

CLEVELAND PUBLIC LIBRARY

MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES

FOR THE PERIOD AUGUST 1 – AUGUST 31, 2010

H. Sandra Kubson

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending August 31, 2010

| | General Fund | Special Revenue | Capital Projects | Permanent | Total |
|---|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| 41 Taxes | 26,979,564.05 | 0.00 | 0.00 | 0.00 | 26,979,564.05 |
| 42 Intergovernmental | 17,052,118.18 | 491,398.33 | 0.00 | 0.00 | 17,543,516.51 |
| 43 Fines & Fees | 286,523.87 | 0.00 | 0.00 | 0.00 | 286,523.87 |
| 44 Investment Earnings | 513,935.46 | 10,299.43 | 0.00 | 3,396.77 | 527,631.66 |
| 45 Charges for Services | 1,735,058.14 | 0.00 | 0.00 | 0.00 | 1,735,058.14 |
| 46 Contributions & Donations | 0.00 | 302,972.03 | 0.00 | 0.00 | 302,972.03 |
| 48 Miscellaneous Revenue | 25,387.43 | 39,763.11 | 0.00 | 0.00 | 65,150.54 |
| Total Revenues | \$ 46,592,587.13 | \$ 844,432.90 | \$ 0.00 | \$ 3,396.77 | \$ 47,440,416.80 |
| 51 Salaries/Benefits | 24,930,675.33 | 168,978.81 | 0.00 | 0.00 | 25,099,654.14 |
| 52 Supplies | 608,012.68 | 31,460.51 | 0.00 | 2,294.00 | 641,767.19 |
| 53 Purchased/Contracted Services | 6,747,145.98 | 348,531.25 | 0.00 | 2,332.47 | 7,098,009.70 |
| 54 Library Materials | 5,199,676.27 | 59,890.17 | 0.00 | 15,673.37 | 5,275,239.81 |
| 55 Capital Outlay | 255,847.06 | 118,282.74 | 2,163,036.63 | 0.00 | 2,537,166.43 |
| 57 Miscellaneous Expenses | 103,344.06 | 28,059.76 | 0.00 | 0.00 | 131,403.82 |
| Total Expenditures | \$ 37,844,701.38 | \$ 755,203.24 | \$ 2,163,036.63 | \$ 20,299.84 | \$ 40,783,241.09 |
| Revenue Over/(Under) Expenditures | \$ 8,747,885.75 | \$ 89,229.66 | \$(2,163,036.63) | \$(16,903.07) | \$ 6,657,175.71 |
| 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 | \$ 8,747,885.75 | \$ 89,229.66 | \$(2,163,036.63) | \$(16,903.07) | \$ 6,657,175.71 |
| Beginning Year Cash Balance | \$ 29,806,256.19 | \$ 10,234,794.92 | \$ 7,553,771.11 | \$ 2,426,168.38 | \$ 50,020,990.60 |
| Current Cash Balance | \$ 38,554,072.71 | \$ 10,324,024.58 | \$ 5,390,734.48 | \$ 2,409,265.31 | \$ 56,678,097.08 |

