

BURTON PUBLIC LIBRARY BOARD OF TRUSTEES

Audit Committee February 17, 2022

Board President Matt Connors and Library Director Katie Ringenbach reviewed the January 2022 Management Reports produced by the UAN System. The Committee signed off on the reports.

Board Meeting Minutes February 17, 2022

Present: Board Members Matt Connors, Dawn Tolchinsky, Judy Starr, Forrest Burt, and Kristine Thompson; Katie Ringenbach and Fiscal Officer Rebecca Herrick.

Board President Matt Connors called the Meeting to order at 7:00 PM.

Meeting Minutes:

11-2022 With no additions or corrections to the January 20, 2022 regular meeting minutes Kristine Thompson moved to accept the minutes. Dawn Tolchinsky seconded the motion and the resolution was passed unanimously by the Board

Financial Statement:

	December 2021	January 2022
Beginning Cash Balance		
General Fund	\$ 561,691.74	\$ 528,104.06
June Macek Fund	\$ 29,164.96	\$ 41,091.34
Reading Garden	\$ 7,982.07	\$ 8,082.72
Launch a Young Reader	\$ 4,789.90	\$ 4,810.27
Pfouts Memorial Fund	\$ 3,766.51	\$ 3,766.81
Coronavirus Relief Fund	\$ 1,997.64	\$ 1,082.46
Capital Improvements Fund	\$ 196,076.59	\$ 196,092.42
Total Beginning Cash Balance	\$ 805,469.41	\$ 783,030.08
Receipts		
General Fund	\$ 65,450.06	\$ 76,638.62
June Macek Fund	\$ 12,003.13	\$ 2.38
Reading Garden	\$ 100.65	\$ 0.44
Launch a Young Reader	\$ 20.37	\$ 0.29
Pfouts Memorial Fund	\$ 0.30	\$ 0.23
Coronavirus Relief Fund	\$ 0.02	\$ -
Capital Improvements Fund	\$ 15.83	\$ 10.98
Total Receipts	\$ 77,590.36	\$ 76,652.94
Expenses		
General Fund	\$ 99,037.74	\$ 55,084.01
June Macek Fund	\$ 76.75	\$ 1,791.00
Reading Garden	\$ -	\$ 769.75
Launch a Young Reader	\$ -	\$ -
Pfouts Memorial Fund	\$ -	\$ -
Coronavirus Relief Fund	\$ 915.20	\$ 1,081.86
Capital Improvements Fund	\$ -	\$ 14,867.50
Total Expenses	\$ 100,029.69	\$ 73,594.12
Ending Cash Balance		
General Fund	\$ 528,104.06	\$ 549,658.67
June Macek Fund	\$ 41,091.34	\$ 39,302.72
Reading Garden	\$ 8,082.72	\$ 7,313.41
Launch a Young Reader	\$ 4,810.27	\$ 4,810.56
Pfouts Memorial Fund	\$ 3,766.81	\$ 3,767.04
Coronavirus Relief Fund	\$ 1,082.46	\$ 0.60
Capital Improvements Fund	\$ 196,092.42	\$ 181,235.90
Total Ending Cash Balance	\$ 783,030.08	\$ 786,088.90
Middlefield Bank (MBC) January savings account earned \$6.85.		
MBC January checking account interest received was \$20.41.		
STAR Ohio January dividend received was \$27.21		
STAR Ohio current balance is \$307,955.54.		

12-2022 Judy Starr moved to accept the January 2021 Financial Statements. Dawn Tolchinsky seconded the motion and the resolution was passed unanimously by the Board.

Fiscal Officer's Remarks:

