

**Minerva Public Library  
Board of Trustees Meeting Agenda  
August 22<sup>nd</sup>, 2024 at 6:30 pm, Board Room**

**Attendance:**

Trustee: Roger Bartley \_\_\_\_\_

Trustee: Jennifer Beard \_\_\_\_\_

Trustee: Casey Milano \_\_\_\_\_

Trustee: Rebecca Miller \_\_\_\_\_

Trustee: Sarah Repella \_\_\_\_\_

Trustee: Diane Ruff \_\_\_\_\_

Trustee: Richard Rutledge \_\_\_\_\_

Interim Director/ Fiscal Officer: Heather Husted \_\_\_\_\_

**Call to Order:**

**Adjustments to the Agenda:**

**Public Participation:**

**Minutes:** Approve the minutes from the July 25th, Regular Board of Trustees meeting.

**Ongoing Business:**

**Dolly Parton Imagination Library of Ohio Update** –We currently have \_\_\_ children registered under Minerva library.

**Fiscal Officer’s Report:**

**Motion to Accept:** Monthly financial reports for July 2024, and the Fiscal Officer’s Monthly Report.

**Current Revenue:**

**PLF Distribution:** The July 2024 PLF receipts are \$75,655.16, 5.13% less than the \$79,745.95 received in July 2023. The PLF funding is behind about 2% from the budget.

**2024 General Revenue Net Operating Position**

July Revenue =	\$ 77,905.24	Total Annual Revenue =	\$ 482,173.69
July Expense =	\$ 73,139.88	Total Annual Expenses =	\$ 525,902.64
Difference	\$ 4,765.36		<b>(\$ 43,728.95)</b>

\*Roof was replaced for about \$60,000\*

### Operating Fund Expenses as Percentage of Appropriation on July 31, 2024

<u>2024 Appropriation Current</u>	<u>2024 Expenses</u>	<u>As Percentage</u>
\$1,071,706.00	\$525,902.64	49.072%

### New Business

**Stale Checks Discussion:** Two open checks for Laken Underwood are over six months old and should no longer be cashed by the bank. It is recommended that these be reissued at this time.

**Approve Resolution 24-08-01:** to reissue payroll check #7007 and mileage check #582-2023 to Laken Underwood.

**Mary Ellen Gooding Invoice Discussion:** an additional \$43.50 will need moved to account #1000-110-390-0000 to pay for Mary Ellen Gooding's invoice.

**Approve Resolution 24-08-02:** to move \$43.50 from Contingency account #1000-930-930-0000 to Other- Purchased and Contracted Services account #1000-110-390-0000.

**2022 & 2023 Agreed Upon Procedures Discussion:** The Ohio Auditor of State's office has reached out for the 2022 & 2023 audit. We are eligible for Agreed Upon Procedures instead of a full audit.

**Approve Resolution 24-09-24:** to approve engagement letter of the Agreed Upon Procedures from the Ohio Auditor of State.

**Hiring Substitutes Discussion:**

**Director Search Discussion:**

**Correspondence:**

**Director's Report:**

**Motion to Accept** the monthly report from the Director included in the packet

Total circulation was **16,626**, **5.59%** below the July 2023 total circulation. Inhouse circulation was **12,016** in July 2024, down **11.89%** from July 2023. The door count was **3,690**, up **3.25%** from July 2023.

**Accept Financial Gifts—July 2024**

Restricted Individual Contributions:	\$0.00
Unrestricted Individual Contributions to the General Fund:	\$ 32.65
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Total Restricted and Unrestricted	\$32.65
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**In-kind Gifts for July 2024**

**9 Books donated**

**Motion to Adjourn:**

The next Regular Board Meeting will be held on September 26<sup>th</sup>, 2024 at 6:30 pm in the Board Room.

**Minerva Public Library  
Board of Trustees Meeting Agenda  
July 25, 2024 at 6:30 pm, Board Room**

**Attendance:**

Trustee: Roger Bartley \_\_\_\_\_X\_\_\_\_\_

Trustee: Jennifer Beard \_\_\_\_\_X\_\_\_\_\_

Trustee: Casey Milano \_\_\_\_\_X\_\_\_\_\_

Trustee: Rebecca Miller \_\_\_\_\_X\_\_\_\_\_

Trustee: Sarah Repella \_\_\_\_\_X\_\_\_\_\_

Trustee: Diane Ruff \_\_\_\_\_Absent\_\_\_\_\_

Trustee: Richard Rutledge \_\_\_\_\_X\_\_\_\_\_

Interim Director/ Fiscal Officer: Heather Husted \_\_\_X\_\_\_

**Call to Order: 6:30**

**Adjustments to the Agenda:**

**Public Participation: None**

**Minutes:** Approve the minutes from the July 1, 2024 Special Meeting **Sarah/ Dick 2<sup>nd</sup>** the July 11, 2024 Special Meeting **Jennifer/ Casey 2<sup>nd</sup>** and the June 13, 2024 Regular Board of Trustees meeting **Sarah/ Becky 2<sup>nd</sup>**

**Ongoing Business:**

**Dolly Parton Imagination Library of Ohio Update** – The date for our Dolly Parton Imagination Library graduation ceremony will be August 12, 2024 at 6:00 pm. We currently have 274 children registered under Minerva library.

**Fiscal Officer’s Report:**

**Motion to Accept:** Monthly financial reports for June 2024, and the Fiscal Officer’s Monthly Report. **Casey/ Sarah 2<sup>nd</sup>**

**Current Revenue:**

**PLF Distribution:** The June 2024 PLF receipts are \$75,331.46, 6.5% less than the \$80,538.27 received in June 2023. The PLF funding is behind about 3% from the budget.

**2024 General Revenue Net Operating Position**

June Revenue =	\$ 77,720.67	Total Annual Revenue =	\$ 404,268.45
June Expense =	\$ 128,621.62	Total Annual Expenses =	\$ 452,762.76
Difference	(\$ 50,900.95)		(\$ 48,494.31)

\*Roof was replaced for about \$60,000\*

**Operating Fund Expenses as Percentage of Appropriation on May 31, 2024**

<u>2024 Appropriation Current</u>	<u>2024 Expenses</u>	<u>As Percentage</u>
\$1,071,706.00	\$452,762.76	42.247%

**New Business**

**Stark County PLF Rate:** Received email that the library directors in Stark County have agreed to continue with the same PLF distribution percentages as the last 5 years for the next 5 years. Included in the packet are the rates for the Stark County libraries for the last 5 years.

**Approve Resolution 24-07-06:** The Board of Trustees of Minerva Public Library will accept a fixed Stark County PLF distribution of 3.96610902 percent for the distribution years 2026-2030. **Dick/ Sarah 2<sup>nd</sup>**

**Approve Resolution 24-07-07:** to approve additional \$1,892.00 to SCI Roofing for roof replacement. **Casey/ Jennifer 2<sup>nd</sup>**

**Required Fraud Reporting and Training:** All employees and board members are required to complete Ohio Auditor of State Required Fraud Reporting Training by 12/29/24. It will need retaken every four years. Certificates will need to be turned into Fiscal Officer.

**Approve Hiring of Library Associate I:** Jersey Moss has been working as a substitute for about the last year and it is recommended to hire her at part-time status.

**Approve Resolution 24-07-08:** to accept the hiring of Jersey Moss as part-time Library Associate I at an hourly rate of \$11.11 effective with the pay period beginning 07/22/24. Sarah/ Becky 2<sup>nd</sup>

**Reduced Hours/ Part- Status:** Jen Baker has asked to reduce her hours at least till the end of September, which would put her below the required hours of 40-59 hours per pay period to remain at part-time status. It is recommended that her employment status be changed to a substitute for the weeks of reduced hours, and it be revisited in the future if she is available to work 20 hours a week again. She would no longer be able to accumulate paid time off as a substitute or paid holidays.

**Approve Resolution 24-07-09:** to change Jen Baker's employment status to substitute effective with the pay period starting 07/22/24. Jennifer/ Sarah 2<sup>nd</sup>

**Organizational Chart/ Wages/ Family Insurance Proposal Discussion:**

Organizational Chart- adding an LA II Leadership Team to the organizational chart. This team would consist of Nicole Weber, Jennifer Bates, Kendra Selby, and Laken Underwood. All four have picked up additional responsibilities within the last year and have significant roles in the daily operations of the library.

Wages- Increasing the wages of the Leadership Team to \$22.00 per hour and all LA I, Substitutes and Custodian a raise of 12.5%. The minimum wage is not legally \$15.00 per hour, but it is the starting rate in most of the employment market. Even with these raises, only 6 employees would be over \$15.00 per hour.

Family Health Insurance- Lowering the cost of family health insurance from \$1,000.00 per month to \$500.00 per month. Listed below are the monthly cost of other entities with Stark Council of Governments insurance:

Minerva Local Schools \$370  
Sandy Creek Joint Fire District \$150  
Canton City Schools \$420  
North Canton Library \$740  
Louisville Library \$370

**Approve Resolution 24-07-10:** to have a 12.5% wage increase to Library Associates I, Library Associate II, Library Substitutes and Library Service Worker effective 07/22/24. Jennifer/ Sarah 2<sup>nd</sup>

**Approve Resolution 24-07-11:** to change the employee cost of family health insurance to \$700.00 per month effective August 2024. Dick/ Jennifer 2<sup>nd</sup>

**Approve Resolution 24-07-12:** to renew CDAR at Huntington for 26 weeks at the current rate. Sarah/ Casey 2<sup>nd</sup>

**Approve Resolution 24-07-13:** to accept the resignation of Coral Abel. **Becky/ Sarah 2<sup>nd</sup>**

**Discussion:** Johnson Controls did inspection on sprinkler system and fire extinguishers. The cost to replace expired fire extinguishers is \$675.00.

**Approve Resolution 24-07-14:** to approve \$675.00 to replace fire extinguishers. **Casey/ Jennifer 2<sup>nd</sup>**

**Discussion:** Phone on the elevator is not working. The cost from the elevator maintenance company is \$2,205 with two years of service. Interim Director will get price from phone company.

**Director Search/ Interim Director Discussion:** at the July 11<sup>th</sup> Special Meeting, the trustees authorized Mr. Bartley to appoint a three member ad hoc committee of the Board to work on the Director Search process; review timeline, Library Director Job Description (revised 2023), and hiring ranges.

**Approve Resolution 24-07-15:** to authorize the ad hoc Director Search Committee- Casey Milano, Becky Miller, Sarah Repella to act for the Board of Trustees in all aspects of the search process, including the selection of the final Director candidates to present to the Board. **Dick/ Jennifer 2<sup>nd</sup>**

**Approve Resolution 24-07-16:** to post the Library Director's position August 1- August 30<sup>th</sup> with a hiring range between \$55,000- \$70,000. MLS Degree preferred. **Casey/ Sarah 2<sup>nd</sup>**

**Approve Resolution 24-07-17:** approve Interim director wage at \$34.66 per hour 07/22/24. **Jennifer/ Dick 2<sup>nd</sup>**

**Correspondence:**

**Director's Report:**

**Motion to Accept the monthly report from the Director included in the packet **Becky/ Casey 2<sup>nd</sup>****

Total circulation was **15,670**, **13.36%** below the June 2023 total circulation. Inhouse circulation was **11,545** in June 2024, down **19.03%** from June 2023. The door count was **3,540**, down **1.47%** from June 2023 which totaled **3,592**.

**Accept Financial Gifts—June 2024**

Restricted Individual Contributions:  
For the **Summer Reading Program:**

Minerva Bowling	\$25.00
Unrestricted Individual Contributions to the General Fund:	\$ 512.55
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Total Restricted and Unrestricted	\$537.55
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**In-kind Gifts for June 2024**                      **91 Books donated**

**Motion to Adjourn: Becky/ Sarah 2<sup>nd</sup>**

The next Regular Board Meeting will be held on August 22, 2024 at 6:30 pm in the Board Room.



