inv Transfer		06/02/2022	Transfer To Investment CNB Saving Fund 1000	\$31.20
PRIMARY	Inv Transfer		06/13/2022	Transfer To Investment CNB Saving Fund 1000	\$84.90
PRIMARY	Inv Transfer		06/13/2022	Transfer To Investment CNB Saving	\$111,017.66

Cleared Payments

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

<u>Account</u>	<u>Type</u>	<u>Payment #</u>	<u>Post Date</u>	<u>Vendor / Payee</u>	<u>Amount</u>
				Fund 1000	
PRIMARY	Inv Transfer		06/14/2022	Transfer To Investment CNB Saving Fund 1000	\$60.00
PRIMARY	Inv Transfer		06/16/2022	Transfer To Investment CNB Saving Fund 1000	\$380.34
PRIMARY	Inv Transfer		06/17/2022	Transfer To Investment CNB Saving Fund 1000	\$149.10
PRIMARY	Inv Transfer		06/22/2022	Transfer To Investment CNB Saving Fund 1000	\$264.75
PRIMARY	Inv Transfer		06/22/2022	Transfer To Investment HNB Saving Fund 1000	\$57,658.83
PRIMARY	Inv Transfer		06/22/2022	Transfer To Investment SAVINGS	\$5,000.00
PRIMARY	Inv Transfer		06/22/2022	Transfer To Investment CNB-Saving	\$194,763.68
PRIMARY	Inv Transfer		06/22/2022	Transfer To Investment HNB-Saving	\$50,000.60
PRIMARY	Inv Transfer		06/27/2022	Transfer To Investment CNB-Saving	\$62.00
PRIMARY	Inv Transfer		06/28/2022	Transfer To Investment CNB-Saving	\$89.00
PRIMARY	Inv Transfer		06/30/2022	Transfer To Investment CNB-Saving	\$40.95
CD050916	Inv Transfer		06/13/2022	Transfer From Investment CD050916 Fund 1000	\$111,017.00
CD050916	Inv Transfer		06/13/2022	Transfer From Investment CD050916 Fund 1000	\$0.66
CD050916	Inv Transfer		06/13/2022	CLOSE INVESTMENT: CD050916 FUND: 1000	\$0.00
CD050916	Inv Transfer		06/13/2022	CD050916 closing adjustment	-\$191.24
CNB Saving	Inv Transfer		06/22/2022	CLOSE INVESTMENT: CNB Saving FUND: 1000	\$194,763.68
HNB Saving	Inv Transfer		06/22/2022	CLOSE INVESTMENT: HNB Saving FUND: 1000	\$50,000.60
HNB Saving	Inv Transfer		06/22/2022	Transfer From Investment HNB Saving Fund 1000	\$57,658.83
SAVINGS	Inv Transfer		06/22/2022	Transfer From Investment SAVINGS	\$5,000.00
					<u>\$919,026.35</u>

