

CLEVELAND PUBLIC LIBRARY  
MONTHLY FINANCIAL STATEMENT OF CLERK TO BOARD OF LIBRARY TRUSTEES  
FOR THE PERIOD OCTOBER 1 – OCTOBER 31, 2008

*H. Sandra Kubson*

CLERK TREASURER, BOARD OF LIBRARY TRUSTEES

**Cleveland Public Library**  
**Revenues, Expenditures and Changes in Fund Balance**  
**For the Period Ending October 31, 2008**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
41 Taxes	27,897,255.14	0.00	0.00	0.00	27,897,255.14
42 Intergovernmental	26,425,876.00	745,239.40	0.00	0.00	27,171,115.40
43 Fines & Fees	273,739.25	0.00	0.00	0.00	273,739.25
44 Investment Earnings	1,333,327.83	17,501.95	0.00	6,016.87	1,356,846.65
45 Charges for Services	2,622,503.31	0.00	0.00	0.00	2,622,503.31
46 Contributions & Donations	0.00	391,713.77	0.00	0.00	391,713.77
48 Miscellaneous Revenue	138,027.52	0.00	0.00	0.00	138,027.52
<b>Total Revenues</b>	<b>\$ 58,690,729.05</b>	<b>\$ 1,154,455.12</b>	<b>\$ 0.00</b>	<b>\$ 6,016.87</b>	<b>\$ 59,851,201.04</b>
51 Salaries/Benefits	36,013,600.17	355,306.88	0.00	0.00	36,368,907.05
52 Supplies	1,097,556.86	1,563.11	0.00	7,144.31	1,106,264.28
53 Purchased/Contracted Services	8,547,108.94	658,678.29	0.00	11,460.79	9,217,248.02
54 Library Materials	9,817,675.46	125,980.96	0.00	24,689.55	9,968,345.97
55 Capital Outlay	246,921.51	49,831.46	1,490,910.06	2,953.80	1,790,616.83
57 Miscellaneous Expenses	71,583.24	42,042.75	0.00	0.00	113,625.99
<b>Total Expenditures</b>	<b>\$ 55,794,446.18</b>	<b>\$ 1,233,403.45</b>	<b>\$ 1,490,910.06</b>	<b>\$ 46,248.45</b>	<b>\$ 58,565,008.14</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 2,896,282.87</b>	<b>\$ (78,948.33)</b>	<b>\$(1,490,910.06)</b>	<b>\$(40,231.58)</b>	<b>\$ 1,286,192.90</b>
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
98 Advances	10,500.00	(10,500.00)	0.00	0.00	0.00
99 Transfers	0.00	0.00	0.00	0.00	0.00
<b>Total Other Sources / Uses</b>	<b>\$ 10,500.00</b>	<b>\$(10,500.00)</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Revenue &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>\$ 2,906,782.87</b>	<b>\$(89,448.33)</b>	<b>\$(1,490,910.06)</b>	<b>\$(40,231.58)</b>	<b>\$ 1,286,192.90</b>
<b>Beginning Year Cash Balance</b>	<b>\$ 29,389,714.84</b>	<b>\$ 10,922,842.78</b>	<b>\$ 11,446,825.38</b>	<b>\$ 2,755,808.52</b>	<b>\$ 54,515,191.52</b>
<b>Current Cash Balance</b>	<b>\$ 32,296,497.71</b>	<b>\$ 10,833,394.45</b>	<b>\$ 9,955,915.32</b>	<b>\$ 2,715,576.94</b>	<b>\$ 55,801,384.42</b>