## Fiscal Officer's Report August 2024

1. Bank Reconciliation
  - a. Open checks for Laken Underwood
    - i. \$17.69 for mileage reimbursement from 10/02/23 (reissued 02/22/24, bank stopped payment for free)
    - ii. \$55.42 payroll check from 02/01/24
    - iii. Banks will no longer honor after 6 months (08/22/24)
2. Revenue Receipt Register
  - a. \$1,658.08 of interest earned in July
    - i. CDAR at Huntington has accrued \$3,913.61 as of July 31<sup>st</sup>, maturity date was 08/08/24
3. Appropriation Payment Register
  - a. Administrative Salaries were \$25,017.44- due to severance/ vacation payout
  - b. Book purchases \$4,084.53
  - c. Downloadable Content \$5,457.03
  - d. Dues and Memberships \$7,192.08 for NEO-RLS and quarterly SEO fees
  - e. Maintenance and Repair on Facilities \$1,892.00- to SCI for additional roof repairs
4. Revenue Status (YTD 58%)
  - a. PLF is slightly behind in all three counties (56.5%)
  - b. Overall Revenue Status 54%
5. Appropriation Status (YTD 58%)
  - a. Administrative Salaries are at 75%
  - b. Programming 80%
  - c. Adult Books 35%
  - d. Youth Books 59%
  - e. Downloadable Content 67%
  - f. Maint. / Repair and Supplies 65%
  - g. Travel and Meetings 82%
  - h. Communications, Printing and Publicity 79%
  - i. Rents and Leases 67%
  - j. Overall Appropriation Status is 49%
6. Appropriation Adjustments
  - a. 1000-230-341-0000 Property Insurance Premiums to 1000-230-325-0010 Advertising Employee Vacancy \$124.00
7. Banking
  - a. CDAR was renewed at 5% for 26 weeks
8. Audit
  - a. The Auditor of State reached out for the audit of years 2022 and 2023
  - b. We are eligible to have Agreed Upon Procedures instead of a full audit

**Appropriation Payment Register**

July 2024

Payment or Receipt #	Payment or Receipt Type	Post Date	Transaction Date	Vendor / Payee	Amount	Status
Account Code: 1000-110-110-0001 Salaries{ADMINISTRATIVE SALARIES}						
617-2024	EP	07/11/2024	07/08/2024	Brenda A Griffith	\$2,038.28	C
619-2024	EP	07/11/2024	07/08/2024	Heather Husted	908.90	C
650-2024	EP	07/25/2024	07/19/2024	Brenda A Griffith	602.98	C
652-2024	EP	07/25/2024	07/19/2024	Brenda A Griffith	528.38	C
653-2024	EP	07/25/2024	07/19/2024	Brenda A Griffith	12,752.60	C
661-2024	EP	07/25/2024	07/22/2024	Heather Husted	975.43	C
677-2024	EW	07/25/2024	07/25/2024	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	170.00	O
673-2024	EW	07/26/2024	07/25/2024	Ohio Department of Taxation	955.20	C
674-2024	EW	07/26/2024	07/25/2024	RITA	372.71	C
675-2024	EW	07/26/2024	07/25/2024	EFTPS	5,120.53	C
679-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	592.43	C
Account Total:					<u>\$25,017.44</u>	
Account Code: 1000-110-110-0003 Salaries{NON-PROFESSIONALS}						
613-2024	EP	07/11/2024	07/08/2024	Jennifer Baker	\$380.73	C
614-2024	EP	07/11/2024	07/08/2024	Sue E Barrick	374.18	C
615-2024	EP	07/11/2024	07/08/2024	Jennifer Bates	1,375.56	C
618-2024	EP	07/11/2024	07/08/2024	Rhonda Grogg	382.36	C
620-2024	EP	07/11/2024	07/08/2024	Donna Kohler	452.98	C
621-2024	EP	07/11/2024	07/08/2024	Lisa Lutes	525.79	C
623-2024	EP	07/11/2024	07/08/2024	Kendra Selby	814.00	C
625-2024	EP	07/11/2024	07/08/2024	Laken Underwood	712.90	C
626-2024	EP	07/11/2024	07/08/2024	Nicole Weber	1,073.26	C
633-2024	EW	07/11/2024	07/11/2024	OHIO PUBLIC EMPLOYEES DEFERRED	40.00	C
656-2024	EP	07/25/2024	07/22/2024	Jennifer Baker	319.32	C
657-2024	EP	07/25/2024	07/22/2024	Sue E Barrick	383.65	C
658-2024	EP	07/25/2024	07/22/2024	Jennifer Bates	1,129.38	C
660-2024	EP	07/25/2024	07/22/2024	Rhonda Grogg	396.33	C
662-2024	EP	07/25/2024	07/22/2024	Donna Kohler	441.16	C
663-2024	EP	07/25/2024	07/22/2024	Lisa Lutes	617.27	C
665-2024	EP	07/25/2024	07/22/2024	Kendra Selby	814.00	C
668-2024	EP	07/25/2024	07/22/2024	Laken Underwood	818.65	C
669-2024	EP	07/25/2024	07/22/2024	Nicole Weber	1,031.16	C
676-2024	EW	07/25/2024	07/25/2024	AMERICAN HERITAGE LIFE INSURANCE COMPANY	130.94	C
677-2024	EW	07/25/2024	07/25/2024	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	100.00	O
678-2024	CH	07/25/2024	07/25/2024	STARK COUNTY SCHOOLS COUNCIL OF GOVERN	626.52	O
672-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES DEFERRED	40.00	C
673-2024	EW	07/26/2024	07/25/2024	Ohio Department of Taxation	233.62	C
674-2024	EW	07/26/2024	07/25/2024	RITA	224.45	C

**Appropriation Payment Register**

July 2024

Payment or Receipt #	Payment or Receipt Type	Post Date	Transaction Date	Vendor / Payee	Amount	Status
675-2024	EW	07/26/2024	07/25/2024	EFTPS	837.56	C
679-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	1,519.54	C
Account Total:					<u>\$15,795.31</u>	
Account Code: 1000-110-110-0004 Salaries{SUBSTITUTES}						
612-2024	EP	07/11/2024	07/08/2024	Coral B Abel	\$269.20	C
616-2024	EP	07/11/2024	07/08/2024	Eli Benzel	226.13	C
622-2024	EP	07/11/2024	07/08/2024	Jersey Moss	81.78	C
624-2024	EP	07/11/2024	07/08/2024	Payton S Selby	86.59	C
655-2024	EP	07/25/2024	07/22/2024	Coral B Abel	307.49	C
659-2024	EP	07/25/2024	07/22/2024	Eli Benzel	360.14	C
664-2024	EP	07/25/2024	07/22/2024	Jersey Moss	388.39	C
666-2024	EP	07/25/2024	07/22/2024	Payton S Selby	369.45	C
667-2024	EP	07/25/2024	07/22/2024	Anne Tokos	35.93	C
673-2024	EW	07/26/2024	07/25/2024	Ohio Department of Taxation	14.40	C
674-2024	EW	07/26/2024	07/25/2024	RITA	36.88	C
675-2024	EW	07/26/2024	07/25/2024	EFTPS	35.64	C
679-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	245.77	C
Account Total:					<u>\$2,457.79</u>	
Account Code: 1000-110-110-0005 Salaries{SERVICE WORKERS}						
618-2024	EP	07/11/2024	07/08/2024	Rhonda Grogg	\$140.48	C
660-2024	EP	07/25/2024	07/22/2024	Rhonda Grogg	172.75	C
673-2024	EW	07/26/2024	07/25/2024	Ohio Department of Taxation	3.84	C
674-2024	EW	07/26/2024	07/25/2024	RITA	5.46	C
675-2024	EW	07/26/2024	07/25/2024	EFTPS	5.28	C
679-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	36.43	C
Account Total:					<u>\$364.24</u>	
Account Code: 1000-110-211-0000 Ohio Public Employees Retirement System						
679-2024	EW	07/26/2024	07/25/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$3,351.80	C
Account Total:					<u>\$3,351.80</u>	
Account Code: 1000-110-213-0000 Medicare						
675-2024	EW	07/26/2024	07/25/2024	EFTPS	\$618.19	C
Account Total:					<u>\$618.19</u>	
Account Code: 1000-110-221-0000 Medical / Hospitalization Insurance						
678-2024	CH	07/25/2024	07/25/2024	STARK COUNTY SCHOOLS COUNCIL OF GOVERN	\$1,435.34	O
Account Total:					<u>\$1,435.34</u>	
Account Code: 1000-110-222-0000 Life Insurance						
678-2024	CH	07/25/2024	07/25/2024	STARK COUNTY SCHOOLS COUNCIL OF GOVERN	\$37.50	O
Account Total:					<u>\$37.50</u>	

MINERVA PUBLIC LIBRARY, STARK COUNTY  
**Appropriation Payment Register**  
 July 2024

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Payment or Receipt #	Payment or Receipt Type	Post Date	Transaction Date	Vendor / Payee	Amount	Status
Account Code: 1000-110-450-0015 Supplies{PROGRAMING SUPPLIES}						
610-2024	CH	07/03/2024	07/03/2024	AMAZON	\$28.00	C
629-2024	CH	07/08/2024	07/08/2024	KISHMAN'S IGA	91.36	C
641-2024	CH	07/18/2024	07/18/2024	Consumers Credit Card	5.69	C
Account Total:					<u>\$125.05</u>	
Account Code: 1000-120-411-1000 Books and Pamphlets{ADULT DEPT. BOOKS}						
631-2024	CH	07/08/2024	07/08/2024	BAKER & TAYLOR BOOKS	\$1,128.52	C
643-2024	CH	07/18/2024	07/18/2024	AMAZON	483.81	C
671-2024	CH	07/22/2024	07/22/2024	AMAZON	113.59	C
687-2024	CH	07/29/2024	07/29/2024	AMAZON	254.97	O
Account Total:					<u>\$1,980.89</u>	
Account Code: 1000-120-411-2000 Books and Pamphlets{YOUTH DEPT. BOOKS}						
631-2024	CH	07/08/2024	07/08/2024	BAKER & TAYLOR BOOKS	\$1,046.78	C
635-2024	CH	07/11/2024	07/11/2024	AMAZON	10.17	C
636-2024	CH	07/11/2024	07/11/2024	AMAZON	27.11	C
642-2024	CH	07/18/2024	07/18/2024	AMAZON	61.12	C
644-2024	CH	07/18/2024	07/18/2024	AMAZON	23.99	C
645-2024	CH	07/18/2024	07/18/2024	AMAZON	475.57	C
685-2024	CH	07/29/2024	07/29/2024	AMAZON	22.27	O
688-2024	CH	07/29/2024	07/29/2024	AMAZON	351.13	O
689-2024	CH	07/29/2024	07/29/2024	AMAZON	85.50	O
Account Total:					<u>\$2,103.64</u>	
Account Code: 1000-120-413-1006 Audiovisual Materials{Audiovisual Materials ADULT}						
630-2024	CH	07/08/2024	07/08/2024	BAKER & TAYLOR BOOKS	\$145.48	C
Account Total:					<u>\$145.48</u>	
Account Code: 1000-120-413-1007 Audiovisual Materials{DOWNLOADABLE CONTENT}						
601-2024	CH	07/01/2024	07/01/2024	Kanopy Inc.	\$45.90	C
608-2024	CH	07/03/2024	07/03/2024	MIDWEST TAPE	1,621.94	C
684-2024	CH	07/29/2024	07/29/2024	OVERDRIVE	3,789.19	C
Account Total:					<u>\$5,457.03</u>	
Account Code: 1000-120-413-2006 Audiovisual Materials{Audiovisual Materials YOUTH}						
630-2024	CH	07/08/2024	07/08/2024	BAKER & TAYLOR BOOKS	\$25.51	C
Account Total:					<u>\$25.51</u>	
Account Code: 1000-120-459-0008 Other - Supplies{CATALOGING & PROCESSING SUPPL.}						
602-2024	CH	07/01/2024	07/01/2024	DEMCO, INC.	\$197.59	C
Account Total:					<u>\$197.59</u>	
Account Code: 1000-210-332-0000 Maintenance and Repair on Equipment						
628-2024	CH	07/08/2024	07/08/2024	INDEPENDENT ELEVATOR CO., INC.	\$231.00	C

**Appropriation Payment Register**

July 2024

Payment or Receipt #	Payment or Receipt Type	Post Date	Transaction Date	Vendor / Payee	Amount	Status
649-2024	CH	07/18/2024	07/18/2024	PC CoPilot	725.00	C
					Account Total:	\$956.00
Account Code: 1000-210-334-0000 Trash Removal						
681-2024	CH	07/29/2024	07/29/2024	Solid Waste And Recycling	\$120.00	O
					Account Total:	\$120.00
Account Code: 1000-210-339-0000 Other - Property Maint. Repair & Security Svc						
609-2024	CH	07/03/2024	07/03/2024	AMAZON	\$66.32	C
648-2024	CH	07/18/2024	07/18/2024	RENTWEAR, INC.	82.33	C
682-2024	CH	07/29/2024	07/29/2024	21ST CENTURY ALARM	112.50	C
683-2024	CH	07/29/2024	07/29/2024	DOWN TO EARTH LAWN & LANDSCAPING LLC	257.00	O
					Account Total:	\$518.15
Account Code: 1000-210-361-0000 Electricity						
578-2024	CH	07/17/2024	06/24/2024	AMERICAN ELECTRIC POWER	\$1,918.39	C
					Account Total:	\$1,918.39
Account Code: 1000-210-363-0000 Natural Gas						
611-2024	CH	07/03/2024	07/03/2024	COLUMBIA GAS OF OHIO	\$436.38	C
					Account Total:	\$436.38
Account Code: 1000-210-452-0000 Property Maintenance/Repair Supplies & Parts						
607-2024	CH	07/03/2024	07/03/2024	SAND ROCK MINERAL WATER CO.	\$8.00	C
641-2024	CH	07/18/2024	07/18/2024	Consumers Credit Card	27.41	C
					Account Total:	\$35.41
Account Code: 1000-230-322-0000 Postage						
632-2024	CH	07/11/2024	07/11/2024	US POSTMASTER	\$4.62	C
639-2024	CH	07/12/2024	07/12/2024	US POSTMASTER	9.41	C
640-2024	CH	07/15/2024	07/15/2024	US POSTMASTER	10.22	C
641-2024	CH	07/18/2024	07/18/2024	Consumers Credit Card	68.00	C
					Account Total:	\$92.25
Account Code: 1000-230-329-0000 Other - Communications,Printing and Publicity						
7017	AW	07/15/2024	07/15/2024	LIONS DEN SPORT SHOP	\$185.00	C
641-2024	CH	07/18/2024	07/18/2024	Consumers Credit Card	12.00	C
					Account Total:	\$197.00
Account Code: 1000-230-390-0000 Other - Purchased and Contracted Services						
634-2024	CH	07/11/2024	07/11/2024	UNIQUE MANAGEMENT SERVICES, INC.	\$29.55	C
					Account Total:	\$29.55
Account Code: 1000-230-451-0007 General Administrative Supplies{OFFICE SUPPLIES}						
695-2024	CH	07/01/2024	08/02/2024	CONSUMERS NATIONAL BANK	\$7.82	C
637-2024	CH	07/11/2024	07/11/2024	AMAZON	14.38	C

