

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

	JUNE MACEK FUND	READING GARDEN FUND	LAUNCH-A-Y OUNG READER	PFOUTS MEMORIAL FUND	LSTA GRANT FUND	CORONAVIRU S RELIEF FUND
Cash Receipts						
Property and Other Local Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Public Library	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Patron Fines and Fees	0	0	0	0	0	0
Services Provided to Other Entities	0	0	0	0	0	0
Contributions, Gifts and Donations	11,999	2,074	2,280	0	0	0
Earnings on Investments	24	5	3	3	0	1
Miscellaneous	0	0	0	0	0	0
<i>Total Cash Receipts</i>	<u>12,023</u>	<u>2,079</u>	<u>2,283</u>	<u>3</u>	<u>0</u>	<u>1</u>
Cash Disbursements						
Current:						
Library Services:	4,528	1,395	700	0	0	1,500
Public Services and Programs	0	0	0	0	0	0
Collection Development and Processing	0	0	0	0	0	0
Support Services:	0	0	0	0	0	0
Facilities Operation and Maintenance	0	0	0	0	0	0
Information Services	0	0	0	0	0	0
Business Administration	0	0	0	0	0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Debt Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>4,528</u>	<u>1,395</u>	<u>700</u>	<u>0</u>	<u>0</u>	<u>1,500</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>7,495</u>	<u>684</u>	<u>1,583</u>	<u>3</u>	<u>0</u>	<u>(1,499)</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Debt	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

	JUNE MACEK FUND	READING GARDEN FUND	LAUNCH-A-Y OUNG READER	PFOUTS MEMORIAL FUND	LSTA GRANT FUND	CORONAVIRU S RELIEF FUND
Discount on Debt	0	0	0	0	0	0
Payment to Refunded Debt Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>7,495</u>	<u>684</u>	<u>1,583</u>	<u>3</u>	<u>0</u>	<u>(1,499)</u>
<i>Fund Cash Balances, January 1</i>	<u>33,596</u>	<u>7,399</u>	<u>3,227</u>	<u>3,764</u>	<u>0</u>	<u>2,581</u>
<i>Fund Cash Balances, December 31</i>	<u>\$41,091</u>	<u>\$8,083</u>	<u>\$4,810</u>	<u>\$3,767</u>	<u>\$0</u>	<u>\$1,082</u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Special Revenue Funds

For the Year Ended December 31, 2021

	<u>SPECIAL REVENUE TOTAL</u>
Cash Receipts	
Property and Other Local Taxes	\$0
Public Library	0
Intergovernmental	0
Patron Fines and Fees	0
Services Provided to Other Entities	0
Contributions, Gifts and Donations	16,353
Earnings on Investments	36
Miscellaneous	0
<i>Total Cash Receipts</i>	<u>16,389</u>
Cash Disbursements	
Current:	
Library Services:	8,123
Public Services and Programs	0
Collection Development and Processing	0
Support Services:	0
Facilities Operation and Maintenance	0
Information Services	0
Business Administration	0
Self-Insurance	0
Intergovernmental	0
Capital Outlay	0
Debt Service:	
Principal Retirement	0
Payment of Capital Appreciation Bond Accretion	0
Payment to Refunded Debt Escrow Agent	0
Interest and Fiscal Charges	0
<i>Total Cash Disbursements</i>	<u>8,123</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>8,266</u>
Other Financing Receipts (Disbursements)	
Sale of Bonds	0
Sale of Refunding Debt	0
Sale of Notes	0
Other Debt Proceeds	0
Premium and Accrued Interest on Debt	0

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
 All Special Revenue Funds
 For the Year Ended December 31, 2021

	SPECIAL REVENUE TOTAL
Discount on Debt	0
Payment to Refunded Debt Escrow Agent	0
Sale of Capital Assets	0
Transfers In	0
Transfers Out	0
Advances In	0
Advances Out	0
Other Financing Sources	0
Other Financing Uses	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>
Special Item	0
Extraordinary Item	0
<i>Net Change in Fund Cash Balances</i>	<u>8,266</u>
<i>Fund Cash Balances, January 1</i>	<u>50,567</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$58,833</u></u>

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2021

	<u>LOAN RE-PAYMENT</u>	<u>DEBT SERVICE TOTAL</u>
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Public Library	0	0
Intergovernmental	0	0
Patron Fines and Fees	0	0
Services Provided to Other Entities	0	0
Contributions, Gifts and Donations	0	0
Earnings on Investments	0	0
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>0</u>	<u>0</u>
Cash Disbursements		
Current:		
Library Services:	0	0
Public Services and Programs	0	0
Collection Development and Processing	0	0
Support Services:	0	0
Facilities Operation and Maintenance	0	0
Information Services	0	0
Business Administration	0	0
Self-Insurance	0	0
Intergovernmental	0	0
Capital Outlay	0	0
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Debt Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>0</u>	<u>0</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>0</u>	<u>0</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Debt	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Debt Service Funds

For the Year Ended December 31, 2021

	LOAN RE-PAYMENT	DEBT SERVICE TOTAL
Discount on Debt	0	0
Payment to Refunded Debt Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	0	0
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	0	0
<i>Fund Cash Balances, January 1</i>	0	0
<i>Fund Cash Balances, December 31</i>	\$0	\$0

