

**Minerva Public Library Board of Trustees
Minutes of the July 28 Regular Board Meeting**

Call to Order: Mr. Rutledge called the meeting to order at 6:30.

Attendance: Trustees Jennifer Beard, Virginia Birks, Sarah Repella, Dick Rutledge.
Library Director Tom Dillie.

Adjustments to the Agenda: none

Public Participation: none

Minutes: Ms. Birks moved to **approve** minutes of the June, 2022 Regular Board Meeting.
Dr. Beard seconded. Motion carried unanimously.

Ongoing Business

Ohio Governor's Imagination Library Update: Mr. Dillie reported that the Imagination Library changed its name last month to the Dolly Parton Imagination Library of Ohio. Minerva currently has 242 kids registered in its service area. Stark Library believes the population statistics for the services areas are likely out of date, and is no longer providing registration as a percentage of eligible children.

Library Service During Pandemic Update: Mr. Dillie reported that there is steady demand for at-home COVID test kits, and the current automatic re-supply from the Ohio Dept. of Health is keeping up with the local demand. The library reports weekly to the ODH the number of kits handed out.

Fiscal Officer's Report

Ms. Davies was unable to attend this evening's meeting and Mr. Dillie presented her report. (Attachment A) The Auditor of State's Office has accepted the library audit and issued its report. There were no findings or exceptions. Ms. Birks mentioned that she had received an email from the Auditor's Office with a link to the final report. Other Trustees confirmed they had as well. The Bureau of Workers' Compensation visited in June to audit the library. The library has had no claims in over 15 years, but the audit also looked at how the library files its reports. It did find that "payroll was underreported but coded correctly" for 2021. Ms. Birks made the correction suggested and the library paid the fee of \$76.00. As per previous discussions with the Board, Ms. Davies is closing, rather than renewing, CDs as they mature in hopes of seeing better interest rates later this year. Ms. Davies and Mr. Bartley had met with Rudy Evanich of Evanich Accounting and Tax, LLC to discuss hiring the firm as a

fiscal contractor. That process and possible Board account appears below under new business.

Ms. Birks move to **Accept** the Monthly financial documents for June, 2022, and to **Approve** the monthly report from the Fiscal Officer as presented (Attachment A). Ms. Repella seconded. Motions carried unanimously.

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. Mr. Dillie also reported that the Ohio Dept. of Taxation just issued its first estimate for 2023 PLF revenue. Under this estimate the library's receipts for next year will be \$870,289, which would be the largest amount money the library has received from the state. ODT is next scheduled to release an 2023 estimate in December, so this July estimate will be used for next year's preliminary budget.

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	= <u>\$79,293</u>	Total Year-to-Date Expenses	= <u>\$544,675*</u>
	\$-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 \$344,675
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: As Ms. Davies noted in her 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 (Attachment B).

Ms. Repella moved to **Approve Resolution 22-07-01** to accept the Audit Report for 2020-2021 as presented. Dr. Beard seconded. Motion carried unanimously.

Carroll County Budget Commission Meeting: the Budget Commission is holding the annual budget hearings on Tuesday, August 9. The library's meeting time in 9:15 and Mr. Dillie will attend.

New Business

Statewide Delivery Contract—Mr. Dillie shared that 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. Stat Courier had proved unable to meet the requirements of the contract since it began service in July last year. The State Library ended that agreement and negotiated a new contract with Priority Dispatch, the previous delivery company. The contract renewal includes a fuel surcharge of 24% of the contract cost added on to 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

even less because of a one-time 30% discount provided by the State Library using ARPA funds. We can hope that the fuel surcharge will eventually reduce or stop. It is worth remembering that this delivery service is still by far the cheapest way to share materials between libraries. Even though the library is sending and receiving far fewer items than it used to, the cost to send an item under the previous contract averaged to just 37 cents.

