

CLEVELAND PUBLIC LIBRARY

MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES

FOR THE PERIOD FEBRUARY 1 – FEBRUARY 28, 2010

*H. Sandra Kuban*

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library  
Revenues, Expenditures and Changes in Fund Balance  
For the Period Ending February 28, 2009

	General Fund	Special Revenue	Capital Projects	Permanent	Total
41 Taxes	13,089,000.00	0.00	0.00	0.00	13,089,000.00
42 Intergovernmental	4,040,906.21	13,003.67	0.00	0.00	4,053,909.88
43 Fines & Fees	72,295.94	0.00	0.00	0.00	72,295.94
44 Investment Earnings	71,785.40	10,299.43	0.00	3,396.77	85,481.60
45 Charges for Services	378,984.03	0.00	0.00	0.00	378,984.03
46 Contributions & Donations	0.00	1,861.27	0.00	0.00	1,861.27
48 Miscellaneous Revenue	10,679.63	0.00	0.00	0.00	10,679.63
<b>Total Revenues</b>	<b>\$ 17,663,651.21</b>	<b>\$ 25,164.37</b>	<b>\$ 0.00</b>	<b>\$ 3,396.77</b>	<b>\$ 17,692,212.35</b>
51. Salaries/Benefits	5,999,213.60	48,994.18	0.00	0.00	6,048,207.78
52 Supplies	145,228.51	0.00	0.00	2,294.00	147,522.51
53 Purchased/Contracted Services	1,658,744.50	67,534.64	0.00	0.00	1,726,279.14
54 Library Materials	1,090,508.68	8,293.75	0.00	4,468.04	1,103,270.47
55 Capital Outlay	47,552.94	0.00	902,261.81	0.00	949,814.75
57 Miscellaneous Expenses	33,241.97	8,073.50	0.00	0.00	41,315.47
<b>Total Expenditures</b>	<b>\$ 8,974,490.20</b>	<b>\$ 132,896.07</b>	<b>\$ 902,261.81</b>	<b>\$ 6,762.04</b>	<b>\$ 10,016,410.12</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 8,689,161.01</b>	<b>\$(107,731.70)</b>	<b>\$(902,261.81)</b>	<b>\$(3,365.27)</b>	<b>\$ 7,675,802.23</b>
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	0.00
98 Advances	0.00	0.00	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>\$ 0.00</b>	<b>\$ 0.00</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>\$ 8,689,161.01</b>	<b>\$(107,731.70)</b>	<b>\$(902,261.81)</b>	<b>\$(3,365.27)</b>	<b>\$ 7,675,802.23</b>
<b>Beginning Year Cash Balance</b>	<b>\$ 29,806,256.19</b>	<b>\$ 10,234,794.92</b>	<b>\$ 7,553,771.11</b>	<b>\$ 2,426,168.38</b>	<b>\$ 50,020,990.60</b>
<b>Current Cash Balance</b>	<b>\$ 38,775,677.90</b>	<b>\$ 10,127,063.22</b>	<b>\$ 6,651,509.30</b>	<b>\$ 2,422,803.11</b>	<b>\$ 57,977,053.53</b>