Cleared Receipts

UAN v2022.3

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Interest		86-2022	06/01/2022	PRIMARY	\$8.58
PRIMARY	Standard		85-2022	06/02/2022	Daily Receipts-CNB Registers	\$31.20
PRIMARY	Interest		89-2022	06/10/2022	CD050916	\$191.24
PRIMARY	Standard		90-2022	06/13/2022	Daily Receipts-CNB Registers	\$84.90
PRIMARY	Standard		87-2022	06/14/2022	CARROLL COUNTY AUDITOR'S OFFICE	\$15,118.79
PRIMARY	Standard		88-2022	06/14/2022	STARK COUNTY AUDITOR'S OFFICE	\$56,839.99
PRIMARY	Standard		91-2022	06/14/2022	Daily Receipts-CNB Registers	\$60.00
PRIMARY	Standard		92-2022	06/16/2022	COLUMBIANA COUNTY AUDITOR'S OFFICE	\$1,787.96
PRIMARY	Standard		93-2022	06/16/2022	Daily Receipts-CNB Registers	\$380.34
PRIMARY	Standard		94-2022	06/17/2022	Daily Receipts-CNB Registers	\$149.10
PRIMARY	Standard		95-2022	06/22/2022	Daily Receipts-CNB Registers	\$264.75
PRIMARY	Standard		96-2022	06/27/2022	Daily Receipts-CNB Registers	\$62.00
PRIMARY	Standard		97-2022	06/28/2022	Daily Receipts-CNB Registers	\$89.00
PRIMARY	Standard		98-2022	06/30/2022	Daily Receipts-CNB Registers	\$40.95
PRIMARY	Inv Transfer			06/13/2022	Transfer From Investment CD050916 Fund 1000	\$111,017.00
PRIMARY	Inv Transfer			06/13/2022	Transfer From Investment CD050916 Fund 1000	\$0.66
PRIMARY	Inv Transfer			06/13/2022	CLOSE INVESTMENT: CD050916 FUND: 1000	\$0.00
PRIMARY	Inv Transfer			06/13/2022	CD050916 closing adjustment	-\$191.24
PRIMARY	Inv Transfer			06/22/2022	CLOSE INVESTMENT: CNB Saving FUND: 1000	\$194,763.68
PRIMARY	Inv Transfer			06/22/2022	CLOSE INVESTMENT: HNB Saving FUND: 1000	\$50,000.60
PRIMARY	Inv Transfer			06/22/2022	Transfer From Investment HNB Saving Fund 1000	\$57,658.83
PRIMARY	Inv Transfer			06/22/2022	Transfer From Investment SAVINGS	\$5,000.00
CD012716	Interest		102-2022	06/30/2022	CD012716	\$0.92
CD042517	Interest		101-2022	06/30/2022	CD042517	\$9.19
CD072716	Interest		99-2022	06/27/2022	CD072716	\$3.65
CD080415	Interest		100-2022	06/30/2022	CD080415	\$64.16
CD082817	Interest		103-2022	06/30/2022	CD082817	\$3.69
CNB Saving	Inv Transfer			06/02/2022	Transfer To Investment CNB Saving Fund 1000	\$31.20
CNB Saving	Inv Transfer			06/13/2022	Transfer To Investment CNB Saving Fund 1000	\$84.90
CNB Saving	Inv Transfer			06/13/2022	Transfer To Investment CNB Saving Fund 1000	\$111,017.66
CNB Saving	Inv Transfer			06/14/2022	Transfer To Investment CNB Saving Fund 1000	\$60.00
CNB Saving	Inv Transfer			06/16/2022	Transfer To Investment CNB Saving Fund 1000	\$380.34
CNB Saving	Inv Transfer			06/17/2022	Transfer To Investment CNB Saving Fund 1000	\$149.10

Cleared Receipts

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
CNB Saving	Inv Transfer			06/22/2022	Transfer To Investment CNB Saving Fund 1000	\$264.75
CNB-Saving	Inv Transfer			06/22/2022	Transfer To Investment CNB-Saving	\$194,763.68
CNB-Saving	Inv Transfer			06/27/2022	Transfer To Investment CNB-Saving	\$62.00
CNB-Saving	Inv Transfer			06/28/2022	Transfer To Investment CNB-Saving	\$89.00
CNB-Saving	Inv Transfer			06/30/2022	Transfer To Investment CNB-Saving	\$40.95
CNB-Saving	Interest		108-2022	06/30/2022	CNB-Saving	\$7.80
HNB Saving	Inv Transfer			06/22/2022	Transfer To Investment HNB Saving Fund 1000	\$57,658.83
HNB-Saving	Inv Transfer			06/22/2022	Transfer To Investment HNB-Saving	\$50,000.60
HNB-Saving	Interest		109-2022	06/30/2022	HNB-Saving	\$1.24
SAVINGS	Inv Transfer			06/22/2022	Transfer To Investment SAVINGS	\$5,000.00
SAVINGS	Interest		105-2022	06/30/2022	SAVINGS	\$8.16
						<u>\$913,060.15</u>

Cleared Adjustments

Reconciled Date 6/30/2022

Posted 7/12/2022 11:54:35 AM

<u>Account</u>	<u>Type</u>	<u>Item #</u>	<u>Post Date</u>	<u>Source or Payee</u>	<u>Amount</u>
PRIMARY	Receipt Adj	95-2022	06/22/2022	Daily Receipts-CNB Registers	\$0.10
					<u>\$0.10</u>

Fund Status

As Of 6/30/2022

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	30.526%	\$339,037.27	\$120,348.53	\$218,688.74
4001	Capital Projects	69.474%	\$497,703.59	\$0.00	\$497,703.59
All Funds Total			\$836,740.86	\$120,348.53	\$716,392.33
Pooled Investments					\$548,258.18
Secondary Checking Accounts					\$271.00
Available Primary Checking Balance					\$167,863.15

