

**Mary Taylor, CPA**  
Auditor of State



**CUYAHOGA COUNTY PUBLIC LIBRARY  
CUYAHOGA COUNTY**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Cuyahoga County Public Library  
Cuyahoga County  
2111 Snow Road  
Parma, Ohio 44134

To the Members of the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Public Library, Cuyahoga County, Ohio, (the Library) as of and for the year ended December 31, 2009, which collectively comprise the Library's basic financial statements and have issued our report thereon dated May 20, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Library's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Library's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Library's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Library's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Library's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

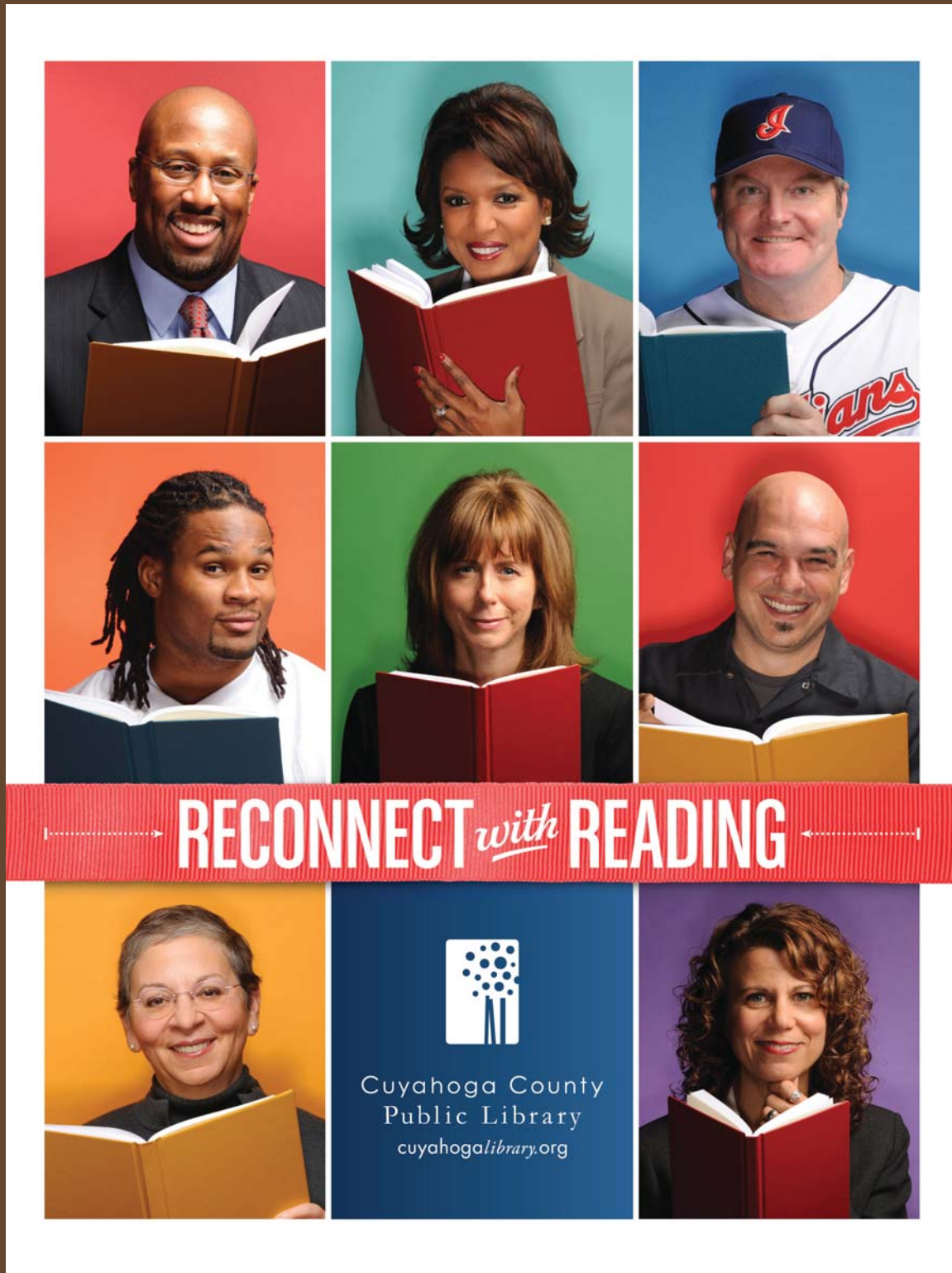
We did note certain matters not requiring inclusion in this report that we reported to the Library's management in a separate letter dated May 20, 2010.

We intend this report solely for the information and use of management, the audit committee, Board of Trustees, and others within the Library. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

May 20, 2010



## Comprehensive Annual Financial Report

*For the Year Ended December 31, 2009*



Cuyahoga County Public Library

*Administrative Offices, Parma, Ohio*

**CUYAHOGA COUNTY PUBLIC LIBRARY**

**ADMINISTRATIVE OFFICES, PARMA, OHIO**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2009**

**Issued by:  
Scott A. Morgan  
Finance Director**



# **INTRODUCTORY SECTION**

**Cuyahoga County Public Library**  
*Comprehensive Annual Financial Report*  
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May 20, 2010

To the Board of Library Trustees and the Citizens of the Cuyahoga County Public Library District:

It is with great pleasure that we submit to you Cuyahoga County Public Library's (the Library) 2009 Comprehensive Annual Financial Report (CAFR). It has been prepared by the Library's Finance Division for the year ended December 31, 2009. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the Library. We believe the data as presented is accurate in all material respects, that it is presented in a manner designed to set forth fairly the financial position and results of operations of the Library, and that all disclosures necessary to enable the reader to gain the maximum understanding of the Library's financial activity have been included. This report will provide the taxpayers of the Cuyahoga County Public Library District with comprehensive financial data in a format that enables them to gain a true understanding of the Library's financial status.

The Library is required to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles), basis, and Ohio Revised Code Section 117.38 which requires that public offices reporting on a GAAP basis to file unaudited General Purpose External Financial Statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report. It has adopted a comprehensive framework for internal control that it has established for this purpose. Because the cost of the internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The Ohio Auditor of State has issued an unqualified ("clean") opinion on the Library's financial statements for the year ended December 31, 2009. The independent accountants' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent accountants' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

## **REPORTING ENTITY**

Cuyahoga County Public Library is organized under the Ohio Revised Code as a county district public library. A seven-member board governs the Library. Members are appointed for seven-year terms and serve without compensation. Four members are appointed every other year by the Board of Cuyahoga County Commissioners and three members are appointed every other year by the judges of the Cuyahoga County Court of Common Pleas. The taxing authority for the Library is the Board of County Commissioners, but the Library is not a part of County government. Instead, it operates as a separate political subdivision with its own budget through funds derived from two primary sources: a local 2.5 mill property tax approved by the voters in the 47 communities served by the Library and the State of Ohio's Public Library Fund (PLF) which currently comes from 1.97 percent of the State's total general tax revenue.

### *Administrative Offices*

2111 Snow Road / Parma, Ohio 44134-2728 / p 216.398.1800 / f 216.398.6104 / [cuyahogalibrary.org](http://cuyahogalibrary.org)

*Executive Director* / Sari Feldman    *Board of Trustees* / Leonard M. Calabrese, President    Robert W. Varley, Vice President  
Sanjiv K. Kapur, Secretary    Susan M. Adams, Trustee    Darlene Evans McCoy, Trustee    Dale D. Powers, Trustee

The Executive Director is responsible for the administration of the Library, and the Finance Director oversees the Library's financial affairs. The Board of Library Trustees has appointed Sari Feldman to the position of Executive Director and Scott Morgan to the position of Finance Director.