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending October 31, 2008**

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
51110 Professional Salaries	12,699,276.50	12,699,276.50	10,435,606.37	0.00	2,263,670.13
51120 Clerical Salaries	12,675,450.50	12,675,450.50	10,831,440.26	0.00	1,844,010.24
51130 Non-Clerical Salaries	1,637,189.00	1,637,189.00	1,369,220.34	0.00	267,968.66
51140 Buildings Salaries	5,098,771.00	5,098,771.00	4,145,746.78	0.00	953,024.22
51150 Other Salaries	1,926,505.00	1,926,505.00	1,312,863.54	0.00	613,641.46
51400 OPERS	4,779,269.92	5,127,731.45	3,950,938.10	1,154,658.57	22,134.78
51610 Health Insurance	4,143,798.00	4,163,560.05	3,186,671.35	914,688.18	62,200.52
51620 Life Insurance	72,868.00	76,991.37	33,681.61	34,860.75	8,449.01
51630 Workers Compensation	460,235.00	460,235.00	388,173.44	0.00	72,061.56
51640 Unemployment Compensation	25,000.00	32,685.46	6,988.31	25,697.15	0.00
51900 Other Benefits	353,265.00	387,772.02	352,270.07	100,830.11	(65,328.16)
<b>Salaries/Benefits</b>	<b>43,871,627.92</b>	<b>\$ 44,286,167.35</b>	<b>\$ 36,013,600.17</b>	<b>\$ 2,230,734.76</b>	<b>\$ 6,041,832.42</b>
52110 Office Supplies	112,400.00	113,676.55	73,384.67	6,763.32	33,528.56
52120 Stationery	149,500.00	205,618.25	165,341.68	12,566.37	27,710.20
52130 Duplication Supplies	160,500.00	167,072.08	89,360.02	6,966.45	70,745.61
52140 Hand Tools	7,000.00	7,008.49	1,973.62	32.94	5,001.93
52150 Book Repair Supplies	133,200.00	141,133.65	110,014.99	5,153.97	25,964.69
52210 Janitorial Supplies	127,100.00	130,050.91	96,181.78	16,672.86	17,196.27
52220 Electrical Supplies	127,300.00	138,562.05	58,821.52	2,585.04	77,155.49
52230 Maintenance Supplies	347,100.00	382,871.33	137,804.56	13,063.74	232,003.03
52240 Uniforms	10,100.00	16,451.50	16,360.62	1,046.49	(955.61)
52300 Motor Vehicle Supplies	76,700.00	77,080.52	73,300.51	11,974.00	(8,193.99)
52900 Other Supplies	402,100.00	420,640.94	275,012.89	21,610.33	124,017.72
<b>Supplies</b>	<b>1,653,000.00</b>	<b>\$ 1,800,166.27</b>	<b>\$ 1,097,556.86</b>	<b>\$ 98,435.51</b>	<b>\$ 604,173.90</b>
53100 Travel/Meetings	118,000.00	134,318.76	92,452.30	28,435.11	13,431.35
53210 Telecommunications	441,262.50	470,416.88	537,540.87	300,952.67	(368,076.66)

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending October 31, 2008**

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53230 Postage/Freight	162,325.00	193,314.61	125,353.75	73,161.95	(5,201.09)
53240 PR/Other Communications	318,600.00	334,380.02	205,951.46	53,992.13	74,436.43
53310 Building Repairs	540,500.00	671,466.44	309,478.60	80,538.08	281,449.76
53320 Machine Repairs	116,000.00	136,963.34	52,344.71	4,789.00	79,829.63
53330 Computer Repairs	20,000.00	21,450.00	675.08	1,450.00	19,324.92
53340 Building Maintenance	195,000.00	208,857.42	131,006.04	37,385.54	40,465.84
53350 Machine Maintenance	412,000.00	453,846.94	126,595.50	68,105.25	259,146.19
53360 Computer Maintenance	665,910.00	712,634.16	647,849.20	19,873.35	44,911.61
53370 Motor Vehicle Repairs	27,563.00	27,563.00	35,471.34	6,020.00	(13,928.34)
53380 Contract Security	996,468.00	1,115,924.57	783,637.28	323,526.40	8,760.89
53390 Landscaping	51,818.00	60,918.25	25,341.25	36,337.00	(760.00)
53400 Insurance	417,300.00	417,300.00	415,559.00	13,353.25	(11,612.25)
53510 Rent/Leases	82,700.00	82,700.00	64,760.74	17,365.83	573.43
53520 Equipment Rental	379,300.00	490,794.00	300,805.05	111,907.56	78,081.39
53610 Electricity	2,493,855.00	3,011,743.22	1,694,648.31	889,266.43	427,828.48
53620 Gas	472,500.00	605,538.96	241,424.19	282,308.29	81,806.48
53630 Chilled Water	682,500.00	767,247.18	616,137.41	121,630.36	29,479.41
53640 Water/Sewer	108,675.00	143,404.19	64,488.70	60,927.49	17,988.00
53710 Professional Services	2,495,372.00	3,056,989.37	1,094,246.31	639,537.72	1,323,205.34
53720 Auditors Fees	600,000.00	604,322.33	584,794.61	2,025.36	17,502.36
53800 Library Material Control	400,000.00	563,300.71	383,955.59	129,345.12	50,000.00
53900 Other Purchased Services	15,000.00	17,859.50	12,591.65	3,654.25	1,613.60
<b>Purchased/Contracted Services</b>	<b>12,212,648.50</b>	<b>\$ 14,303,253.85</b>	<b>\$ 8,547,108.94</b>	<b>\$ 3,305,888.14</b>	<b>\$ 2,450,256.77</b>
54110 Books	4,806,313.00	6,035,054.76	3,265,692.94	1,576,636.03	1,192,725.79
54120 Continuations	834,000.00	840,918.60	792,279.66	316,594.93	(267,955.99)
54210 Periodicals	1,839,425.00	1,947,114.83	1,232,504.95	540,322.04	174,287.84
54220 Microforms	473,000.00	510,499.40	394,546.35	87,829.00	28,124.05