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

	CAPITAL IMPROVEMEN TS FUND	CAPITAL PROJECTS TOTAL
Cash Receipts		
Property and Other Local Taxes	\$0	\$0
Public Library	0	0
Intergovernmental	0	0
Patron Fines and Fees	0	0
Services Provided to Other Entities	0	0
Contributions, Gifts and Donations	0	0
Earnings on Investments	145	145
Miscellaneous	0	0
<i>Total Cash Receipts</i>	<u>145</u>	<u>145</u>
Cash Disbursements		
Current:		
Library Services:	0	0
Public Services and Programs	0	0
Collection Development and Processing	0	0
Support Services:	0	0
Facilities Operation and Maintenance	0	0
Information Services	0	0
Business Administration	0	0
Self-Insurance	0	0
Intergovernmental	0	0
Capital Outlay	375	375
Debt Service:		
Principal Retirement	0	0
Payment of Capital Appreciation Bond Accretion	0	0
Payment to Refunded Debt Escrow Agent	0	0
Interest and Fiscal Charges	0	0
<i>Total Cash Disbursements</i>	<u>375</u>	<u>375</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(230)</u>	<u>(230)</u>
Other Financing Receipts (Disbursements)		
Sale of Bonds	0	0
Sale of Refunding Debt	0	0
Sale of Notes	0	0
Other Debt Proceeds	0	0
Premium and Accrued Interest on Debt	0	0

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

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)

All Capital Projects Funds

For the Year Ended December 31, 2021

	CAPITAL IMPROVEMEN TS FUND	CAPITAL PROJECTS TOTAL
Discount on Debt	0	0
Payment to Refunded Debt Escrow Agent	0	0
Sale of Capital Assets	0	0
Transfers In	0	0
Transfers Out	0	0
Advances In	0	0
Advances Out	0	0
Other Financing Sources	0	0
Other Financing Uses	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>
Special Item	0	0
Extraordinary Item	0	0
<i>Net Change in Fund Cash Balances</i>	<u>(230)</u>	<u>(230)</u>
<i>Fund Cash Balances, January 1</i>	<u>196,322</u>	<u>196,322</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$196,092</u></u>	<u><u>\$196,092</u></u>

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Cash Receipts						
Property and Other Local Taxes	\$403,682	\$0	\$0	\$0	\$0	\$403,682
Public Library	583,097	0	0	0	0	583,097
Intergovernmental	8,071	0	0	0	0	8,071
Patron Fines and Fees	5,576	0	0	0	0	5,576
Services Provided to Other Entities	0	0	0	0	0	0
Contributions, Gifts and Donations	44,602	16,353	0	0	0	60,955
Earnings on Investments	367	36	0	145	0	548
Miscellaneous	8,356	0	0	0	0	8,356
<i>Total Cash Receipts</i>	<u>1,053,751</u>	<u>16,389</u>	<u>0</u>	<u>145</u>	<u>0</u>	<u>1,070,285</u>
Cash Disbursements						
Current:						
Library Services:	773,793	8,123	0	0	0	781,916
Public Services and Programs	0	0	0	0	0	0
Collection Development and Processing	0	0	0	0	0	0
Support Services:	0	0	0	0	0	0
Facilities Operation and Maintenance	0	0	0	0	0	0
Information Services	0	0	0	0	0	0
Business Administration	0	0	0	0	0	0
Self-Insurance	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	23,714	0	0	375	0	24,089
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Payment of Capital Appreciation Bond Accretion	0	0	0	0	0	0
Payment to Refunded Debt Escrow Agent	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>797,507</u>	<u>8,123</u>	<u>0</u>	<u>375</u>	<u>0</u>	<u>806,005</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>256,244</u>	<u>8,266</u>	<u>0</u>	<u>(230)</u>	<u>0</u>	<u>264,280</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Refunding Debt	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0

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

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types
 For the Year Ended December 31, 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Totals (Memorandum Only)
Payment to Refunded Debt Escrow Agent	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>256,244</u>	<u>8,266</u>	<u>0</u>	<u>(230)</u>	<u>0</u>	<u>264,280</u>
<i>Fund Cash Balances, January 1</i>	<u>271,860</u>	<u>50,567</u>	<u>0</u>	<u>196,322</u>	<u>0</u>	<u>518,749</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$528,104</u></u>	<u><u>\$58,833</u></u>	<u><u>\$0</u></u>	<u><u>\$196,092</u></u>	<u><u>\$0</u></u>	<u><u>\$783,029</u></u>