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending February 28, 2010

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
51110 Professional Salaries	13,139,001.00	13,579,864.80	2,042,327.60	0.00	11,537,537.20
51120 Clerical Salaries	9,819,992.00	10,147,626.68	1,524,880.65	0.00	8,622,746.03
51130 Non-Clerical Salaries	464,799.00	505,710.60	200,474.59	0.00	305,236.01
51140 Buildings Salaries	3,574,445.00	3,701,771.36	583,581.95	0.00	3,118,189.41
51150 Other Salaries	1,707,991.00	1,766,099.08	270,349.24	0.00	1,495,749.84
51180 Severance Pay	0.00	53,622.48	73,574.47	0.00	(19,951.99)
51190 Non-Base Pay	208,805.00	214,891.16	36,230.54	0.00	178,660.62
51400 OPERS	4,036,260.00	4,183,578.87	654,636.48	147,318.87	3,381,623.52
51610 Health Insurance	3,505,479.00	3,505,479.00	539,509.14	0.00	2,965,969.86
51620 Life Insurance	73,430.00	73,430.00	10,157.04	0.00	63,272.96
51630 Workers Compensation	241,887.00	491,887.00	0.00	250,000.00	241,887.00
51640 Unemployment Compensation	0.00	11,507.66	7,190.81	11,700.42	(7,383.57)
51650 Medicare - ER	327,911.00	327,911.00	53,273.83	0.00	274,637.17
51900 Other Benefits	0.00	3,027.26	3,027.26	0.00	0.00
<b>Salaries/Benefits</b>	<b>37,100,000.00</b>	<b>\$ 38,566,406.95</b>	<b>\$ 5,999,213.60</b>	<b>\$ 409,019.29</b>	<b>\$ 32,158,174.06</b>
52110 Office Supplies	73,980.00	81,288.47	4,180.56	8,443.38	68,664.53
52120 Stationery	170,260.00	212,892.00	27,895.16	23,285.74	161,711.10
52130 Duplication Supplies	104,410.00	110,227.06	9,106.01	745.04	100,376.01
52140 Hand Tools	4,800.00	5,469.80	699.96	3,054.83	1,715.01
52150 Book Repair Supplies	111,211.00	113,809.45	1,306.36	8,226.78	104,276.31
52210 Janitorial Supplies	121,347.00	138,646.62	15,482.52	12,152.41	111,011.69
52220 Electrical Supplies	48,814.00	51,203.71	5,323.44	19,561.63	26,318.64
52230 Maintenance Supplies	111,985.00	123,245.70	17,081.55	59,130.86	47,033.29
52240 Uniforms	12,550.00	13,625.00	0.00	10,075.00	3,550.00
52300 Motor Vehicle Supplies	57,700.00	67,149.00	20,165.88	47,428.20	(445.08)
52900 Other Supplies	327,322.00	371,143.97	43,987.07	35,414.46	291,742.44
<b>Supplies</b>	<b>1,144,379.00</b>	<b>\$ 1,288,700.78</b>	<b>\$ 145,228.51</b>	<b>\$ 227,518.33</b>	<b>\$ 915,953.94</b>

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending February 28, 2010**

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53100 Travel/Meetings	41,609.00	46,189.00	4,087.01	42,101.99	0.00
53210 Telecommunications	449,894.00	486,552.18	11,234.15	531,631.90	(56,313.87)
53230 Postage/Freight	140,100.00	147,242.84	22,151.96	121,490.88	3,600.00
53240 PR/Other Communications	270,600.00	319,885.14	34,229.14	39,431.44	246,224.56
53310 Building Repairs	155,890.00	189,740.36	3,261.95	43,088.41	143,390.00
53320 Machine Repairs	55,725.00	62,698.86	3,302.43	13,602.46	45,793.97
53330 Computer Repairs	10,000.00	10,000.00	0.00	0.00	10,000.00
53340 Building Maintenance	143,700.00	162,629.34	12,905.60	78,548.37	71,175.37
53350 Machine Maintenance	280,627.00	362,320.26	46,207.27	90,542.33	225,570.66
53360 Computer Maintenance	811,532.00	822,719.70	554,075.59	68,126.17	200,517.94
53370 Motor Vehicle Repairs	24,400.00	26,853.40	3,056.34	2,453.40	21,343.66
53380 Contract Security	909,473.00	1,030,421.60	208,225.76	819,506.84	2,689.00
53390 Landscaping	30,000.00	48,300.00	360.00	37,940.00	10,000.00
53400 Insurance	448,300.00	448,300.00	2,658.00	0.00	445,642.00
53510 Rent/Leases	115,372.00	138,832.43	9,961.76	88,344.63	40,526.04
53520 Equipment Rental	272,960.00	308,998.90	51,054.32	280,354.77	(22,410.19)
53610 Electricity	1,903,000.00	2,080,755.78	374,073.87	1,680,168.02	26,513.89
53620 Gas	396,950.00	422,476.49	84,111.78	225,808.11	112,556.60
53630 Chilled Water	663,554.00	740,787.71	50,259.20	837,500.00	(146,971.49)
53640 Water/Sewer	125,314.00	136,787.69	2,734.95	102,103.74	31,949.00
53710 Professional Services	1,129,140.00	1,523,412.56	129,142.06	614,108.21	780,162.29
53720 Auditors Fees	700,000.00	707,919.17	0.00	7,919.17	700,000.00
53800 Library Material Control	332,818.00	438,202.19	39,384.36	308,060.49	90,757.34
53900 Other Purchased Services	13,500.00	24,481.58	12,267.00	10,514.58	1,700.00
<b>Purchased/Contracted Services</b>	<b>9,424,458.00</b>	<b>\$ 10,686,507.18</b>	<b>\$ 1,658,744.50</b>	<b>\$ 6,043,345.91</b>	<b>\$ 2,984,416.77</b>
54110 Books	3,660,300.00	4,470,358.77	503,261.07	837,243.71	3,129,853.99
54120 Continuations	755,167.00	869,487.74	12,442.04	386,169.54	470,876.16