**Appropriation Payment Register**

July 2024

Payment or Receipt #	Payment or Receipt Type	Post Date	Transaction Date	Vendor / Payee	Amount	Status
692-2024	CH	07/15/2024	08/01/2024	HUNTINGTON	5.00	C
686-2024	CH	07/29/2024	07/29/2024	AMAZON	100.61	O
693-2024	CH	07/31/2024	08/01/2024	CONSUMERS NATIONAL BANK	25.00	C
694-2024	CH	07/31/2024	08/01/2024	CONSUMERS NATIONAL BANK	30.00	C
Account Total:					<u>\$182.81</u>	
Account Code: 1000-230-510-0000 Dues and Memberships						
646-2024	CH	07/18/2024	07/18/2024	NEO-RLS	\$1,545.00	C
680-2024	CH	07/29/2024	07/29/2024	TREASURER, STATE OF OHIO	5,647.08	O
Account Total:					<u>\$7,192.08</u>	
Account Code: 1000-230-520-0000 Taxes and Assessments						
638-2024	CH	07/23/2024	07/11/2024	Ohio Department of Taxation	\$7.05	C
Account Total:					<u>\$7.05</u>	
Account Code: 1000-230-590-0511 Other - Other{Information Technology}						
641-2024	CH	07/18/2024	07/18/2024	Consumers Credit Card	\$18.01	C
647-2024	CH	07/18/2024	07/18/2024	TREASURER, STATE OF OHIO	432.00	C
Account Total:					<u>\$450.01</u>	
Account Code: 4001-760-331-0000 Maintenance and Repair on Facilities						
690-2024	CH	07/30/2024	07/30/2024	SCI ROOFING SERVICES LLC	\$1,892.00	O
Account Total:					<u>\$1,892.00</u>	
Report Total:					<u>\$73,139.88</u>	

Type: AM – Accounting Manual Warrant, AW – Accounting Warrant, IM – Investment Manual Warrant, IW – Investment Warrant, PM – Payroll Manual Warrant, PR – Payroll Warrant, RW – Reduction of Receipt Warrant, SW – Skipped Warrant, WH – Withholding Warrant, WS – Special Warrant, POS ADJ – Positive Adjustment, NEG ADJ – Negative Adjustment, POS REAL – Positive Reallocation , NEG REAL – Negative, CH - Account Charge, MR - Memo Receipt

Status: C – Cleared, O – Outstanding, V – Voided, B - Batch

MINERVA PUBLIC LIBRARY, STARK COUNTY  
**Appropriation Status**

By Fund  
As Of 7/31/2024

Fund: General \$420,096.55  
Pooled Balance: \$67,498.23  
Non-Pooled Balance: \$487,594.78  
Total Cash Balance:

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-100-0001	D Salaries(ADMINISTRATIVE SALARIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-110-0000	D Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-110-0001	D Salaries(ADMINISTRATIVE SALARIES)	\$0.00	\$0.00	\$99,200.00	\$0.00	\$74,967.60	\$24,232.40	75.572%
1000-110-110-0002	D Salaries(MANAGERS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-110-0003	D Salaries(NON-PROFESSIONALS)	\$0.00	\$0.00	\$262,200.00	\$0.00	\$124,126.69	\$138,073.31	47.340%
1000-110-110-0004	D Salaries(SUBSTITUTES)	\$0.00	\$0.00	\$41,000.00	\$0.00	\$22,112.70	\$18,887.30	53.933%
1000-110-110-0005	D Salaries(SERVICE WORKERS)	\$0.00	\$0.00	\$8,000.00	\$0.00	\$2,122.29	\$5,877.71	26.529%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$55,000.00	\$0.00	\$27,418.94	\$27,581.06	49.853%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$6,000.00	\$0.00	\$3,133.68	\$2,866.32	52.228%
1000-110-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$50,000.00	\$10,757.98	\$9,242.02	\$30,000.00	18.484%
1000-110-222-0000	Life Insurance	\$0.00	\$0.00	\$1,000.00	\$187.50	\$262.50	\$50.00	26.250%
1000-110-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$1,370.00	\$750.00	\$304.00	\$316.00	22.190%
1000-110-291-0000	D Unemployment Benefits	\$0.00	\$0.00	\$6,000.00	\$0.00	\$2,008.99	\$3,990.01	33.500%
1000-110-300-2017	Purchased and Contracted Services(RESTRI DOLLY PARTON LIBRA)	\$0.00	\$0.00	\$1,000.00	\$418.95	\$581.05	\$0.00	58.105%
1000-110-300-2019	Purchased and Contracted Services(Mental Health FA grant pr)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-380-0000	Library Material Control Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-110-390-0391	Other - Purchased and Contracted Services(Grunder Fund)	\$0.00	\$0.00	\$2,165.00	\$0.00	\$0.00	\$2,165.00	0.000%
1000-110-390-0392	Other - Purchased and Contracted Services(Powell Fund)	\$0.00	\$0.00	\$2,301.00	\$0.00	\$290.00	\$2,011.00	12.603%
1000-110-390-0392	Supplies(PROGRAMMING SUPPLIES)	\$0.00	\$0.00	\$8,000.00	\$604.39	\$6,430.29	\$965.32	80.379%
1000-110-450-2023	Supplies>Youth Anonymous Donation 1/22}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-451-0007	General Administrative Supplies(OFFICE SUPPLIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-110-0003	D Salaries(NON-PROFESSIONALS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-411-0000	Books and Pamphlets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-411-0109	Books and Pamphlets(Donation Adult Books-Moser)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-411-1000	Books and Pamphlets(ADULT DEPT. BOOKS)	\$0.00	\$0.00	\$24,000.00	\$9,454.46	\$8,545.54	\$6,000.00	35.606%
1000-120-411-2000	Books and Pamphlets(YOUTH DEPT. BOOKS)	\$0.00	\$0.00	\$20,000.00	\$3,155.49	\$11,844.51	\$5,000.00	59.223%
1000-120-411-2022	Books and Pamphlets(Egile Adult Books Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-412-0000	Periodicals	\$0.00	\$0.00	\$7,000.00	\$131.40	\$5,003.80	\$1,864.80	71.483%

Report reflects selected information.

MINERVA PUBLIC LIBRARY, STARK COUNTY  
**Appropriation Status**  
 By Fund  
 As Of 7/31/2024

8/3/2024 11:34:50 AM  
 UAN v2024.2

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-120-413-1006	Audiovisual Materials(Audiovisual Materials ADULT)	\$0.00	\$0.00	\$5,000.00	\$4,275.52	\$724.48	\$0.00	14.490%
1000-120-413-1007	Audiovisual Materials(DOWNLOADABLE CONTENT)	\$0.00	\$0.00	\$28,000.00	\$5,993.41	\$19,006.59	\$3,000.00	67.881%
1000-120-413-2004	Audiovisual Materials(YOUTH CDs)	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-120-413-2006	Audiovisual Materials(Audiovisual Materials YOUTH)	\$0.00	\$0.00	\$5,000.00	\$2,422.35	\$165.64	\$2,412.01	3.313%
1000-120-414-0000	Computer Services and Information	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-415-0000	Interlibrary Loan Fees / Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-416-0000	Library Material Repair and Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-419-0000	Other - Library Materials and Information	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	0.000%
1000-120-459-0008	Other - Supplies(CATALOGING & PROCESSING SUPPL.)	\$0.00	\$0.00	\$3,500.00	\$1,626.63	\$0.00	\$1,000.00	0.000%
1000-210-110-0005	D Salaries(SERVICE WORKERS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-321-0000	Telephone	\$0.00	\$0.00	\$9,000.00	\$4,772.82	\$4,227.18	\$0.00	46.969%
1000-210-332-0000	Maintenance and Repair on Equipment	\$0.00	\$0.00	\$46,250.00	\$21,809.58	\$24,440.42	\$0.00	52.844%
1000-210-334-0000	Trash Removal	\$0.00	\$0.00	\$1,650.00	\$400.00	\$900.00	\$350.00	54.545%
1000-210-339-0000	Other - Property Maint. Repair & Security Svc	\$0.00	\$0.00	\$35,950.00	\$14,593.59	\$9,606.41	\$11,750.00	26.722%
1000-210-361-0000	Electricity	\$0.00	\$0.00	\$25,000.00	\$12,891.38	\$12,108.62	\$0.00	48.434%
1000-210-362-0000	Water and Sewage	\$0.00	\$0.00	\$700.00	\$407.44	\$292.56	\$0.00	41.794%
1000-210-363-0000	Natural Gas	\$0.00	\$0.00	\$13,000.00	\$8,901.02	\$4,098.98	\$0.00	31.531%
1000-210-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-210-452-0000	Property Maintenance/Repair Supplies & Parts	\$0.00	\$0.00	\$5,000.00	\$1,741.98	\$3,258.02	\$0.00	65.160%
1000-230-110-0001	D Salaries(ADMINISTRATIVE SALARIES)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-213-0000	D Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-221-0000	Medical / Hospitalization Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-222-0000	Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-223-0000	Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-224-0000	Vision Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-225-0000	D Workers' Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-229-0000	Other - Insurance Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-299-0000	Other - Other Employee Fringe Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-311-0000	Dues and Fees	\$0.00	\$0.00	\$120.00	\$120.00	\$0.00	\$500.00	0.000%
1000-230-312-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$1,700.00	\$310.47	\$1,389.53	\$0.00	81.737%
1000-230-322-0000	Postage	\$0.00	\$0.00	\$300.00	\$169.67	\$130.33	\$0.00	43.443%
1000-230-324-0000	Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-325-0009	Advertising(LEGAL ADS & PUBLICATIONS)	\$0.00	\$0.00	\$50.00	\$25.50	\$24.50	\$0.00	49.000%
1000-230-325-0010	Advertising(EMPLOYEE VACANCY ADS)	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00	0.000%
1000-230-329-0000	Other - Communications, Printing and Publicity	\$0.00	\$0.00	\$800.00	\$162.60	\$637.40	\$0.00	79.675%
1000-230-341-0000	Property Insurance Premiums	\$0.00	\$0.00	\$11,000.00	\$0.00	\$10,375.00	\$625.00	94.318%
1000-230-343-0000	Fidelity Bond Premiums	\$0.00	\$0.00	\$275.00	\$0.00	\$0.00	\$275.00	0.000%
1000-230-351-0000	Rents and Leases	\$0.00	\$0.00	\$6,100.00	\$1,980.58	\$4,079.42	\$40.00	66.876%
1000-230-371-0000	Auditing Services	\$0.00	\$0.00	\$3,100.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-230-372-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$3,100.00	\$1,576.00	\$1,524.00	\$0.00	49.161%

Report reflects selected information.