Last reconciled to bank: 06/30/2022 – Total other adjusting factors: \$0.00

MINERVA PUBLIC LIBRARY, STARK COUNTY
Investment Listing
System Year 2022

Account Name	Description	Current Value	Interest Rate	Year to Date Interest	Total Interest	Purchased Date	Maturity Date	Closed Date	Closing Price
CD Chase	CD Chase Bank 12 Months Jumbo 8/2/22	\$103,284.75	0.05%	\$0.00	\$3,284.75	08/02/2018	08/02/2022		
CD012716	CONSUMERS 0106638111 18 month CD 08/	\$21,567.32	0.05%	\$5.40	\$1,244.52	01/27/2018	08/27/2022		
CD042517	CONSUMERS 0106524019 25 month CD exp	\$21,643.05	0.50%	\$53.89	\$1,118.59	04/25/2017	03/25/2025		
CD050916	CONSUMERS #106631829 48 mo CD exp06/	\$0.00	2.03%	\$1,118.04	\$9,725.29	06/11/2018	06/11/2022	06/13/2022	\$0.00
CD072716	CONSUMERS 0106125341 exp 04/27/2023	\$21,492.54	0.20%	\$13.47	\$1,314.80	03/27/2018	03/27/2022		
CD080415	CONSUMERS 106254903 48 month CD exp0	\$33,911.30	2.23%	\$374.99	\$3,609.97	08/04/2018	08/04/2022		
CD082817	CONSUMERS 0106774145 CD 4/28/23	\$21,734.32	0.20%	\$13.62	\$987.26	08/26/2017	03/28/2022		
CNB Saving	CNB Savings	\$0.00	0.00%	\$0.22	\$0.22	01/14/2022	11/29/2099	06/22/2022	\$194,763.68
CNB-Saving	CNB Savings	\$195,088.83	0.00%	\$7.80	\$7.80	06/22/2022	06/22/3000		
HNB Saving	HNB Savings	\$0.00	0.00%	\$0.60	\$0.60	02/14/2022	12/31/2099	06/22/2022	\$50,000.60
HNB-Saving	HNB Savings	\$50,001.84	0.00%	\$1.24	\$1.24	06/22/2022	06/22/3000		
SAVINGS	CHASE BUSINESS SAVINGS	\$200,008.16	0.10%	\$35.56	\$28,153.90	08/24/2000	12/31/2099		
STAR OHIO	STATE TREASURY ASSET RESERVE OF O	\$0.00	0.04%	\$0.00	\$270,672.85	01/01/1999	12/31/2099		

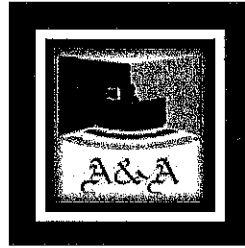
End

Minerva Public Library

**June, 2022 Financial
Reports**

**Submitted for July, 2022
Board Meeting**

ALGER & ASSOCIATES, Inc.



PROFESSIONAL FINANCIAL AND COMPLIANCE AUDIT SERVICES

MINERVA PUBLIC LIBRARY

STARK COUNTY

AGREED – UPON PROCEDURES
A & A

FOR THE YEARS ENDED

DECEMBER 31, 2021 - 2020

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OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Trustees
Minerva Public Library
677 Lynnwood Drive
Minerva, OH 44657

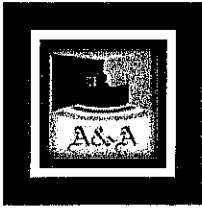
We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Minerva Public Library, Stark County, prepared by Alger & Associates, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Minerva Public Library is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022



ALGER & ASSOCIATES, Inc.

Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Minerva Public Library
Stark County
677 Lynnwood Drive
Minerva, OH 44657

We have performed the procedures enumerated below on the Minerva Public Library's (the Library) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Library. The Library is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2021 and 2020 certain compliance requirements related to these transactions and balances included in the information provided to us by the Library.

The Board of Trustees and the management of the Library have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Library's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2021 and 2020, and certain compliance requirements related to these transactions and balances. Additionally, the Auditor of State has agreed to and acknowledged that the procedures performed are appropriate to meet their purposes. No other party acknowledged the appropriateness of the procedures. 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 the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash and Investments

1. We recalculated the December 31, 2021 and December 31, 2020 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2020 beginning fund balances for recorded in the to the December 31, 2019 balances in the prior year audited statements. We found no exceptions. We also agreed the January 1, 2021 beginning fund balances for each fund recorded in the Fund Ledger Report to the December 31, 2020 balances in the Fund Ledger Report. We found no exceptions.
3. We agreed the 2021 and 2020 bank reconciliation adjusted UAN Balances and Adjusted Bank Balances as of December 31, 2021 and 2020 to the total fund cash balances reported in the Fund Status Report and the financial statements filed by the Library in the Hinkle System. The amounts agreed.