Cleveland Public Library
 Appropriation, Expenditures and Balances
 General Fund
 For the Period Ending August 31, 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 | 8,380,849.23 | 0.00 | 5,199,015.57 |
| 51120 Clerical Salaries | 9,819,992.00 | 9,628,304.68 | 6,314,224.40 | 0.00 | 3,314,080.28 |
| 51130 Non-Clerical Salaries | 464,799.00 | 955,032.60 | 856,678.16 | 0.00 | 98,354.44 |
| 51140 Buildings Salaries | 3,574,445.00 | 3,701,771.36 | 2,448,942.12 | 0.00 | 1,252,829.24 |
| 51150 Other Salaries | 1,707,991.00 | 1,766,099.08 | 1,065,827.96 | 0.00 | 700,271.12 |
| 51180 Severance Pay | 0.00 | 53,622.48 | 176,890.07 | 0.00 | (123,267.59) |
| 51190 Non-Base Pay | 208,805.00 | 214,891.16 | 115,777.93 | 0.00 | 99,113.23 |
| 51400 OPERS | 4,036,260.00 | 4,246,578.87 | 2,679,158.82 | 0.00 | 1,567,420.05 |
| 51610 Health Insurance | 3,505,479.00 | 3,505,479.00 | 2,351,241.24 | 0.00 | 1,154,237.76 |
| 51620 Life Insurance | 73,430.00 | 73,430.00 | 30,624.29 | 0.00 | 42,805.71 |
| 51630 Workers Compensation | 241,887.00 | 491,887.00 | 259,581.70 | 0.00 | 232,305.30 |
| 51640 Unemployment Compensation | 0.00 | 11,507.66 | 12,309.93 | 6,581.30 | (7,383.57) |
| 51650 Medicare - ER | 327,911.00 | 334,911.00 | 220,474.30 | 0.00 | 114,436.70 |
| 51900 Other Benefits | 0.00 | 3,027.26 | 18,095.18 | 2,135.48 | (17,203.40) |
| Salaries/Benefits | 37,100,000.00 | \$ 38,566,406.95 | \$ 24,930,675.33 | \$ 8,716.78 | \$ 13,627,014.84 |
| 52110 Office Supplies | 73,980.00 | 81,816.36 | 32,726.13 | 4,138.70 | 44,951.53 |
| 52120 Stationery | 170,260.00 | 212,892.00 | 65,922.31 | 13,011.15 | 133,958.54 |
| 52130 Duplication Supplies | 104,410.00 | 110,364.06 | 46,388.83 | 5,674.38 | 58,300.85 |
| 52140 Hand Tools | 4,800.00 | 5,469.80 | 1,236.36 | 2,812.29 | 1,421.15 |
| 52150 Book Repair Supplies | 111,211.00 | 113,927.04 | 43,536.16 | 8,847.57 | 61,543.31 |
| 52210 Janitorial Supplies | 121,347.00 | 125,146.62 | 56,128.43 | 17,079.69 | 51,938.50 |
| 52220 Electrical Supplies | 48,814.00 | 53,403.71 | 35,474.58 | 11,118.63 | 6,810.50 |
| 52230 Maintenance Supplies | 111,985.00 | 133,245.70 | 98,448.99 | 15,492.14 | 19,304.57 |
| 52240 Uniforms | 12,550.00 | 13,225.00 | 0.00 | 9,000.00 | 4,225.00 |
| 52300 Motor Vehicle Supplies | 57,700.00 | 67,149.00 | 55,524.99 | 19,881.36 | (8,257.35) |
| 52900 Other Supplies | 327,322.00 | 372,061.49 | 172,625.90 | 41,653.94 | 157,781.65 |
| Supplies | 1,144,379.00 | \$ 1,288,700.78 | \$ 608,012.68 | \$ 148,709.85 | \$ 531,978.25 |