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:01:52 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
1000 General				
General				
1000-121-0000 General Property Tax - Real Estate	\$376,040.00	\$376,040.00	\$403,681.78	\$27,641.78
1000-240-0000 Public Library Fund - State	\$439,094.00	\$439,094.00	\$583,096.03	\$144,002.03
1000-250-0000 Property Tax Allocation	\$10,038.00	\$10,038.00	\$8,071.44	(\$1,966.56)
1000-310-0000 Patron Fines and Lost Item Income	\$3,000.00	\$3,000.00	\$3,345.52	\$345.52
1000-320-0000 Patron Rental and Usage Income	\$1,400.00	\$1,400.00	\$2,230.14	\$830.14
1000-330-0000 Patron Charges for Professional Service Rendered	\$0.00	\$0.00	\$0.00	\$0.00
1000-611-0000 Restricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	\$0.00
1000-651-0000 Unrestricted Contributions - Individuals	\$16,500.00	\$16,500.00	\$44,501.80	\$28,001.80
1000-651-0100 Unrestricted Contributions - Individuals{PRIOR YR-ANNUAL FU}	\$0.00	\$0.00	\$0.00	\$0.00
1000-651-0101 Unrestricted Contributions - Individuals{CURRENT YR-ANNUAL }	\$0.00	\$0.00	\$0.00	\$0.00
1000-652-0000 Unrestricted Contributions - Businesses	\$500.00	\$500.00	\$100.00	(\$400.00)
1000-652-0100 Unrestricted Contributions - Businesses{PRIOR YR-ANNUAL FUN}	\$0.00	\$0.00	\$0.00	\$0.00
1000-652-0101 Unrestricted Contributions - Businesses{CURRENT YR-ANNUAL F}	\$0.00	\$0.00	\$0.00	\$0.00
1000-701-0000 Interest or Dividends on Investments	\$500.00	\$500.00	\$367.18	(\$132.82)
1000-831-0000 Rental of Meeting Rooms	\$0.00	\$0.00	\$0.00	\$0.00
1000-832-0000 Rental of Office Space	\$1.00	\$1.00	\$1.00	\$0.00
1000-871-0000 Refunds for Overpayment	\$0.00	\$0.00	\$8,300.81	\$8,300.81
1000-872-0000 Insurance Reimbursements	\$0.00	\$0.00	\$0.00	\$0.00
1000-879-0005 Other - Refunds and Reimbursements{FROM CLEVNET LIBs-LOST I}	\$0.00	\$0.00	\$0.00	\$0.00
1000-879-0006 Other - Refunds and Reimbursements{STAFF}	\$0.00	\$0.00	\$0.00	\$0.00
1000-892-0000 Other - Miscellaneous Non-Operating	\$99.00	\$99.00	\$53.60	(\$45.40)
1000-912-0000 Sale of Personal Property	\$0.00	\$0.00	\$0.00	\$0.00
1000-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
General Fund Total:	\$847,172.00	\$847,172.00	\$1,053,749.30	\$206,577.30
General Funds Total:	\$847,172.00	\$847,172.00	\$1,053,749.30	\$206,577.30

2000 Special Revenue

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:01:52 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
JUNE MACEK FUND				
2001-611-0000 Restricted Contributions - Individuals	\$9,975.00	\$9,975.00	\$12,000.00	\$2,025.00
2001-701-0000 Interest or Dividends on Investments	\$25.00	\$25.00	\$23.85	(\$1.15)
JUNE MACEK FUND Fund Total:	\$10,000.00	\$10,000.00	\$12,023.85	\$2,023.85
READING GARDEN FUND				
2002-611-0000 Restricted Contributions - Individuals	\$1,475.00	\$1,475.00	\$2,074.00	\$599.00
2002-612-0000 Restricted Contributions - Businesses	\$0.00	\$0.00	\$0.00	\$0.00
2002-701-0000 Interest or Dividends on Investments	\$25.00	\$25.00	\$5.27	(\$19.73)
READING GARDEN FUND Fund Total:	\$1,500.00	\$1,500.00	\$2,079.27	\$579.27
LAUNCH-A-YOUNG READER FUND				
2003-611-0000 Restricted Contributions - Individuals	\$390.00	\$390.00	\$2,231.00	\$1,841.00
2003-612-0000 Restricted Contributions - Businesses	\$0.00	\$0.00	\$50.00	\$50.00
2003-701-0000 Interest or Dividends on Investments	\$10.00	\$10.00	\$2.56	(\$7.44)
LAUNCH-A-YOUNG READER FUND Fund Total:	\$400.00	\$400.00	\$2,283.56	\$1,883.56
PFOUTS MEMORIAL FUND				
2004-611-0000 Restricted Contributions - Individuals	\$0.00	\$0.00	\$0.00	\$0.00
2004-701-0000 Interest or Dividends on Investments	\$30.00	\$30.00	\$2.80	(\$27.20)
PFOUTS MEMORIAL FUND Fund Total:	\$30.00	\$30.00	\$2.80	(\$27.20)
LSTA GRANT FUND				
2005-222-0000 Restricted State Grants-In-Aid	\$0.00	\$0.00	\$0.00	\$0.00
LSTA GRANT FUND Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
CORONAVIRUS RELIEF FUND				
2801-212-0000 Restricted Federal Grants-In-Aid	\$0.00	\$0.00	\$0.00	\$0.00
2801-701-0000 Interest or Dividends on Investments	\$0.00	\$0.00	\$0.60	\$0.60

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
Comparison of Budgeted and Actual Receipts
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:01:52 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Estimated Receipts - Amended Certificate of Resources	Actual Receipts	Variance Favorable (Unfavorable)
CORONAVIRUS RELIEF FUND Fund Total:	\$0.00	\$0.00	\$0.60	\$0.60
Special Revenue Funds Total:	\$11,930.00	\$11,930.00	\$16,390.08	\$4,460.08
3000 Debt Service				
LOAN RE-PAYMENT				
3001-121-0000 General Property Tax - Real Estate	\$0.00	\$0.00	\$0.00	\$0.00
LOAN RE-PAYMENT Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00
4000 Capital Projects				
CAPITAL IMPROVEMENTS: BUILDING & REPAIR				
4001-701-0000 Interest or Dividends on Investments	\$200.00	\$200.00	\$145.27	(\$54.73)
4001-931-0000 Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL IMPROVEMENTS: BUILDING & REPAIR Fund Total:	\$200.00	\$200.00	\$145.27	(\$54.73)
Capital Projects Funds Total:	\$200.00	\$200.00	\$145.27	(\$54.73)
Report Totals:	\$859,302.00	\$859,302.00	\$1,070,284.65	\$210,982.65