## **PROFILE OF GOVERNMENT**

In 1921, the State Legislature of Ohio passed a law which enabled the establishment of a county district library for any area not served by a free public library, subject to a vote of the people. As residents began moving into outlying areas of Cuyahoga County and the need for library services to these residents became more evident, a referendum was placed on the November 7, 1922 general election ballot authorizing a county library district. The issue passed by more than two to one, making Cuyahoga County Public Library the first county library in Ohio to be organized under the new law. The original petition called for the inclusion of all of Cuyahoga County not then served by an existing public library. In 1922, only eight communities had tax-supported library service and only a few other communities had libraries supported by private funds.

The newly-appointed Library Board met on March 4, 1923. Because its members wanted to provide immediate service, the new County Library System began operations as a department of the Cleveland Public Library and reimbursed it for all services rendered. From the beginning, however, County Library hired its own personnel, and purchased and processed its own books.

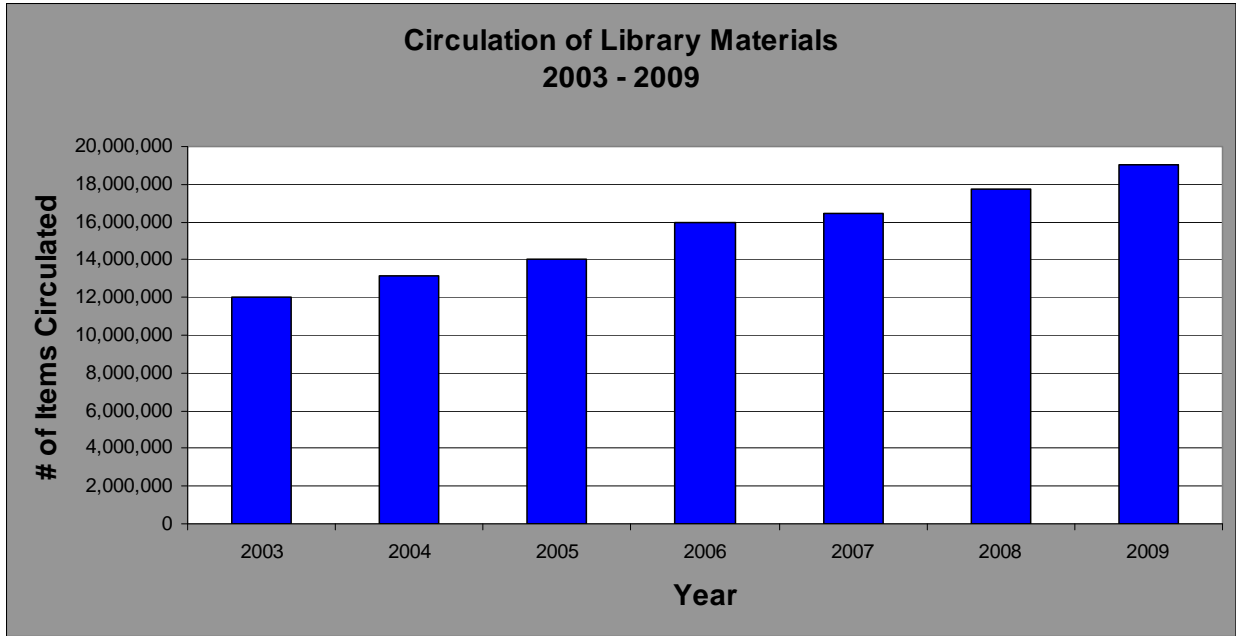
Making library service available through the schools in the new district proved to be the best way to serve residents eager for a library. Many schools had ample space and were willing to make quarters available rent-free. According to the first County Library Report covering the period from April 1924 through December 1925, eight branches and 49 stations and classroom libraries were opened. The book stock figure was 45,468 and the circulation for the first 21 months of operation was 285,569.

In May of 1925, the County Library moved from its rented quarters in the Kinney & Levan Building at East 14<sup>th</sup> Street and Euclid Avenue in Cleveland to the Crown Annex Building on West Third Street in Cleveland. Book cars, followed by bookmobiles, gave way to branch libraries as local communities saw the value of having a library which served as a community center rather than just a warehouse for books.

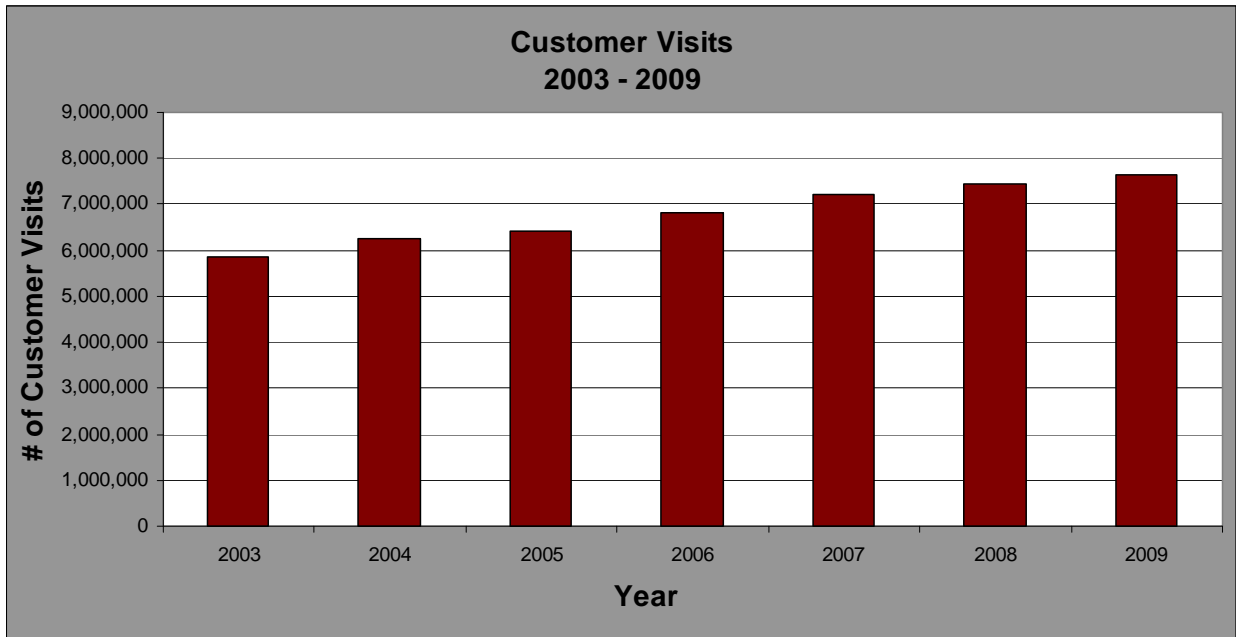
From 1955 to 1965, 20 new branches were added to the Library System and four existing branches were expanded. Annual circulation grew to six million items. In 1968, the Library's administrative offices and support services were relocated to a building purchased by the Board of Trustees at 4510 Memphis Avenue in Cleveland.

By the mid 1980s, circulation had grown to more than 10 million items annually and technology presented needs that required a move to a new building. In 1990, the Library's Administrative Offices were moved to a nine-acre campus at 2111 Snow Road in Parma, the largest suburban community served by Cuyahoga County Public Library. The Administrative Offices central location and proximity to all of the interstate highways make it an ideal location for delivery of materials to branches six days a week.

Currently, Cuyahoga County Public Library has 28 branches that serve 47 communities, and consistently ranks among the ten busiest and best library systems in the United States. Since 2003, circulation has grown 58 percent, as the following chart documents:



Over that same period, 2003 – 2009, customer visits to the Library’s branches increased 30 percent, as documented in the following chart:



## ECONOMIC CONDITIONS AND OUTLOOK

In 2006, a Capital Facilities Plan Committee, composed of a cross section of the disciplines and communities served by the Library, met for five months to review current facilities, study best practices, funding methods, and capital funding options for the Library. The 45 members included mayors and other government officials, library customers, teachers, financial professionals, and members of the clergy. At the end of the five months, the Committee recommended to the Board of Library Trustees that the Library shift to a system-wide funding mechanism for capital needs to enable better planning, ensure equitable and efficient maintenance, and establish centers of excellence throughout the Library System.