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending October 31, 2008

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
54310 Video Media	1,733,025.00	1,879,278.54	1,343,698.41	488,246.66	47,333.47
54320 Audio Media - Spoken	471,167.00	507,035.44	271,531.30	155,552.31	79,951.83
54325 Audio Media - Music	769,150.00	993,142.71	689,257.42	150,531.53	153,353.76
54350 Computer Media	402,520.00	458,158.59	306,080.83	74,279.75	77,798.01
54500 Database Services	1,844,400.00	1,936,067.45	1,288,133.47	276,060.65	371,873.33
54600 Interlibrary Loan	7,000.00	7,177.92	5,796.40	1,375.60	5.92
54710 Bookbinding	100,000.00	132,556.30	88,121.70	14,434.60	30,000.00
54720 Preservation Services	85,000.00	133,852.92	70,678.43	60,476.12	2,698.37
54730 Preservation Boxing	20,000.00	24,951.10	19,642.59	3,991.50	1,317.01
54790 Preservation Reformatting	75,000.00	87,675.50	49,711.01	17,064.09	20,900.40
<b>Library Materials</b>	<b>13,460,000.00</b>	<b>\$ 15,493,484.06</b>	<b>\$ 9,817,675.46</b>	<b>\$ 3,763,394.81</b>	<b>\$ 1,912,413.79</b>
55510 Furniture	130,500.00	132,349.00	86,021.29	15,691.67	30,636.04
55520 Equipment	254,000.00	264,300.78	115,840.58	18,084.27	130,375.93
55530 Computer Hardware/Software	0.00	0.00	6,060.24	0.00	(6,060.24)
55700 Motor Vehicles	80,000.00	110,599.40	38,999.40	0.00	71,600.00
<b>Capital Outlay</b>	<b>464,500.00</b>	<b>\$ 507,249.18</b>	<b>\$ 246,921.51</b>	<b>\$ 33,775.94</b>	<b>\$ 226,551.73</b>
57100 Memberships	77,000.00	85,745.94	57,103.94	4,993.00	23,649.00
57200 Taxes	3,000.00	3,511.84	659.16	652.68	2,200.00
57500 Refunds/Reimbursements	23,000.00	26,845.26	13,820.14	13,886.97	(861.85)
<b>Miscellaneous Expenses</b>	<b>103,000.00</b>	<b>\$ 116,103.04</b>	<b>\$ 71,583.24</b>	<b>\$ 19,532.65</b>	<b>\$ 24,987.15</b>
<b>Advances</b>	<b>0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
59900 Transfers Out	3,000,000.00	3,000,000.00	0.00	0.00	3,000,000.00
<b>Transfers</b>	<b>3,000,000.00</b>	<b>\$ 3,000,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 3,000,000.00</b>
<b>TOTAL</b>	<b>74,764,776.42</b>	<b>\$ 79,506,423.75</b>	<b>\$ 55,794,446.18</b>	<b>\$ 9,451,761.81</b>	<b>\$ 14,260,215.76</b>