- 1) Donations received since the January 2022 meeting: General Fund - \$150, 18th Annual Fund Drive - \$400. There were no donations that exceeded \$249.
- 2) All Coronavirus Relief Fund moneys have been spent. Therefore, investment transfers were resumed, \$200,000 was transferred to STAR Ohio. BPL has three investment accounts: Middlefield Banking Company (MBC) – Interest Business Checking, current Rate of Return (RoR) Annual Yield .07 percent, account balance at January 31, 2022 - \$319,585.58; MBC - Business Super Saver, current RoR Annual Yield .05 percent, account balance - \$161,325.82 and STAR Ohio, current RoR 30 day yield .10 percent, account balance - \$307,995.54.
- 3) In December the Ohio Department of Taxation revised the Public Library Fund (PLF) estimate. This estimate increases library funding into the county but is not being recognized by the County Auditor. In past years, the revised estimate was reflected in the January Amended Certificate, the current Auditor is not continuing this practice. If the revised estimate were used, the PLF would be \$8,882.33 higher. The January and February actual disbursements of PLF funds have exceeded the December 2021 revised estimate. This suggests that the Library will be receiving even more PLF funds than are budgeted. Recertification could be requested but it seems that it will have to be repeated multiple times. The excess received over the December estimate for January and February alone is \$10,151.19. If compared to the July estimate, the excess is \$11,007.20. The Board was asked if it would approve requesting an amended certificate or delaying the request at this time. The Board declined to request an amended certificate at this time.
- 4) Communication has begun regarding the next accounting audit. The Fiscal Officer was told that an Agreed Upon Procedures audit is possible this year. This type of audit is less expensive, takes less time and is an option for two audits following a complete audit. The Library has been audited this way in the past. The Board was asked if is agreeable to the limited audit. The Board agreed to the limited audit.
- 5) A letter regarding the Tax Budget was received from Auditor Charles Walder; in it he strongly suggests a Board member attend the Budget Hearing in August. There are other guidelines in the letter that will be adopted, such as: advertising the Tax Budget and having a hearing before a Regular meeting.
- 6) The Fiscal Officer spoke to Geauga Mechanical regarding the maintenance contract. They are willing to reword the contract. This will be revisited in December.

Director's Report:

Statistics: Katie explained that there was an error in the annual statistics presented at the January meeting. The corrected version is in the official Board Meeting binder. January monthly circulation in house was up but the overall circulation for the month was down slightly. The Home Service Department made deliveries in January 2022 which did not happen in the previous January. This partially made up for deficits caused by ongoing delivery issues with STAT Courier service.

- Statewide Delivery: Directors received an email from the State Librarian regarding the termination of the contract with STAT Courier and re-engaging Priority Dispatch. The transition will occur in April, STAT ending April 15, Priority Dispatch commencing on April 18. There are currently over 1,000 items in transit and it is anticipated to become worse before it gets better over the next couple of months.
- Programing: The Library purchased a Meeting Owl PRO to make virtual meetings better, a limited demonstration was given to the Board. The last Thursday afternoon book club meeting used the Owl PRO, and members truly appreciated how it functioned and made the meeting so much better. Storytime resumed this week but did not go as planned. The plan was to limit it to 15 children, registration was required. The patrons were so excited about having story time again that 25 children attended. Children's Department Assistant Amy Minor informed the parents that in the future registration was mandatory. Chardon Polka Band has been booked to play for the Summer Reading Kick-Off.
- There have been no changes in staffing since the January meeting. The signs advertising the Children's Services Supervisor position have been given a new look. Until the position can be filled, Amy has offered to work more hours over the summer while she is on a break from home schooling her children. While the position is open, Amy and Katie will be relying heavily on contractors to provide most of the programing. Other duties of the position have been divided between Katie, who is ordering the books for the children's department, and Becky Wiegman, who is ordering children's DVDs.
- The Library had to be closed on February 3 and opening delayed February 4 due to bad weather conditions. Katie appreciated the encouraging emails from the Board regarding this decision.
- When working at a public library, one hears many excuses for damage to books; this week the excuse was, "My rabbit ate the book."

Unfinished Business: None

New Business:

By-Law update: The Fiscal Officer presented the following changes (in bold) to the By-Laws:

III. Organization

The Burton Public Library is a School District Library whose specified services area **covers the following: Burton Village, Burton Township, Troy Township and a large portion of Claridon Township. Excluding Thompson and Montville Townships within the Berkshire School District.**

IV.

C. Duties

Corresponding Secretary

The Corresponding Secretary shall be responsible for social correspondence as deemed necessary by the Board. **The Corresponding Secretary shall preside in the absence or unavailability of the President and Vice President. The Corresponding Secretary shall have the powers of the President as provided by law.**

D. Schedule

May

- **Budget Hearing 15 minutes prior to the regular meeting.**

December

- **Resolution requesting advances of Real Estate Tax collection.**

13-2022

Kristine Thompson moved to approve the proposed changes to the By-Laws as discussed. Dawn Tolchinsky seconded the motion and the resolution passed with the following voice vote:

Kristine Thompson – Yes Dawn Tolchinsky – Yes Matt Connors – Yes
 Judy Starr – Yes Forrest Burt – Yes

Investment Policy Review: The Board reviewed the policy, no changes proposed.