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund

For the Period Ending August 31, 2010

| | Current Year Appropriation | Total Appropriated Funds | Current Year Expenditures | Encumbered and Unpaid | Unencumbered Balance |
|--------------------------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------|-------------------------|
| 53100 Travel/Meetings | 41,609.00 | 48,189.00 | 15,383.83 | 30,290.06 | 2,515.11 |
| 53210 Telecommunications | 449,894.00 | 486,552.18 | 373,062.03 | 193,721.59 | (80,231.44) |
| 53230 Postage/Freight | 140,100.00 | 152,542.84 | 93,783.71 | 72,172.25 | (13,413.12) |
| 53240 PR/Other Communications | 270,600.00 | 279,885.14 | 81,253.56 | 26,129.94 | 172,501.64 |
| 53310 Building Repairs | 155,890.00 | 193,740.36 | 53,089.98 | 62,252.67 | 78,397.71 |
| 53320 Machine Repairs | 55,725.00 | 60,587.42 | 20,030.66 | 4,998.71 | 35,558.05 |
| 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 | 91,438.00 | 56,253.97 | 14,937.37 |
| 53350 Machine Maintenance | 280,627.00 | 359,770.26 | 144,205.77 | 85,652.25 | 129,912.24 |
| 53360 Computer Maintenance | 811,532.00 | 817,419.70 | 724,612.91 | 20,237.50 | 72,569.29 |
| 53370 Motor Vehicle Repairs | 24,400.00 | 26,853.40 | 16,612.41 | 129.95 | 10,111.04 |
| 53380 Contract Security | 909,473.00 | 1,030,421.60 | 660,600.26 | 369,821.34 | 0.00 |
| 53390 Landscaping | 30,000.00 | 48,300.00 | 19,179.00 | 6,181.00 | 22,940.00 |
| 53400 Insurance | 448,300.00 | 448,300.00 | 372,659.25 | 34,530.75 | 41,110.00 |
| 53510 Rent/Leases | 115,372.00 | 138,832.43 | 61,951.49 | 40,601.94 | 36,279.00 |
| 53520 Equipment Rental | 272,960.00 | 308,998.90 | 194,899.09 | 133,953.78 | (19,853.97) |
| 53610 Electricity | 1,903,000.00 | 2,080,755.78 | 1,493,018.01 | 845,185.20 | (257,447.43) |
| 53620 Gas | 396,950.00 | 422,476.49 | 206,020.23 | 95,399.66 | 121,056.60 |
| 53630 Chilled Water | 663,554.00 | 740,787.71 | 388,358.61 | 499,400.59 | (146,971.49) |
| 53640 Water/Sewer | 125,314.00 | 136,787.69 | 35,011.91 | 46,665.40 | 55,110.38 |
| 53710 Professional Services | 1,129,140.00 | 1,560,223.00 | 736,117.80 | 289,191.59 | 534,913.61 |
| 53720 Auditors Fees | 700,000.00 | 707,919.17 | 801,132.32 | 1,700.55 | (94,913.70) |
| 53800 Library Material Control | 332,818.00 | 438,202.19 | 140,187.65 | 125,364.41 | 172,650.13 |
| 53900 Other Purchased Services | 13,500.00 | 26,332.58 | 24,537.50 | 1,795.00 | 0.08 |
| Purchased/Contracted Services | 9,424,458.00 | \$ 10,686,507.18 | \$ 6,747,145.98 | \$ 3,041,630.10 | \$ 897,731.10 |
| 54110 Books | 3,660,300.00 | 4,470,358.77 | 2,161,563.23 | 950,043.49 | 1,358,752.05 |
| 54120 Continuations | 755,167.00 | 869,487.74 | 322,482.78 | 509,187.86 | 37,817.10 |

