

CLEVELAND PUBLIC LIBRARY
MONTHLY FINANCIAL STATEMENT OF TREASURER TO BOARD OF LIBRARY TRUSTEES
FOR THE PERIOD FEBRUARY 1 – FEBRUARY 28, 2009

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FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

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

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total</u>
41 Taxes	14,378,100.00	0.00	0.00	0.00	14,378,100.00
42 Intergovernmental	4,803,579.75	75,282.73	0.00	0.00	4,878,862.48
43 Fines & Fees	54,997.98	0.00	0.00	0.00	54,997.98
44 Investment Earnings	138,505.38	(12,899.84)	0.00	(4,386.12)	121,219.42
45 Charges for Services	439,919.68	0.00	0.00	0.00	439,919.68
46 Contributions & Donations	0.00	21,728.47	0.00	0.00	21,728.47
48 Miscellaneous Revenue	11,409.12	0.00	0.00	215.53	11,624.65
Total Revenues	\$ 19,826,511.91	\$ 84,111.36	\$ 0.00	\$(4,170.59)	\$ 19,906,452.68
51 Salaries/Benefits	6,160,208.63	42,401.27	0.00	0.00	6,202,609.90
52 Supplies	194,404.77	5,160.00	0.00	0.00	199,564.77
53 Purchased/Contracted Services	1,675,482.64	72,820.10	0.00	0.00	1,748,302.74
54 Library Materials	1,015,082.35	4,087.38	0.00	5,745.11	1,024,914.84
55 Capital Outlay	38,458.07	0.00	363,262.38	0.00	401,720.45
57 Miscellaneous Expenses	37,233.38	7,990.00	0.00	0.00	45,223.38
Total Expenditures	\$ 9,120,869.84	\$ 132,458.75	\$ 363,262.38	\$ 5,745.11	\$ 9,622,336.08
Revenue Over/(Under) Expenditures	\$ 10,705,642.07	\$(48,347.39)	\$(363,262.38)	\$(9,915.70)	\$ 10,284,116.60
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
Total Other Sources / Uses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$ 10,705,642.07	\$(48,347.39)	\$(363,262.38)	\$(9,915.70)	\$ 10,284,116.60
Beginning Year Cash Balance	\$ 29,074,110.06	\$ 10,221,024.55	\$ 9,499,170.43	\$ 2,550,244.08	\$ 51,344,549.12
Current Cash Balance	\$ 39,779,752.13	\$ 10,172,677.16	\$ 9,135,908.05	\$ 2,540,328.38	\$ 61,628,665.72

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 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	1,965,836.16	0.00	11,198,295.84
51120 Clerical Salaries	13,348,097.00	13,348,097.00	1,960,456.81	0.00	11,387,640.19
51130 Non-Clerical Salaries	1,729,671.00	1,729,671.00	243,118.17	0.00	1,486,552.83
51140 Buildings Salaries	5,153,746.00	5,153,746.00	744,615.04	0.00	4,409,130.96
51150 Other Salaries	1,883,438.00	1,883,438.00	237,171.62	0.00	1,646,266.38
51400 OPERS	4,855,191.00	4,995,879.08	545,567.63	4,371,566.57	78,744.88
51610 Health Insurance	3,931,593.00	4,246,038.86	377,813.87	3,506,426.49	361,798.50
51620 Life Insurance	87,192.00	110,477.99	30,094.59	65,496.20	14,887.20
51630 Workers Compensation	373,594.00	373,594.00	(221.52)	0.00	373,815.52
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	55,065.60	366,355.24	243,226.52
Salaries/Benefits	45,135,224.00	45,733,594.48	6,160,208.63	8,359,386.03	31,213,999.82
52110 Office Supplies	105,867.00	110,984.10	7,710.82	9,104.42	94,168.86
52120 Stationery	177,827.00	219,374.55	36,192.96	38,420.69	144,760.90
52130 Duplication Supplies	121,095.00	132,583.69	16,668.80	8,714.89	107,200.00
52140 Hand Tools	8,379.00	8,922.38	758.52	85.78	8,078.08
52150 Book Repair Supplies	106,572.00	118,096.69	12,637.06	15,270.25	90,189.38
52210 Janitorial Supplies	132,160.00	135,876.87	19,061.29	11,555.54	105,260.04
52220 Electrical Supplies	115,814.00	117,040.19	7,498.95	2,220.81	107,320.43
52230 Maintenance Supplies	170,072.00	180,396.34	17,085.10	18,051.33	145,259.91
52240 Uniforms	16,150.00	17,124.50	0.00	10,124.48	7,000.02
52300 Motor Vehicle Supplies	62,647.00	66,960.10	5,439.63	37,818.07	23,702.40
52900 Other Supplies	383,702.00	429,070.41	71,351.64	25,919.61	331,799.16
Supplies	1,400,285.00	1,536,429.82	194,404.77	177,285.87	1,164,739.18
53100 Travel/Meetings	98,914.00	110,895.66	10,341.86	100,803.80	(250.00)
53210 Telecommunications	434,659.00	489,043.35	107,673.63	471,923.64	(90,553.92)