In April 2007, the Cuyahoga County Public Library Board of Trustees passed a resolution of intent to place a levy on the November 2008 election ballot. Later, in June 2008, the Library Board passed a resolution declaring the need to replace the Library's existing two mill tax levy, which was to expire at the end of 2009, and add a half mill. The additional half mill was added to allow the Library to provide the same level of high quality service at each of its 28 locations. The resolution was forwarded to the Board of Cuyahoga County Commissioners for submission of a 2.5 mill continuing issue before the public in the 47 communities served by the Cuyahoga County Public Library. The issue passed by a 58.70 percent margin of victory at the polls on November 4, 2008. Even with the increase from 2 to 2.5 mills, Cuyahoga County Public Library has the lowest millage of any of the nine library systems in Cuyahoga County.

In September 2008, the nation's economy began heading toward the deepest economic recession since the Great Depression. The stock market plummeted, banks closed and/or merged, and home foreclosure rates soared, particularly in Cuyahoga County. In Ohio, tax collections at both the State and local levels declined, forcing the Ohio General Assembly to make difficult cuts to balance the 2010 – 2011 biennium budget; including a reduction of the Public Library Fund from 2.22 percent to 1.97 percent of total State revenue.

At its August 2009 meeting, the Cuyahoga County Public Library Board of Trustees approved a series of cost saving measures to help address more than \$14 million in State and local revenue reductions through 2010, which included the elimination of 41 positions held by union, managerial and confidential staff; a one-time resignation/retirement incentive; pay freezes; changes in healthcare contributions; and reductions in operational expenses and the materials budget. In September 2009, daily overdue fines on most Library materials were increased from \$.05 to \$.10 per item, the fine limit per item was increased from \$5.00 to \$10.00, and Sunday hours were limited to just seven Library branches.

During this economic downturn, business has been booming at Cuyahoga County Public Library. Circulation and customer visits to the Library's branches are at an all-time high, and attendance at its free programs is up. The remarkable growth in use and recognition as a national leader in library service that Cuyahoga County Public Library has experienced in recent years are testaments to the effectiveness of its core service priorities and evidence of its vital role in the community. Though the Library is busier than ever, State funding and local property tax revenues are down, creating a very stressful situation for the Library's staff as well as its customers, who rely on the Library for materials, career counseling, computer training, financial literacy, Internet access, and other services.

These circumstances have presented the Library with a new challenge – to continue its tradition of excellence and innovation with fewer resources. To meet this challenge, the Cuyahoga County Public Library Board of Trustees has developed a long-term financial plan that emphasizes Convenient, Accountable, Relevant and Effective library service. The plan is called CARE: A Library for the Future. The CARE plan is the result of an ongoing process of community engagement, research, and analysis. It's a plan that will maximize the Library's financial resources while allowing for continued investments in innovation and technology; a plan that will enable the Library to adapt as technology, demographics, and community needs change over time. Most importantly, it's a plan that ensures Cuyahoga County residents will continue to have access to public library service of the highest level.

## **LONG-TERM FINANCIAL PLANNING**

The Library has developed a long-range operating budget as well as a 25-year plan for capital purposes. The plan includes the sale of bonds to generate sufficient capital funds to complete a master plan for facilities. The Library is currently engaged in that master plan.



The Library's long-term financial plan will decrease its reliance on State funds and increase efficiency. The plan emphasizes high value and low overhead; allowing the Library to continue to make investments in innovation, technology and facilities, and, ultimately, ensure that its customers have access to world-class library services and materials now and into the future.

## **RELEVANT FINANCIAL POLICIES**

The Library's Finance Division has a Policy and Procedures Manual that was created some time ago. It has been updated several times. The complete manual is currently being rewritten and updated. The completion of this process is part of the goals for the Library's Finance Division for 2009-2010.

## **MAJOR INITIATIVES**

### **The Library's Mission**

Cuyahoga County Public Library will be at the center of community life by providing an environment where reading, lifelong learning and civic engagement thrive.

### **The Library's Vision**

The Library will support initiatives and efforts that impact the quality of life for all in Cuyahoga County. We will be the most convenient public library in the nation and be known for the quality of our customer service. Our branches and website will be centers of excellence and serve as gathering places. Through innovative services and collaborations we will satisfy our community's needs and exceed expectations. Our staff will reflect the diversity of our communities and promote and create an accessible, friendly environment.

### **The Library's Six Service Priorities**

- Reconnect with reading
- Ensure every child enters school ready to learn
- Help youth to reach maximum potential
- Put Cuyahoga County back to work
- Keep seniors healthy, happy and independent
- Connect with new Americans

Cuyahoga County Public Library is recognized as a national leader in public library service for its innovative programs and services to the community.

The Library's award-winning<sup>1</sup> Homework Center program has impacted the lives of thousands of at-risk students in grades K – 10. The program seeks not only to help improve students' grades and subject comprehension, but to improve their attitudes toward school and increase their self esteem as well. Another goal of the program is to create lifelong library users. Students that participate in the program receive homework assistance from trained tutors – in such subjects as math, science, and language arts – and take part in games and activities designed to foster a lifelong love of education. The Homework Center program also provides students with access to educational books and games, core materials (ex. encyclopedias, atlases, etc.), support materials for State Achievement Tests, and online learning resources.

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<sup>1</sup> In 2004, the Ohio Library Council (OLC) awarded Cuyahoga County Public Library with the first-ever OLC Innovation Award for breaking new ground in library service with its Homework Center program.

The Homework Center program began in 2003 as a grassroots effort by the staff at the Library's Maple Heights Branch to help at-risk students in their local school district. Initially, volunteer tutors were hard to come by and a \$1,000 grant from Sam's Club represented the majority of the program's budget. Today, the Homework Center program has been expanded to ten centers in nine branch locations. In 2009, the Homework Center program was funded by a generous grant from the Cleveland Foundation.

The centers are open after school from Monday through Thursday from mid-October through mid-May during the school year. Each center is run by at least one part-time coordinator. The majority of the program's tutors are provided through America Reads, a national work-study program that collaborates with universities to train – and fund – university students to tutor and mentor urban youth in grades K – 6. By partnering with the Cleveland State University and Baldwin-Wallace College America Reads programs we are able to maintain productive student-to-tutor ratios. Trained tutors are also provided for the Library's teen Homework Centers through Cleveland State University's Supportive Education for the Returning Veteran (SERV) program.

Homework Center sessions are typically comprised of three distinct time segments. The first segment is devoted to homework assistance. The second and third segments are devoted to sustained silent reading practice and educational games respectively. This three-part structure keeps each session fresh and engaging for students. However, homework sessions can be flexibly managed so additional time can be spent on an area of special need. The Library also works with community school systems to obtain textbooks for the convenience of the students and tutors whenever possible.

The Career Center has been a part of Cuyahoga County Public Library for thirty years. The Center, which is headquartered at the Maple Heights Branch, empowers job seekers by offering career resources, expert advice and counseling in a setting where everyone can explore the next step of their unique career journeys. The Career Center is open from 9:00 a.m. to 9:00 p.m. Monday through Thursday, and 9:00 a.m. to 5:30 p.m. on Friday and Saturday.

A variety of workshops are offered through the Career Center, including: career planning; how to write effective resumes and cover letters; how to network effectively; how to conduct online job searches and fill out online applications; how to use social media in a job search; behavior-based interview strategies; and other topics. In conjunction with the Career Center program, the Library also provides basic computer training in software applications commonly used by today's employers (ex. *MS Word*, *Excel*, *PowerPoint*, etc.), and workshops specifically designed for teen and mature workers.