MINERVA PUBLIC LIBRARY, STARK COUNTY  
**Appropriation Status**

By Fund  
As Of 7/31/2024

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-230-390-0000	Other - Purchased and Contracted Services	\$0.00	\$0.00	\$14,900.00	\$2,163.65	\$12,736.35	\$0.00	85.479%
1000-230-390-0014	Other - Purchased and Contracted Services(COMPUTER SVCS & I)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-451-0007	General Administrative Supplies(OFFICE SUPPLIES)	\$0.00	\$0.00	\$4,000.00	\$519.82	\$2,480.18	\$1,000.00	62.005%
1000-230-454-0000	Supplies Purchased for Resale	\$0.00	\$0.00	\$700.00	\$0.00	\$0.00	\$700.00	0.000%
1000-230-510-0000	Dues and Memberships	\$0.00	\$0.00	\$22,526.00	\$4,289.64	\$18,236.36	\$0.00	80.957%
1000-230-520-0000	D Taxes and Assessments	\$0.00	\$0.00	\$125.00	\$0.00	\$9.05	\$115.95	7.240%
1000-230-550-0000	Refunds and Reimbursements	\$0.00	\$0.00	\$124.00	\$0.00	\$13.39	\$110.61	10.798%
1000-230-590-0000	Other - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-230-590-0511	Other - Other(Information Technology)	\$0.00	\$0.00	\$4,000.00	\$2,278.12	\$1,721.88	\$0.00	43.047%
1000-760-750-0000	Furniture and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-910-910-0000	D Transfers - Out	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$50,000.00	0.000%
1000-930-930-0000	Contingencies	\$0.00	\$0.00	\$19,500.00	\$0.00	\$0.00	\$19,500.00	0.000%
1000-990-990-2020	Other - Other Financing Uses(Covid 19 Grant Expense)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
General Fund Total:		\$0.00	\$0.00	\$916,706.00	\$118,891.94	\$432,455.26	\$365,358.80	47.175%

Fund: Capital Projects  
Pooled Balance: \$416,352.78  
Non-Pooled Balance: \$75,013.46  
Total Cash Balance: \$491,366.24

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
4001-760-331-0000	Maintenance and Repair on Facilities	\$0.00	\$0.00	\$120,000.00	\$0.00	\$73,347.40	\$46,652.60	61.123%
4001-760-720-0000	Land Improvement	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
4001-760-720-2021	Land Improvement(McConnell Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4001-760-740-2024	Building Improvements(Eglie Estate Donation)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
4001-760-750-0000	Furniture and Equipment	\$0.00	\$0.00	\$30,000.00	\$0.00	\$20,099.98	\$9,900.02	67.000%
4001-760-750-2021	Furniture and Equipment(McConnell Fund)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
Capital Projects Fund Total:		\$0.00	\$0.00	\$155,000.00	\$0.00	\$93,447.38	\$61,552.62	60.289%
Report Total:		\$0.00	\$0.00	\$1,071,706.00	\$118,891.94	\$525,902.64	\$426,811.42	49.072%

**Bank Reconciliation**

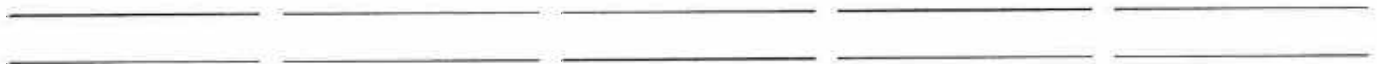
Reconciled Date 7/31/2024

Posted 8/2/2024 2:52:01 PM

Prior UAN Balance:		\$974,195.66
Receipts:	+	\$77,934.49
Payments:	-	\$73,169.13
Adjustments:	+	\$0.00
Current UAN Balance as of 07/31/2024:		\$978,961.02
Other Adjusting Factors:	+	\$0.00
Adjusted UAN Balance as of 07/31/2024:		\$978,961.02
Entered Bank Balances as of 07/31/2024:		\$990,264.99
Deposits in Transit:	+	\$0.00
Outstanding Payments:	-	\$11,303.97
Outstanding Adjustments:	+	\$0.00
Other Adjusting Factors:	+	\$0.00
Adjusted Bank Balances as of 07/31/2024:		\$978,961.02

Balances Reconciled

Governing Board Signatures



There are no outstanding receipts as of 07/31/2024.

There are no outstanding adjustments as of 07/31/2024.

**Bank Balances**

Reconciled Date 7/31/2024

Posted 8/2/2024 2:52:01 PM

Type	Name	Number	Prior Bank Balance	Calculated Bank Balance	Entered Bank Balance	Difference
Primary	PRIMARY		\$172,338.14	\$92,212.28	\$92,212.28	\$0.00
Secondary	CHANGE AMT		\$109.20	\$109.20	\$109.20	\$0.00
Secondary	PETTYCASH2		\$70.00	\$45.75	\$45.75	\$0.00
Investment	CD042517		\$21,860.86	\$21,869.85	\$21,869.85	\$0.00
Investment	CD072716		\$22,600.24	\$22,686.59	\$22,686.59	\$0.00
Investment	CD082817		\$22,854.47	\$22,941.79	\$22,941.79	\$0.00
Investment	CDAR-HUNT		\$75,013.46	\$75,013.46	\$75,013.46	\$0.00
Investment	Hunt. MM		\$166,094.28	\$166,501.79	\$166,501.79	\$0.00
Investment	Money Mark		\$587,821.37	\$588,884.28	\$588,884.28	\$0.00
Investment	STAR OHIO		\$0.00	\$0.00	\$0.00	\$0.00
<b>Total:</b>			<u>\$1,068,762.02</u>	<u>\$990,264.99</u>	<u>\$990,264.99</u>	<u>\$0.00</u>

**Outstanding Payments**

Reconciled Date 7/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	582-2023	10/02/2023	Laken Underwood	\$17.69
PRIMARY	Electronic	595-2024	06/27/2024	AMERICAN HERITAGE LIFE INSURANCE COMPANY	\$130.94
PRIMARY	Electronic	677-2024	07/25/2024	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	\$270.00
PRIMARY	Electronic	678-2024	07/25/2024	STARK COUNTY SCHOOLS COUNCIL OF GOVERNMENTS	\$2,099.36
PRIMARY	Electronic	680-2024	07/29/2024	TREASURER, STATE OF OHIO	\$5,647.08
PRIMARY	Electronic	681-2024	07/29/2024	Solid Waste And Recycling	\$120.00
PRIMARY	Electronic	683-2024	07/29/2024	DOWN TO EARTH LAWN & LANDSCAPING LLC	\$257.00
PRIMARY	Electronic	685-2024	07/29/2024	AMAZON	\$22.27
PRIMARY	Electronic	686-2024	07/29/2024	AMAZON	\$100.61
PRIMARY	Electronic	687-2024	07/29/2024	AMAZON	\$254.97
PRIMARY	Electronic	688-2024	07/29/2024	AMAZON	\$351.13
PRIMARY	Electronic	689-2024	07/29/2024	AMAZON	\$85.50
PRIMARY	Electronic	690-2024	07/30/2024	SCI ROOFING SERVICES LLC	\$1,892.00
PRIMARY	Warrant	7007	02/01/2024	Laken Underwood	\$55.42
					\$11,303.97

**Cleared Payments**

Reconciled Date 7/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	548-2024	06/13/2024	LOVELESS EXTERMINATING	\$120.00
PRIMARY	Electronic	552-2024	06/13/2024	FREE PRESS STANDARD	\$35.00
PRIMARY	Electronic	574-2024	06/24/2024	DOWN TO EARTH LAWN & LANDSCAPING LLC	\$3,501.25
PRIMARY	Electronic	578-2024	07/17/2024	AMERICAN ELECTRIC POWER	\$1,918.39
PRIMARY	Electronic	579-2024	06/24/2024	MORNING JOURNAL	\$135.20
PRIMARY	Electronic	580-2024	06/27/2024	CLEAN - N - GREEN	\$85.00
PRIMARY	Electronic	581-2024	06/27/2024	copeco	\$411.50
PRIMARY	Electronic	582-2024	06/27/2024	PC CoPilot	\$725.00
PRIMARY	Electronic	583-2024	06/27/2024	RENTWEAR, INC.	\$82.33
PRIMARY	Electronic	584-2024	06/27/2024	AMAZON	\$14.61
PRIMARY	Electronic	585-2024	06/27/2024	AMAZON	\$17.82
PRIMARY	Electronic	586-2024	06/27/2024	AMAZON	\$26.43
PRIMARY	Electronic	587-2024	06/27/2024	AMAZON	\$74.23
PRIMARY	Electronic	588-2024	06/27/2024	AMAZON	\$108.92
PRIMARY	Electronic	589-2024	06/27/2024	AMAZON	\$9.59
PRIMARY	Electronic	590-2024	06/27/2024	AMAZON	\$231.22
PRIMARY	Electronic	591-2024	06/28/2024	OHIO PUBLIC EMPLOYEES DEFERRED	\$40.00
PRIMARY	Electronic	592-2024	06/28/2024	Ohio Department of Taxation	\$505.09
PRIMARY	Electronic	593-2024	06/28/2024	RITA	\$376.10
PRIMARY	Electronic	596-2024	06/27/2024	STARK COUNTY SCHOOLS FLEX PLAN ACCOUNT	\$270.00
PRIMARY	Electronic	597-2024	06/27/2024	STARK COUNTY SCHOOLS COUNCIL OF GOVERNMENTS	\$1,977.76
PRIMARY	Electronic	598-2024	06/27/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$5,969.41
PRIMARY	Electronic	599-2024	06/28/2024	Solid Waste And Recycling	\$120.00
PRIMARY	Electronic	601-2024	07/01/2024	Kanopy Inc.	\$45.90
PRIMARY	Electronic	602-2024	07/01/2024	DEMCO, INC.	\$197.59
PRIMARY	Electronic	607-2024	07/03/2024	SAND ROCK MINERAL WATER CO.	\$8.00
PRIMARY	Electronic	608-2024	07/03/2024	MIDWEST TAPE	\$1,621.94
PRIMARY	Electronic	609-2024	07/03/2024	AMAZON	\$66.32
PRIMARY	Electronic	610-2024	07/03/2024	AMAZON	\$28.00
PRIMARY	Electronic	611-2024	07/03/2024	COLUMBIA GAS OF OHIO	\$436.38
PRIMARY	Electronic	612-2024	07/11/2024	Coral B Abel	\$269.20
PRIMARY	Electronic	613-2024	07/11/2024	Jennifer Baker	\$380.73
PRIMARY	Electronic	614-2024	07/11/2024	Sue E Barrick	\$374.18

**Cleared Payments**

Reconciled Date 7/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	615-2024	07/11/2024	Jennifer Bates	\$1,375.56
PRIMARY	Electronic	616-2024	07/11/2024	Eli Benzel	\$226.13
PRIMARY	Electronic	617-2024	07/11/2024	Brenda A Griffith	\$2,038.28
PRIMARY	Electronic	618-2024	07/11/2024	Rhonda Grogg	\$522.84
PRIMARY	Electronic	619-2024	07/11/2024	Heather Husted	\$908.90
PRIMARY	Electronic	620-2024	07/11/2024	Donna Kohler	\$452.98
PRIMARY	Electronic	621-2024	07/11/2024	Lisa Lutes	\$525.79
PRIMARY	Electronic	622-2024	07/11/2024	Jersey Moss	\$81.78
PRIMARY	Electronic	623-2024	07/11/2024	Kendra Selby	\$814.00
PRIMARY	Electronic	624-2024	07/11/2024	Payton S Selby	\$86.59
PRIMARY	Electronic	625-2024	07/11/2024	Laken Underwood	\$712.90
PRIMARY	Electronic	626-2024	07/11/2024	Nicole Weber	\$1,073.26
PRIMARY	Electronic	628-2024	07/08/2024	INDEPENDENT ELEVATOR CO., INC.	\$231.00
PRIMARY	Electronic	629-2024	07/08/2024	KISHMAN'S IGA	\$91.36
PRIMARY	Electronic	630-2024	07/08/2024	BAKER & TAYLOR BOOKS	\$170.99
PRIMARY	Electronic	631-2024	07/08/2024	BAKER & TAYLOR BOOKS	\$2,175.30
PRIMARY	Electronic	632-2024	07/11/2024	US POSTMASTER	\$4.62
PRIMARY	Electronic	633-2024	07/11/2024	OHIO PUBLIC EMPLOYEES DEFERRED	\$40.00
PRIMARY	Electronic	634-2024	07/11/2024	UNIQUE MANAGEMENT SERVICES, INC.	\$29.55
PRIMARY	Electronic	635-2024	07/11/2024	AMAZON	\$10.17
PRIMARY	Electronic	636-2024	07/11/2024	AMAZON	\$27.11
PRIMARY	Electronic	637-2024	07/11/2024	AMAZON	\$14.38
PRIMARY	Electronic	638-2024	07/23/2024	Ohio Department of Taxation	\$7.05
PRIMARY	Electronic	639-2024	07/12/2024	US POSTMASTER	\$9.41
PRIMARY	Electronic	640-2024	07/15/2024	US POSTMASTER	\$10.22
PRIMARY	Electronic	641-2024	07/18/2024	Consumers Credit Card	\$131.11
PRIMARY	Electronic	642-2024	07/18/2024	AMAZON	\$61.12
PRIMARY	Electronic	643-2024	07/18/2024	AMAZON	\$483.81
PRIMARY	Electronic	644-2024	07/18/2024	AMAZON	\$23.99
PRIMARY	Electronic	645-2024	07/18/2024	AMAZON	\$475.57
PRIMARY	Electronic	646-2024	07/18/2024	NEO-RLS	\$1,545.00
PRIMARY	Electronic	647-2024	07/18/2024	TREASURER, STATE OF OHIO	\$432.00
PRIMARY	Electronic	648-2024	07/18/2024	RENTWEAR, INC.	\$82.33
PRIMARY	Electronic	649-2024	07/18/2024	PC CoPilot	\$725.00