Ms. Birks moved to **Approve Resolution 22-07-02** to accept the Statewide Delivery contract for 2022-2023 at a cost of \$11,178.41. Ms. Repella seconded. Motion carried unanimously.

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. Mr. Dillie recommends trying the return to a full Saturday for this coming school year to see how it goes.

Dr. Beard move d to **Approve Resolution 22-07-03** to resume 10:00-5:00 hours on Saturdays beginning September 10, 2022. Ms. Repella seconded. Motion carried unanimously.

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. SEO standard criteria is delete all records that have been active for 36 months and have no charges attached. Mr. Dillie said that the library also usually let SEO delete inactive accounts with less \$5.00 in fees. He had researched the older inactive accounts that the library has held on to because of the bills attached. There are now 400 or inactive accounts will bills dating before 01/01/2012; the total value of charges is around \$14,000 of which two-thirds is the replacement cost of times, and remainder is collection agency and processing fees. Mr. Dillie would like to delete these accounts along with the more current inactive accounts. Trustees were a bit taken aback at the amount billed. Mr. Dillie pointed out that it was 40% or so of the total billed charges outstanding for all patrons, and because this set of bills is over ten years old, it is very unlikely that the library will recover any of it. Additionally, with the oldest billed accounts, there is no longer information about the items billed, just the dollar amounts. Ms. Repella said it is effect bad debt. Ms. Birks asked how common it was for patrons to not return items and then be billed. Mr Dillie explained that it was not common, and patrons who kept materials were not

deliberately stealing items, but rather for whatever reason found it inconvenient to return things to the library. There was no disagreement from the Trustees about deleting these older inactive but also delinquent patron accounts.

Back-up Fiscal and Accounting Services: Ms. Davies was instructed by the Board at her annual performance review to find someone the library could contract with to provide her office with back-up. As she mentioned in her Board report, she and Mr. Bartley have discussed the needed work with Rudy Evanich owner of Evanich Accounting and Tax, LLC. Mr. Evanich and Heather Evanich Husted, from the firm, have met with Ms. Davies on several occasions at the library to review her processes and procedures. Mr. Dillie drafted an agreement between the library and the firm based on a similar agreement that the North Canton Public Library had with Ms. Davies when the NCPL Fiscal Officer was on medical leave. Mr. Dillie met with Mr. Evanich and reviewed the agreement with him. The draft agreement was then reviewed and discussed by the Trustees at this Board meeting. (Attachment C)

Ms. Repella moved to **Approve Resolution 22-07-04:** to hire Evanich Accounting and Tax, LLC for the services and under the terms presented in the draft agreement. Ms. Birks seconded. Motion carried unanimously.

Correspondence

A patron letter regarding library response to disruptive behavior was 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 increase in items loaned to other libraries.

Acknowledge Gifts—June

Restricted Individual Contributions to the General Fund

\$ 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

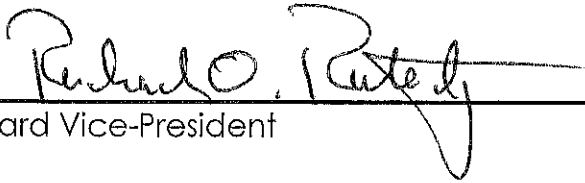
In-kind Gifts

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.



Board Vice-President



Date

Attachment A, Minutes of the July 28, 2022 Regular Board Meeting

Minerva Public Library

Board Meeting

07/28/2022

Christina Davies, Fiscal Officer Report

JUNE 2022

Revenue \$75,207.71

Appropriation's \$81,173.81

\$5966.10 loss

Overview:

Assets: FUND BALANCE TOTAL- \$836,740.86

CAPITAL-\$497,703.59

NON-POOLED-\$120,348.53

CHECKING-\$218,688.74

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 06/22/2022. The error was fixed. Both of the Huntington and Consumers Accounts were closed and reopened. They were opened incorrectly and fixed to pooled cash. The remainder of non-pooled cash is now the CD's as Consumers. Upon expiration of the CD accounts at Consumers they each will be rolled to CNB Savings. Once they enter that account the library will not have any non-pooled accounts (restricted) in the General Fund.