Permanent Appropriation: The Fiscal Officer presented the following Permanent Appropriations:

2022 Permanent Appropriations

General Fund

Salaries & Benefits	\$ 664,155.55
Supplies	\$ 34,000.00
Purchased & Contracted Services	\$ 132,996.69
Library Materials & Information	\$ 156,150.00
Capital Outlay	\$ 40,000.00
Other Objects	\$ 2,900.00
Transfer Out (to Cap. Imp. Fund)	\$ 250,000.00
Contingency	\$ 29,000.00
General Fund Total	<u>\$ 1,309,202.24</u>

June Macek Fund	\$ 13,800.00
Reading Garden Fund	\$ 2,000.00
Launch-A-Young Reader Fund	\$ 2,000.00
Pfouts Memorial Fund	\$ 2,000.00
Coronavirus Relief Fund	\$.60
Capital Improvements Fund	\$ 102,000.00

Total Permanent Appropriations (all funds) \$1,431,002.84

After a discussion, the following resolution occurred:

14-2022

ANNUAL APPROPRIATION RESOLUTION
Permanent Appropriations

The Board of Library Trustees of the Burton Public Library, Geauga County, Ohio, met in Regular Session on the 17th day of January, 2022, at the Burton Public Library with the following members present:

Mr. Matthew Connors
Mrs. Judy Starr

Mrs. Dawn Tolchinsky
Mr. Forrest Burt

Mrs. Kristine Thompson

Mrs. Judy Starr moved to adopt the following Resolution:

BE IT RESOLVED by the Board of Library Trustees of the Burton Public Library, Geauga County, Ohio, that receipt of the Amended Certificate of the County Budget Commission of Estimated Resources from the County Auditor including resources for the General Fund meets or exceeds \$1,480,658.44 and that the total for the Special Revenue funds meets or exceeds \$59,667.17 and that the Capital Improvements fund meets or exceeds \$166,557.42,

BE IT FURTHER RESOLVED by the Board of Library Trustees of the Burton Public Library, Geauga County, Ohio, that to provide for the current expenses and other expenditures of said Board of Library Trustees, during the fiscal year ending December 31st, 2022, the following sums be and the same are hereby set aside and appropriated for the several purposes for which expenditures are to be made for and during said fiscal year, as follows, viz:

That there be appropriated from the:

General Fund	
Salaries & Benefits	\$ 664,155.55
Supplies	\$ 34,000.00
Purchased & Contracted Services	\$ 132,996.69
Library Materials & Information	\$ 156,150.00
Capital Outlay	\$ 40,000.00
Other Objects	\$ 2,900.00
Transfer Out (to Cap. Imp. Fund)	\$ 250,000.00
Contingency	<u>\$ 29,000.00</u>
General Fund Total	<u>\$ 1,309,202.24</u>
June Macek Fund	\$ 13,800.00
Reading Garden Fund	\$ 2,000.00
Launch-A-Young Reader Fund	\$ 2,000.00
Pfouts Memorial Fund	\$ 2,000.00
Coronavirus Relief Fund	<u>\$.60</u>
Special Revenue Funds Total	<u>\$ 19,800.60</u>
Capital Improvements Fund	\$ 102,000.00
Total Permanent Appropriations (all funds)	<u>\$1,431,002.84</u>

Mrs. Kristine Thompson seconded the Resolution and the roll called for its adoption, the vote resulted as follows:

Mr. Matthew Connors - Yes Mrs. Dawn Tolchinsky - Yes Mrs. Kristine Thompson - Yes
 Mr. Forrest Burt - Yes

Additional Business:

A discussion regarding the Library basement renovations included a suggestion to poll staff regarding what preferences there may be with the space in the basement or the Library in general. After the staff is polled, a building committee meeting will be held, followed by contacting an architectural design firm to initiate improvements to the building.

Through discussion the Board realized a quorum may not be met at the March Board meeting. The discussion resulted in the following:

15-2022 Dawn Tolchinsky moved to postpone the March 17, 2022 meeting to the following week on Thursday, March 24. Forrest Burt seconded the motion and the resolution was passed unanimously by the Board.

Fund Drive Update: The Fund Drive has received \$23,925 from 115 donors.

Public comments: No public present.

16-2022 Kristine Thompson moved to adjourn the meeting. Judy Starr seconded the motion and the resolution passed unanimously by the Board.

The meeting adjourned at 7:44 PM.

Respectfully submitted,
Rebecca S. Herrick
Library Fiscal Officer