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending February 28, 2010

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
54210 Periodicals	1,529,822.00	1,819,889.63	44,255.72	250,833.72	1,524,800.19
54220 Microforms	264,669.00	381,037.50	50,931.25	65,151.35	264,954.90
54310 Video Media	1,588,354.00	1,757,800.12	197,391.28	321,939.62	1,238,469.22
54320 Audio Media - Spoken	263,586.00	373,494.89	46,744.42	88,587.95	238,162.52
54325 Audio Media - Music	643,847.00	687,371.12	42,497.52	126,120.97	518,752.63
54350 Computer Media	296,500.00	361,768.71	9,056.35	65,114.78	287,597.58
54500 Database Services	1,404,016.00	1,785,654.86	166,086.72	374,396.61	1,245,171.53
54600 Interlibrary Loan	6,500.00	9,788.18	743.45	9,104.63	(59.90)
54710 Bookbinding	85,874.00	132,224.65	4,718.20	41,632.45	85,874.00
54720 Preservation Services	100,000.00	125,570.72	3,608.00	40,265.60	81,697.12
54730 Preservation Boxing	10,000.00	10,969.53	224.42	10,245.11	500.00
54790 Preservation Reformatting	65,000.00	87,071.85	8,548.24	18,924.75	59,598.86
54900 Other Library Materials	1,000.00	1,000.00	0.00	0.00	1,000.00
<b>Library Materials</b>	<b>10,674,635.00</b>	<b>\$ 12,873,488.27</b>	<b>\$ 1,090,508.68</b>	<b>\$ 2,635,730.79</b>	<b>\$ 9,147,248.80</b>
55510 Furniture	84,435.00	118,984.29	9,008.68	26,036.14	83,939.47
55520 Equipment	129,326.00	151,926.66	13,053.57	11,666.95	127,206.14
55530 Computer Hardware/Software	555,200.00	563,792.77	25,490.69	76,935.18	461,366.90
55700 Motor Vehicles	51,000.00	51,000.00	0.00	0.00	51,000.00
<b>Capital Outlay</b>	<b>819,961.00</b>	<b>\$ 885,703.72</b>	<b>\$ 47,552.94</b>	<b>\$ 114,638.27</b>	<b>\$ 723,512.51</b>
57100 Memberships	59,500.00	59,500.00	29,190.00	24,280.00	6,030.00
57200 Taxes	1,500.00	2,075.77	1,010.79	500.00	564.98
57500 Refunds/Reimbursements	19,000.00	21,365.12	3,041.18	12,302.53	6,021.41
<b>Miscellaneous Expenses</b>	<b>80,000.00</b>	<b>\$ 82,940.89</b>	<b>\$ 33,241.97</b>	<b>\$ 37,082.53</b>	<b>\$ 12,616.39</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	0.00	0.00	0.00	0.00
<b>Transfers</b>	<b>3,000,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>62,243,433.00</b>	<b>\$ 64,383,747.79</b>	<b>\$ 8,974,490.20</b>	<b>\$ 9,467,335.12</b>	<b>\$ 45,941,922.47</b>

Cleveland Public Library  
Revenue, Expenditures and Changes in Fund Balances  
For the Period Ending February 28, 2010