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending August 31, 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 | 140,945.73 | 1,314,696.91 | 364,246.99 |
| 54220 Microforms | 264,669.00 | 381,037.50 | 79,817.17 | 212,484.82 | 88,735.51 |
| 54310 Video Media | 1,588,354.00 | 1,757,800.12 | 910,140.04 | 194,395.85 | 653,264.23 |
| 54320 Audio Media - Spoken | 263,586.00 | 373,494.89 | 187,023.43 | 56,414.02 | 130,057.44 |
| 54325 Audio Media - Music | 643,847.00 | 687,371.12 | 270,897.06 | 109,998.82 | 306,475.24 |
| 54350 Computer Media | 296,500.00 | 361,768.71 | 191,700.16 | 109,592.26 | 60,476.29 |
| 54500 Database Services | 1,404,016.00 | 1,785,654.86 | 846,104.72 | 229,412.55 | 710,137.59 |
| 54600 Interlibrary Loan | 6,500.00 | 9,788.18 | 4,881.08 | 2,374.37 | 2,532.73 |
| 54710 Bookbinding | 85,874.00 | 132,224.65 | 14,269.05 | 32,080.60 | 85,875.00 |
| 54720 Preservation Services | 100,000.00 | 125,570.72 | 45,372.20 | 35,443.38 | 44,755.14 |
| 54730 Preservation Boxing | 10,000.00 | 10,969.53 | 6,937.40 | 3,779.22 | 252.91 |
| 54790 Preservation Reformatting | 65,000.00 | 87,071.85 | 17,542.22 | 27,222.02 | 42,307.61 |
| 54900 Other Library Materials | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 |
| Library Materials | 10,674,635.00 | \$ 12,873,488.27 | \$ 5,199,676.27 | \$ 3,787,126.17 | \$ 3,886,685.83 |
| 55510 Furniture | 84,435.00 | 126,584.29 | 24,727.33 | 33,568.66 | 68,288.30 |
| 55520 Equipment | 129,326.00 | 145,226.66 | 24,316.60 | 15,869.00 | 105,041.06 |
| 55530 Computer Hardware/Software | 555,200.00 | 568,790.77 | 206,803.13 | 14,810.28 | 347,177.36 |
| 55700 Motor Vehicles | 51,000.00 | 50,100.00 | 0.00 | 0.00 | 50,100.00 |
| Capital Outlay | 819,961.00 | \$ 890,701.72 | \$ 255,847.06 | \$ 64,247.94 | \$ 570,606.72 |
| 57100 Memberships | 59,500.00 | 59,500.00 | 56,866.20 | 3,565.80 | (932.00) |
| 57200 Taxes | 1,500.00 | 2,075.77 | 1,248.58 | 262.21 | 564.98 |
| 57500 Refunds/Reimbursements | 19,000.00 | 21,365.12 | 45,229.28 | 10,316.93 | (34,181.09) |
| Miscellaneous Expenses | 80,000.00 | \$ 82,940.89 | \$ 103,344.06 | \$ 14,144.94 | \$(34,548.11) |
| Advances | 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| 59900 Transfers Out | 3,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 3,000,000.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 | \$ 0.00 |
| TOTAL | 62,243,433.00 | \$ 64,388,745.79 | \$ 37,844,701.38 | \$ 7,064,575.78 | \$ 19,479,468.63 |

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 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 | 46,592,587.13 | 37,844,701.38 | 7,064,575.78 | 31,489,566.16 |
| Total General Fund | \$ 29,806,256.19 | \$ 46,592,587.13 | \$ 37,844,701.38 | \$ 7,064,575.78 | \$ 31,489,566.16 |
| 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 | 1,645.48 | 64,627.00 | 38,247.66 | 3,945,441.36 |
| 204 Kaiser | 37,706.75 | 121.36 | 0.00 | 0.00 | 37,828.11 |
| 205 Kraley | 135,692.44 | 0.00 | 1,751.03 | 284.84 | 133,656.57 |
| 206 Library | 154,761.46 | 9,611.27 | 584.90 | 0.00 | 163,787.83 |
| 207 Pepke | 83,531.57 | 174.09 | 1,105.44 | 0.00 | 82,600.22 |
| 208 Wickwire | 949,604.55 | 399.97 | 5,672.59 | 2,027.41 | 942,304.52 |
| 209 Wittke | 55,831.04 | 28.83 | 0.00 | 0.00 | 55,859.87 |
| 210 Young | 2,485,473.78 | 54,559.25 | 0.00 | 0.00 | 2,540,033.03 |
| 225 Friends | 11,655.02 | 3,500.00 | 7,696.31 | 453.70 | 7,005.01 |
| 226 Judd | 8,159.84 | 110,656.50 | 97,670.02 | 23,168.77 | (2,022.45) |
| 228 Lockwood Thompson Memorial | 334,708.11 | 84,795.50 | 61,111.85 | 201,150.73 | 157,241.03 |
| 229 Ohio Center for the Book | 1,500.00 | 0.00 | 2,342.00 | 0.00 | (842.00) |
| 230 Schweinfurth | 11,370.07 | 36,734.00 | 30,990.00 | 23,614.54 | (6,500.47) |
| 242 Cleveland NCA Kiosk | 12,306.51 | 0.00 | 1,360.92 | 1,039.08 | 9,906.51 |
| 243 Gates Foundation | 119,600.00 | 0.00 | 99,918.78 | 0.00 | 19,681.22 |
| 244 Harvard CS Kiosk Project | 8,179.65 | 0.00 | 418.69 | 500.53 | 7,260.43 |
| 251 LSTA-Library for the Blind | 136,118.84 | 200,000.00 | 39,280.79 | 31,347.03 | 265,491.02 |
| 252 LSTA-Know It Now | 170,379.10 | 255,367.36 | 302,325.90 | 7,804.33 | 115,616.23 |
| 253 MetLife-Fit for Life II | 6,677.45 | 0.00 | 0.00 | 0.00 | 6,677.45 |
| Total Special Revenue Funds | \$ 10,234,794.92 | \$ 766,106.93 | \$ 716,856.22 | \$ 329,638.62 | \$ 9,954,407.01 |
| 401 Building & Repair | 7,553,771.11 | 0.00 | 2,163,036.63 | 227,524.63 | 5,163,209.85 |
| Total Capital Project Funds | \$ 7,553,771.11 | \$ 0.00 | \$ 2,163,036.63 | \$ 227,524.63 | \$ 5,163,209.85 |