**Cleared Payments**

Reconciled Date 7/31/2024

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Account	Type	Payment #	Post Date	Vendor / Payee	Amount
PRIMARY	Electronic	650-2024	07/25/2024	Brenda A Griffith	\$602.98
PRIMARY	Electronic	652-2024	07/25/2024	Brenda A Griffith	\$528.38
PRIMARY	Electronic	653-2024	07/25/2024	Brenda A Griffith	\$12,752.60
PRIMARY	Electronic	655-2024	07/25/2024	Coral B Abel	\$307.49
PRIMARY	Electronic	656-2024	07/25/2024	Jennifer Baker	\$319.32
PRIMARY	Electronic	657-2024	07/25/2024	Sue E Barrick	\$383.65
PRIMARY	Electronic	658-2024	07/25/2024	Jennifer Bates	\$1,129.38
PRIMARY	Electronic	659-2024	07/25/2024	Eli Benzel	\$360.14
PRIMARY	Electronic	660-2024	07/25/2024	Rhonda Grogg	\$569.08
PRIMARY	Electronic	661-2024	07/25/2024	Heather Husted	\$975.43
PRIMARY	Electronic	662-2024	07/25/2024	Donna Kohler	\$441.16
PRIMARY	Electronic	663-2024	07/25/2024	Lisa Lutes	\$617.27
PRIMARY	Electronic	664-2024	07/25/2024	Jersey Moss	\$388.39
PRIMARY	Electronic	665-2024	07/25/2024	Kendra Selby	\$814.00
PRIMARY	Electronic	666-2024	07/25/2024	Payton S Selby	\$369.45
PRIMARY	Electronic	667-2024	07/25/2024	Anne Tokos	\$35.93
PRIMARY	Electronic	668-2024	07/25/2024	Laken Underwood	\$818.65
PRIMARY	Electronic	669-2024	07/25/2024	Nicole Weber	\$1,031.16
PRIMARY	Electronic	671-2024	07/22/2024	AMAZON	\$113.59
PRIMARY	Electronic	672-2024	07/26/2024	OHIO PUBLIC EMPLOYEES DEFERRED	\$40.00
PRIMARY	Electronic	673-2024	07/26/2024	Ohio Department of Taxation	\$1,207.06
PRIMARY	Electronic	674-2024	07/26/2024	RITA	\$639.50
PRIMARY	Electronic	675-2024	07/26/2024	EFTPS	\$6,617.20
PRIMARY	Electronic	676-2024	07/25/2024	AMERICAN HERITAGE LIFE INSURANCE COMPANY	\$130.94
PRIMARY	Electronic	679-2024	07/26/2024	OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$5,745.97
PRIMARY	Electronic	682-2024	07/29/2024	21ST CENTURY ALARM	\$112.50
PRIMARY	Electronic	684-2024	07/29/2024	OVERDRIVE	\$3,789.19
PRIMARY	Electronic	692-2024	07/15/2024	HUNTINGTON	\$5.00
PRIMARY	Electronic	693-2024	07/31/2024	CONSUMERS NATIONAL BANK	\$25.00
PRIMARY	Electronic	694-2024	07/31/2024	CONSUMERS NATIONAL BANK	\$30.00
PRIMARY	Electronic	695-2024	07/01/2024	CONSUMERS NATIONAL BANK	\$7.82
PRIMARY	Warrant	7012	06/13/2024	JENNIFER L. BATES	\$8.75
PRIMARY	Warrant	7013	06/13/2024	KATHERINE FRIEDMAN	\$13.39
PRIMARY	Warrant	7014	06/24/2024	TREASURER, STATE OF OHIO	\$12,204.45

**Cleared Payments**

Reconciled Date 7/31/2024

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<b>Account</b>	<b>Type</b>	<b>Payment #</b>	<b>Post Date</b>	<b>Vendor / Payee</b>	<b>Amount</b>
PRIMARY	Warrant	7015	06/27/2024	SCI ROOFING SERVICES LLC	\$60,467.40
PRIMARY	Warrant	7016	06/28/2024	Johnson Controls Fire Protections LP	\$6,831.86
PRIMARY	Warrant	7017	07/15/2024	LIONS DEN SPORT SHOP	\$185.00
PETTYCASH2	Chk Transfer		07/11/2024	Transfer-PETTYCASH2 to PRIMARY	\$4.62
PETTYCASH2	Chk Transfer		07/12/2024	Transfer-PETTYCASH2 to PRIMARY	\$9.41
PETTYCASH2	Chk Transfer		07/15/2024	Transfer-PETTYCASH2 to PRIMARY	\$10.22
Hunt. MM	Inv Transfer		07/15/2024	Transfer From Investment Hunt. MM	\$5.00
					\$156,431.52



**Cleared Receipts**

Reconciled Date 7/31/2024

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Account	Type	Ticket #	Receipt #	Post Date	Source	Amount
PRIMARY	Standard		98-2024	07/01/2024	Daily Receipts-CNB Registers	\$65.50
PRIMARY	Standard		104-2024	07/03/2024	Daily Receipts-CNB Registers	\$63.55
PRIMARY	Standard		105-2024	07/08/2024	Daily Receipts-CNB Registers	\$26.60
PRIMARY	Standard		108-2024	07/09/2024	COLUMBIANA COUNTY AUDITOR'S OFFICE	\$1,834.23
PRIMARY	Standard		107-2024	07/10/2024	CARROLL COUNTY AUDITOR'S OFFICE	\$15,510.04
PRIMARY	Standard		106-2024	07/11/2024	Daily Receipts-CNB Registers	\$72.65
PRIMARY	Standard		109-2024	07/11/2024	STARK COUNTY AUDITOR'S OFFICE	\$58,310.89
PRIMARY	Standard		110-2024	07/15/2024	Daily Receipts-CNB Registers	\$39.20
PRIMARY	Standard		111-2024	07/18/2024	Daily Receipts-CNB Registers	\$176.30
PRIMARY	Standard		112-2024	07/22/2024	Daily Receipts-CNB Registers	\$63.80
PRIMARY	Standard		113-2024	07/25/2024	Daily Receipts-CNB Registers	\$32.10
PRIMARY	Standard		114-2024	07/29/2024	Daily Receipts-CNB Registers	\$52.30
PRIMARY	Chk Transfer			07/11/2024	Transfer-PETTYCASH2 to PRIMARY	\$4.62
PRIMARY	Chk Transfer			07/12/2024	Transfer-PETTYCASH2 to PRIMARY	\$9.41
PRIMARY	Chk Transfer			07/15/2024	Transfer-PETTYCASH2 to PRIMARY	\$10.22
PRIMARY	Inv Transfer			07/15/2024	Transfer From Investment Hunt. MM	\$5.00
CD042517	Interest		118-2024	07/25/2024	CD042517	\$8.99
CD072716	Interest		117-2024	07/26/2024	CD072716	\$86.35
CD082817	Interest		119-2024	07/26/2024	CD082817	\$87.32
Hunt. MM	Interest		116-2024	07/31/2024	Hunt. MM	\$412.51
Money Mark	Interest		120-2024	07/31/2024	Money Mark	\$1,062.91
						\$77,934.49

**Fund Status**

As Of 7/31/2024

<b>Fund Number</b>	<b>Fund Name</b>	<b>% of Total Pooled</b>	<b>Fund Balance</b>	<b>Investments (Non-Pooled)</b>	<b>Checking &amp; Pooled Investments (Pooled)</b>
1000	General	50.224%	\$487,594.78	\$67,498.23	\$420,096.55
4001	Capital Projects	49.776%	\$491,366.24	\$75,013.46	\$416,352.78
<b>All Funds Total</b>			<b>\$978,961.02</b>	<b>\$142,511.69</b>	<b>\$836,449.33</b>
Pooled Investments					\$755,386.07
Secondary Checking Accounts					\$154.95
Available Primary Checking Balance					\$80,908.31

Last reconciled to bank: 07/31/2024 – Total other adjusting factors: \$0.00

MINERVA PUBLIC LIBRARY, STARK COUNTY  
**Investment Listing**  
 System Year 2024

Account Name	Description	Current Value	Interest Rate	Year to Date Interest	Total Interest	Purchased Date	Maturity Date	Closed Date	Closing Price
CD042517	CONSUMERS 0106524019 25 month CD exp	\$21,869.85	0.50%	\$63.72	\$1,345.39	04/25/2017	03/25/2025		
CD072716	CONSUMERS 0106125341 exp 10/27/2024	\$22,686.59	4.64%	\$571.86	\$2,508.85	03/27/2024	10/27/2024		
CD082817	CONSUMERS 0106774145 CD 10/28/24	\$22,941.79	4.64%	\$578.29	\$2,194.73	03/28/2024	10/28/2024		
CDAR-HUNT	CDAR HUNTINGTON 5.2%	\$75,013.46	5.20%	\$0.00	\$0.00	08/10/2023	08/08/2024		
Hunt. MM	Huntington Money Market	\$166,501.79	3.00%	\$2,869.11	\$4,679.22	08/01/2023	08/01/2053		
Money Mark	Money Market Consumers	\$588,884.28	2.00%	\$6,197.35	\$11,918.75	05/04/2023	05/04/2073		
STAR OHIO	STATE TREASURY ASSET RESERVE OF OH	\$0.00	0.04%	\$0.00	\$270,672.85	01/01/1999	12/31/2099		
		<b>\$697,897.76</b>		<b>\$10,280.33</b>	<b>\$293,319.79</b>				

Revenue Receipt Register

July 2024

Account Code: 1000-240-0011

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
109-2024	07/11/2024	07/11/2024	STD	STARK COUNTY AUDITOR'S OFFICE	\$58,310.89	C
					Account Total:	\$58,310.89

Account Code: 1000-240-0012

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
107-2024	07/10/2024	07/11/2024	STD	CARROLL COUNTY AUDITOR'S OFFICE	\$15,510.04	C
					Account Total:	\$15,510.04

Account Code: 1000-240-0013

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
108-2024	07/09/2024	07/11/2024	STD	COLUMBIANA COUNTY AUDITOR'S OFFICE	\$1,834.23	C
					Account Total:	\$1,834.23

Account Code: 1000-310-0311

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$14.95	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$63.00	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$8.80	C
					Account Total:	\$86.75

Account Code: 1000-310-0312

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
104-2024	07/03/2024	07/03/2024	STD	Daily Receipts-CNB Registers	\$2.00	C
					Account Total:	\$2.00

Account Code: 1000-340-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$4.90	C
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$3.80	C
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$8.25	C
104-2024	07/03/2024	07/03/2024	STD	Daily Receipts-CNB Registers	\$35.00	C
104-2024	07/03/2024	07/03/2024	STD	Daily Receipts-CNB Registers	\$14.15	C
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$12.60	C
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$7.20	C
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$2.40	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$0.30	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$11.90	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$14.60	C
110-2024	07/15/2024	07/15/2024	STD	Daily Receipts-CNB Registers	\$1.95	C
110-2024	07/15/2024	07/15/2024	STD	Daily Receipts-CNB Registers	\$18.75	C
110-2024	07/15/2024	07/15/2024	STD	Daily Receipts-CNB Registers	\$0.25	C
110-2024	07/15/2024	07/15/2024	STD	Daily Receipts-CNB Registers	\$6.15	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$49.55	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$7.30	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$44.85	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$0.20	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$5.95	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$13.75	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$6.10	C

Revenue Receipt Register

July 2024

Account Code: 1000-340-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$1.55	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$5.10	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$9.60	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$6.45	C
Account Total:					<u>\$292.60</u>	

Account Code: 1000-399-0397

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$27.35	C
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$0.20	C
104-2024	07/03/2024	07/03/2024	STD	Daily Receipts-CNB Registers	\$0.40	C
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$3.60	C
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$0.50	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$8.00	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$1.20	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$2.85	C
110-2024	07/15/2024	07/15/2024	STD	Daily Receipts-CNB Registers	\$12.10	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$2.60	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$6.60	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$11.60	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$6.00	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$0.90	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$1.25	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$7.00	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$6.65	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$0.80	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$3.30	C
Account Total:					<u>\$102.90</u>	

Account Code: 1000-399-0398

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$2.50	C
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$8.50	C
104-2024	07/03/2024	07/03/2024	STD	Daily Receipts-CNB Registers	\$12.00	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$7.00	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$11.10	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$3.00	C
111-2024	07/18/2024	07/18/2024	STD	Daily Receipts-CNB Registers	\$6.00	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$1.00	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$6.50	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$2.00	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$1.00	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$12.00	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$2.50	C
Account Total:					<u>\$75.10</u>	

Account Code: 1000-651-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
98-2024	07/01/2024	07/01/2024	STD	Daily Receipts-CNB Registers	\$10.00	C

**Revenue Receipt Register**

July 2024

Account Code: 1000-651-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
105-2024	07/08/2024	07/08/2024	STD	Daily Receipts-CNB Registers	\$0.30	C
106-2024	07/11/2024	07/11/2024	STD	Daily Receipts-CNB Registers	\$0.75	C
112-2024	07/22/2024	07/22/2024	STD	Daily Receipts-CNB Registers	\$19.70	C
113-2024	07/25/2024	07/25/2024	STD	Daily Receipts-CNB Registers	\$0.70	C
114-2024	07/29/2024	07/29/2024	STD	Daily Receipts-CNB Registers	\$1.20	C
Account Total:					<u>\$32.65</u>	

Account Code: 1000-701-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
116-2024	07/31/2024	08/01/2024	INT	Hunt. MM	\$206.71	C
117-2024	07/26/2024	08/01/2024	INT	CD072716	\$86.35	C
118-2024	07/25/2024	08/01/2024	INT	CD042517	\$8.99	C
119-2024	07/26/2024	08/01/2024	INT	CD082817	\$87.32	C
120-2024	07/31/2024	08/01/2024	INT	Money Mark	\$532.62	C
Account Total:					<u>\$921.99</u>	

Account Code: 4001-701-0000

Receipt #	Post Date	Transaction Date	Type	Source	Amount	Status
116-2024	07/31/2024	08/01/2024	INT	Hunt. MM	\$205.80	C
120-2024	07/31/2024	08/01/2024	INT	Money Mark	\$530.29	C
Account Total:					<u>\$736.09</u>	
Report Total:					<u>\$77,905.24</u>	

