

## Library Fiscal Officer 102

### Course Description Quick Guide

Course Name	Course Description
<b>OPERS Reporting and Library Policies</b> Abby Chaffin, Employee Compliance Specialist, OPERS	Gain a better understanding of a library fiscal officer's responsibilities with respect to OPERS reporting and applicable library policy. You will learn what comprises earnable salary, how to properly handle a retire/rehire, how to navigate the Employer Contribution System, and how to meet the requirements for the PEDACKN Independent Contractor Forms. This session will use real-life scenarios and examples to assist you along the way.
<b>History of the PLF - How Library Funding Works</b> Michelle Francis, Executive Director, Ohio Library Council, Jay Smith, Director of Government and Legal Services, Ohio Library Council	Gain a better understanding of how the Public Library Fund (PLF) has historically been funded and distributed to counties and how current state revenues affect recent distributions. You will also learn more about the various resources that the OLC provides to fiscal officers and directors.
<b>Funds and Beyond</b> Joey Jones, Chief Auditor, Ohio Auditor	This training session is designed to provide information on: <ul style="list-style-type: none"> <li>• Fund Accounting – Understanding the basis for this method of accounting.</li> <li>• GASB 54 – Fund balance classification and financial statement presentation.</li> <li>• Audit types – Different audit options for different entities.</li> <li>• Budgetary statements – Understanding how your working budget and budgetary statements should be prepared.</li> <li>• Ohio Compliance Supplement matrix – Learn what the auditor is going to ask you and what records the auditor is going to request.</li> </ul>