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 2009

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53230 Postage/Freight	128,896.00	141,374.63	23,374.58	119,814.05	(1,814.00)
53240 PR/Other Communications	280,000.00	322,564.76	23,860.75	65,101.37	233,602.64
53310 Building Repairs	201,122.00	320,296.17	80,152.20	94,943.67	145,200.30
53320 Machine Repairs	67,506.00	70,763.35	4,344.02	505.25	65,914.08
53330 Computer Repairs	15,000.00	16,450.00	0.00	3,250.00	13,200.00
53340 Building Maintenance	214,993.00	239,164.77	17,788.50	83,352.40	138,023.87
53350 Machine Maintenance	269,826.00	312,940.75	34,619.73	80,064.30	198,256.72
53360 Computer Maintenance	857,891.00	883,520.52	434,811.52	72,610.39	376,098.61
53370 Motor Vehicle Repairs	27,729.00	30,468.75	7,763.77	550.00	22,154.98
53380 Contract Security	974,879.00	1,009,679.53	129,806.73	853,193.80	26,679.00
53390 Landscaping	36,000.00	39,000.00	0.00	39,000.00	0.00
53400 Insurance	382,136.00	382,606.00	6,432.00	470.00	375,704.00
53510 Rent/Leases	84,959.00	104,007.33	20,720.99	73,199.30	10,087.04
53520 Equipment Rental	314,268.00	386,639.08	46,266.67	250,189.82	90,182.59
53610 Electricity	1,949,602.00	2,237,874.42	263,418.77	1,835,981.95	138,473.70
53620 Gas	391,513.00	407,122.63	80,567.08	296,185.77	30,369.78
53630 Chilled Water	721,610.00	761,967.44	58,093.02	656,731.84	47,142.58
53640 Water/Sewer	90,720.00	131,779.57	4,734.61	151,367.99	(24,323.03)
53710 Professional Services	1,914,515.00	2,476,000.93	278,300.30	901,170.40	1,296,530.23
53720 Auditors Fees	526,500.00	531,200.00	0.00	4,700.00	526,500.00
53800 Library Material Control	305,000.00	336,248.96	40,942.41	290,306.55	5,000.00
53900 Other Purchased Services	15,160.00	18,169.25	1,469.50	12,139.75	4,560.00
	10,303,398.00	\$ 11,759,777.85	\$ 1,675,482.64	\$ 6,457,556.04	\$ 3,626,739.17
Purchased/Contracted Services					
54110 Books	3,901,786.00	5,008,800.00	491,662.72	1,125,716.17	3,391,421.11
54120 Continuations	838,612.00	878,139.50	53,232.80	301,087.60	523,819.10
54210 Periodicals	1,854,238.00	1,988,307.91	40,159.25	118,072.78	1,830,075.88
54220 Microforms	309,865.00	403,623.50	32,493.93	79,697.50	291,432.07

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 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	188,140.17	308,493.51	1,264,930.69
54320 Audio Media - Spoken	426,023.00	517,839.26	44,456.30	145,842.71	327,540.25
54325 Audio Media - Music	690,775.00	833,055.93	106,731.72	121,239.25	605,084.96
54350 Computer Media	319,800.00	434,764.71	19,013.99	300,491.63	115,259.09
54500 Database Services	1,589,121.78	1,606,957.78	3,050.10	267,775.73	1,336,131.95
54600 Interlibrary Loan	6,500.00	6,886.08	775.84	6,110.24	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	16,604.46	38,995.09	79,250.64
54730 Preservation Boxing	12,674.00	13,406.50	6,039.33	2,101.05	5,266.12
54790 Preservation Reformatting	65,618.00	93,228.04	12,721.74	27,095.05	53,411.25
Library Materials	11,835,291.78	\$ 13,767,297.72	\$ 1,015,082.35	\$ 2,843,621.26	\$ 9,908,594.11
55510 Furniture	141,409.00	165,646.97	5,223.18	23,604.96	136,818.83
55520 Equipment	68,629.00	84,113.00	1,434.29	18,882.40	63,796.31
55530 Computer Hardware/Software	964,437.00	964,437.00	31,800.60	292,099.76	640,536.64
55700 Motor Vehicles	37,519.00	37,519.00	0.00	0.00	37,519.00
Capital Outlay	1,211,994.00	\$ 1,251,715.97	\$ 38,458.07	\$ 334,587.12	\$ 878,670.78
57100 Memberships	68,278.00	71,782.00	35,196.00	6,758.00	29,828.00
57200 Taxes	1,000.00	1,652.68	191.02	1,261.66	200.00
57500 Refunds/Reimbursements	14,002.00	26,122.34	1,846.36	26,076.46	(1,800.48)
Miscellaneous Expenses	83,280.00	\$ 99,557.02	\$ 37,233.38	\$ 34,096.12	\$ 28,227.52
Advances	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
59900 Transfers Out	3,000,000.00	3,000,000.00	0.00	0.00	3,000,000.00
Transfers	3,000,000.00	\$ 3,000,000.00	\$ 0.00	\$ 0.00	\$ 3,000,000.00
TOTAL	72,969,472.78	\$ 77,148,372.86	\$ 9,120,869.84	\$ 18,206,532.44	\$ 49,820,970.58