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 31, 2008**

	<u>Beginning Year Balance</u>	<u>Year to Date Receipts</u>	<u>Year to Date Expenditures</u>	<u>Year to Date Encumbrances</u>	<u>Unencumbered Balance</u>
101 General Fund	29,389,714.84	58,701,229.05	55,794,446.18	9,451,761.81	22,844,735.90
<b>Total General Fund</b>	<b>\$ 29,389,714.84</b>	<b>\$ 58,701,229.05</b>	<b>\$ 55,794,446.18</b>	<b>\$ 9,451,761.81</b>	<b>\$ 22,844,735.90</b>
201 Anderson	204,897.02	856.44	4,216.44	1,762.27	199,774.75
202 Endowment for the Blind	1,501,617.50	11,650.65	2,779.43	0.00	1,510,488.72
203 Founders	4,398,948.96	10,453.56	87,503.85	21,148.66	4,300,750.01
204 Kaiser	43,259.77	0.00	0.00	0.00	43,259.77
205 Kralej	149,649.29	(70.50)	3,007.15	288.68	146,282.96
206 Library	113,289.30	34,140.23	832.75	0.00	146,596.78
207 Pepke	92,236.33	387.80	1,654.19	0.00	90,969.94
208 Wickwire	1,079,906.25	2,752.59	19,496.14	4,225.90	1,058,936.80
209 Witke	64,355.18	231.86	1,727.89	0.00	62,859.15
210 Young	2,735,413.87	54,422.09	54,863.67	0.00	2,734,972.29
225 Friends	9,953.79	12,000.00	10,829.03	0.00	11,124.76
226 Judd	5,245.74	164,199.00	109,355.00	11,467.71	48,622.03
228 Lockwood Thompson Memorial	277,560.31	84,032.00	159,039.69	147,875.42	54,677.20
229 Ohio Center for the Book	0.00	1,900.00	900.00	0.00	1,000.00
230 Schweinfurth	30.07	19,760.00	40,170.00	10,560.00	(30,939.93)
242 Cleveland NCA Kiosk	16,965.30	0.00	1,761.00	834.64	14,369.66
243 Gates Foundation	43,004.17	0.00	43,004.17	0.00	0.00
244 Harvard CS Kiosk Project	9,686.49	0.00	735.76	194.50	8,756.23
250 MetLife-Fit for Life	0.00	12,500.00	1,016.76	183.24	11,300.00
251 LSTA-Library for the Blind	0.00	116,000.00	116,000.00	0.00	0.00
252 LSTA-Know It Now	176,823.44	629,239.40	585,010.53	181,052.67	39,999.64
<b>Total Special Revenue Funds</b>	<b>\$ 10,922,842.78</b>	<b>\$ 1,154,455.12</b>	<b>\$ 1,243,903.45</b>	<b>\$ 379,593.69</b>	<b>\$ 10,453,800.76</b>
401 Building & Repair	11,446,825.38	0.00	1,490,910.06	602,553.55	9,353,361.77

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 31, 2008**

	<u>Beginning Year Balance</u>	<u>Year to Date Receipts</u>	<u>Year to Date Expenditures</u>	<u>Year to Date Encumbrances</u>	<u>Unencumbered Balance</u>
<b>Total Capital Project Funds</b>	<b>\$ 11,446,825.38</b>	<b>\$ 0.00</b>	<b>\$ 1,490,910.06</b>	<b>\$ 602,553.55</b>	<b>\$ 9,353,361.77</b>
501 Abel	171,165.82	613.90	0.00	770.00	171,009.72
502 Ambler	1,586.52	0.00	0.00	0.00	1,586.52
503 Beard	116,771.45	304.66	2,405.00	0.00	114,671.11
504 Klein	3,759.95	0.00	0.00	0.00	3,759.95
505 Malon/Schroeder	221,485.72	65.05	4,739.31	510.00	216,301.46
506 McDonald	132,437.20	468.99	2,953.80	0.00	129,952.39
507 Ratner	67,312.67	410.51	4,082.05	0.00	63,641.13
508 Root	28,610.63	93.34	685.00	125.43	27,893.54
509 Sugarman	178,754.73	(302.45)	7,351.74	0.00	171,100.54
510 Thompson	123,280.91	273.98	0.00	0.00	123,554.89
511 Weidenthal	4,674.99	0.00	0.00	0.00	4,674.99
512 White	1,705,967.93	4,088.89	24,031.55	12,901.36	1,673,123.91
<b>Total Permanent Funds</b>	<b>\$ 2,755,808.52</b>	<b>\$ 6,016.87</b>	<b>\$ 46,248.45</b>	<b>\$ 14,306.79</b>	<b>\$ 2,701,270.15</b>
<b>Total All Funds</b>	<b>\$ 54,515,191.52</b>	<b>\$ 59,861,701.04</b>	<b>\$ 58,575,508.14</b>	<b>\$ 10,448,215.84</b>	<b>\$ 45,353,168.58</b>

Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending October 31, 2008

<b>Balance of All Funds</b>	<b>\$ 55,801,384.42</b>
Chase-Checking	9,999.00
National City-Checking	10,000.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	(1,380,688.30)
KeyBank-MC/MISA	101,106.41
Fifth Third - Checking	318,685.47
Petty Cash	350.00
Change Fund	5,100.00
KeyBank-Payroll Account (ZBA)	0.00
KeyBank-Savings Bond Acct	0.00
<b>Cash in Library Treasury</b>	<b>\$(935,447.42)</b>
National City - Investments	31,396,199.77
NCB/Allegiant Money Market	559,754.47
KeyBank - Victory Fund	2,764,335.48
STAR OHIO Investment	9,213,496.28
<b>Investments</b>	<b>\$ 43,933,786.00</b>
NCB Endowment Acct	12,803,045.84
<b>Endowment Account</b>	<b>\$ 12,803,045.84</b>
<b>Cash in Banks and On Hand</b>	<b>\$ 55,801,384.42</b>