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

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000 General								
General								
1000-100-110-0000 Salaries	\$459,384.27	\$0.00	\$459,384.27	\$459,384.27	\$424,959.19	\$3,690.65	\$428,649.84	\$30,734.43
1000-100-211-0000 Ohio Public Employees Retirement System	\$64,313.80	\$0.00	\$64,313.80	\$64,313.80	\$53,918.24	\$0.00	\$53,918.24	\$10,395.56
1000-100-213-0000 Medicare	\$6,661.07	\$0.00	\$6,661.07	\$6,661.07	\$6,092.30	\$0.00	\$6,092.30	\$568.77
1000-100-221-0000 Medical / Hospitalization Insurance	\$60,000.00	\$0.00	\$60,000.00	\$60,000.00	\$37,329.36	\$0.00	\$37,329.36	\$22,670.64
1000-100-222-0000 Life Insurance	\$600.00	\$0.00	\$600.00	\$600.00	\$397.35	\$0.00	\$397.35	\$202.65
1000-100-225-0000 Workers' Compensation	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$844.00	\$0.00	\$844.00	\$1,656.00
1000-100-291-0000 Unemployment Benefits	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
1000-100-312-2221 Travel and Meeting Expense{TRAVEL}	\$2,000.00	\$126.50	\$2,000.00	\$2,126.50	\$298.81	\$0.00	\$298.81	\$1,827.69
1000-100-312-2222 Travel and Meeting Expense{CONF./MTG. EXPENSE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-321-0000 Telephone	\$575.00	\$0.00	\$596.31	\$596.31	\$596.31	\$0.00	\$596.31	\$0.00
1000-100-322-0000 Postage	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,548.11	\$44.83	\$1,592.94	\$407.06
1000-100-324-0000 Printing	\$4,000.00	\$0.00	\$3,978.69	\$3,978.69	\$1,336.80	\$230.81	\$1,567.61	\$2,411.08
1000-100-325-0000 Advertising	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$3,747.90	\$0.00	\$3,747.90	\$5,252.10
1000-100-331-0000 Maintenance and Repair on Facilities	\$6,000.00	\$2,471.00	\$6,000.00	\$8,471.00	\$7,145.29	\$0.00	\$7,145.29	\$1,325.71
1000-100-331-1000 Maintenance and Repair on Facilities{READING GARDEN/PARKING}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$818.45	\$0.00	\$818.45	\$2,181.55
1000-100-332-0000 Maintenance and Repair on Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-332-0221 Maintenance and Repair on Equipment{VEHICLE}	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$5.00	\$0.00	\$5.00	\$995.00

Statement excludes amounts for advances.

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:03:16 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-100-332-2225 Maintenance and Repair on Equipment{ELEVATOR MAINTENANCE}	\$3,500.00	\$0.00	\$3,500.00	\$3,500.00	\$3,095.40	\$0.00	\$3,095.40	\$404.60
1000-100-332-2226 Maintenance and Repair on Equipment{HEATING/AC MAINTENANCE}	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,934.60	\$0.00	\$2,934.60	\$65.40
1000-100-333-0070 Security Services{PANIC BUTTON MONITORING SVC}	\$0.00	\$0.00	\$210.66	\$210.66	\$210.66	\$0.00	\$210.66	\$0.00
1000-100-333-1007 Security Services{DOCUMENT SHREDDING}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-333-1010 Security Services{BACKGROUND CHECKS}	\$250.00	\$30.00	\$250.00	\$280.00	\$60.00	\$0.00	\$60.00	\$220.00
1000-100-334-0000 Trash Removal	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00	\$1,500.00
1000-100-339-0339 Other - Property Maint. Repair & Security Svc{DRY CLEANING}	\$1,440.00	\$163.45	\$1,440.00	\$1,603.45	\$1,394.30	\$157.49	\$1,551.79	\$51.66
1000-100-341-0000 Property Insurance Premiums	\$5,000.00	\$0.00	\$4,756.00	\$4,756.00	\$4,602.00	\$0.00	\$4,602.00	\$154.00
1000-100-342-0000 Liability Insurance Premiums	\$2,500.00	\$0.00	\$2,814.00	\$2,814.00	\$2,814.00	\$0.00	\$2,814.00	\$0.00
1000-100-343-0000 Fidelity Bond Premiums	\$173.00	\$0.00	\$173.00	\$173.00	\$173.00	\$0.00	\$173.00	\$0.00
1000-100-349-0221 Other - Insurance and Bonding{VEHICLE}	\$1,000.00	\$0.00	\$930.00	\$930.00	\$714.00	\$0.00	\$714.00	\$216.00
1000-100-351-0000 Rents and Leases	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1.00	\$0.00	\$1.00	\$2,999.00
1000-100-361-0000 Electricity	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$12,119.05	\$437.41	\$12,556.46	\$2,443.54
1000-100-363-0000 Natural Gas	\$4,000.00	\$563.62	\$4,000.00	\$4,563.62	\$4,443.74	\$0.00	\$4,443.74	\$119.88
1000-100-371-0000 Auditing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-372-0000 Uniform Accounting Network Fees	\$3,050.00	\$0.00	\$3,050.00	\$3,050.00	\$3,048.00	\$0.00	\$3,048.00	\$2.00
1000-100-373-0000 Tax Collection Fees	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00	\$6,205.95	\$0.00	\$6,205.95	\$394.05
1000-100-379-0000 Other - Professional Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Statement excludes amounts for advances.