The Library currently has four licensed career counselors on staff, two of whom are paid through grant funding, to meet with individuals by appointment for one-on-one career planning sessions. The counselors help individuals identify their values, interests and skills, and focus their job seeking efforts. They also conduct career assessment tests; gather career and job market information to help individuals create an action plan; help individuals develop well-focused resumes and cover letters, plan effective job search strategies, conduct job searches; and prepare for interviews. In addition, they facilitate weekly Job Clubs in several of our branches, giving job seekers and career changers an opportunity to network and share their experiences in a relaxed, comfortable setting.

The Career Center also has a librarian on staff to help customers research companies, find volunteer opportunities (a nontraditional, but effective, way to gain valuable career experience) and access career, job fair and job market information. The Center maintains a comprehensive career library specializing in specific careers. Individuals also turn to the Career Center for assistance in planning their education. The Center provides comprehensive information on colleges, universities, vocational schools, financial aid, community education programs, GED programs, and other educational opportunities. The Career Center counselors have referred approximately 12 percent of our customers to formal education programs.

Through a partnership with the Cuyahoga County Board of Commissioners, the Library has developed an award-winning *Baby & Me* Kit designed to aid in early childhood literacy and to encourage new parents to read to their children. Each *Baby & Me* Kit contains a variety of valuable resources for new parents, including contact information for local community services, helpful online resources, and tips to help parents foster the skills children need to become readers. Each kit also contains a growth chart, a health diary, emergency contact information magnet, and a book of rhymes created by library staff to aid parents in developing their child's phonological awareness. The kits also include copies of *Read to Your Bunny* by Rosemary Wells and a *Babybug* magazine for parents to read to their children, and information on the Library's children's services. The kits are distributed to new parents throughout Cuyahoga County each year. In 2009, the Library distributed 5,600 *Baby & Me* kits to new parents with the help of the County's Invest in Children program.

With funds from the Cuyahoga County Board of Commissioners through the Family and Children First Council, the Library developed a Kindergarten Kit of materials designed to help foster early childhood literacy. Every year since 2006, the Library has distributed the kits to all public, parochial, private, charter/community, and homeschooled children in Cuyahoga County. Virtually every child entering Kindergarten in the County receives a kit. In 2009, the Library distributed a total of 18,889 kits to 90 school systems and 46 homeschool families. Each Kindergarten Kit contains a copy of *My Kindergarten* by Rosemary Wells along with a compact disc with music and songs to accompany the book. To help children succeed in Kindergarten, we developed an award-winning activity book, called *Splash Into Kindergarten*, based on the Ohio Department of Education's *A Standards Guide for Families for Kindergarten*. The book contains a variety of learning activities. The Kit also contains a beginner pencil and Play-Doh. Of the 18,889 Kindergarten Kits the Library distributed, 2,296 kindergarteners and 120 teachers received their kits as part of MyCom, a youth education initiative developed by Greater Cleveland's Family and Children First Council.

Cuyahoga County Public Library's Brooklyn Branch has been lending children's toys to the public for more than 15 years. In 2007, thanks to generous gifts from the Giant Eagle grocery store chain and Assistive Technology of Ohio, the Library was able expand the Toy Library Lending Service from the Brooklyn Branch to the entire library system. Library customers can now browse and request toys online the same way they would a book, CD or DVD, and then pick it up at a branch of their choosing. The collection is organized in age-appropriate categories to help parents locate the right toy for their child. Categories include Literacy, Math, Music, Games and Active Play. Each toy is accompanied by a brief item description for the borrower's convenience. The Library currently offers 399 different kinds of toys to choose from, including toys for special needs children. Toys may be borrowed for three weeks at a time and may be renewed like other library materials. All of the toys included in the Toy Library Collection have been carefully selected by the Library's Youth Services staff. Toys are chosen based on their ability to stimulate creative play, their safety, and their overall quality. Each toy is carefully examined, washed, dried, and sanitized before it is lent to a cardholder in order to eliminate germs and avoid potential safety issues resulting from damage, wear, etc.

For further information, visit [www.cuyahogalibrary.org](http://www.cuyahogalibrary.org).

## **2009 HIGHLIGHTS**

Library Executive Director Sari Feldman was invited by Shenzhen Library to participate in a global exchange of ideas and information at the First International Summit on Public Libraries held in Shenzhen, China in November. During her trip, which was fully funded by the Chinese government, she toured several libraries in China and Hong Kong and gave a keynote presentation entitled, "Public Library Outreach in the Digital Age," in which she provided perspective on how Cuyahoga County Public Library and many other U.S. public libraries have adapted their services to meet to the challenges of the digital information era and pushed the boundaries of traditional library service by adopting new technologies and

forming strategic partnerships. Feldman began a one-year term as the President of the Public Library Association, the fastest growing division of the American Library Association, in July 2009.

The Library's award-winning Homework Center program conducted more than 12,400 individual student homework sessions, and served students from 27 communities and 184 individual school locations. 100 percent of the parents the Library has surveyed have said the Homework Center program helped their child with subject comprehension and that they would recommend it to another parent or child. Seventy-nine percent of parents reported that their child's grades had improved.

A record high 51,141 children, teens and adults participated in the Library's annual eight-week Summer Reading Program (SRP). Overall participation in the SRP increased by 64 percent from 2008. Notably, more than 10,000 adults and 8,000 teens participated. In addition, more than 7,400 people participated in Summer Reading On-the-Go, an outreach program that brings all the materials needed to play the Library's Summer Reading Game directly to outside groups such as childcare centers and senior centers. The environmentally conscious theme of the program – Eco Quest – encouraged participants to be good environmental stewards and, of course, to read. SRP prizes were provided by co-sponsors the Cleveland Cavaliers and Xeko™ and community partners: The Cleveland Indians High Achievers Kids Club, Great Lakes Science Center and Cleveland Museum of Natural History.

Job seekers made valuable connections and gained vital skills for today's competitive job market through the Library's Career Center. In recent years, use of the Career Center has increased dramatically. In 2008, approximately 2,800 individuals took part in some aspect of the Career Center. In 2009, the number increased to more than 6,200 – a roughly 121 percent increase in usage.

In conjunction with the Career Center program, the Library also provides basic computer training in software applications commonly used by today's employers (ex. MS *Word*, *Excel*, *PowerPoint*, etc.). In 2009, 2,490 individuals received computer training in Cuyahoga County Public Library branches.

More than 650 youth in grades K – 12 learned how to budget, save and set financial goals through our series of Money and Investing FUNDamentals financial literacy classes. These programs are presented in partnership with: The Ohio State University Extension; Greater Cleveland Volunteers; Consumer Credit Counseling; Federal Reserve Bank of Cleveland and National City Bank (now a part of PNC). They are made possible by a grant from the Financial Industry Regulatory Authority (FINRA) Investor Education Foundation through Smart investing @ your library, a partnership with the American Library Association.

The Library provided educational programming for nearly 3,500 youth between the ages of 4 and 17 during the critical summer months when students with no access or limited access to structured learning activities can experience significant learning loss.

In March, the Cuyahoga County Public Library Foundation's William N. Skirball Writers Center Stage 2008-2009 Program resumed with an insightful panel discussion that featured up-and-coming authors Myla Goldberg, Jonathan Lethem and Colson Whitehead. The discussion was moderated by author and National Public Radio book reviewer Nancy Pearl. The 2008-2009 Writers Center Stage season concluded in May with an appearance by legendary author Joan Didion. The 2009-2010 Writers Center Stage Program opened in October with a memorable appearance by Garry Trudeau, creator of the Pulitzer Prize-winning comic strip *Doonesbury*. Political satirist and bestselling author Christopher Buckley ended 2009 on a humorous note with an appearance in November.

