

CLEVELAND PUBLIC LIBRARY  
MONTHLY FINANCIAL STATEMENT OF TREASURER TO BOARD OF LIBRARY TRUSTEES  
FOR THE PERIOD JANUARY 1 – JANUARY 31, 2009

*H. Sandra Kubson*

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

**Cleveland Public Library**  
**Revenues, Expenditures and Changes in Fund Balance**  
**For the Period Ending January 31, 2009**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
41 Taxes	5,221,000.00	0.00	0.00	0.00	5,221,000.00
42 Intergovernmental	2,084,822.47	36,069.03	0.00	0.00	2,120,891.50
43 Fines & Fees	22,781.97	0.00	0.00	0.00	22,781.97
44 Investment Earnings	83,214.79	(12,899.84)	0.00	(4,386.12)	65,928.83
45 Charges for Services	213,234.00	0.00	0.00	0.00	213,234.00
46 Contributions & Donations	0.00	14,903.47	0.00	0.00	14,903.47
48 Miscellaneous Revenue	1,512.96	0.00	0.00	215.53	1,728.49
<b>Total Revenues</b>	<b>\$ 7,626,566.19</b>	<b>\$ 38,072.66</b>	<b>\$ 0.00</b>	<b>\$(4,170.59)</b>	<b>\$ 7,660,468.26</b>
51 Salaries/Benefits	3,001,742.02	21,232.41	0.00	0.00	3,022,974.43
52 Supplies	32,716.97	0.00	0.00	0.00	32,716.97
53 Purchased/Contracted Services	767,138.41	11,793.31	0.00	0.00	778,931.72
54 Library Materials	334,071.78	0.00	0.00	1,887.18	335,958.96
55 Capital Outlay	4,303.89	0.00	186,410.32	0.00	190,714.21
57 Miscellaneous Expenses	15,857.99	0.00	0.00	0.00	15,857.99
<b>Total Expenditures</b>	<b>\$ 4,155,831.06</b>	<b>\$ 33,025.72</b>	<b>\$ 186,410.32</b>	<b>\$ 1,887.18</b>	<b>\$ 4,377,154.28</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 3,470,735.13</b>	<b>\$ 5,046.94</b>	<b>\$(186,410.32)</b>	<b>\$(6,057.77)</b>	<b>\$ 3,283,313.98</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>\$ 3,470,735.13</b>	<b>\$ 5,046.94</b>	<b>\$(186,410.32)</b>	<b>\$(6,057.77)</b>	<b>\$ 3,283,313.98</b>
<b>Beginning Year Cash Balance</b>	<b>\$ 29,074,110.06</b>	<b>\$ 10,221,024.55</b>	<b>\$ 9,499,170.43</b>	<b>\$ 2,550,244.08</b>	<b>\$ 51,344,549.12</b>
<b>Current Cash Balance</b>	<b>\$ 32,544,845.19</b>	<b>\$ 10,226,071.49</b>	<b>\$ 9,312,760.11</b>	<b>\$ 2,544,186.31</b>	<b>\$ 54,627,863.10</b>