June 2022

State Financial Audit:

Received the report from Alger and Associates the library received no exceptions! The library received confirmation from the State of Ohio that the audit is complete.

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 was \$76.00 and was paid.

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

Eglie Trust

The transfer from General Revenue to Capital was completed.

Deputy Fiscal Officer

Roger Bartley and I met with Evanich Accounting represented Rudy Evanich, CPA and Heather Evanich Husted, CPA to discuss their company contracting the services of Deputy Fiscal Officer for the Minerva Public Library. Mr. Evanich is the fiscal officer for Paris Township and Sandy Creek Fire Department and has a wealth of knowledge using UAN. I have met with them twice to begin training for the responsibilities of the position and how I complete things. I am meeting with them again in two weeks to complete a payroll once again. Evanich Accounting has been trained to complete payroll, OH-457, OPERS, receipts, appropriations etc.

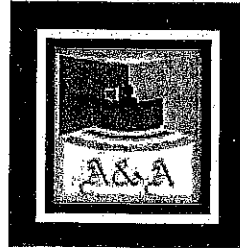
07/2/2022 Financial Picture

General \$

Capital \$497,703.59

All Funds \$854,503.72

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

6927 Burgundy Ave NW
North Canton, OH 44720
Phone (330) 353-5851
Fax (330) 768-7574

OHIO AUDITOR OF STATE
KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
IPARreport@ohioauditor.gov
(800) 282-0370

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

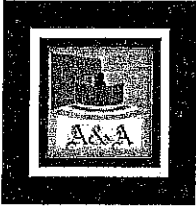
We have reviewed the *Independent Accountants' Report on Applying Agreed-Upon Procedures* of the Minerva Public Library, Stark County, prepared by Alger & Associates, Inc., for the period January 1, 2020 through December 31, 2021. Based upon this review, we have accepted this report in lieu of the audit 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 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=ksalger4@att.net, c=US
Date: 2022.06.01 15:46:07 -04'00'

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

Attachment C, Minutes of the July 28, 2022 Regular Board Meeting

CONTRACT FOR FISCAL SERVICES

This agreement, dated July 28, 2022, is for fiscal services to be provided by Evanich Accounting and Tax, LLC (the firm) to the Minerva Public Library (MPL), Minerva, OH, beginning on or after July 28, 2022, and continuing until December 31, 2022.

Fiscal services to be provided by the firm, in the absence of the library's Fiscal Officer and upon request of MPL include, but are not limited to:

- Creating and entering purchase orders, processing vendor payments, receipts, monthly transactions, closings, and bank reconciliations
- Preparation of regular monthly financial reports as required by law and Board of Trustees, as well as updating of spreadsheets
- Payroll processing, reporting, and associated transactions

This contract is for services up to 15 hours per week at the rate of \$50.00 per hour. The work will be occasional and as-needed. The work will be performed on-site at the library. The firm will use its best judgement and expertise to determine how to manage and perform the needed work in accordance with standard governmental accounting practices. The Library Director will be available to provide information and assistance with library practices and procedures, but the firm is responsible for the accurate and timely performance of the fiscal work.

It is understood that the firm's employees are not employees of MPL during the period of this contract and therefore will not accrue any library employee benefits such as OPERS, health insurance, vacation leave, sick leave, etc., and that the firm is responsible for all taxes on earned income.

Invoices will include details of services provided, along with dates and hours worked and will be paid within 30 days of receipt.

This agreement may be amended with additional time and/or services provided if agreed upon by both parties. Either party may cancel this agreement with 15 days written notice.

Agreed to by:

Authorized Signature and Title
Minerva Public Library

Date

Authorized Signature and Title
Evanich Accounting and Tax, LLC

Date