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

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-100-379-4440 Other - Professional Services{LEGAL FEES}	\$0.00	\$0.00	\$852.50	\$852.50	\$852.50	\$0.00	\$852.50	\$0.00
1000-100-380-2220 Library Material Control Services{OCLC}	\$350.00	\$0.00	\$350.00	\$350.00	\$92.52	\$2.57	\$95.09	\$254.91
1000-100-380-2227 Library Material Control Services{ILL/WORLDCAT}	\$675.00	\$0.00	\$675.00	\$675.00	\$672.13	\$0.00	\$672.13	\$2.87
1000-100-380-2228 Library Material Control Services{CLEVNET}	\$34,353.46	\$2,999.04	\$34,353.46	\$37,352.50	\$31,508.51	\$2,591.77	\$34,100.28	\$3,252.22
1000-100-390-0000 Other - Purchased and Contracted Services	\$8,000.00	\$0.00	\$6,636.84	\$6,636.84	\$105.00	\$0.00	\$105.00	\$6,531.84
1000-100-390-2100 Other - Purchased and Contracted Services{MOVIE LICENSE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-390-2210 Other - Purchased and Contracted Services{BANK FEES}	\$550.00	\$0.00	\$550.00	\$550.00	\$420.00	\$0.00	\$420.00	\$130.00
1000-100-390-2211 Other - Purchased and Contracted Services{STATE WIDE DELIVE}	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$6,210.75	\$0.00	\$6,210.75	\$2,789.25
1000-100-390-2229 Other - Purchased and Contracted Services{FIRE SAFETY SERVI}	\$2,100.00	\$0.00	\$2,100.00	\$2,100.00	\$1,279.85	\$0.00	\$1,279.85	\$820.15
1000-100-390-2230 Other - Purchased and Contracted Services{COMPT'R SVC/MAINT}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-390-2231 Other - Purchased and Contracted Services{UNIQUE MANAGEMENT}	\$300.00	\$0.00	\$600.00	\$600.00	\$420.65	\$8.95	\$429.60	\$170.40
1000-100-390-2232 Other - Purchased and Contracted Services{RENTED/LEASED EQU}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-390-2233 Other - Purchased and Contracted Services{WATER SERVICE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-390-2234 Other - Purchased and Contracted Services{PEST CONTROL}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-390-2235 Other - Purchased and Contracted Services{PERMITS/INSP. FEE}	\$450.00	\$0.00	\$450.00	\$450.00	\$420.50	\$0.00	\$420.50	\$29.50

Statement excludes amounts for advances.

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:03:16 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-100-390-2236 Other - Purchased and Contracted Services{TEMP. CONTRACT LA}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-411-3330 Books and Pamphlets{ADULT BOOKS}	\$44,000.00	\$7,023.57	\$44,275.00	\$51,298.57	\$42,056.53	\$5,562.72	\$47,619.25	\$3,679.32
1000-100-411-3331 Books and Pamphlets{JUVENILE BOOKS}	\$11,500.00	\$178.88	\$11,500.00	\$11,678.88	\$11,304.72	\$276.56	\$11,581.28	\$97.60
1000-100-411-3332 Books and Pamphlets{HOME SERVICE BOOKS}	\$8,000.00	\$798.25	\$8,000.00	\$8,798.25	\$8,294.10	\$206.28	\$8,500.38	\$297.87
1000-100-411-3333 Books and Pamphlets{YA BOOKS}	\$3,500.00	\$749.36	\$3,500.00	\$4,249.36	\$3,840.75	\$351.89	\$4,192.64	\$56.72
1000-100-411-3334 Books and Pamphlets{STANDING ORDERS}	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,001.58	\$0.00	\$1,001.58	\$498.42
1000-100-412-0000 Periodicals	\$6,000.00	\$0.00	\$7,000.00	\$7,000.00	\$6,818.59	\$24.00	\$6,842.59	\$157.41
1000-100-413-3336 Audiovisual Materials{AV: DVDs}	\$17,850.00	\$2,200.00	\$17,850.00	\$20,050.00	\$18,641.75	\$1,265.57	\$19,907.32	\$142.68
1000-100-413-3337 Audiovisual Materials{AV: MUSIC}	\$3,500.00	\$100.47	\$3,500.00	\$3,600.47	\$3,583.94	\$0.00	\$3,583.94	\$16.53
1000-100-413-3339 Audiovisual Materials{AV: AUDIO BOOKS}	\$9,000.00	\$2,012.34	\$9,000.00	\$11,012.34	\$7,872.67	\$1,624.05	\$9,496.72	\$1,515.62
1000-100-416-0000 Library Material Repair and Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-419-0000 Other - Library Materials and Information	\$2,000.00	\$0.00	\$725.00	\$725.00	\$0.00	\$0.00	\$0.00	\$725.00
1000-100-419-3300 Other - Library Materials and Information{ELECTRONIC MEDIA}	\$30,650.00	\$1,772.87	\$30,650.00	\$32,422.87	\$24,975.80	\$3,341.21	\$28,317.01	\$4,105.86
1000-100-419-3303 Other - Library Materials and Information{ELECT. MEDIA- DATA}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-419-3340 Other - Library Materials and Information{SOFTWARE- CIRCULAT}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-100-419-3345 Other - Library Materials and Information{NON-BOOK ITEMS}	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00	\$2,776.38	\$0.00	\$2,776.38	\$2,223.62