In January, the Library launched a multimedia advertising campaign to raise the profile of its Reconnect with Reading priority and to encourage people to rely on its trained staff to help them find new favorite books. The campaign featured best selling author and librarian, Nancy Pearl, and lasted through the entirety of 2009. Several local celebrities graciously donated their time to be a part of the campaign,

including: Iron Chef Michael Symon (a Cleveland native); Mike Brown, Head Coach of the Cleveland Cavaliers; Romona Robinson, lead news anchor for our local NBC affiliate; Cleveland Plain Dealer columnist Regina Brett; Cleveland Browns wide receiver Josh Cribbs; and Cleveland Indians manager Eric Wedge. Through radio, print, digital billboard, transit, and Google advertisements the Library was able to generate an estimated 37.5 million impressions. The campaign received a tremendous amount of positive feedback from Library customers and was covered by local media outlets. Through the campaign the Library was also able to demonstrate its high level of commitment to the core values of public library service – books and reading – and to fostering a community of readers.

## **STATISTICS**

Since 2003, the Library's circulation has increased 58 percent and customer visits to its branches have increased 30 percent. In 2009, there were a record-breaking 7.7 million visits to the Library's 28 branches, and its 528,449 active registered cardholders borrowed a record-breaking 19,006,142 items – an average of approximately 36 items for every person in the Library's service district. Notably, 54 percent of those items were print materials – a 3 percent increase from 2008.

Customers logged 1,150,305 hours on the Library's 768 public access computers during the year – a 5.7 percent increase in computer use over 2008. The Library's website was visited 7,619,237 times in 2009. As an added service to its customers, the Library offers free Wi-Fi access in all of its branches.

In 2009, Library staff answered 1,808,924 reference questions and 2,716,168 directional questions. The Library's meeting rooms were used 12,775 times with an attendance of 246,403 people. In addition, 369,377 people attended Library sponsored programs.

## **OTHER INFORMATION**

### **Independent Audit**

Included in this report is an unqualified audit opinion rendered on the Library's financial statements as of and for the year ended December 31, 2009, by our independent auditor, Auditor of State Mary Taylor.

Library management plans to continue to subject financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the Library's accounting and budgetary controls.

### **Awards**

Cuyahoga County Public Library was named the Number One library system in the nation among libraries that serve populations over 500,000 by the 2009 Hennen's American Public Library Ratings (HAPLR), an annual study published by independent researcher Thomas J. Hennen, Jr. HAPLR ratings are determined based on 15 factors of service quality and operational efficiency related to staffing, materials, and circulation. The Library's overall score increased by 22 points from 2008 (in which the Library ranked second in the nation) – from 871 to 893 points out of a possible 1,000. A total of 9,080 libraries were included in the HAPLR study. For more information on HAPLR, visit [www.haplr-index.com](http://www.haplr-index.com).

The Library was named one of America's Star Libraries in the 2009 *Library Journal's* 2<sup>nd</sup> annual Index of Public Library Services (LJ Index). The LJ Index offers an overall indication of how a library's performance stacks up to its peers and provides guidance on how all public libraries can better assess and improve their services. The top libraries in each category, organized by ranges of operating expenditures, are assigned five, four, or three Michelin guide-like stars. Cuyahoga County Public Library earned a Five-

Star ranking and was the highest scoring library in its budget category, scoring 1,444 points – 277 points higher than the next highest scorer. Rankings for the 2<sup>nd</sup> annual LJ Index were determined based on four per capita output measures: circulation, visits, program attendance and public Internet use. In its budget category, Cuyahoga County Public Library was the only library to rank either first or second in all four output measures, ranking first in the nation in per capita program attendance and second in the nation in per capita circulation, visits and public Internet use. For more information on the LJ Index, visit [www.libraryjournal.com](http://www.libraryjournal.com).

The USA Toy Library Association (USA-TLA) awarded Cuyahoga County Public Library Executive Director Sari Feldman with its “Player of the Year” award. Under Feldman’s leadership, the Library expanded the Toy Library Collection housed at its Brooklyn Branch for over fifteen years into a system-wide Toy Lending Service in December 2007. The service allows cardholders to request a toy online just as they would a book, CD or DVD, and then pick it up at a branch of their choosing.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Cuyahoga County Public Library for its Comprehensive Annual Financial Report for the year ended December 31, 2008. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government reports.

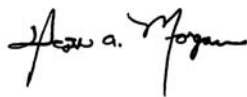
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement requirements and we are submitting it to GFOA.

### **Acknowledgements**

We wish to express our appreciation to the members of the Board of Library Trustees for their continued support in planning and conducting the financial operations of the Library and for the fiscal responsibility that they demonstrated throughout the year.

Respectfully submitted,



Scott A. Morgan, Finance Director



Sari Feldman, Executive Director



Robert W. Dolan, Assistant Finance Director

# CUYAHOGA COUNTY PUBLIC LIBRARY

## LIST OF PRINCIPAL OFFICIALS as of December 31, 2009

### BOARD OF LIBRARY TRUSTEES



Darlene Evans McCoy  
*President*



Leonard M. Calabrese  
*Vice President (1)*



Robert W. Varley  
*Secretary (2)*



Susan M. Adams  
*Trustee*



Sanjiv K. Kapur  
*Trustee (3)*



Dale D. Powers  
*Trustee*



Gloria Freire, PhD  
*Trustee*

IN MEMORIUM: The Library Board, Administration and Staff were saddened by the recent death of Board Member Gloria Freire, PhD. She was appointed to the Board in 2003 by the Common Pleas Court judges. She served as Chair of the Planning and External Relations Committee and as the Board Vice President. Dr. Freire was elected President of the Library Board for 2007.

- (1) As of January 26, 2010 Leonard M. Calabrese was elected President of Cuyahoga County Public Library Board of Trustees.  
(2) As of January 26, 2010 Robert W. Varley was elected Vice President of Cuyahoga County Public Library Board of Trustees.  
(3) As of January 26, 2010 Sanjiv K. Kapur was elected Secretary of Cuyahoga County Public Library Board of Trustees.