4. We confirmed the December 31, 2021 CD's investment balances with the Library's financial institution. We also observed the remaining year-end bank balances with the financial institution's website. The balances agreed.

We also agreed the confirmed balances to the amounts appearing in the December 31, 2021 bank reconciliation without exception.

5. We selected five reconciling debits (such as outstanding checks) from the December 31, 2021 bank reconciliation:
 - a. We traced each debit to the subsequent January bank statement. We found no exceptions.
 - b. We traced the amounts and dates to the check register and determined the debits were dated prior to December 31. We found no exceptions.
6. We selected all the reconciling credits (such as deposits in transit) from the December 31, 2021 bank reconciliation:
 - a. We traced each credit to the subsequent January bank statement. We found no exceptions.
 - b. We agreed the credit amounts to the and determined they were dated prior to December 31. We found no exceptions.

Public Library

1. We selected a total of five receipts from the Stark County Auditor's and five receipts from the Columbiana County Auditor's Vendor History Reports from 2021 and a total of five from each County for 2020:
 - a. We compared the amount from the above-named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
 - b. We inspected the Receipt Register Report to determine these receipts were allocated to the proper funds. We found no exceptions.
 - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included one Public Library Fund receipt per month for 2021 and 2020. We found no exceptions.

Debt

1. From the prior audit documentation, we observed the following lease was outstanding as of December 31, 2019. These amounts agreed to the Library's January 1, 2020 balances on the summary we used in procedure 3.

Issue	Principal outstanding as of December 31, 2019:
Graphic Enterprises/Wells Fargo copier system	\$25,827

2. We inquired of management, and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2021 or 2020 or debt payment activity during 2021 or 2020. All debt agreed to the summary we used in procedure 3.
3. We obtained a summary of lease debt activity for 2021 and 2020 and agreed principal and interest payments from the related debt amortization schedule to General fund payments reported in the Payment Register Detail Report. We also compared the date the debt service payments were due to the date the Library made the payments. The Library made the payments from Business

Administration expenditure account rather than Principal Retirement and Interest Charges. We found no other exceptions.

Payroll Cash Disbursements

1. We selected one payroll check for five employees from 2021 and one payroll check for five employees from 2020 from the Payroll Journal provided by PayChex and:
 - a. We compared the hours and pay rate, or salary recorded in the Payroll Journal to supporting documentation (timecard, legislatively or statutorily-approved rate or salary).
 - i. We inspected the employees' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
 - ii. We agreed these items to the information used to compute gross and net pay related to this check. We found no exceptions.
 - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exceptions.
 - c. We confirmed the payment was posted to the proper year. We found no exceptions.

2. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2021 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2021. We observed the following:

Withholding (plus, employer share, where applicable)	Date Due	Date Paid	Amount Due	Amount Paid
Federal income taxes & Medicare (And social security, for employees not enrolled in pension system)	January 31, 2022	December 29, 2021	\$933.26	\$933.26
State income taxes	January 15, 2022	December 29, 2021	\$171.30	\$171.30
Local income tax	January 30 2022	December 29, 2021	\$219.51	\$219.51
OPERS retirement	January 30, 2022	December 29, 2021	\$3,053.03	\$3,053.03

We found no exceptions.

Non-Payroll Cash Disbursements

1. We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2021 and 10 from the year ended 2020 and determined whether:
 - a. The disbursements were for a proper public purpose. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found no exceptions.
 - c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.

Compliance – Budgetary

Ohio Admin. Code 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total approved appropriations plus any carryover appropriations for the years ended December 31, 2021 and 2020 for the General and Capital fund. Expenditures did not exceed appropriations.

Sunshine Law Compliance

1. We obtained and inspected the Library's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.
2. We inquired with the Library management and determined that the Library did not have any public records request (completed, denied, or redacted) during the engagement period.
3. We inquired whether the Library had a records retention schedule, and observed that it was readily available to the public as required by Ohio Rev. Code § 149.43(B)(2). We found no exceptions.
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Library's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Library's poster describing their Public Records Policy was displayed conspicuously in all branches of the Library as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Library management and determined that the Library did not have any applications for record disposal submitted to the Records Commission during the engagement period.
7. We inquired with Library management and determined that the Library did not have any elected officials subject to the Public Records Training requirements during the engagement period as required by Ohio Rev. Code §§ 149.43(E)(1) and 109.43(B).
9. We inspected the public notices for the public meetings held during the engagement period and determined the Library notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
 - a. Prepared – a file is created following the date of the meeting
 - b. Filed – placed with similar documents in an organized manner
 - c. Maintained - retained, at a minimum, for the engagement period
 - d. Open to public inspection – available for public viewing or request.We found no exceptions.