Type: STD - Standard Receipt, INT - Interest Receipt, MEMO - Memo Receipt, GAIN - Capital Gain, POS ADJ - Positive Adjustment, NEG ADJ - Negative Adjustment, POS REAL - Positive Reallocation, NEG REAL - Negative Reallocation

Status: O - Outstanding, C - Cleared, V - Voided, B - Batch

**Revenue Status**

By Fund  
As Of 7/31/2024

Fund: 1000 General

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
1000-190-0000	Other - Local Taxes	\$25.00	\$7.10	\$17.90	28.400%
1000-212-0000	Restricted Federal Grants-In-Aid	\$0.00	\$0.00	\$0.00	0.000%
1000-222-0000	Restricted State Grants-In-Aid	\$0.00	\$0.00	\$0.00	0.000%
1000-240-0011	Public Library Fund - State{STARK CO.}	\$633,240.00	\$357,827.47	\$275,412.53	56.507%
1000-240-0012	Public Library Fund - State{CARROLL CO.}	\$168,434.00	\$95,178.07	\$73,255.93	56.508%
1000-240-0013	Public Library Fund - State{COLUMBIANA CO.}	\$19,919.00	\$11,255.84	\$8,663.16	56.508%
1000-310-0311	Patron Fines and Lost Item Income{FINES & FEES}	\$350.00	\$404.99	-\$54.99	115.711%
1000-310-0312	Patron Fines and Lost Item Income{LOST ITEM}	\$200.00	\$53.50	\$146.50	26.750%
1000-310-0314	Patron Fines and Lost Item Income{NOTARY FEE}	\$0.00	\$0.10	-\$0.10	0.000%
1000-340-0000	Patron Coin-Operated Machine Income	\$1,750.00	\$1,452.27	\$297.73	82.987%
1000-360-0000	Patron Class and Seminar Fees	\$0.00	\$0.00	\$0.00	0.000%
1000-399-0000	Other - Patron Fines and Fees	\$0.00	\$0.00	\$0.00	0.000%
1000-399-0397	Other - Patron Fines and Fees{PRINTER PAPER}	\$1,500.00	\$851.65	\$648.35	56.777%
1000-399-0398	Other - Patron Fines and Fees{FAX FEE}	\$500.00	\$369.60	\$130.40	73.920%
1000-611-0000	Restricted Contributions - Individuals	\$0.00	\$520.00	-\$520.00	0.000%
1000-612-0000	Restricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	0.000%
1000-612-2018	Restricted Contributions - Businesses{YOUTH SUMMER READING }	\$1,500.00	\$1,725.00	-\$225.00	115.000%
1000-613-0000	Restricted Contributions - Foundations	\$0.00	\$0.00	\$0.00	0.000%
1000-651-0000	Unrestricted Contributions - Individuals	\$4,000.00	\$2,100.93	\$1,899.07	52.523%
1000-652-0000	Unrestricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	0.000%
1000-690-0000	Other - Contributions, Gifts and Donations	\$0.00	\$0.00	\$0.00	0.000%
1000-701-0000	Interest or Dividends on Investments	\$6,000.00	\$5,397.28	\$602.72	89.955%
1000-820-0000	Sale of Supplies for Resale	\$100.00	\$108.90	-\$8.90	108.900%
1000-831-2017	Rental of Meeting Rooms{RESTRI DOLLY PARTON LIBRARY}	\$50.00	\$0.00	\$50.00	0.000%
1000-871-0000	Refunds for Overpayment	\$1,500.00	\$30.26	\$1,469.74	2.017%
1000-872-0000	Insurance Reimbursements	\$500.00	\$7.68	\$492.32	1.536%
1000-892-0000	Other - Miscellaneous Non-Operating	\$0.00	\$0.00	\$0.00	0.000%

**Revenue Status**

UAN v2024.2

By Fund

As Of 7/31/2024

Fund 1000 Sub-Total:	\$839,568.00	\$477,290.64	\$362,277.36	56.850%
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Fund: 4001 Capital Projects

Account Code	Account Name	Final Budget	Revenue	Budget Balance	YTD % Received
4001-651-0000	Unrestricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	0.000%
4001-651-2024	Unrestricted Contributions - Individuals{Eglie Estate Donat}	\$0.00	\$0.00	\$0.00	0.000%
4001-701-0000	Interest or Dividends on Investments	\$0.00	\$4,883.05	-\$4,883.05	0.000%
4001-872-0000	Insurance Reimbursements	\$0.00	\$0.00	\$0.00	0.000%
4001-931-0000	Transfers - In	\$50,000.00	\$0.00	\$50,000.00	0.000%
Fund 4001 Sub-Total:		\$50,000.00	\$4,883.05	\$45,116.95	9.766%
Report Total:		\$889,568.00	\$482,173.69	\$407,394.31	54.203%



# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

August 9, 2024

Heather Husted, Fiscal Officer  
Minerva Public Library  
Stark County  
677 Lynnwood Drive  
Minerva, Ohio 44657

This engagement letter between the Board of Trustees and Management of the Minerva Public Library, referred to here on out as the Library, and the Auditor of State (AOS) sets forth the nature and scope of the services we will provide, the Library's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services achieve the Library's objectives.

### **Summary of Services**

An agreed upon engagement is an attestation engagement in which a practitioner (AOS) performs specific procedures on subject matter and reports the findings without providing an opinion or conclusion. We propose to perform the draft procedures described in the attachment we have used in similar engagements to provide 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, 2023 and 2022, and certain compliance requirements related to these transactions and balances. We will follow the American Institute of Certified Public Accountants' Attestation Standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*.

### **Our responsibilities**

We are responsible for completing the procedures and for reporting the findings in accordance with the attestation standards. We have no responsibility to determine the differences between the procedures to be performed and procedures that we would have determined to be necessary had we been engaged to perform another form of engagement.

However, if other matters come to our attention indicating potential, significant errors regarding our report's subject matter, known or suspected fraud, non-compliance with laws and regulations that warrant the attention of those charged with governance we will describe this matter in our report. If we detect waste or abuse, we will determine whether and how to communicate such matters. Because the determination of waste and abuse is subjective, we are not required to perform specific procedures to detect waste or abuse.

You should be aware that a properly executed agreed-upon procedures engagement may not detect errors or fraud that may have occurred relating to the subject matter of our report. For example, we may limit certain procedures to selective testing of data using nonstatistical sampling applications because it may not be efficient for us to test every transaction. Our engagement will be more limited than would be an audit, the objective of which would be the expression of an opinion on whether the Library's financial statements presented fairly, in all material respects, their respective financial position and changes in financial position. Accordingly, we will not express an opinion on the financial statements or on compliance.

In addition, you should be aware that these Agreed Upon Procedures may not suffice for financing purposes.

For the purposes of performing these procedures, we will describe any exceptions we find as a result of our procedures exceeding \$10.

*You should not rely on our engagement as your primary means of detecting fraud.*

### **Your Responsibilities**

The Attestation Standards require you to provide written agreement of the procedures and acknowledge that the procedures performed are appropriate for the intended purposes of the engagement prior to completion of the engagement. AOS will require you to provide this written agreement and acknowledgment in the representation letter. These Standards also specify that you are responsible for the subject matter.

In addition, prior to issuing our report, we will request written representations from you acknowledging, to the best of your knowledge and belief, for:

- All known matters contradicting the subject matter and any communication from regulatory agencies or others affecting the subject matter have been disclosed to us
- Any communications received between the end of the period and the date of our report that affect the subject matter have been disclosed to us
- Your responsibility for the subject matter
- Recording all transactions in the Library's accounting system
- Your responsibility for complying with the laws and regulations we have tested as part of our procedures
- Making all records and documentation related to the accounting records and transactions and balances recorded in those records as agreed upon available to us
- Documentation supporting compliance with laws and regulations we will test as part of our procedures available to us
- Other matters for which we may request written representations

### **Access to Records**

To help meet our mutual objectives, the Library will provide to us in a timely manner accounting records, schedules and supporting information (an initial list of which we will furnish to you), as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the Library is unable to provide these schedules, information or assistance, the Auditor of State and the Library will mutually revise the fee to reflect additional costs, if any, required to achieve these objectives.

Confidential Information:

You should redact personal information from all documents (paper or electronic) you provide to the AOS related to our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. Personal information includes social security numbers, dates of birth, drivers' license numbers or personal financial institution account numbers. The Library should redact all personal information from electronic records before you transmit them to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If you cannot redact personal information from any records or documents you must identify these records to us.

If redacting this personal information compromises our procedures, the Library and the AOS will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates a hardship on you in terms of resources, recordkeeping or other issues, the Library and the AOS may collaborate on alternative methods of providing the Library's data to the AOS without compromising the personal information of individuals served by the Library. The AOS is willing to work with you. It is our intent to minimize the amount of personal information we require. It is important that you review internal policies to find ways to eliminate as much personal information from financial records as possible by substituting non-personal information (i.e., change social security numbers to employee identification numbers).

**Fee**

Except for any changes in fees which may result from unforeseen circumstances, we do not expect our fees and expenses for the services described above to exceed \$2,747.

If it is determined that additional work is required beyond this estimate, the revisions will be set forth in the form of the attached *Amendment to the Engagement letter*. Circumstances may require the Auditor of State to confirm balances with your financial institutions resulting in nominal charges which will not require an amendment to this agreement.

Pursuant to Ohio Rev. Code § 117.13, you may charge all of this agreed upon procedures cost to the general fund or you may allocate the cost among the general fund and other eligible funds. For more information, refer to the annual *Hourly Billing Rates and Allocation of Audit Costs* technical bulletin available at [www.ohioauditor.gov](http://www.ohioauditor.gov).

**eServices Portal and Billing**

The Auditor of State's billing statements are available through the office's eServices portal located at <https://eservices.ohioauditor.gov>. Clients are required to designate one, or more, authorized users who must complete the registration process to establish an eServices account. A confirmed account will have the ability to access and/or update information regarding their customer account, including entity contact information, billing and payments, and an electronic check option for online payments. Authorized users are encouraged to keep eServices contact information updated.

Auditor of State billing statements are prepared monthly and are sent to clients who have an outstanding balance through a paperless electronic billing system. Audit and Local Government Services are charged monthly, while clients using the Uniform Accounting Network are charged quarterly. The Minerva Public Library will receive an email notification at the beginning of the month that a statement is available for review. Clients are to access their billing statement upon receipt through eServices, and payment is due by the date identified on the statement.

### **Delinquent Accounts**

A failure to pay the Auditor of State in full within forty-five days of the payment due date, identified on the monthly statement, shall constitute a delinquent account. Continued failure to make payment will result in the delinquent account being certified to the Ohio Attorney General's Office, Collection Enforcement, for collection under Ohio Revised Code 131.02(A). Alternatively, Ohio Revised Code 117.13(D) authorizes the Director of the Office of Budget and Management or the county auditor, in order to satisfy certified balances owed to the office of the Auditor of State, to withhold from a public office with delinquent accounts any amounts that are available up to the amount owed by the public office from those funds lawfully payable and due to the public office.

Audit clients experiencing difficulty meeting these requirements should contact the Auditor of State's Finance Department to make arrangements to pay delinquent balances prior to certification. Outstanding delinquent accounts may impact audit eligibility for reduced services, including agreed upon procedures and basic audits.

### **Restrictions on using our report**

The Attestation Standards require that our report disclose the following:

This report is for the use of the Library to assist in evaluating its receipts, disbursements and balances recorded in their accounting records for the years ended December 31, 2023 and 2022, and certain compliance requirements related to these transactions and balances and is not suitable for any other purpose.

### **Reporting**

We will issue a written report upon completing our procedures. We will address our report to those charged with governance.

### **Access to Our Reports and Working Papers**

Attestation Standards require us to include this language due to concerns that other users may not fully understand the purpose of the report, the nature of the procedures we applied, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood when taken out of the context for which it was intended.

However, under Revised Code Section 117.26, our report becomes a public record under Section 149.43, Revised Code, when copies of the report are filed with the officers enumerated in the Revised Code. When copies of the report are filed, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. The Attestation Standards do not affect public access to our reports or working papers.

### **Peer Review Report**

As required by *Government Auditing Standards*, we have made our most recent external quality control review report (Peer Review) publicly available, at [https://ohioauditor.gov/publications/Peer\\_Opinion.pdf](https://ohioauditor.gov/publications/Peer_Opinion.pdf). Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Auditor of State received a peer review rating of *pass*.

### **Acceptance of terms**

Signing and returning this letter to us within 7 days indicates you have read this letter and the attachment and agree with the terms of the letter. If you wish to discuss additional procedures or modification to these procedures or terms, please contact your Auditor of State's Regional Office. Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our agreed-upon procedures engagement including our respective responsibilities.

**AOS Sunshine Law Star Rating System (StaRS) Rating**

In addition to the Agreed Upon Procedures services summarized above, we will perform separate procedures, outside of requirements outlined in the American Institute of Certified Public Accountants' Attestation Standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' Government Auditing Standards. If your entity is compliant with all 11 applicable requirements in Ohio Compliance Supplement (OCS) Section 2B-8 and there are no violations of Ohio Rev. Code §149.351 (destruction of records) related to these records, we will test the best practices included in OCS Section 2B-8 Exhibit A, New Star Rating System (StaRS), which are not required by Ohio's Sunshine Laws. We will test these best practices under our statutory authority outlined in Ohio Rev. Code §117.11 and Ohio Admin. Code 117-4-02 to determine if your office has chosen to implement one or more of these best practices and are eligible for a StaRS rating of 2, 3, or 4 stars. The StaRS rating your Library has achieved will be posted on the Auditor of State's website but will not be reported in the agreed-upon procedures report described above.

