



HINKLE NOTES

Minerva Public Library 2020



FEBRUARY 28, 2021

AUDITOR OF STATE OF OHIO

From Christina L Davies, BA Fiscal Officer

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 1 – Description of the Library and Reporting Entity

The Minerva Public Library was organized as a school district public library in 1911 under the laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are appointed by the Minerva Local School District Board of Education. Appointments are for seven-year terms and members serve without compensation. Under Ohio statutes, the Library is a body politic and corporate capable of suing and being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising such other powers and privileges conferred upon it by law. The Library also determines and operates under its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code with the administration of the day-to-day operations of the Library being the responsibility of the Director and financial accountability being solely that of the Fiscal Officer.

The Library is fiscally independent of the Board of Education, although the Board of Education serves in a ministerial capacity as the taxing authority for the Library. The determination to request approval of a tax levy, the role and purpose(s) of the levy, are discretionary decisions made solely by the Board of Library Trustees. Once those decisions are made, the Board of Education must put the levy on the ballot. There is no potential for the Library to provide a financial benefit to or impose a financial burden on the Board of Education.

Under the provisions of Statement No. 14 of the Governmental Accounting Standards Board, “The Financial Reporting Entity,” the Library is considered to be a related organization of the Minerva Local School District.

The Library participates in one jointly governed organization and two public entity risk pools. Notes 10 and 11 to the financial statements provides additional information for these entities. These organizations are:

Jointly Governed Organizations:

Northeast Ohio Regional Library System (NEO-RLS)

Public Entity Risk Pools:

Ohio Plan Risk Management

Stark County Schools Council of Governments

The Library’s management believes these financial statements present all activities for which the Library is financially accountable.

Note 2 - Summary of Significant Accounting Policies

As discussed further in the “Basis of Accounting” section of this note, the financial statements of the Minerva Public Library have been prepared on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. The most significant of the Library’s accounting policies are described below.

Basis of Presentation

The Library’s basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements:

The statement of net position and the statement of activities display information about the Library as a whole. These statements include the financial activities of the Library. The statements distinguish between those activities of the Library that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts and other non-exchange transactions.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies *(continued)*

The statement of net position presents the cash basis financial condition of the governmental activities of the Library at year end. The statement of activities compares disbursements with program receipts for each of the Library's governmental. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Library is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program, and receipts of interest earned on grants that are required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Library's general receipts.

Fund Financial Statements

During the year, the Library segregates transactions related to certain Library functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Library at this more detailed level. The focus of governmental fund financial statements is on major funds. The Library's two major funds are presented in separate columns.

Fund Accounting

The Library uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Library's funds are all classified as governmental.

Governmental Funds: Governmental funds are those through which most governmental functions of the Library are financed. Minerva Public Library governmental funds are financed primarily from intergovernmental receipts and other non-exchange transactions. Monies are assigned to the various governmental funds according to the purposes for which they may or must be used. The following are the library's major governmental funds:

General Fund – the General Fund accounts for and reports all financial resources not accounted for and reported in another fund. The General Fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

Capital Projects Fund – the Capital Projects Fund accounts for monies committed or assigned by the Board specifically for major capital and technology improvements.

Basis of Accounting

The Library's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Library's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Library are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies *(continued)*

Budgetary Process

All funds are legally required to be appropriated. The appropriations resolution is the Trustees' authorization to spend resources and sets limits on cash disbursements plus encumbrances at the level of control selected by the Trustees. The legal level of control has been established at the fund and character or major category of the object code level for all funds. Budgetary modifications at the legal level of control may only be made by resolution of the Board of Library Trustees.

For control purposes, the Library estimates cash receipts for the year. These estimated receipts, together with the unencumbered carry-over balances from the prior year, set a limit on the amount the Trustees may appropriate. The estimated receipts may be revised during the year if projected increases or decreases in receipts are identified by the Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts of estimated resources at the time final appropriations were enacted by the Trustees.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Trustees during the year.