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending January 31, 2009

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
51110 Professional Salaries	13,164,132.00	13,164,132.00	977,318.99	0.00	12,186,813.01
51120 Clerical Salaries	13,348,097.00	13,348,097.00	985,653.57	0.00	12,362,443.43
51130 Non-Clerical Salaries	1,729,671.00	1,729,671.00	121,707.68	0.00	1,607,963.32
51140 Buildings Salaries	5,153,746.00	5,153,746.00	373,067.97	0.00	4,780,678.03
51150 Other Salaries	1,883,438.00	1,883,438.00	118,651.25	0.00	1,764,786.75
51400 OPERS	4,855,191.00	4,995,879.08	(137.66)	4,918,661.85	77,354.89
51610 Health Insurance	3,931,593.00	4,246,038.86	351,311.92	3,506,426.49	388,300.45
51620 Life Insurance	87,192.00	110,477.99	23,909.49	71,695.20	14,873.30
51630 Workers Compensation	373,594.00	373,594.00	(111.31)	0.00	373,705.31
51640 Unemployment Compensation	38,641.00	63,873.19	690.66	49,541.53	13,641.00
51900 Other Benefits	569,929.00	664,647.36	49,679.46	371,849.60	243,118.30
<b>Salaries/Benefits</b>	<b>45,135,224.00</b>	<b>\$ 45,733,594.48</b>	<b>\$ 3,001,742.02</b>	<b>\$ 8,918,174.67</b>	<b>\$ 33,813,677.79</b>
52110 Office Supplies	105,867.00	110,984.10	2,548.18	10,476.36	97,959.56
52120 Stationery	177,827.00	219,374.55	2,870.95	65,486.69	151,016.91
52130 Duplication Supplies	121,095.00	132,583.69	3,414.75	16,367.40	112,801.54
52140 Hand Tools	8,379.00	8,922.38	566.17	26.98	8,329.23
52150 Book Repair Supplies	106,572.00	118,096.69	7,919.83	7,336.28	102,840.58
52210 Janitorial Supplies	132,160.00	135,876.87	2,003.84	14,942.39	118,930.64
52220 Electrical Supplies	115,814.00	117,040.19	1,069.97	5,193.02	110,777.20
52230 Maintenance Supplies	170,072.00	180,396.34	4,299.33	22,188.96	153,908.05
52240 Uniforms	16,150.00	17,124.50	0.00	9,974.50	7,150.00
52300 Motor Vehicle Supplies	62,647.00	66,960.10	2,972.92	36,540.86	27,446.32
52900 Other Supplies	383,702.00	429,070.41	5,051.03	78,927.54	345,091.84
<b>Supplies</b>	<b>1,400,285.00</b>	<b>\$ 1,536,429.82</b>	<b>\$ 32,716.97</b>	<b>\$ 267,460.98</b>	<b>\$ 1,236,251.87</b>
53100 Travel/Meetings	98,914.00	110,895.66	1,635.78	109,509.88	(250.00)
53210 Telecommunications	434,659.00	489,043.35	10,171.57	569,320.10	(90,448.32)

Cleveland Public Library  
Appropriation, Expenditures and Balances  
General Fund  
For the Period Ending January 31, 2009

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53230	128,896.00	141,374.63	10,542.68	132,645.95	(1,814.00)
53240	280,000.00	322,564.76	5,654.64	68,207.24	248,702.88
53310	201,122.00	320,296.17	22,575.00	119,307.42	178,413.75
53320	67,506.00	70,763.35	2,863.35	458.05	67,441.95
53330	15,000.00	16,450.00	0.00	1,450.00	15,000.00
53340	214,993.00	239,164.77	8,445.96	92,094.94	138,623.87
53350	269,826.00	312,940.75	7,518.19	77,539.93	227,882.63
53360	857,891.00	883,250.52	232,395.83	213,786.76	437,067.93
53370	27,729.00	30,468.75	2,559.74	1,660.93	26,248.08
53380	974,879.00	1,009,679.53	46,365.65	936,634.88	26,679.00
53390	36,000.00	39,000.00	0.00	39,000.00	0.00
53400	382,136.00	382,606.00	250.00	470.00	381,886.00
53510	84,959.00	104,007.33	15,031.66	78,888.63	10,087.04
53520	314,268.00	386,639.08	27,339.21	269,117.28	90,182.59
53610	1,949,602.00	2,237,874.42	96,547.78	2,496,566.38	(355,239.74)
53620	391,513.00	407,122.63	47,315.63	329,437.22	30,369.78
53630	721,610.00	761,967.44	32,324.86	682,500.00	47,142.58
53640	90,720.00	131,779.57	3,939.42	152,163.18	(24,323.03)
53710	1,914,515.00	2,476,000.93	173,619.66	882,618.62	1,419,762.65
53720	526,500.00	531,200.00	0.00	4,700.00	526,500.00
53800	305,000.00	336,248.96	20,041.80	311,282.16	4,925.00
53900	15,160.00	18,169.25	0.00	13,609.25	4,560.00
	<b>10,303,398.00</b>	<b>\$ 11,759,507.85</b>	<b>\$ 767,138.41</b>	<b>\$ 7,582,968.80</b>	<b>\$ 3,409,400.64</b>
<b>Purchased/Contracted Services</b>					
54110	3,901,786.00	5,029,070.00	178,548.50	953,610.08	3,896,911.42
54120	838,612.00	878,139.50	0.00	44,986.20	833,153.30
54210	1,854,238.00	1,988,307.91	9,909.15	124,994.91	1,853,403.85
54220	309,865.00	403,623.50	0.00	90,342.50	313,281.00