The cost of these additional services is included in our Fee section of this letter. Your signature below indicated your acknowledgement of, and agreement with, testing these best practices if your Library is compliance with Ohio Sunshine Laws.

If you have any questions, please call Mike Ifantiedes at 1-800-443-9272.

Sincerely,

KEITH FABER  
Auditor of State



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Courtney Shalosky, Assistant Chief Auditor, East Region

Attachment: AUP Library Shell

ACCEPTED BY:

---

Heather Husted, Fiscal Officer

---

Date

cc: Management  
Board of Trustees

**SAMPLE  
AMENDMENT #\_\_\_ TO THE ENGAGEMENT LETTER**

[Date]

[Name of the Chief Financial or Executive Officer], [Officer Title] [see AOSAM 30300.7]  
[Name of Entity]  
[County] County  
[Street Address]  
[City], Ohio [Zip Code]

Dear [Name of the Chief Financial or Executive Officer]:

We hereby amend the engagement letter dated [Date] between the Auditor of State and the addressees to reflect the following:

<u>Description of/Causes for Amendment</u>	<u>Estimated Fee Effect</u>
<u>(Include procedures resulting in the amendment)</u>	
Total this amendment	\$[ZZZZZ]
Previous fee estimate	\$[ZZZ]
Revised fee estimate	\$[ZZZZZ]

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call [Audit Contact] at [Audit Contact Number].

Sincerely,

KEITH FABER  
Auditor of State

[Chief Auditor]  
Chief Auditor, [REGION] Region

cc: Management  
[Governing Board]

ACCEPTED BY:

\_\_\_\_\_  
[Name of the Chief Financial or Executive Officer], [Officer  
Title]

\_\_\_\_\_  
Date

# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
800-282-0370

**UAN ENTITIES: AWB AUP Export Spreadsheets are available for Villages, Townships, and Libraries. The AUP Export Spreadsheet can be used during planning and testing of the AUP and inserted into TeamMate for testing support. The AUP spreadsheet has tabs for Receipt Benchmarks and Disbursement Benchmarks as well as a tab for testing most of the procedures in the AUP Report Shell.**

**Note: You can obtain the spreadsheet in your most recent version of UAN by going to "AWB / Reports & Statements / AWB Work Papers Export". When the Workpaper Option appears, make sure "AUP" is marked as well as the Number of Years of your AUP and Ending Year.**

*Use for 2022-2023 or 2023 AUPs <sup>1</sup>*

*(Library<sup>2</sup> AUP –Per AT-C 105 & 215 & GAGAS, April 2024<sup>3</sup>)<sup>4 5</sup>*

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

[Name of] Library  
[Name of] County  
[Address]  
[City], Ohio [Zip Code]

We have performed the procedures enumerated below on the [Name of] Library's (the Library) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2023 and 2022 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, 2023 and 2022 and 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, 2023 and 2022, 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.]<sup>6</sup> [*<<IPAs must insert this. AOS staff should never insert this*].** 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:

---

Efficient • Effective • Transparent

**Cash [and Investments] [if applicable] <sup>7</sup>**

1. We recalculated the December 31, 2023 and December 31, 2022 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2022 beginning fund balances for [each fund]<sup>9</sup> recorded in the [Fund Ledger Report]<sup>9</sup> to the December 31, 2021 balances in the prior year [audited statements] **OR** [documentation in the prior year Agreed-Upon Procedures working papers]. We found no exceptions. We also agreed the January 1, 2023 beginning fund balances for each fund recorded in the [Fund Ledger Report] to the December 31, 2022 balances in the [Fund Ledger Report]. We found no exceptions.
3. We agreed the 2023 and 2022 bank reconciliation [adjusted UAN Balances and Adjusted Bank Balances] as of December 31, 2023 and 2022 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, 2023 bank account balance(s) with [the Library's financial institution(s), Ohio Pooled Collateral System, Confirmation.com] **<<<modify as needed**. [We found no exceptions.] **OR** [We observed the year-end bank balance(s) on the financial institution's website. The balance(s) agreed.] We also agreed the confirmed balances to the amounts appearing in the December 31, 2023 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2023 bank reconciliation: **[Delete this procedure if there were no reconciling debits]**
  - a. We traced each debit to the subsequent January and February **[List only the months they cleared]** [bank statement(s)] **OR** [financial institutions website transaction listing]. 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 5 reconciling credits (such as deposits in transit) from the December 31, 2023 bank reconciliation: **[Delete this procedure if there were no reconciling credits]**
  - a. We traced each credit to the subsequent January or February **[List only the months they cleared]** [bank statement(s)] **OR** [financial institutions website transaction listing]. We found no exceptions.
  - b. We agreed the credit amounts to the [Receipts Register] and determined they were dated prior to December 31. We found no exceptions.
7. We inspected the [Fund Status Report] to determine whether the Finding(s) For Adjustment identified in the prior [audit report] **OR** [agreed-upon procedures report], due from the X fund, payable to the Y fund, was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions. **[Delete procedure if not applicable. If the adjustment was not properly posted, you should reissue the FFA in this AUP.]**
8. We traced interbank account transfers occurring in December of 2023 and 2022 to the accounting records and [bank statements] **OR** [reconciliation] to determine if they were properly recorded. We found no exceptions. **[If there is only one bank account, or if no transfers were noted near year-end, delete this procedure.]**
9. We inspected investments held at December 31, 2023 and December 31, 2022 to determine that they: **[Delete procedure if no investments (or CDs)]**
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.



- b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions. **[2024 OCS 2A-14 & 2A-16]**

***For applicability of Receipt Testing sections below see guidance in footnotes 5 and 12 and the AUP Additional Guidance Document.***

**Property Taxes<sup>10</sup> [*<<< omit if there are no property taxes*], Intergovernmental and Other Confirmable Cash Receipts [*Modify these procedures as appropriate. For example not all entities receive property tax advances.*]**

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, the State Distribution Transaction Lists (DTL) and the County Auditor's DTLs [*<<<insert exact report name*] from 2023 and a total of 5 from 2022: **[*Modify this procedure as appropriate. For example if no County DTL receipts, delete that sentence.*]**
  - a. We compared the amount from the above named report(s) 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 fund(s). 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 2 real estate tax receipts [plus X advance(s)] for 2023 and 2022. The [Receipt Register Report] included the proper number of tax receipts for each year. We found no exceptions. **[*<<< omit if there are no property taxes*]**
3. We inspected the [Receipt Register Report] to determine whether it included 1 Public Library Fund receipt per month for 2023 and 2022. We found no exceptions.
4. ***For other confirmable receipts, either confirm them or agree them to documentation supporting the amount received. [Note: This procedure is intended to test a funding source not already tested. For example, county receipts are already tested in procedure 1, and state receipts appearing on the DTL are already tested in procedure 1.] Example: We confirmed the [total amount paid] OR [individual amounts paid] from the [XXX<sup>11</sup> Community Improvement Corporation] to the Library during [2022] with the [Corporation]. We found no exceptions.***
  - a. We inspected the [Receipt Register Report] to determine whether these receipts were allocated to the proper fund(s). We found no exceptions.
  - b. We inspected the [Receipt Register Report] to determine whether the receipts were recorded in the proper year. We found no exceptions.

#### **Other Receipts<sup>12</sup>**

We selected 10 other receipts from the year ended December 31, 2023 and 10 other receipts from the year ended 2022 and:

- a. Agreed the receipt amount recorded in the [Receipt Register Report] to supporting documentation. The amounts agreed.
- b. Confirmed the amounts charged complied with rates in force during the period. We found no exceptions. **[*If applicable*]**
- c. Inspected the [Receipt Register Report] to determine the receipt was posted to the proper fund(s) and was recorded in the proper year. [We found no exceptions.] **OR** [We found 1 receipt of \$100 for xxx recorded in the Y fund that should have been recorded in the Z fund. We brought this to management's attention. They corrected the fund Y and Z fund

balances for this item. However, because we did not inspect all receipts, our report provides no assurance regarding whether or not other similar errors occurred.]

**Debt [Debt must be tested regardless of materiality. Modify as applicable, and include only the procedures applicable during the AUP period. Procedures 1 and 2 always apply (to help determine completeness).]**

1. From the prior [audit] **OR** [agreed-upon procedures] documentation, we observed the following [bonds, notes, loans, and leases] [**<<modify as needed**] were outstanding as of December 31, 2021.
  - a. These amounts agreed to the Library's January 1, 2022 balances on the summary we used in procedure 3.
  - b. **[Note: This procedure is intended to determine compliance with debt covenants; specifically looking for debt covenants in which failure to follow the terms expressly indicates as a possible outcome modification of the payment terms or calling of the debt issue. For example, if the Library fails to make the payment on time or fails to follow the debt covenants does it result in modifications to the terms such as restructuring of the debt, additional interest charges, debt being due in full, etc.]** We inspected the debt's [final offering documents] [**<<< modify as needed**] for all outstanding debt, and we confirmed [the Library does not have any debt covenants] **OR** [the debt covenants did not have requirements that failing to follow the terms indicates possible outcome modification of the debt terms] **OR** [the Library was in compliance with the debt covenants listed below] **OR** [the Library was in compliance with the listed covenants with the exception of [list the covenant violations].

Issue	Principal outstanding as of December 31, 2021:	Debt Covenant <b>[Delete this Column if the Library does not have any Debt Covenants]</b>
OPWC Cap Project Loan		[Indicate the covenant/(s) considered and their placement within the source documentation]
2018 Fire Station Improvement and Equipment Bonds		[Not applicable]

**OR:** [The prior [audit] **OR** [agreed-upon procedures] documentation disclosed no debt outstanding as of December 31, 2021.]

2. We inquired of management and inspected the [Receipt Register Report] and [Payment Register Detail Report] for evidence of debt issued during 2023 or 2022 or debt payment activity during 2023 or 2022. [All debt agreed to the summary we used in procedure 3.] **OR** [There were no new debt issuances, nor any debt payment activity during 2023 or 2022.] **[Modify the above as needed.]**
3. We obtained a summary of [bonds, notes, loans, and leases] [**<<modify as needed**] debt activity for 2023 and 2022 and agreed principal and interest payments from the related debt amortization schedule(s) to [debt service] 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. We found no exceptions.
4. We agreed the amount of debt proceeds received for [2023 and 2022] from the debt documents to amounts recorded in the [XYZ] fund per the [Receipt Register Report]. The amounts agreed.

5. For new debt issued during 2023 and 2022, we inspected the [debt legislation and resolution / ordinance], which stated the Library must use the proceeds to [build a building]. We inspected the [Payment Register Detail Report] and observed the Library [built a building] in [May of 2022]. We found no exceptions. [**<<<Modify procedure to briefly describe actual use of proceeds. Delete procedure if there was no new debt. If there was new debt but the proceeds were not fully spent, disclose the unspent balances as of December 31, 2023.]**]
6. For new debt issued under Ohio Rev. Code § 3375.404: **[2024 OCS 1 - 12]**
  - a. We inspected the Library's calculations showing that the maximum annual note debt service charges did not exceed 40% of the average LLGSF funding (public library funds) for [XXX and XXX] **[the two years preceding the year in which the notes were issued]**. We found no exceptions.
  - b. We inspected the notes for the maximum maturity of [10 years from the date of issue of the original anticipation notes] **OR** [40 years from the date of the original issue of notes for refunding notes or any notes that are not anticipation notes]. We found no exceptions.

#### **Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees<sup>13</sup> from 2023 and 1 payroll check for 5 employees from 2022 from the [Wage Withholdings Detail Report] and:
  - a. We compared the hours and pay rate, or salary recorded in the [Wage Detail Report] to supporting documentation (timecard, legislatively or statutorily-approved rate or salary). [We found no exceptions.] **OR** [We found 1 instance where an employee was paid for 3 hours less than the hours recorded on her timecard. We brought this to management's attention, and they added this amount to a subsequent payment to this employee. Because we did not compare all timecards, our report provides no assurance whether or not other similar errors occurred.] **[2024 OCS 2A-13]**
  - b. We recomputed gross and net pay and agreed it to the amount recorded in the payroll register. We found no exceptions. **[This procedure only applies to manual payroll systems. This procedure is n/a if the system is automated, such as UAN.]**
  - c. We inspected the fund and account code(s) to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the [employees' personnel files and/or minute record] **[<<<list actual source]** **OR** [as required by statute] **[<<if set by statute]**. We found no exceptions.
  - d. We confirmed the payment was posted to the proper year. We found no exceptions.
2. **[If the Library did not have any new employees or new board of trustees during the engagement period this step can be deleted. If the Library had new employees and/or new board of trustees in one year but not the other year, then modify the step accordingly.]** We selected 3 new employees and Board of Trustees from 2023 and 3 new employees and Board of Trustees from 2022 and:
  - a. We inspected the [employees'/Board of Trustees' personnel files and/or minute record] **[<<<list actual source]** for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the [Employee General Information Report] **<<Standing data report]**. **[Make sure taxes were withheld if a form was in their file. You do not have to recalculate the amount of federal, state, or local tax to withhold.]**  
We found no exceptions. **[2024 OCS 1-20]**
3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2023 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<sup>14</sup> withholding period of 2023. We observed the following:

Withholding (plus employer share, where applicable)	Date Due	Date Paid	Amount Due <sup>15</sup>	Amount Paid
Federal income taxes & Medicare (and social security, for employees not enrolled in pension system)	January 31, 2024			
State income taxes <sup>16</sup>	January 15, 2024			
Local income tax <sup>17</sup>	[insert date]			
OPERS retirement	January 30, 2024			

*Revise the table above as needed.*

We found no exceptions.