Cash and Cash Equivalents

To improve cash management, cash received by the Library is pooled and invested. Individual fund integrity is maintained through the Library's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Investments of the cash management pool and investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Investments are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or negative receipts (contra revenue), respectively.

During 2020, investments were limited to a savings account and nonnegotiable certificates of deposit. The library's savings account is recorded at \$22,057.00 the amount reported by JP Morgan Chase Bank on December 31, 2020.

Interest earnings are allocated to Library funds according to State statutes, grant requirements, or debt-related restrictions. Total interest receipts credited to the General Fund during 2020 amounted to \$5470.54.

Restricted Assets

Cash, cash equivalents, and investments are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets represent \$21,455 restricted by donors to the *Capital Project Fund* to be used for building improvements.

Inventory and Prepaid Items

The Library reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies *(continued)*

Capital Assets

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Accumulated Leave

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for certain types and percentages of unused leave. Unpaid leave is not reflected as a liability under the Library's cash basis of accounting.

Employer Contributions to Cost-Sharing Pension Plans

The Library recognizes the disbursement for their employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement health care benefits.

Long-Term Obligations

The Library's cash basis financial statements do not report liabilities for bonds and other long-term obligations. Proceeds of debt would be reported when the cash is received and principal and interest payments would be reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither another financing source nor a capital outlay expenditure is reported at inception. Lease payments are reported when paid.

Net Position

Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes include federal and state grants restricted to cash disbursements for specified purposes.

The Library's policy is to first apply restricted resources when an expense is incurred for which both restricted and unrestricted resources are available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Library is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by formal action (resolution) of Library Trustees. Those committed amounts cannot be used for any other purpose unless the Library Trustees remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 2 - Summary of Significant Accounting Policies *(continued)*

Fund Balance *(continued)*

Assigned Amounts in the assigned fund balance classification are intended to be used by the Library for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Library Trustees or a Library official delegated that authority by resolution, or by State Statute. State Statute authorizes the Library Fiscal Officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the General Fund and includes amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Library applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Note 3 – Budgetary Basis of Accounting

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budgetary Basis presented for the General Fund is prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget. The difference between the budgetary basis and the cash basis is that outstanding year end encumbrances are treated as disbursements (budgetary basis) rather than as restricted, committed or assigned fund balances (cash basis). There were no encumbrances outstanding at year end (budgetary basis) for the General Fund.

Note 4 - Deposits and Investments

Monies held by the Library are classified by State statute into three categories.

Active deposits are public monies determined to be necessary to meet current demands upon the Library treasury. Active monies must be maintained either as cash in the Library treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Library can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 4 - Deposits and Investments *(continued)*

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations bonds and other obligations of political subdivisions of the State of Ohio;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Certain bankers' acceptances and commercial paper notes for a period not to exceed one hundred eighty days in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Library, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of securities representing the investments to the Fiscal Officer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

At year end, the Library had \$271 in undeposited petty cash on hand, which is included on the balance sheet of the Library as part of "Equity in Pooled Cash and Cash Equivalents" on the financial statements.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Note 5 – Interfund Transfers

During 2020, the General Fund transferred \$100,000 to the Capital Projects Fund. This transfer was made to use unrestricted receipts collected in the General Fund to finance future facility's needs, technology, and projects.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 6 - Risk Management

The Library belongs to the Ohio Plan Risk Management, Inc. (OPRM) (the "Plan"), a non-assessable, unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management program and other administrative services to Ohio governments ("Members"). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine and other coverages to its members sold through fourteen appointed independent agents in the State of Ohio.

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2016, the OPRM retained 50% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. Effective November 1, 2019, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. OPRM had 774 members as of December 31, 2019.

The Pool's audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2020.

Assets	\$ 15,920,504
Liabilities	(11,329,011)
Members' Equity	<u>\$ 4,591,493</u>

You can read the complete audited financial statements for OPRM at the Plan's website, www.ohioplan.org.