Cleveland Public Library  
Appropriation, Expenditures and Balances  
General Fund  
For the Period Ending January 31, 2009

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
54310 Video Media	1,651,581.00	1,761,564.37	51,738.67	307,992.60	1,401,833.10
54320 Audio Media - Spoken	426,023.00	517,839.26	10,588.88	137,041.43	370,208.95
54325 Audio Media - Music	690,775.00	833,055.93	49,782.56	141,101.71	642,171.66
54350 Computer Media	319,800.00	414,764.71	14,066.48	90,603.04	310,095.19
54500 Database Services	1,589,121.78	1,606,957.78	3,000.10	127,686.00	1,476,271.68
54600 Interlibrary Loan	6,500.00	6,886.08	377.44	6,508.64	0.00
54710 Bookbinding	69,971.00	85,873.95	0.00	902.95	84,971.00
54720 Preservation Services	98,727.00	134,850.19	7,285.08	43,390.22	84,174.89
54730 Preservation Boxing	12,674.00	13,406.50	180.00	7,752.50	5,474.00
54790 Preservation Reformatting	65,618.00	93,228.04	8,594.92	19,571.59	65,061.53
<b>Library Materials</b>	<b>11,835,291.78</b>	<b>\$ 13,767,567.72</b>	<b>\$ 334,071.78</b>	<b>\$ 2,096,484.37</b>	<b>\$ 11,337,011.57</b>
55510 Furniture	141,409.00	165,646.97	3,504.18	24,478.21	137,664.58
55520 Equipment	68,629.00	84,113.00	799.71	18,047.59	65,265.70
55530 Computer Hardware/Software	964,437.00	964,437.00	0.00	0.00	964,437.00
55700 Motor Vehicles	37,519.00	37,519.00	0.00	0.00	37,519.00
<b>Capital Outlay</b>	<b>1,211,994.00</b>	<b>\$ 1,251,715.97</b>	<b>\$ 4,303.89</b>	<b>\$ 42,525.80</b>	<b>\$ 1,204,886.28</b>
57100 Memberships	68,278.00	71,782.00	14,879.00	1,740.00	55,163.00
57200 Taxes	1,000.00	1,652.68	191.02	1,261.66	200.00
57500 Refunds/Reimbursements	14,002.00	26,122.34	787.97	27,132.37	(1,798.00)
<b>Miscellaneous Expenses</b>	<b>83,280.00</b>	<b>\$ 99,557.02</b>	<b>\$ 15,857.99</b>	<b>\$ 30,134.03</b>	<b>\$ 53,565.00</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>72,969,472.78</b>	<b>\$ 77,148,372.86</b>	<b>\$ 4,155,831.06</b>	<b>\$ 18,937,748.65</b>	<b>\$ 54,054,793.15</b>