Cleveland Public Library
 Revenue, Expenditures and Changes in Fund Balances
 For the Period Ending August 31, 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 | 2,000.00 | 0.00 | 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 | 292.47 | 0.00 | 58,111.56 |
| 508 Root | 25,659.21 | 26.29 | 600.00 | 0.00 | 25,085.50 |
| 509 Sugarman | 158,947.87 | (78.98) | 2,040.00 | 0.00 | 156,828.89 |
| 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 | 13,073.37 | 11,557.80 | 1,472,504.22 |
| Total Permanent Funds | \$ 2,426,168.38 | \$ 3,396.77 | \$ 20,299.84 | \$ 11,557.80 | \$ 2,397,707.51 |
| 254 MyCom | 0.00 | 78,325.97 | 38,347.02 | 72,731.79 | (32,752.84) |
| Others | \$ 0.00 | \$ 78,325.97 | \$ 38,347.02 | \$ 72,731.79 | \$(32,752.84) |
| Total All Funds | \$ 50,020,990.60 | \$ 47,440,416.80 | \$ 40,783,241.09 | \$ 7,706,028.62 | \$ 48,972,137.69 |

Cleveland Public Library
 Depository Balance Detail
 For the Period Ending August 31, 2010

| | |
|----------------------------------|-------------------------|
| Balance of All Funds | \$ 56,678,097.08 |
| Chase-Checking | 9,188.09 |
| National City-Checking | 10,000.00 |
| KeyBank-Concentration Acct | 0.00 |
| KeyBank-Checking (ZBA) | 2,438,091.99 |
| KeyBank-MC/MISA | 34,862.53 |
| Fifth Third - Checking | 362,799.67 |
| Petty Cash | 330.00 |
| Change Fund | 5,420.00 |
| KeyBank-Payroll Account (ZBA) | 0.00 |
| KeyBank-Savings Bond Acct | 0.00 |
| Cash in Library Treasury | \$ 2,860,692.28 |
| National City - Investments | 33,451,505.82 |
| NCB/Allegiant Money Market | 195,772.83 |
| KeyBank - Victory Fund | 1,025,020.95 |
| STAR OHIO Investment | 7,662,940.42 |
| Investments | \$ 42,335,240.02 |
| NCB Endowment Acct | 11,482,164.78 |
| Endowment Account | \$ 11,482,164.78 |
| Cash in Banks and On Hand | \$ 56,678,097.08 |