Note 7 - Defined Benefit Pension Plan

Plan Description – Library employees, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit /defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS' CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013, or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy – The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Public Safety	Law Enforcement
2020 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2020 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %
*	This rate is determined by OPERS' Board and has no maximum rate established by ORC.		
**	This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.		
***	Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.		
****	This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4 percent.		

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Library's contractually required contribution was 14% or \$39,319 for the year 2020.

Note 8– Postemployment Benefits

Note 8 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost-sharing, multi-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS CAFR referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 8 – Postemployment Benefits *(continued)*

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2019, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Library's contribution contractually required contribution was \$45,399 for the year 2020.

Note 9 – Leases

In 2020, the Library had an ongoing lease agreement with the Auditor of State's Office for Uniform Accounting Network (UAN) software and computer hardware. UAN fees are calculated on the Library's total resources (unencumbered beginning of the year cash balances plus all receipts and other financing sources except inter-fund advances, transfers, and the proceeds from the sale of bonds, notes and other debt). The total paid for UAN hardware and software during 2020 was \$2286.00. The Library also has a lease agreement with Graphic Enterprises/Wells Fargo for the OKI ES9465 copier system located in Adult Services. The library leased (1) Sharp 3051 and (1) HP 479 for 63 months at \$409.95 monthly for a total of \$25,827. Future lease payments will be made to Wells Fargo.

Note 10 – Jointly Governed Organizations

The Library is associated with Northeast Ohio Regional Library System (NEO-RLS) which is defined as a Jointly Governed Organization under Governmental Accounting Standards Board (GASB) Statement No. 14, Reporting Entity. The Library pays annual membership dues to participate in programs and training.

Note 11 – Public Entity Risk Pool

In April 2007, the Library contracted with The Ohio Plan for property and liability insurance. Upon joining The Ohio Plan each member executes a written agreement establishing and maintaining the risk coverage program. The membership document, in conjunction with the Administration Agreement between the Plan and its Administrator, Hylant Administrative Services, Inc. and the Code of Regulations, constitute the Plan's written agreement with its members. Member political subdivisions maintain control and supervision over the program. The Plan is managed by a Board of Directors, which is composed of individual representatives from various Plan members. Participation by Plan members is through attendance at the open meetings of the Plan's Board and/or communication with the Plan agent or Administrator.

On June 1, 2014, the Library entered into an agreement for self-funded health insurance through the Stark County Schools Council of Governments (the "Council"). The Council has a Health Benefits Program which is a shared risk pool comprised of approximately 100 entities, most of which are school districts. The Library provides health and life insurance coverage through the Council. The Council is governed by an assembly which consists of one representative from each participating school district or other entity (usually the superintendent, director or designee). The assembly elects officers for one-year terms to serve as the Board of Directors. The assembly exercises control over the operation of the Council. All Council revenues are generated from charges for services.

Minerva Public Library
Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Note 12 – Fund Balances

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Library is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for all governmental funds are presented in the financial reports for review entitled State of Assets and Fund Balances.

Note 13 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Library. The Library's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. (customize as needed) In addition, the impact on the Library's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Library received CARES Act funding. Of the amounts received, \$25,000 was sub-granted to the Minerva Public Library, \$0 was returned to the granting agency, and \$0 was spent on-behalf of other governments. As of 12/31/20 the carry over amount was approved to use in FY 2021.