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending January 31, 2009**

	<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	29,074,110.06	7,626,566.19	4,155,831.06	18,937,748.65	13,607,096.54
<b>Total General Fund</b>	<b>\$ 29,074,110.06</b>	<b>\$ 7,626,566.19</b>	<b>\$ 4,155,831.06</b>	<b>\$ 18,937,748.65</b>	<b>\$ 13,607,096.54</b>
201 Anderson	189,796.30	(344.39)	0.00	4,211.97	185,239.94
202 Endowment for the Blind	1,324,960.22	(1,223.95)	0.00	0.00	1,323,736.27
203 Founders	4,222,073.59	5,093.35	3,750.00	36,110.04	4,187,306.90
204 Kaiser	39,244.59	0.00	0.00	0.00	39,244.59
205 Kralej	139,498.67	(794.81)	0.00	288.68	138,415.18
206 Library	148,268.50	1,503.47	1,940.00	0.00	147,831.97
207 Pepke	85,789.54	0.00	0.00	0.00	85,789.54
208 Wickwire	994,220.04	(2,568.93)	982.50	2,921.11	987,747.50
209 Wittke	59,160.11	(115.71)	0.00	402.27	58,642.13
210 Young	2,571,940.87	(445.40)	3,952.64	0.00	2,567,542.83
225 Friends	9,540.13	0.00	0.00	0.00	9,540.13
226 Judd	1,683.13	0.00	9,406.21	48,729.11	(56,452.19)
228 Lockwood Thompson Memorial	260,422.16	0.00	0.00	237,634.32	22,787.84
229 Ohio Center for the Book	1,000.00	900.00	0.00	0.00	1,900.00
230 Schweinfurth	3,895.07	0.00	0.00	854.54	3,040.53
242 Cleveland NCA Kiosk	14,617.02	0.00	0.00	2,647.36	11,969.66
244 Harvard CS Kiosk Project	8,828.87	0.00	0.00	872.64	7,956.23
252 LSTA-Know It Now	134,785.74	36,069.03	12,994.37	141,949.17	15,911.23
253 MetLife-Fit for Life II	11,300.00	0.00	0.00	0.00	11,300.00
<b>Total Special Revenue Funds</b>	<b>\$ 10,221,024.55</b>	<b>\$ 38,072.66</b>	<b>\$ 33,025.72</b>	<b>\$ 476,621.21</b>	<b>\$ 9,749,450.28</b>
401 Building & Repair	9,499,170.43	0.00	186,410.32	4,345,304.31	4,967,455.80
<b>Total Capital Project Funds</b>	<b>\$ 9,499,170.43</b>	<b>\$ 0.00</b>	<b>\$ 186,410.32</b>	<b>\$ 4,345,304.31</b>	<b>\$ 4,967,455.80</b>
501 Abel	161,156.88	(19.94)	0.00	0.00	161,136.94

**Cleveland Public Library  
Revenue, Expenditures and Changes in Fund Balances  
For the Period Ending January 31, 2009**

	<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>
502 Ambler	1,496.65	0.00	0.00	0.00	1,496.65
503 Beard	108,071.85	0.00	0.00	2,405.00	105,666.85
504 Klein	3,547.98	0.00	0.00	0.00	3,547.98
505 Malon/Schroeder	205,747.62	(1,123.80)	0.00	0.00	204,623.82
506 McDonald	122,313.03	(184.11)	0.00	0.00	122,128.92
507 Ratner	59,798.47	(24.08)	0.00	0.00	59,774.39
508 Root	26,401.27	(54.11)	0.00	0.00	26,347.16
509 Sugarman	162,670.32	(165.13)	0.00	0.00	162,505.19
510 Thompson	114,305.68	(288.36)	0.00	0.00	114,017.32
511 Weidenthal	4,413.61	0.00	0.00	0.00	4,413.61
512 White	1,580,320.72	(2,311.06)	1,887.18	9,615.66	1,566,506.82
<b>Total Permanent Funds</b>	<b>\$ 2,550,244.08</b>	<b>\$(4,170.59)</b>	<b>\$ 1,887.18</b>	<b>\$ 12,020.66</b>	<b>\$ 2,532,165.65</b>
<b>Total All Funds</b>	<b>\$ 51,344,549.12</b>	<b>\$ 7,660,468.26</b>	<b>\$ 4,377,154.28</b>	<b>\$ 23,771,694.83</b>	<b>\$ 30,856,168.27</b>

Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending January 31, 2009

<b>Balance of All Funds</b>	<b><u>\$ 54,627,863.10</u></b>
Chase-Checking	9,767.72
National City-Checking	10,000.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	(907,574.11)
KeyBank-MCMISA	105,794.97
Fifth Third - Checking	408,717.77
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><u>\$(367,843.65)</u></b>
National City - Investments	32,019,260.04
NCB/Allegiant Money Market	227,856.32
KeyBank - Victory Fund	6,121,803.65
STAR OHIO Investment	4,740,006.49
<b>Investments</b>	<b><u>\$ 43,108,926.50</u></b>
NCB Endowment Acct	11,886,780.25
<b>Endowment Account</b>	<b><u>\$ 11,886,780.25</u></b>
<b>Cash in Banks and On Hand</b>	<b><u>\$ 54,627,863.10</u></b>