### ADMINISTRATION



Sari Feldman  
*Executive Director*



Tracy Strobel  
*Deputy Director*



Scott A. Morgan  
*Finance Director*



Robert W. Dolan  
*Interim Human Resources Director*



Vacant  
*Marketing Director*



Daniel Chinrock  
*Facilities Director*



Judith W. Cramer  
*Branch Services Director*



Catherine M. Monnin  
*Branch Services Director*



Vacant  
*Information Technology Director*

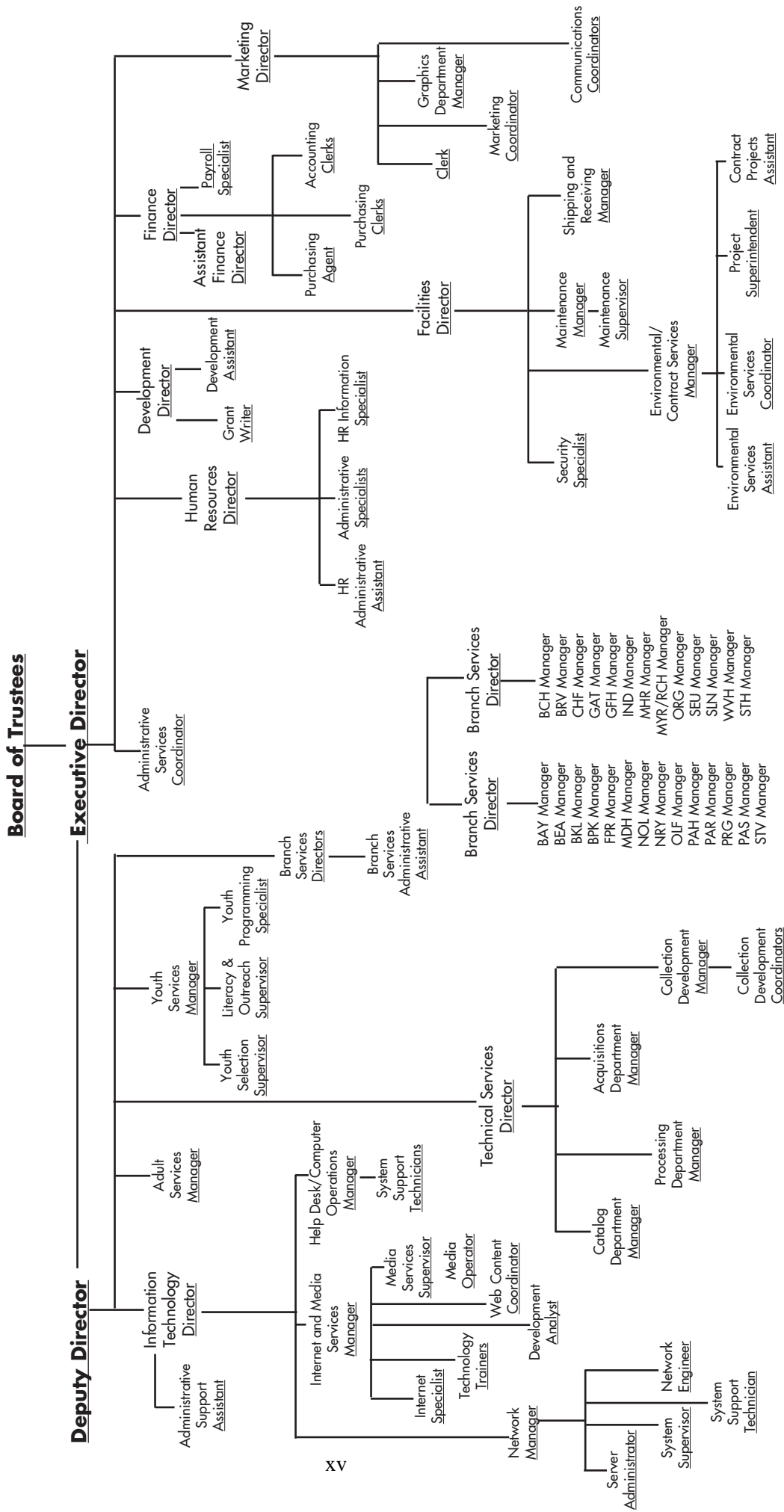


Deborah P. Ensor  
*Technical Services Director*



Judith Carey  
*Development Director*

# CUYAHOGA COUNTY PUBLIC LIBRARY ORGANIZATION CHART





# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Cuyahoga County Public  
Library, Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A stylized handwritten signature in black ink.

President

A handwritten signature in black ink that reads "Jeffrey R. Emer".

Executive Director

# **FINANCIAL SECTION**



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT

Cuyahoga County Public Library  
Cuyahoga County  
2111 Snow Road  
Parma, Ohio 44134

To the Members of the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Public Library, Cuyahoga County, Ohio, (the Library) as of and for the year ended December 31, 2009, which collectively comprise the Library's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Library's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Public Library, Cuyahoga County, Ohio, as of December 31, 2009, and the respective changes in financial position thereof and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2010, on our consideration of the Library's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the Library's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provides additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

May 20, 2010

**Cuyahoga County Public Library**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

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The management's discussion and analysis of the Cuyahoga County Public Library's (the Library) financial performance provides an overall review of the Library's financial activities for the year ended December 31, 2009. The intent of this management's discussion and analysis is to look at the Library's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements and the notes to the basic financial statements to enhance their understanding of the Library's financial performance.

### **Financial Highlights**

Key financial highlights for 2009 are as follows:

- The Library began collections on a levy that was passed by voters in November of 2008. The new levy replaced the 2.0 mills and added a 0.5 mill increase for a total of 2.5 mills. The levy was also approved as continuing.
- The Public Library Fund, which is the portion of the general revenues of the State of Ohio that libraries receive, was decreased in the Governor's 2010-2011 State biennium budget from 2.22 percent to 1.97 percent. As a result of this loss in funding, the Library Board implemented several cost saving measures which included a reduction in force, changes in healthcare contributions by staff, decreased purchases of library materials and reductions in operational expenses.
- The Library received several significant grants and contributions for new and current programs. The Cleveland Foundation contributed funds to expand our Homework Centers and Career Center. The Cuyahoga County Board of Commissioners funded two grants for the creation of two kits. The first kit is for new parents to encourage childhood literacy and the second kit is for children entering kindergarten. Both of these kits were distributed throughout Cuyahoga County. And through a partnership between the Financial Industry Regulatory Authority (FINRA) Investor Education Foundation and the American Library Association the Library received funding to conduct financial literacy classes for youth.

### **Using This Annual Financial Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the Cuyahoga County Public Library as a financial whole or as an entire operating entity. The statements provide a detailed look at the Library's specific financial activities.

The Statement of Net Assets and Statement of Activities provide information about the activities of the whole Library, presenting both an aggregate view of the Library's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the Library's most significant funds with all other nonmajor funds presented in total in one column.

**Cuyahoga County Public Library**  
*Management's Discussion and Analysis*  
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## **Reporting the Cuyahoga County Public Library as a Whole**

### *Statement of Net Assets and the Statement of Activities*

While this document contains information about the funds used by the Library to provide services to our citizens, the view of the Library as a whole considers all financial transactions and asks the question, "How did we do financially during 2009?" The Statement of Net Assets and the Statement of Activities answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by the private sector. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the Library's net assets and the changes in those net assets. The change in net assets is important because it tells the reader whether, for the Library as a whole, the financial position of the Library has improved or diminished. However, in evaluating the overall position of the Library, non-financial information such as changes in the Library's tax base and the condition of the Library's capital assets also needs to be evaluated.

The Statement of Net Assets and the Statement of Activities are divided into the following categories:

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Expenses and Revenues
- General Revenues
- Net Assets Beginning of Year and Year's End

## **Reporting the Cuyahoga County Public Library's Most Significant Funds**

### *Fund Financial Statements*

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Cuyahoga County Public Library uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the Library's funds can be classified as governmental funds. Fund financial reports provide detailed information about the Library's major funds. The Library has established funds that account for the multitude of services and facilities provided to our residents. However, these fund financial statements focus on the Library's most significant funds. In the case of the Cuyahoga County Library, our major funds are the general fund and capital improvement capital projects fund.

**Governmental Funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. All Library activities are reported in the governmental funds focusing on how money flows into and out of those funds and the balances left at year end available for spending in future periods. Our funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Library's general operations and the basic services it provides. Governmental fund

**Cuyahoga County Public Library**  
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information helps one determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. The governmental fund financial statements can be found on pages 14 – 17 of this report.

**The Cuyahoga County Public Library as a Whole**

Recall that the Statement of Net Assets pictures the Library as a whole. Table 1 provides a summary of the Library's net assets for 2009 compared to 2008.