MINERVA PUBLIC LIBRARY, STARK COUNTY
Statement of Net Position - Modified Cash Basis

2/28/2021 2:23:49 PM
UAN v2021.1

December 31, 2020

	Governmental Activities	Business Type Activities	Total	Component Unit
Assets				
Equity in Pooled Cash and Cash Equivalents	\$422,216	\$0	\$422,216	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Cash and Cash Equivalents with Fiscal/Escrow Agents Investments	0	0	0	0
	226,641	0	226,641	0
Total Assets	\$648,857	\$0	\$648,857	\$0
Net Position				
Restricted for:				
Capital Projects	\$197,904	\$0	\$197,904	\$0
Debt Service	0	0	0	0
Other Purposes	0	0	0	0
Unrestricted	450,953	0	450,953	0
Total Net Position	\$648,857	\$0	\$648,857	\$0

See accompanying notes to the basic financial statements.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

MINERVA PUBLIC LIBRARY, STARK COUNTY
Statement of Assets and Fund Balances - Modified Cash Basis
Governmental Funds

December 31, 2020

	GENERAL FUND	CAPITAL PROJECT FUND	Total Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$202,856	\$219,360	\$422,216
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Cash and Cash Equivalents with Fiscal/Escrow Agents	0	0	0
Investments	226,641	0	226,641
Total Assets	\$429,497	\$219,360	\$648,857
Fund Cash Balances, December 31			
Nonspendable	\$0	\$0	\$0
Restricted	0	219,360	219,360
Committed	0	0	0
Assigned	0	0	0
Unassigned	429,497	0	429,497
Fund Cash Balances, December 31	\$429,497	\$219,360	\$648,857

See accompanying notes to the basic financial statements.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

MINERVA PUBLIC LIBRARY, STARK COUNTY
Statement of Assets and Fund Balances - Modified Cash Basis
Governmental Funds

2/28/2021 3:37:53 PM
UAN v2021.1

December 31, 2020

GASB 54 Worksheet/Note Disclosure

Fund Balances

Amounts identified as:

Nonspendable:

Total Nonspendable

Restricted for:

Unspent restricted donations and grants

Total Restricted

Committed to:

Total Committed

Assigned to:

Total Assigned

Unassigned

Total Fund Cash Balances, December 31

GENERAL FUND	CAPITAL PROJECT FUND	Total Governmental Funds
\$0	\$0	\$0
0	219,360	219,360
0	219,360	219,360
0	0	0
429,497	0	429,497
\$429,497	\$219,360	\$648,857

See accompanying notes to the basic financial statements.
These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and
Actual - Budget Basis
1000 General**

For the Year Ended December 31, 2020

	Budget Amounts		Actual	(Optional) Variance with Final Budget Positive (Negative)
	Original	Final		
Receipts				
Property and Other Local Taxes	\$35	\$35	\$4	(\$31)
Public Library	688,479	688,479	680,105	(8,374)
Intergovernmental	0	25,000	25,000	0
Patron Fines and Fees	5,575	5,575	4,412	(1,163)
Services Provided to Other Entities	0	0	0	0
Contributions, Gifts and Donations	5,500	5,500	2,290	(3,210)
Earnings on Investments	5,000	5,000	5,471	471
Miscellaneous	1,725	1,725	10,000	8,275
<i>Total Receipts</i>	<u>706,314</u>	<u>731,314</u>	<u>727,282</u>	<u>(4,032)</u>
Disbursements				
Current:				
Library Services:	0	25,000	0	25,000
Public Services and Programs	448,501	448,501	366,059	82,442
Collection Development and Processing	97,000	97,000	62,202	34,798
Support Services:	0	0	0	0
Facilities Operation and Maintenance	105,065	104,697	77,763	26,934
Information Services	0	0	0	0
Business Administration	64,606	64,974	57,816	7,158
Self-Insurance	0	0	0	0
Capital Outlay	2,000	2,000	1,097	903
Debt Service:				
Principal Retirement	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0
Payment to Refunded Debt Escrow Agent	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Disbursements</i>	<u>717,172</u>	<u>742,172</u>	<u>564,937</u>	<u>177,235</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(10,858)</u>	<u>(10,858)</u>	<u>162,345</u>	<u>173,203</u>
Other Financing Sources (Uses)				
Sale of Bonds	0	0	0	0
Sale of Refunding Debt	0	0	0	0
Sale of Notes	0	0	0	0
Other Debt Proceeds	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0
Discount on Debt	0	0	0	0
Payment to Refunded Debt Escrow Agent	0	0	0	0
Sale of Capital Assets	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	(50,000)	(100,000)	(100,000)	0
Advances In	0	0	0	0
Advances Out	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Special and Extraordinary Items				
Special Item	0	0	0	0
Extraordinary Item	0	0	0	0