11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
- a. Executive sessions were only held at regular or special meetings.
 - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
 - c. Formal governing board actions were adopted in open meetings.
- We found no exceptions.

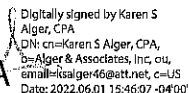
Other Compliance

Ohio Rev. Code § 117.38 requires libraries to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Library filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2021 and 2020 in the Hinkle system. We found no exceptions.

We were engaged by the Library to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. 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 Library's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express 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 are required to be independent of the Library and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.

Karen S
Alger, CPA



Digitally signed by Karen S
Alger, CPA
DN: cn=Karen S Alger, CPA,
o=Alger & Associates, Inc, ou,
email=ksalger46@att.net, c=US
Date: 2022.06.01 15:46:07 -0400

Alger & Associates, Inc.
Certified Public Accountants
North Canton, OH 44720
June 2, 2022

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OHIO AUDITOR OF STATE KEITH FABER



MINERVA PUBLIC LIBRARY

STARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 7/12/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov

July 2022 Youth Services Report

Over 200 students registered for Reading Rewards. Each chose to read “by books” or “by time” to earn their 2 prize levels. Generous donations from local businesses provided a BONUS prize for the first time each student returned their form to the circulation desk.

Tyler Mangun won the family four pack of tickets to King’s Island for checking out items from the youth department in June. His family sent in photos to post on social media. Students can try for one of two Kindle readers by checking out items in July.

Program attendance numbers dropped slightly in July, as happens every year. Patrons expressed interest in more Animal Reading Friends dates, so Sharon and Ray generously came two extra Thursdays. Local author, Rebecca Elkins, donated a copy of her children’s book and offered to host a program. Older students requested another Cosplay Club date which filled in the final Thursday afternoon time slot.

The Minerva Elementary School Summer Camp visited the library during their three weeks in July to listen to stories and check out books.

During the hours with no programming, staff stay busy with preparations for the next program along with departmental upkeep like shelf reading. The market and interest for juvenile graphic novels continues to grow, so several smaller genres of books moved to new locations to allow the expansion of the juvenile graphic novel area.

Statistics for June 2022:

Study Rooms Use: 30	Computer Use: 56
Reference Questions: 302	Other Questions: 65
Teacher collections: 1 requests /20 books	
Story Time: 4/175	Elementary Explorers: 4/46
Sensory SPOT: 198	Animal Reading Friends: 4/65
Maker Mondays: 4/133	DND: 2/10
Fun Fridays: 4/39	
Other Programs: Escape room 78, Cupcake Wars 13, Stark Parks 145, Cosplay Club 7	

Kathy Heller
Youth Services Manager
7/21 /2022

Director's Report—July, 2022

Building and Grounds—the air conditioning has gone out three times this summer. The first two outages, one in June, and the other at the beginning, were caused by a problem with the control system. Both times Standard was able to restart the system remotely and we had air conditioning within an hour of making a phone call. Standard technicians were here this month for several hours working through the settings in the control system to solve the controls problem and we hope that is fixed. The most recent incident required a service call to get the AC going again. The technician was here on 07/19 and found problems with loose connections in the relays in the condenser unit outside. The technician checked the relays and tightened any loose connections he found.

I've contracted with Vasco Asphalt to seal and stripe the parking lot. That company has done the work for us since I've been here. I did ask them to try to do the work before school starts and on a day when the library closes at 5:00. If they can't get here before August 17, then I've them to do the work on a Saturday. In either case, since the parking lot will need to be closed all day, I'd like to just close the library on the day the work is scheduled.

Staffing—Anna Minor is doing well working in both departments. Cheryl Davis is going start subbing again so we will have another sub available, and one who can work weekdays.

Projects--staff are working on the Take and Make kits for fall. Jennifer Bates is trying out Constant Contact software to use for creating and distributing a library email newsletter. Jennifer has also had to do some computer troubleshooting with a couple of staff PCs that have given up. I'm continuing to week nonfiction.

Programs—Adult summer reading is seeing good participation, more patrons than in recent years, but fewer entries each week. Staff have done a good job promoting the program. The book sale last month took in \$707.00 which is a very good return for a Wednesday-Saturday sale in the summer. We were able to rid of most of what was left in the basement after the spring book sale. I am booking speakers for programs in September and October.

Meetings—I attend an OLC Board meeting in Columbus on 07/15 and will attend a Chamber Board meeting on 07/27.