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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	19,826,511.91	9,120,869.84	18,206,532.44	21,573,219.69
Total General Fund	\$ 29,074,110.06	\$ 19,826,511.91	\$ 9,120,869.84	\$ 18,206,532.44	\$ 21,573,219.69
201 Anderson	189,796.30	(344.39)	1,007.19	3,101.97	185,342.75
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	4,064.20	43,295.84	4,179,806.90
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	2,078.47	2,440.00	0.00	147,906.97
207 Pepke	85,789.54	0.00	0.00	0.00	85,789.54
208 Wickwire	994,220.04	(2,568.93)	1,057.50	2,921.11	987,672.50
209 Witfke	59,160.11	(115.71)	0.00	437.22	58,607.18
210 Young	2,571,940.87	(445.40)	7,905.28	0.00	2,563,590.19
225 Friends	9,540.13	0.00	0.00	0.00	9,540.13
226 Judd	1,683.13	0.00	18,319.39	47,283.59	(63,919.85)
228 Lockwood Thompson Memorial	260,422.16	0.00	3,180.19	250,254.13	6,987.84
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	16,334.54	(12,439.47)
242 Cleveland NCA Kiosk	14,617.02	0.00	398.15	2,001.85	12,217.02
244 Harvard CS Kiosk Project	8,828.87	0.00	122.68	737.78	7,968.41
252 LSTA-Know It Now	134,785.74	75,282.73	87,029.17	88,431.27	34,608.03
253 MetLife-Fit for Life II	11,300.00	6,250.00	6,935.00	2,700.57	7,914.43
Total Special Revenue Funds	\$ 10,221,024.55	\$ 84,111.36	\$ 132,458.75	\$ 457,788.55	\$ 9,714,888.61
401 Building & Repair	9,499,170.43	0.00	363,262.38	4,175,200.64	4,960,707.41
Total Capital Project Funds	\$ 9,499,170.43	\$ 0.00	\$ 363,262.38	\$ 4,175,200.64	\$ 4,960,707.41
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 February 28, 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	4,168.50	103,903.35
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	4,157.88	200,465.94
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)	70.00	2,500.00	111,447.32
511 Weidenthal	4,413.61	0.00	0.00	0.00	4,413.61
512 White	1,580,320.72	(2,311.06)	5,675.11	15,415.14	1,556,919.41
Total Permanent Funds	\$ 2,550,244.08	\$(4,170.59)	\$ 5,745.11	\$ 26,241.52	\$ 2,514,086.86
Total All Funds	\$ 51,344,549.12	\$ 19,906,452.68	\$ 9,622,336.08	\$ 22,865,763.15	\$ 38,762,902.57

Cleveland Public Library
 Depository Balance Detail
 For the Period Ending February 28, 2009

Balance of All Funds	<u>\$ 61,628,665.72</u>
Chase-Checking	9,767.72
National City-Checking	10,000.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	(745,396.32)
KeyBank-MC/ISA	12,414.38
Fifth Third - Checking	430,239.68
Petty Cash	350.00
Change Fund	5,100.00
KeyBank-Payroll Account (ZBA)	0.00
KeyBank-Savings Bond Acct	0.00
Cash in Library Treasury	<u>\$(277,524.54)</u>
National City - Investments	32,036,186.71
NCB/Allegiant Money Market	263,705.85
KeyBank - Victory Fund	4,977,093.35
STAR OHIO Investment	12,742,424.10
Investments	<u>\$ 50,019,410.01</u>
NCB Endowment Acct	11,886,780.25
Endowment Account	<u>\$ 11,886,780.25</u>
Cash in Banks and On Hand	<u>\$ 61,628,665.72</u>