See accompanying notes to the basic financial statements.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

Statement of Receipts, Disbursements and Changes in Fund Balance - Budget and Actual - Budget Basis
1000 General

For the Year Ended December 31, 2020

	Budget Amounts			(Optional) Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<i>Net Change in Fund Balance</i>	(60,858)	(110,858)	62,345	173,203
Unencumbered Fund Balance Beginning of Year	367,152	367,152	367,152	0
Prior Year Encumbrances Appropriated	0	0	0	0
<i>Unencumbered Balance End of Year</i>	<u>\$306,294</u>	<u>\$256,294</u>	<u>\$429,497</u>	<u>\$173,203</u>

See accompanying notes to the basic financial statements.

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.



Coverage Binder		Issue Date: 3/17/2021
Named Member Minerva Public Library 677 Lynnwood Drive Minerva, OH 44657	Ohio Plan Risk Management, Inc. Policy Number: 10000142PKG0HP15 Effective Date: 04/01/2021	
Ohio Plan Representative Whitaker-Myers Group 3524 Commerce Parkway Wooster, OH 44691	Binder Term Inception Date: 04/01/2021 Expiration Date: 06/30/2021	

This binder is a temporary coverage contract, subject to the conditions shown below.

Coverage Description	Amount
Property Coverage	
Building and Personal Property <i>Building and Personal Property amount does not include the value of locations identified as "Specific Limit" per the property schedule on file with the company.</i>	\$4,717,908
Business Income with Extra Expense	\$250,000
Legal Liability	\$1,000,000
Ordinance or Law – Combined Demolition Cost and Increased Cost of Construction	\$250,000
Deductible – Building and Personal Property	\$1,000
Deductible – Electric Substations and Transformers	\$10,000
Causes of Loss – Special Form	Included
Unmanned Aerial Systems Deductible	
Perils	
Flood and Mudslide	Not Covered
Flood and Mudslide – Deductible	Not Covered
Earthquake and Volcanic Eruption	Not Covered
Earthquake and Volcanic Eruption – Deductible	Not Covered
Equipment Breakdown	\$6,772,185
Deductible – All Other Property	\$1,000
Deductible – Deep Well Pumps, Electric Substations, Transformers	\$10,000
Inland Marine Coverage	
Special Property – Scheduled	
Special Property – Unscheduled (Subject to a \$5,000 maximum per item)	Not Covered
Deductible	Not Covered

Computer Coverage	
Computer Equipment	\$104,405
Media and Data	\$5,423
Property Away From Premises	\$5,000
Computer Virus	\$1,000
Deductible	\$250
Business Income	Not Covered
Business Income – Deductible	Not Covered
Extra Expense	\$5,000
Extra Expense – Deductible	None
Library Materials <i>(Coverage applies to Libraries only)</i>	
Scheduled Library Materials	\$2,028,277
Library Materials In Storage	\$5,000
Library Materials On Exhibition	\$5,000
Library Materials In Transit	\$5,000
Library Materials On Loan	\$5,000
Scheduled Rare Books and Periodicals	Not Covered
Unscheduled Rare Books and Periodicals	\$1,000
Library Fine Arts	\$5,000
Deductible	\$1,000
Crime Coverage	
Employee Dishonesty	\$25,000
Employee Dishonesty – Deductible	\$250
Inside the Premises – Theft of Money and Security	\$25,000
Inside the Premises – Deductible	\$250
Outside the Premise	\$25,000
Outside the Premise - Deductible	\$250
Forgery or Alteration	\$25,000
Forgery or Alteration – Deductible	\$250
Computer Fraud	\$25,000
Computer Fraud – Deductible	\$250
Funds Transfer Fraud	\$5,000
Funds Transfer Fraud – Deductible	\$0