**Table 1**  
*Net Assets*

|                                    | Governmental Activities |                     |                    |
|------------------------------------|-------------------------|---------------------|--------------------|
|                                    | 2009                    | 2008                | Change             |
| <b>Assets</b>                      |                         |                     |                    |
| Current and Other Assets           | \$92,749,139            | \$85,691,557        | \$7,057,582        |
| Capital Assets, Net                | 43,705,657              | 46,077,014          | (2,371,357)        |
| <b>Total Assets</b>                | <b>136,454,796</b>      | <b>131,768,571</b>  | <b>4,686,225</b>   |
| <b>Liabilities</b>                 |                         |                     |                    |
| Current Liabilities                | 42,345,394              | 44,632,686          | (2,287,292)        |
| Long-Term Liabilities              |                         |                     |                    |
| Due Within One Year                | 1,909,288               | 1,765,062           | 144,226            |
| Due in More Than One Year          | 2,777,816               | 3,091,937           | (314,121)          |
| <b>Total Liabilities</b>           | <b>47,032,498</b>       | <b>49,489,685</b>   | <b>(2,457,187)</b> |
| <b>Net Assets</b>                  |                         |                     |                    |
| Invested in Capital Assets         | 43,705,657              | 46,077,014          | (2,371,357)        |
| Restricted for:                    |                         |                     |                    |
| Library Support                    | 620,519                 | 684,304             | (63,785)           |
| Branch Support                     | 997,949                 | 904,230             | 93,719             |
| Other Purposes                     | 385,193                 | 67,829              | 317,364            |
| South Euclid Books and Periodicals |                         |                     |                    |
| Expendable                         | 10,912                  | 10,866              | 46                 |
| Nonexpendable                      | 50,000                  | 50,000              | 0                  |
| Gates Mills Children's Activities  |                         |                     |                    |
| Expendable                         | 1,384                   | 1,367               | 17                 |
| Nonexpendable                      | 4,919                   | 4,919               | 0                  |
| Unrestricted                       | 43,645,765              | 34,478,357          | 9,167,408          |
| <b>Total Net Assets</b>            | <b>\$89,422,298</b>     | <b>\$82,278,886</b> | <b>\$7,143,412</b> |

**Cuyahoga County Public Library**  
*Management's Discussion and Analysis*  
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As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the Cuyahoga County Public Library, net assets increased over 2008. By comparing assets and liabilities, one can see that the overall position of the Library is good.

In order to further understand what makes up the changes in net assets for the current year, the following table gives readers further details regarding the results of activities for the current year. Table 2 shows total revenues, expenses and changes in net assets for fiscal years 2009 and 2008.

**Table 2**  
*Change in Net Assets*

|  | 2009                | 2008                | Change             |
|--|---------------------|---------------------|--------------------|
| <b>Revenues</b>                          |                     |                     |                    |
| <i>Program Revenues</i>                  |                     |                     |                    |
| Charges for Services                     | \$1,149,051         | \$1,077,192         | \$71,859           |
| Operating Grants and Contributions       | 780,638             | 661,813             | 118,825            |
| <i>Total Program Revenues</i>            | <u>1,929,689</u>    | <u>1,739,005</u>    | <u>190,684</u>     |
| <i>General Revenues</i>                  |                     |                     |                    |
| Property Taxes                           | 43,966,467          | 30,739,274          | 13,227,193         |
| Grants and Entitlements not Restricted   | 27,230,984          | 28,825,143          | (1,594,159)        |
| Investment Earnings                      | 303,543             | 948,649             | (645,106)          |
| Gain on Sale of Capital Assets           | 853                 | 14,421              | (13,568)           |
| Miscellaneous                            | 26,837              | 39,785              | (12,948)           |
| <i>Total General Revenues</i>            | <u>71,528,684</u>   | <u>60,567,272</u>   | <u>10,961,412</u>  |
| <i>Total Revenues</i>                    | <u>73,458,373</u>   | <u>62,306,277</u>   | <u>11,152,096</u>  |
| <b>Program Expenses</b>                  |                     |                     |                    |
| Library Services:                        |                     |                     |                    |
| Public Service and Programs              | 43,363,079          | 43,018,918          | (344,161)          |
| Collection Development and Processing    | 3,254,310           | 3,030,063           | (224,247)          |
| Support Services:                        |                     |                     |                    |
| Facilities Operations and Maintenance    | 5,724,015           | 5,571,671           | (152,344)          |
| Business Administration                  | 13,973,557          | 14,458,832          | 485,275            |
| <i>Total Program Expenses</i>            | <u>66,314,961</u>   | <u>66,079,484</u>   | <u>(235,477)</u>   |
| <i>Increase (Decrease) in Net Assets</i> | 7,143,412           | (3,773,207)         | 10,916,619         |
| Net Assets Beginning of Year             | 82,278,886          | 86,052,093          | (3,773,207)        |
| Net Assets End of Year                   | <u>\$89,422,298</u> | <u>\$82,278,886</u> | <u>\$7,143,412</u> |

The vast majority of revenue supporting all governmental activities is general revenue. The most significant portions of the general revenues are local property taxes and intergovernmental revenues. The remaining amount of revenue received was in the form of program revenues.

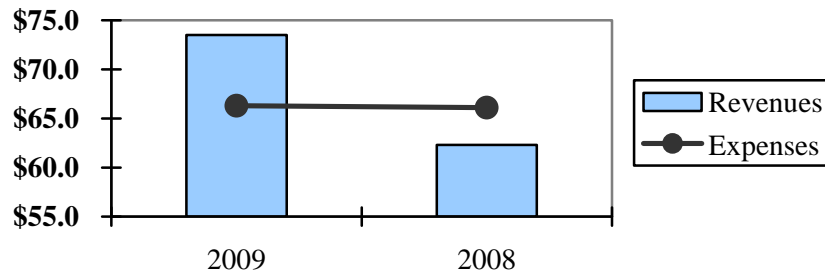


**Cuyahoga County Public Library**  
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**Graph 1**  
**Revenues and Expenses**  
(In Millions)

|          | 2009   | 2008   |
|----------|--------|--------|
| Revenues | \$73.5 | \$62.3 |
| Expenses | 66.3   | 66.1   |

**Revenues and Expenses**  
(in millions)



**Analysis of Overall Financial Positions and Results of Operations**

In Table 3 below, the total cost of services column contains all costs related to the programs and the net cost of services column shows how much of the total amount is not covered by program revenues. The net costs are program costs that must be covered by unrestricted State aid (Public Library Fund) or property taxes.

**Table 3**  
*Governmental Activities*

|                                       | Total Cost<br>of Services<br>2009 | Total Cost<br>of Services<br>2008 | Net Cost<br>of Services<br>2009 | Net Cost<br>of Services<br>2008 |
|---------------------------------------|-----------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| <b>Programs</b>                       |                                   |                                   |                                 |                                 |
| Library Services:                     |                                   |                                   |                                 |                                 |
| Public Service and Programs           | \$43,363,079                      | \$43,018,918                      | \$41,706,619                    | \$41,544,869                    |
| Collection Development and Processing | 3,254,310                         | 3,030,063                         | 3,254,310                       | 3,030,063                       |
| Support Services:                     |                                   |                                   |                                 |                                 |
| Facilities Operations and Maintenance | 5,724,015                         | 5,571,671                         | 5,724,015                       | 5,571,671                       |
| Business Administration               | 13,973,557                        | 14,458,832                        | 13,700,328                      | 14,193,876                      |
| <b>Total Expenses</b>                 | <b>\$66,314,961</b>               | <b>\$66,079,484</b>               | <b>\$64,385,272</b>             | <b>\$64,340,479</b>             |

**Governmental Activities**

Several revenue sources fund our governmental activities with the Library property tax being the largest contributor. Property tax revenues account for a large portion of total revenues. General revenues from grants and entitlements, such as local government funds, are the next largest source of revenue. This would include the funds received by the State through the Public Library Fund.

**Cuyahoga County Public Library**  
*Management's Discussion and Analysis*  
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Library property tax collections in 2009 increased over 2008. That increase is attributed to the passage of a replacement and increase in our property tax levy that was approved by voters in November, 2008. The tax issue is continuing and has no expiration date. Collections on this new levy began in 2009.

In 2009 libraries in the State of Ohio experienced a decrease in the amount of State funding that is received through the Public Library Fund. With the passage of the Governor's 2010-2011 biennium budget, State funding was cut. If the State's budget crisis continues we expect funds from the Public Library Fund will continue to decrease. The Library Administration and Board of Trustees have been working on cost reductions to continue to decrease our dependency on State funds.

The Library System's geographic boundaries encompass 47 communities throughout Cuyahoga County. These communities are primarily residential in nature. The current foreclosure crisis and overall increase in delinquencies, in addition to a generally declining State economy, is cause for concern today and into the future.

Although the Library relies heavily upon local property taxes to support its operations, we continue to actively solicit and receive additional grant and entitlement funds to help offset operating and program costs. Our Development Office has actively been seeking grant funds to fund special programs and new services. They have been very successful in securing funding for these services and will continue to seek other grants funds that may be available.