	Beginning Year Balance	Year to Date Receipts	Year to Date Expenditures	Year to Date Encumbrances	Unencumbered Balance
101 General Fund	29,806,256.19	17,663,651.21	8,974,490.20	9,467,335.12	29,028,082.08
<b>Total General Fund</b>	<b>\$ 29,806,256.19</b>	<b>\$ 17,663,651.21</b>	<b>\$ 8,974,490.20</b>	<b>\$ 9,467,335.12</b>	<b>\$ 29,028,082.08</b>
201 Anderson	178,391.08	0.00	0.00	0.00	178,391.08
202 Endowment for the Blind	1,286,477.12	8,513.32	0.00	0.00	1,294,990.44
203 Founders	4,046,670.54	0.00	28,714.99	28,217.39	3,989,738.16
204 Kaiser	37,706.75	121.36	0.00	0.00	37,828.11
205 Kralej	135,692.44	0.00	0.00	663.68	135,028.76
206 Library	154,761.46	1,861.27	465.90	119.00	156,037.83
207 Pepke	83,531.57	174.09	0.00	0.00	83,705.66
208 Wickwire	949,604.55	399.97	460.00	2,366.09	947,178.43
209 Wittke	55,831.04	28.83	0.00	0.00	55,859.87
210 Young	2,485,473.78	1,061.86	10,939.84	0.00	2,475,595.80
225 Friends	11,655.02	0.00	0.00	424.75	11,230.27
226 Judd	8,159.84	0.00	24,081.83	58,513.96	(74,435.95)
228 Lockwood Thompson Memorial	334,708.11	0.00	7,827.85	122,698.93	204,181.33
229 Ohio Center for the Book	1,500.00	0.00	0.00	492.00	1,008.00
230 Schweinfurth	11,370.07	0.00	0.00	17,859.54	(6,489.47)
242 Cleveland NCA Kiosk	12,306.51	0.00	0.00	2,489.49	9,817.02
243 Gates Foundation	119,600.00	0.00	0.00	0.00	119,600.00
244 Harvard CS Kiosk Project	8,179.65	0.00	119.22	892.02	7,168.41
251 LSTA-Library for the Blind	136,118.84	0.00	778.74	0.00	135,340.10
252 LSTA-Know It Now	170,379.10	13,003.67	59,507.70	133,679.35	(9,804.28)
253 MetLife-Fit for Life II	6,677.45	0.00	0.00	0.00	6,677.45
<b>Total Special Revenue Funds</b>	<b>\$ 10,234,794.92</b>	<b>\$ 25,164.37</b>	<b>\$ 132,896.07</b>	<b>\$ 368,416.20</b>	<b>\$ 9,758,647.02</b>
401 Building & Repair	7,553,771.11	0.00	902,261.81	930,003.71	5,721,505.59
<b>Total Capital Project Funds</b>	<b>\$ 7,553,771.11</b>	<b>\$ 0.00</b>	<b>\$ 902,261.81</b>	<b>\$ 930,003.71</b>	<b>\$ 5,721,505.59</b>

Cleveland Public Library  
 Revenue, Expenditures and Changes in Fund Balances  
 For the Period Ending February 28, 2010

	Beginning Year Balance	Year to Date Receipts	Year to Date Expenditures	Year to Date Encumbrances	Unencumbered Balance
501 Abel	153,045.11	318.47	0.00	2,000.00	151,363.58
502 Ambler	1,457.48	0.00	0.00	0.00	1,457.48
503 Beard	102,790.43	160.46	2,294.00	0.00	100,656.89
504 Klein	3,455.59	0.00	0.00	0.00	3,455.59
505 Malon/Schroeder	196,359.74	0.00	0.00	0.00	196,359.74
506 McDonald	118,873.47	0.00	0.00	0.00	118,873.47
507 Ratner	58,116.64	287.39	0.00	0.00	58,404.03
508 Root	25,659.21	26.29	600.00	0.00	25,085.50
509 Sugarman	158,947.87	(78.98)	0.00	0.00	158,868.89
510 Thompson	108,568.42	142.47	0.00	0.00	108,710.89
511 Weidenthal	4,299.70	0.00	0.00	0.00	4,299.70
512 White	1,494,594.72	2,540.67	3,868.04	8,050.73	1,485,216.62
<b>Total Permanent Funds</b>	<b>\$ 2,426,168.38</b>	<b>\$ 3,396.77</b>	<b>\$ 6,762.04</b>	<b>\$ 10,050.73</b>	<b>\$ 2,412,752.38</b>
<b>Others</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total All Funds</b>	<b>\$ 50,020,990.60</b>	<b>\$ 17,692,212.35</b>	<b>\$ 10,016,410.12</b>	<b>\$ 10,775,805.76</b>	<b>\$ 46,920,987.07</b>

Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending February 28, 2010

<b>Balance of All Funds</b>	<b><u><u>\$ 57,977,053.53</u></u></b>
Chase-Checking	9,188.09
National City-Checking	10,000.00
KeyBank-Concentration Acct	82.99
KeyBank-Checking (ZBA)	(611,151.66)
KeyBank-MC/VISA	24,246.73
Fifth Third - Checking	338,096.74
Petty Cash	330.00
Change Fund	5,420.00
KeyBank-Payroll Account (ZBA)	0.00
KeyBank-Savings Bond Acct	0.00
<b>Cash in Library Treasury</b>	<b><u><u>\$(223,787.11)</u></u></b>
National City - Investments	32,908,801.93
NCB/Allegiant Money Market	299,261.19
KeyBank - Victory Fund	9,450,388.12
STAR OHIO Investment	4,060,224.62
<b>Investments</b>	<b><u><u>\$ 46,718,675.86</u></u></b>
NCB Endowment Acct	11,482,164.78
<b>Endowment Account</b>	<b><u><u>\$ 11,482,164.78</u></u></b>
<b>Cash in Banks and On Hand</b>	<b><u><u>\$ 57,977,053.53</u></u></b>