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

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
1000-100-451-3346 General Administrative Supplies{OFFICE/CAT/PROGRAM SUPPLIES}	\$23,000.00	\$0.00	\$23,000.00	\$23,000.00	\$12,846.98	\$41.00	\$12,887.98	\$10,112.02
1000-100-451-3350 General Administrative Supplies{SOFTWARE-STAFF USE}	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$1,791.24	\$0.00	\$1,791.24	\$4,208.76
1000-100-452-0000 Property Maintenance/Repair Supplies & Parts	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,805.05	\$20.76	\$1,825.81	\$1,174.19
1000-100-453-0221 Motor Vehicle Fuel, Supplies and Parts{VEHICLE}	\$1,000.00	\$50.00	\$1,000.00	\$1,050.00	\$566.43	\$49.10	\$615.53	\$434.47
1000-100-459-0000 Other - Supplies	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
1000-100-510-0000 Dues and Memberships	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,448.00	\$0.00	\$2,448.00	\$552.00
1000-100-550-0000 Refunds and Reimbursements	\$200.00	\$0.00	\$200.00	\$200.00	\$187.36	\$0.00	\$187.36	\$12.64
1000-100-550-5000 Refunds and Reimbursements{TO CLEVNET LIBs-LOST ITEMS}	\$400.00	\$0.00	\$400.00	\$400.00	\$144.36	\$0.00	\$144.36	\$255.64
1000-100-590-0590 Other - Other{SPECIAL PROJECTS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-720-0000 Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-760-740-0000 Building Improvements	\$25,000.00	\$0.00	\$14,000.00	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
1000-760-750-0000 Furniture and Equipment	\$7,000.00	\$0.00	\$19,000.00	\$19,000.00	\$18,569.92	\$0.00	\$18,569.92	\$430.08
1000-760-750-5551 Furniture and Equipment{COMPUTER HARDWARE}	\$10,000.00	\$0.00	\$9,000.00	\$9,000.00	\$5,143.99	\$0.00	\$5,143.99	\$3,856.01
1000-760-770-0221 Motor Vehicles{VEHICLE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1000-930-930-0000 Contingencies	\$25,415.00	\$0.00	\$25,415.00	\$25,415.00	\$0.00	\$0.00	\$0.00	\$25,415.00
General Fund Total:	\$978,340.60	\$21,239.35	\$978,340.60	\$999,579.95	\$797,505.36	\$19,927.62	\$817,432.98	\$182,146.97

Statement excludes amounts for advances.

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:03:16 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
General Funds Total:	\$978,340.60	\$21,239.35	\$978,340.60	\$999,579.95	\$797,505.36	\$19,927.62	\$817,432.98	\$182,146.97
2000 Special Revenue								
JUNE MACEK FUND								
2001-100-110-0000 Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001-100-211-0000 Ohio Public Employees Retirement System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001-100-213-0000 Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001-100-290-1133 Other Employee Fringe Benefits{EMPLOYEE ASSISTANCE PROGRAMS}	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$750.00	\$0.00	\$750.00	\$250.00
2001-100-312-2221 Travel and Meeting Expense{TRAVEL}	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00	\$4,000.00
2001-100-312-2222 Travel and Meeting Expense{CONF./MTG. EXPENSE}	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$669.00	\$0.00	\$669.00	\$8,331.00
2001-100-390-2233 Other - Purchased and Contracted Services{WATER SERVICE}	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$614.10	\$0.00	\$614.10	\$485.90
2001-100-451-0000 General Administrative Supplies	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$476.00	\$0.00	\$476.00	\$524.00
2001-100-510-0000 Dues and Memberships	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$2,019.00	\$0.00	\$2,019.00	\$981.00
2001-200-290-1133 Other Employee Fringe Benefits{EMPLOYEE ASSISTANCE PROGRAMS}	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001-220-312-2222 Travel and Meeting Expense{CONF./MTG. EXPENSE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
JUNE MACEK FUND Fund Total:	\$19,100.00	\$0.00	\$19,100.00	\$19,100.00	\$4,528.10	\$0.00	\$4,528.10	\$14,571.90
READING GARDEN FUND								
2002-100-331-7777 Maintenance and Repair on Facilities{R.G. MAINTENANCE}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,395.15	\$14.57	\$1,409.72	\$590.28

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
 With Expenditure Authority**
 All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:03:16 PM
 UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
2002-760-720-7007 Land Improvement{READING GARDEN}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
READING GARDEN FUND Fund Total:	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,395.15	\$14.57	\$1,409.72	\$590.28
 LAUNCH-A-YOUNG READER FUND								
2003-100-450-4331 Supplies{LAYR-BOOKS&BAGS}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$700.32	\$0.00	\$700.32	\$1,299.68
LAUNCH-A-YOUNG READER FUND Fund Total:	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$700.32	\$0.00	\$700.32	\$1,299.68
 PFOUTS MEMORIAL FUND								
2004-100-411-3330 Books and Pamphlets{ADULT BOOKS}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004-100-411-3331 Books and Pamphlets{JUVENILE BOOKS}	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
2004-100-413-3300 Audiovisual Materials{ELECTRONIC MEDIA}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004-220-324-0324 Printing{BURTON HIST.-JUV.READING LEVEL}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004-220-370-1800 Professional Services{HISTORY-OHIO CHAUTAUQUA}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004-220-410-3310 Library Materials and Information{MICROFILM/MICROFICHE}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
PFOUTS MEMORIAL FUND Fund Total:	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	\$2,000.00
 LSTA GRANT FUND								
2005-100-312-2221 Travel and Meeting Expense{TRAVEL}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005-100-451-3346 General Administrative Supplies{OFFICE/CAT/PROGRAM SUPPLIES}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005-760-750-0000 Furniture and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2005-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