**Example exception:** [As stated above, as of the date of this report, the Library has not paid OPERS the amount due as required by Ohio Rev. Code §§ 145.47 and 145.48 by January 31, 2024. The Auditor of State will notify OPERS of this matter.] **[See OCS Implementation Guide, Referring Audit Reports]**

- [This procedure is only applicable for fiscal year 2022. Omit this procedure unless the government applied the provisions in the Families First Coronavirus Response Act, Coronavirus Aid, Relief, Economic Security Act, Treasury IRS Guidance n-20-65 as modified by Treasury IRS Guidance n-21-11, or the American Rescue Plan Act of 2021.]** For fiscal year 2022, we inspected the [appropriation ledger] and [meeting minutes] to determine the Library properly credited the paid leave costs against the tax obligations and / or deferred the tax obligations to future periods. We found no exceptions. **[2023 OCS 1-19]**

#### Non-Payroll Cash Disbursements

- From the [Payment Register Detail Report], we re-footed checks recorded as General Fund disbursements for *security of persons and property*, and checks recorded as *public works* in the X fund for 2023. We found no exceptions. **[Perform only if this is a manual system. Select one program from two funds to test foot. This procedure is N/A if the system is automated, such as UAN.]**
- We selected 10 disbursements from the [Payment Register Detail Report] for the year ended December 31, 2023 and 10 from the year ended 2022 and determined whether:
  - The disbursements were for a proper public purpose<sup>18</sup>. We found no exceptions.
  - The check number, date, payee name and amount recorded on the [returned, canceled check] <<< **modify if the payment was EFT/ACH** 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.
  - 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.
- [If applicable]** We inspected the [Payment Register Detail Report] for the year ended December 31, 2023 and 2022 and determined that the proceeds from the levy passed under Ohio Rev. Code § 5705.23, were used for the purpose(s) stated in the resolution. **[2024 OCS 1-12]**

#### Transfers

- We inspected [the 5 largest] interfund transfers from 2023 and [the 5 largest] from 2022 [Revenue Status Reports] and [Appropriation Status Reports] and the transfer(s)

- a. Were properly authorized. We found no exceptions.
- b. Were transferred to the correct fund. We found no exceptions.
- c. Were recorded at the correct amount(s). We found no exceptions.

#### **Compliance – Budgetary<sup>19</sup>**

1. Ohio Admin. Code 117-8-02 prohibits spending in excess of budgeted amounts. We compared total expenditures to total approved appropriations<sup>20</sup> plus any carryover appropriations for the years ended December 31, 2023 and 2022 [for the General, X and Y fund] **<<omit if they do not use multiple funds>>**. [Expenditures did not exceed appropriations.] **OR** [[N Fund] **<<omit if they do not use multiple funds>>** expenditures for [2023] exceeded total appropriations by \$XXXX, contrary to Ohio Admin. Code 117-8-02.]

#### **Sunshine Law Compliance [2024 OCS 2B-8]**

**Applicability to the Sunshine laws in Ohio Compliance Supplement 2B-8 for this entity type should be determined through review of the Legal Matrix (Exhibits 5 and 6, Including Exhibit 5 Footnotes 42-46) and possible subsequent consult with the AOS Legal division (AOS should consult with their regional legal consultant. IPAs should contact the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox).**

**For entities subject to the Sunshine Law as determined above, insert additional compliance steps from the AUP Add in Sunshine Law Compliance Procedures document located on the Internet.**

**Contract Compliance: [OCS 2024 2A-10] [If the Library did not have any contracts subject to competitive bidding, delete this section]**

1. We inspected the [Appropriation Ledger] **<<Include exact support viewed>>** and identified the Library had expenditures subject to competitive bidding. We found no exceptions.
2. We selected 1 contract subject to competitive bidding requirements for [construction, demolish, altering, repair, reconstruct improvements or repairs expenditures] **<<modify to include expenditure type>>** for 2023 and 1 for 2022 and:
  - a. We inspected the sealed bids and board minutes for the contracted expenditure and determined the sealed bids were:
    - i. Opened at the next meeting of the board
    - ii. Publicly read by the fiscal officer
    - iii. Entered into the board's recordsWe found no exceptions.
  - b. We inspected the advertisements of the proposals for bids [on/in] the [newspaper, Library website and trade post] and determined they were made as required by Ohio Rev. Code §§ 3375.41 and 7.16<sup>21</sup>. We found no exceptions.

#### **Other Compliance**

1. 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, 2023 and 2022 in the Hinkle system. [We found no exceptions.] **OR** [Financial information was filed on [Date] which was not within the allotted timeframe.] **[2024 OCS 1 – 14]<sup>22</sup>**

**Related Party Transactions *[Delete this procedure if your entity does not have any related party transactions]***

1. <sup>23</sup>We inquired with management and identified the following Related Party Transactions:
  - a. [List related party transactions]
  - b. [List related party transactions]We found no exceptions.
2. We confirmed the transactions with [the other party, or with intermediaries, such as banks, guarantors, agents, or attorneys.] We found no exceptions.
3. <sup>24</sup>We obtained supporting evidence for the Related Party Transactions identified in procedure 1. We found no exceptions.

***[Insert the following paragraph if the Library declines to provide us written representations but has provided suitable written agreement of the procedures and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement: AOS auditors should also see additional guidance in the representation letter.]***

Attestation standards established by the American Institute of Certified Public Accountants require that we request certain required written representations from the Library. We requested that the Library provide such representations but the Board refused to do so.

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.

*Blank Signature*

Signature name  
Signature Title  
Columbus, Ohio

[Date]

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<sup>1</sup> This report shell should be used for entities with a testing period of 2022-2023 or 2023. For period 2021-2022 and prior, AOS Staff please obtain the previous report shell from the Old Practice Aids. IPAs, please obtain the previous report shell by contacting the [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) inbox. This shell is written for a 2 year engagement, please modify as needed for single year AUP engagements.

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<sup>2</sup> Association Libraries are not subject to the same statutory limitations as public libraries see Association Library Shell.

<sup>3</sup> Updated April 2024 – Updated the letterhead for the office address change. Changes are not marked. The following should be completed prior to finalizing the report:

- All the red references should be updated as appropriate and changed to black; and
- All blue font items are guidance and need removed.

<sup>4</sup> Please read the document, *AUP Additional Guidance* for additional information.

<sup>5</sup> See the AUP Additional Guidance document for applicability of testing receipts / disbursements. If the shell does not include procedures for a receipt / disbursement type, AOS Staff should submit a consult through the AUP Specialty in Spiceworks (IPAs should contact the [IPAcorrespondence@ohioauditor.gov](mailto:IPAcorrespondence@ohioauditor.gov) inbox) for additional procedures.

<sup>6</sup> **IPA AUP engagements:** AOS is a specified party. The use of the procedures in this shell and AOS' written approval of any modifications / additions to these procedures will serve as AOS' written agreement and acknowledgement that the procedures performed are appropriate to meet our intended purposes as a specified party.

<sup>7</sup> If the Library uses a fiscal agent to process transactions, please replace the cash & investment section with the cash & Investment procedures in the Solid Waste District AUP shell.

<sup>8</sup> Replace language with "Each Opinion Unit" if the prior engagement was a financial audit and if any prior findings for adjustments were adjusted to the client account records.

<sup>9</sup> If the entity using the UAN system had no activity on 1/1/2022, then run the Fund Ledger Report as of the first date they had activity during the year.

<sup>10</sup> If the Library has more than 1 County that they receive taxes or intergovernmental revenues from, you must modify the applicable procedures to indicate that you tested each of the Counties.

<sup>11</sup> Be specific in describing the procedure. If you have multiple funding sources to confirm, copy and paste this procedure for each funding source separately (i.e. OWDA, OPWC, etc.).

<sup>12</sup> Other Receipts includes all receipts not tested in the procedures included in this report (i.e. Intergovernmental Revenue, Property Taxes, Confirmable Receipts, etc. would be excluded from this total). Other Receipts should be assessed for each individual fund type category annually (e.g. governmental, fiduciary, and proprietary). [Omit this procedure unless other receipts exceed 10% of the appropriate category receipts.]

<sup>13</sup> This population consists of both full and part time employees, including elected officials.

<sup>14</sup> If testing prior to the 4<sup>th</sup> quarter being due/paid, modify the description and test the 3<sup>rd</sup> quarter.

<sup>15</sup> The amount due should equal the amount paid, unless you have an exception noted below the table.

<sup>16</sup> This date assumes they remit State income taxes monthly. If your entity reports quarterly the due date should be changed to January 31.

<sup>17</sup> Delete if no local income taxes. Insert additional rows if there is more than one applicable local income tax.

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<sup>18</sup> If proper public purpose questions arise relative to levy and bond issues and campaigns, auditors should refer to the Levy FAQs on the AOS website, keeping in mind these may not address all levy-related concerns and additional correspondence with Legal may be required. (AOS should submit a consult through Spiceworks. IPAs should contact the [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) inbox.)

<sup>19</sup> The majority of ORC Chapter 5705 applies to "subdivision", "taxing units", and "taxing authorities". However, ***Ohio Rev. Code § 5705.41 also applies to "district authorities". Public library boards do not fall under any of these definitions, except, under certain circumstances, they can be considered district authorities. OAG 82-056 concluded that a board of public library trustees deriving funds from two or more subdivisions is therefore a district authority,*** subject to Ohio Rev. Code § 5705.41. The Opinion provides that library funds derived from property tax proceeds are actually funds derived from the state, rather than funds derived from two or more subdivisions. The Opinion also provides that a special tax levied pursuant to Ohio Rev. Code § 5705.23 would similarly not be considered "funds derived from two or more subdivisions" since the taxing authority's role would be strictly ministerial. ***The Opinion concludes by offering some examples of what could meet this definition,*** including the following levies: Ohio Rev. Code §§ 5705.06(B), 5705.19(D), 3375.07, 3375.23, 3375.09, 3375.18, 3375.31 and 3375.42. AOS Staff should submit a consult through the AUP Specialty in Spiceworks (IPAs should contact the [IPACorrespondence@ohioauditor.gov](mailto:IPACorrespondence@ohioauditor.gov) inbox) ***if your Library qualifies as a "District Authority"***.

<sup>20</sup> NOTE: An appropriation for a new federal COVID 19 or Infrastructure Investment and Jobs Act program is effectively created by operation of Ohio Rev. Code § 5705.42. Ohio Rev. Code § 5705.42 indicates Federal and State grants or loans are "deemed appropriated" for such purpose by the taxing authority as provided by law. In addition, those moneys are also treated as if they are in the process of collection by the fiscal officer of the subdivision. This means that under Ohio Rev. Code § 5705.42, the moneys are treated by the fiscal officer as if they have been appropriated for a specific purpose, without requiring the taxing authority to adopt an amended appropriation measure. However, the fiscal officer should include the appropriated amounts on the (amended) certificate. The fiscal officer should also record the appropriation in the accounting system. The "deemed appropriated" criteria applies to new federal programs but not to the ARPA funds for which the revenue is reallocated as described in AOS Bulletin 2021-004. The funds receiving the reallocation will need to estimate receipts and appropriate in the traditional manner.

See AOS COVID-19 FAQs and AOS Bulletin 2021-004.

Ohio Rev. Code §§ 5705.09(F) and 5705.10(I) imply that a resolution must be present in order for the restrictions on the use of the funds to be documented and evident.

<sup>21</sup> Sealed bids subject to competitive bidding must advertise for two weeks in some newspaper of general circulation in the district, or as provided in Ohio Rev. Code § 7.16. If no newspaper has a general circulation in the district, the board must post the advertisement in three public places in the district. [Ohio Rev. Code § 3375.41] (Ohio Rev. Code § 7.16 allows the second publication to be in an abbreviated form and provides that that any further publications can be eliminated if the second notice meets all of the requirements of Ohio Rev. Code § 7.16.)

<sup>22</sup> If the entity is required to re-file financial statements due to an incomplete filing, the filing date and accounting basis of the re-filed annual financial report will then become the basis for determining compliance with the filing requirements. Auditors should use professional judgement when determining whether to report an exception with timely filing if the public office or other entity required to file originally submitted timely but had to refile. Documentation of these comments should be included in the working papers.



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<sup>23</sup> Be sure to document in the working papers who you spoke with and when, including name, title, and date.

<sup>24</sup> AOS Auditor should consult with both their CA and CFAE AUP Specialty if they identify potential fraud issues.