Social Engineering Fraud	\$5,000
Social Engineering Fraud - Deductible	\$100
Destruction of Electronic Data or Computer Programs	\$5,000
Destruction of Electronic Data or Computer Programs – Deductible	\$100
Telephone Toll Fraud	\$5,000
Telephone Toll Fraud – Deductible	\$100
Credit, Debit or Charge Cards	\$5,000
Credit, Debit or Charge Cards – Deductible	\$100

Liability Coverage Part	
Coverage Description	Amount
General Liability	
Bodily Injury and Property Damage – Each Occurrence Limit	\$2,000,000
Personal and Advertising Injury – Each Offense Limit	\$2,000,000
Medical Expense – Any One Person Limit	\$10,000
Medical Expense – Any One Accident Limit	\$50,000
General Aggregate Limit	\$4,000,000
Product-Completed Operations – Aggregate Limit	\$4,000,000
Deductible	\$0
Unmanned Aerial Systems Limit	
Unmanned Aerial Systems Deducible	
Employee Benefits Liability	
Employee Benefits – Each Incident Limit	\$2,000,000
Employee Benefits – Aggregate Limit	\$4,000,000
Deductible	\$0
Employers' Liability (Ohio Stop Gap)	
Bodily Injury by Accident – Each Accident Limit	\$2,000,000
Bodily Injury by Disease – Each Employee Limit	\$2,000,000
Bodily Injury by Disease – Aggregate Limit	\$2,000,000
Deductible	\$0
Malicious Act	
Malicious Act – General Aggregate Limit	\$1,000,000
Death Benefit – Aggregate Limit	\$1,000,000
Death Benefit – Per Member Limit	\$25,000



Medical Expenses – Aggregate Limit	\$25,000
Medical Expenses – Per Member Limit	\$5,000
Emergency Medical Services – Aggregate Limit	\$5,000
Emergency Medical Services – Per Member Limit	\$1,000
Funeral Services – Aggregate Limit	\$25,000
Funeral Services – Per Member Limit	\$1,000
Personal Counseling – Aggregate Limit	\$10,000
Personal Counseling – Per Member Limit	\$2,500
Travel Services – Aggregate Limit	\$25,000
Travel Services – Per Member Limit	\$5,000
Public Officials Liability and Employment Practices	
Errors and Omissions Injury and Employment Practices injury – Each Wrongful Act Limit	\$2,000,000
Errors and Omissions Injury and Employment Practices injury – Annual Aggregate Limit	\$4,000,000
Errors and Omissions Injury and Employment Practices Injury – Deductible	\$1,000
Employment Practices Injury – Each Wrongful Act	\$2,000,000
Employment Practices injury – Annual Aggregate	\$4,000,000
Employment Practices Injury - Deductible	\$1,000
Non-Monetary Defense – Annual Aggregate Limit	\$25,000
Non-Monetary Defense – Deductible	\$1,000
Back Wages – Annual Aggregate Limit	\$25,000
Back Wages – Deductible	\$1,000
Law Enforcement Liability	
Law Enforcement Liability – Each Wrongful Act Limit	Not Covered
Law Enforcement Liability – Annual Aggregate Limit	Not Covered
Medical Expense – Any One Person Limit	Not Covered
Medical Expense – Any One Accident Limit	Not Covered
Deductible	Not Covered

Automobile Coverage Part	
Coverage Description	Amount
Automobile Liability	
Automobile Liability	\$2,000,000
Automobile Liability Deductible	\$0
Automobile Medical Payments	Not Covered
Uninsured and Underinsured Motorists	Not Covered

Automobile Physical Damage	
Comprehensive	*
Collision	*
Hired Car Physical Damage Limit	Not Covered
Comprehensive Deductible	Not Covered
Collision Deductible	Not Covered
Covered Autos	Per schedule on file with the Ohio Plan Risk Management, Inc.