BURTON PUBLIC LIBRARY, GEAUGA COUNTY
**Comparison of Disbursements and Encumbrances
With Expenditure Authority**
All Budgeted Funds for Fiscal 2021 Year-to-Date

1/13/2022 3:03:16 PM
UAN v2022.2

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
LSTA GRANT FUND Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CORONAVIRUS RELIEF FUND								
2801-100-291-2020 Unemployment Benefits{COVID-19 RELATED}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2801-100-300-2020 Purchased and Contracted Services{COVID-19 RELATED}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2801-100-450-2020 Supplies{COVID-19 RELATED}	\$2,580.51	\$0.00	\$2,580.51	\$2,580.51	\$1,498.65	\$1,081.86	\$2,580.51	\$0.00
2801-760-700-2020 Capital Outlay{COVID-19 RELATED}	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CORONAVIRUS RELIEF FUND Fund Total:	\$2,580.51	\$0.00	\$2,580.51	\$2,580.51	\$1,498.65	\$1,081.86	\$2,580.51	\$0.00
Special Revenue Funds Total:	\$27,680.51	\$0.00	\$27,680.51	\$27,680.51	\$8,122.22	\$1,096.43	\$9,218.65	\$18,461.86
3000 Debt Service								
LOAN RE-PAYMENT								
3001-800-810-0000 Redemptions of Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3001-800-820-0000 Interest Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3001-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LOAN RE-PAYMENT Fund Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Debt Service Funds Total:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4000 Capital Projects								
CAPITAL IMPROVEMENTS: BUILDING & REPAIR								
4001-760-740-0000 Building Improvements	\$150,000.00	\$0.00	\$149,625.00	\$149,625.00	\$0.00	\$29,735.00	\$29,735.00	\$119,890.00

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

**Comparison of Disbursements and Encumbrances
With Expenditure Authority**

All Budgeted Funds for Fiscal 2021 Year-to-Date

Fund Types / Funds	Original Budget Amount	Reserve For Encumbrances as of Preceding December 31, 2020	Appropriations For Year Ended December 31, 2021	Total	Disbursements for Year Ended December 31, 2021	Reserve for Encumbrances as of December 31, 2021	Total	Variance Favorable (Unfavorable)
4001-760-750-0000 Furniture and Equipment	\$0.00	\$0.00	\$375.00	\$375.00	\$375.00	\$0.00	\$375.00	\$0.00
4001-760-790-0000 Other - Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4001-910-910-0000 Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL IMPROVEMENTS: BUILDING & REPAIR Fund Total:	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$375.00	\$29,735.00	\$30,110.00	\$119,890.00
Capital Projects Funds Total:	\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$375.00	\$29,735.00	\$30,110.00	\$119,890.00
Report Totals:	\$1,156,021.11	\$21,239.35	\$1,156,021.11	\$1,177,260.46	\$806,002.58	\$50,759.05	\$856,761.63	\$320,498.83

BURTON PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ending December 31, 2021

Note 1 – Reporting Entity

The Burton Public Library (the Library), Geauga County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. Berkshire Board of Education appoints a seven-member Board of Trustees to govern the Library. The Library provides the community with various educational and literary resources.

Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations

The Library participates in two public entity risk pools. Note 6 to the financial statements provides additional information for these entities.

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

Note 2 - Summary of Significant Accounting Policies

Basis of Presentation

The Library's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all special revenue fund types which are organized on a fund type basis.

Fund Accounting

The Library uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the Library are presented below:

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

Special Revenue Funds: These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Library had the following significant Special Revenue Funds:

All Special Revenue Funds (June Macek Fund, Luxenberg Family Reading Garden Fund, Joseph Durket Launch-A-Young Reader Fund, Pfouts Memorial Fund) are less than 20 percent of combined special revenue disbursements and are not deemed significant by the Library.

Debt Service Funds: These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Debt Service Fund is inactive at this time.

Capital Project Funds The capital project fund accounts for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Library had the following significant capital project funds:

Capital Improvements Fund: Building and Repair – Transfers from the General Fund are restricted for improvements to the 137-year-old building or future additions to the building.

BURTON PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ending December 31, 2021

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (D). This basis is similar to the cash receipts and disbursements accounting basis. The Board recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D) permit.

Budgetary Process

The Board must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year end. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control.

A summary of 2021 budgetary activity appears in Note 3.

Deposits and Investments

The Library's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The deposits and investments for 2021 were checking and saving accounts with Middlefield Banking Company and investment in STAR Ohio. Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides a NAV per share that approximates fair value.

Capital Assets

The Library records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

Accumulated Leave

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

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

Nonspendable: The Library classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes, non-spendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Library and the non-spendable portion of the corpus in permanent funds.

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

BURTON PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ending December 31, 2021

Committed: The Board of Trustees can *commit* amounts via formal action (resolution). The Library must adhere to these commitments unless the Board amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

Assigned: Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

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

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

For regulatory purposes, limited disclosure related to fund balance is included in Note 10.