* Deductibles/Limits/Valuation: Per schedule on file with the Ohio Plan Risk Management, Inc.

Cyber Coverage Part	
Coverage Description	Amount
Cyber	
Data Breach and Privacy Liability – Each Claim	\$250,000
Data Breach and Privacy Liability – Deductible	\$25,000
Data Breach and Privacy Liability – Retroactive Date	4/1/2015
Data Breach Loss to Member – Each Unauthorized Access	\$250,000
Data Breach Loss to Member – Deductible	\$25,000
Electronic Media Liability – Each Claim	\$250,000
Electronic Media Liability – Deductible	\$25,000
Electronic Media Liability – Retroactive Date	4/1/2015
Breach Mitigation Expense – Each Unintentional Data Compromise	\$250,000
Breach Mitigation Expense – Deductible	\$25,000
Business Interruption – Each Event	Not Covered
Business Interruption – Deductible	Not Covered
Policy Aggregate	\$250,000
Terrorism Coverage Part	
Coverage Description	Amount
Property	
Building & Personal Property	\$7,142,013
Deductible	\$25,000
<i>Subject to a \$100,000,000 per occurrence limit and a \$100,000,000 aggregate limit per member for all covered losses with the exception of a \$1,000,000 Ohio Plan annual aggregate sublimit for Biological and Chemical Cleanup.</i>	
Liability	
Each Occurrence Limit Per Member	\$2,000,000
Annual Aggregate Limit Per Member	\$4,000,000
Deductible	\$10,000

Comments:

Renewal premium is \$9,732 less \$712 Advantage Credit for a revised premium of \$9,020.

Signature



Date 3/17/2021

Conditions: The coverages provided are subject to the terms, conditions and limitations of the policy in current use by the Ohio Plan Risk Management, Inc. unless otherwise specified. The binder may be cancelled by the Named Member by surrender of this binder or by written notice to the Ohio Plan Risk Management, Inc. stating when cancellation will be effective. This binder may be cancelled by the Ohio Plan Risk Management, Inc. with notice to the Named Member in accordance with the policy conditions. This binder is cancelled when replaced by a policy. If this binder is not replaced by a policy, the Ohio Plan Risk Management, Inc. is entitled to charge a premium for the binder according to the rules and regulations in use by the Ohio Plan Risk Management, Inc.

Disclaimer: The abbreviated outlines of coverage used throughout this document are not intended to express any legal opinion as to the nature of coverage. They are only visuals to a basic understanding of coverages and do not detail all policy terms nor do they alter any policy conditions. Please read your policy for specific coverages, limitations, and restrictions and call us with questions.

Director's Report—February and March, 2021

Building and Grounds: the heating seems to be more even throughout the building now that the new controls are installed and the HVAC system is running as it should. Naturescapes has kept parking lot plowed and salted as necessary. I did delay opening until noon on February 16 because of icy roads in the morning, but otherwise no weather interruptions in service this year.

Technology: We had some problems with internet connectivity toward the end of February. Jennifer had to troubleshoot the firewall and the switches and with the help of the vendor and SEO staff found the problems and was able to resolve them. The work of the HMB consultants we hired a couple of years ago to improve our network and wi-fi has once again proven not be very good.

Staffing: As noted in the statistics, traffic continues to be very slow here at the library, and we are likely approaching the seasonal lull that comes when the weather first improves in the spring. All staff continue to work 20% fewer hours than usual, and we have three open part-time positions that do not need to be filled now. Full-time staff remain on the SharedWorkOhio plan and receive a weekly partial unemployment benefit as well as the Federal pandemic assistance money.

Programs: Seeing how popular the make and take crafts from the Youth Services department have been with patrons, I've the Adult Services staff to put together some craft kits to hand out to patrons once a month. Staff have the first kit underway and will hand it out in April. While I had planned to try some Zoom programming with speakers that we have hosted in the past at the library, I've decided to wait until we can offer in person programming again.

Meetings: I attended the monthly Chamber of Commerce meetings via Zoom, as well as the State of the Village meeting on March 3. Attended an OLC Board meeting remotely on March 19. I plan to meet with Reggie Stoltzfus via Zoom on March 25, along with Eric Taggart from Rodman Library and Brock Hutchison from Louisville, to discuss the PLF and the next State budget.

March 2021 Youth Services Report

Scheduled story times remain consistent with several families visiting each week and others on a more variable time table. Laken continues to create a welcoming atmosphere with stories, songs and crafts, even though the audience is limited to one family at a time. Her themed take home kits generate smiles and thanks.

March included a pet theme for the youngest patrons with a paint at home pet rack. Sarah continued Teen Totes for ages 10-18 with lemonade flavored lip balm and make your own dragon egg featuring thumbtacks. Her break out bags were a hit and were all gone in one week. Each pencil case was locked with a mini combination lock and students solved clues to get the correct number to open the lock and release the candy and prizes.

Funny Fridays joined the line up of virtual events. Staff rotate telling jokes and riddles on quick videos featured weekly on Facebook.

Reading Buddies for students in Kindergarten through 3rd grade and an interactive movie (The Princess Bride) for all ages rounded out the variety of programming provided by the Youth Department to entertain and educate patrons while remaining socially distant.

Statistics for February 2021:

Side Door Count: 284

MES: 14 visits/ 284

Study Rooms Use: 19

Reference Questions: 434

Teacher collections: 9 requests /307 books

Outreach to MES: 2 visits/ 40

Computer Use: 56

Other Questions: 13

Programs: Virtual Story Time 4/1019 views, Virtual Book Bites and other recorded messages 4/ 30 public views plus 104 classroom student views, Teen Totes 2 crafts/72, Scheduled Story Time 20/66 patrons, Sensory SPOT 72, Kindness Take Home bags 40, Kindness Key chains 72, Kindness Art 40, Movie Kits 15, Reading Buddies 28, Funny Fridays 4/471.

Donations in February: 5 dvd's, 6 Hard covers, 1 paperback

Kathy Heller

Youth Services Manager

3/18/2021

February 2021 Youth Services Report

The Youth Department joins Stark County District Library and other local libraries with the One Book, One Community program in February. This year features Mr. Rogers and follows a Kindness theme. A special Kindness story time debuted February 3. Take home bags for all ages feature crafts and activities with a kindness theme. Students may also color a paper with a hug to share with a community business, neighbor, or relative to show kindness during these unusual times. All ages may also create a Sweater (Mr. Rogers style) shrink art key chain.

Other January take home activities included a snowman craft and STEM project for all ages and Teen totes for ages 10-18 which change every 2 weeks. The interactive movie, "Finding Nemo," sold out with 15 sets of 4 going to various homes. The February movie feature will be "The Princess Bride."

The Minerva Elementary Class visits have remained steady. No new classes joined the schedule, but a few more teachers are requesting materials. Sarah continues to contact the Minerva Middle School librarian and several classes watch her Book Bites videos where she presents new books. A student led book club seeking a meeting place may begin using the library. Sarah will act as the liaison between school and library for this club.

Statistics for January 2021:

Side Door Count: 374

MES: 20 visits/ 374

Study Rooms Use: 16

Reference Questions: 664

Teacher collections: 15 requests / 335 books

Outreach to MES: 4 visits/ 92

Computer Use: 54

Other Questions: 25

Programs: Virtual Story Time 4/386 views, Virtual Book Bites and other recorded messages 4/ 19 public views plus 104 classroom student views, Teen Totes 3 crafts/37, Scheduled Story Time 15/40 patrons, Sensory SPOT 38, Teen Team Read 2/766, Snowman Take Home bags 38
Donations in January: 0

Kathy Heller
Youth Services Manager
2/12/2021