Note 3 - Budgetary Activity

Budgetary activity for the years ending December 31, 2021 follows:

2021 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$847,172	\$1,053,749	\$206,577
Special Revenue	11,930	16,390	4,460
Capital Improvements	200	145	(55)
Total	\$859,302	\$1,070,284	\$210,982

2021 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$999,580	\$817,433	\$182,147
Special Revenue	27,681	9,219	18,462
Capital Improvements	150,000	30,110	119,890
Total	\$1,177,261	\$856,762	\$320,499

BURTON PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ending December 31, 2021

Note 4 – Deposits and Investments

To improve cash management, cash received by the Library is pooled. Monies for all fund are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Library's deposit and investment accounts are as follows:

	2021
<i>Cash Management Pool:</i>	
Demand deposits	\$313,446
Certificates of deposit	0
Other time deposits (savings and NOW accounts)	161,326
Total deposits	474,772
U.S. Treasury Notes	0
STAR Ohio	307,928
Total investments	307,928
Total deposits and investments	\$782,700

The Library does not use a separate payroll clearing account. The expenditures included in the accompanying financial statements reflect net payroll plus all remitted payroll withholdings. At December 31, 2021, the Library is holding \$3,690.65 in unremitted employee payroll withholdings.

Deposits:

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

Investments:

Investments in STAR Ohio and mutual funds are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Grants in Aid and Taxes

Grants in Aid

The primary source of revenue for Ohio public libraries is the Public Library Fund (PLF). The State allocates PLF to each county based on the total tax revenue credited to the State's general revenue fund during the preceding month using the statutory allocation method. Estimated entitlement figures were issued to County Auditors. The actual current year entitlements were computed in December of the current year. The difference between the estimate and actual will be adjusted evenly in the PLF distributions made from January-June of the subsequent year.

Property Taxes

Real property taxes become a lien on January 1 preceding the October 1 date for which the taxing authority of the subdivision to whose jurisdiction the Library is subject adopts rates. The State Department of Taxation, Division of Tax Equalization, adjusts these rates for inflation. Property taxes are also reduced for applicable non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as Other Governments' Grants In Aid. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the taxing district.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Library.

BURTON PUBLIC LIBRARY
GEAUGA COUNTY, OHIO
Notes to the Financial Statements
For the Years Ending December 31, 2021

Note 6 – Risk Management

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

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

OPRM coverage programs are developed specific to each member's risk management needs and the related premiums for coverage are determined through the application of uniform underwriting criteria addressing the member's exposure to loss. Effective November 1, 2017, the OPRM retained 47% of the premium and losses on the first \$250,000 casualty treaty and 30% of the first \$1,000,000 property treaty. The OPRM is also participated in a property primary excess of loss treaty. This treaty reimbursed the OPRM 30% for losses between \$200,000 and \$1,000,000. The reimbursement is based on the amount of loss between \$200,000 and \$1,000,000. Effective November 1, 2018, the OPRM the property retention remained unchanged, however, the Plan assumed 100% of the first \$250,000 casualty treaty. Members are only responsible for their self-retention (deductible) amounts, which vary from member to member. Effective November 1, 2019, the OPRM's property retention increased from 30% to 33%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. Effective November 1, 2020, the OPRM's property retention increased from 33% to 55%, while the casualty treaty remains unchanged and still assumes 100% of the first \$250,000 casualty treaty. OPRM had 771 members as of December 31, 2020.

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

Assets	\$ 18,826,974
Liabilities	(\$ 13,530,267)
Members' Equity	<u>\$ 5,296,707</u>

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

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Library pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

Health Insurance

The Library has contracted with the Stark County Schools Council of Governments Health Insurance Consortium to provide employee medical/dental/vision benefits. The Stark County Schools Council's Health Benefits Program is a shared risk pool comprised of approximately 166 entities, a combination of school districts, libraries and municipalities. Rates are set through an annual calculation process. The Library pays a monthly contribution which is paid in a common fund from which claim payments are made for all participants regardless of claims flow. The Board of Directors has the right to return monies to an existing entity subsequent to the settlements of all expenses and claims. The Library paid 80 percent until the increase in October 2021 to 90 percent of the premium for single coverage per employee per month for full time employees working 30-40 hours per week, if elected. Family coverage is available for full time staff but the employee contributes 100% of the difference between single and family coverage, until October 2021, after family coverage premium is share equally by the employee and the Library, 50 percent each. Life insurance is provided by the Library for all staff except Pages (shelving staff).

BURTON PUBLIC LIBRARY
 GEAUGA COUNTY, OHIO
 Notes to the Financial Statements
 For the Years Ending December 31, 2021

Note 7 - Defined Benefit Pension Plans

Ohio Public Employees Retirement System

The Library's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10%, of their gross salaries and the Library contributed an amount equaling 14%, of participants' gross salaries. The Library has paid all contributions required through December 31, 2021

Deferred Compensation

Employees may elect to participate in Deferred Compensation through payroll deduction.

Note 8 - Postemployment Benefits

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was zero percent during calendar year 2021. The portion of employer contributions allocated to health care for members in the member-directed plan was 4.0 percent during calendar year 2021.

Note 9 – Debt

The Library did not have any outstanding loans as of December 31, 2021.

Note 10 – Fund Balances

There are no funds that the Library cannot spend. That is: there are zero unclaimed monies that must not be spent for five years. There are no Proprietary Funds or Fiduciary Funds. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilities effective cash planning and control. At year end the balances of these amounts were as follows:

Fund Balances	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total
Nonspendable:						
Unclaimed Monies Corpus						\$0
Outstanding Encumbrances	19,928	1,096		29,735		50,759
Total	\$19,928	\$1,096	\$0	\$29,735	\$0	\$50,759

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed, or assigned. These restricted, committed, and assigned amounts in the special revenue, and capital projects funds would be including the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 11 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2020, the Library received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Library. The impact on the Library's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.