### **The Library's Funds**

Information about the Library's governmental funds begins on page 14. These funds are accounted for using the modified accrual basis of accounting. All governmental funds had total revenue of \$71,984,959 and expenditures of \$64,113,396. The General Fund had a decrease in fund balance due to a large transfer of cash to the Capital Improvement Fund. Those funds in the Capital Improvement Fund will be used to fund a Master Capital Plan that the Library plans to begin in 2010. Other Governmental Funds also had an increase in fund balance as we transferred some cash from the General Fund to fund some of the Special Revenue Funds for services and programs that were partially grant funded. The balance of the services and programs was funded through a transfer of funds from the General Fund. As one can see from the Statement of Revenues, Expenditures and Changes in Funds Balances – Governmental Funds, property taxes from the communities that we serve are the largest source of revenue, accounting for 58.6 percent of the total governmental revenue.

### **General Fund Budgetary Highlights**

The Library's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the general fund. During the course of 2009, the Library amended its general fund budget, but no amendment was significant. The Library uses an operational cost center budget process and has in place systems that are designed to tightly control expenditures but provide flexibility for program based decision and management.

Final budgeted revenues were higher than the original budgeted revenues due to conservative estimates on property tax collection. Due to an over estimate in interest income the actual budget basis revenue was slightly lower than the final budget basis revenues. Final budget basis expenditures were lower than the original estimate because the Library decided to cut costs and move available resources to the capital project fund for future use. The Library's final budget basis expenditures were \$1,230,485 lower than the final estimate. This is due in large part to the Library's continued commitment to provide quality service while still controlling cost.

**Cuyahoga County Public Library**  
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*For the Year Ended December 31, 2009*  
*Unaudited*

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**Capital Assets and Debt**

***Capital Assets***

**Table 4**  
*Capital Assets at December 31*  
*(Net of Accumulated Depreciation)*

|                                     | <u>Governmental Activities</u> |                     |
|-------------------------------------|--------------------------------|---------------------|
|                                     | <u>2009</u>                    | <u>2008</u>         |
| Land                                | \$1,324,490                    | \$1,182,347         |
| Land Improvements                   | 1,595,455                      | 1,613,173           |
| Buildings and Building Improvements | 38,092,504                     | 39,858,791          |
| Furniture, Fixtures and Equipment   | 2,380,838                      | 3,086,622           |
| Vehicles                            | 312,370                        | 336,081             |
| Total Capital Assets                | <u>\$43,705,657</u>            | <u>\$46,077,014</u> |

During fiscal year 2009, the Library spent less on capital assets than in the prior year of 2008. There was a purchase of a house and property in North Royalton for future expansion. This purchase is in preparation for our Capital Master Plan, which we will begin implementing in 2010. For additional information on the Library's capital assets see Note 11 to the basic financial statements.

***Debt***

The Library has no outstanding general obligation debt at December 31, 2009. See Note 15 for additional information on the Library's long-term obligations.

**Current Financial Related Activities**

The Cuyahoga County Public Library has continued to maintain the highest standard of service to the customers of our communities. The Cuyahoga County Public Library is financially strong. Although this past year saw a decline in our revenues collected from the Public Library Fund, that shortfall was covered by our increased collection in property taxes from the successful passage of the operating levy. The Board of Library Trustees and administration will continue to closely monitor revenues and expenditures in accordance with its financial forecast and will continue to find cost savings that will decrease our dependence on State funding.

The Cuyahoga County Public Library relies on its property tax payers to support its operations, and the fiscal capacity and community support for the Library is quite strong. The Cuyahoga County Public Library voters have passed an additional operating levy in 2008, which will help the general operations and permanent improvements of the Library. The Cuyahoga County Public Library is working on a master plan for capital improvements and will begin to move that process forward in 2010.

The operating levy that was passed in 2008 was also a continuing issue. The Board and administration will continue to monitor property values in the county. Any dramatic decrease in those property values would decrease the amount of property taxes collected. This is a concern that we will continue to monitor.

**Cuyahoga County Public Library**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2009*  
*Unaudited*

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**Contacting the Library's Finance Department**

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the Library's finances and demonstrates the Library's accountability for all money it receives, spends, and invests. Please direct any questions about this report or financial information inquiries to Finance Director, Scott A. Morgan, Cuyahoga County Public Library, 2111 Snow Road, Parma, Ohio 44134, or email [smorgan@cuyahogalibrary.org](mailto:smorgan@cuyahogalibrary.org).

## Basic Financial Statements

# Cuyahoga County Public Library

## Statement of Net Assets

December 31, 2009

|  | Governmental<br>Activities |
|--|----------------------------|
| <b>Assets</b>                              |                            |
| Equity in Pooled Cash and Cash Equivalents | \$36,393,152               |
| Accounts Receivable                        | 308,590                    |
| Accrued Interest Receivable                | 64,097                     |
| Intergovernmental Receivable               | 12,196,776                 |
| Prepaid Items                              | 311,252                    |
| Property Taxes Receivable                  | 43,475,272                 |
| Nondepreciable Capital Assets, Net         | 1,324,490                  |
| Depreciable Capital Assets, Net            | 42,381,167                 |
| <i>Total Assets</i>                        | <u>136,454,796</u>         |
| <b>Liabilities</b>                         |                            |
| Accounts Payable                           | 867,776                    |
| Accrued Wages                              | 1,637,768                  |
| Intergovernmental Payable                  | 578,868                    |
| Matured Compensated Absences Payable       | 778,010                    |
| Deferred Revenue                           | 38,482,972                 |
| Long-Term Liabilities:                     |                            |
| Due Within One Year                        | 1,909,288                  |
| Due In More Than One Year                  | 2,777,816                  |
| <i>Total Liabilities</i>                   | <u>47,032,498</u>          |
| <b>Net Assets</b>                          |                            |
| Invested in Capital Assets                 | 43,705,657                 |
| Restricted for:                            |                            |
| Library Support                            | 620,519                    |
| Branch Support                             | 997,949                    |
| Other Purposes                             | 385,193                    |
| South Euclid Books and Periodicals         |                            |
| Expendable                                 | 10,912                     |
| Nonexpendable                              | 50,000                     |
| Gates Mills Children's Activities          |                            |
| Expendable                                 | 1,384                      |
| Nonexpendable                              | 4,919                      |
| Unrestricted                               | 43,645,765                 |
| <i>Total Net Assets</i>                    | <u><u>\$89,422,298</u></u> |

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Statement of Activities*  
For the Year Ended December 31, 2009

|  | Program Revenues    |                         |  | Net (Expense)<br>Revenue and<br>Changes in<br>Net Assets |
|--|---------------------|-------------------------|--|--|
|  | Expenses            | Charges<br>for Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities                               |
| <b>Governmental Activities</b>                                 |                     |                         |  |  |
| Library Services:  |                     |                         |  |  |
| Public Service and Programs                                    | \$43,363,079        | \$877,159               | \$779,301                                | (\$41,706,619)   |
| Collection Development and Processing                          | 3,254,310           | 0                       | 0  | (3,254,310)  |
| Support Services:  |                     |                         |  |  |
| Facilities Operations and Maintenance                          | 5,724,015           | 0                       | 0  | (5,724,015)  |
| Business Administration  | 13,973,557          | 271,892                 | 1,337                                    | (13,700,328)   |
| <i>Total Governmental Activities</i>                           | <u>\$66,314,961</u> | <u>\$1,149,051</u>      | <u>\$780,638</u>                         | <u>(64,385,272)</u>                                      |
| <b>General Revenues</b>  |                     |                         |  |  |
| Property Taxes Levied for<br>General Purposes                  |                     |                         |  | 43,966,467   |
| Grants and Entitlements not Restricted<br>to Specific Programs |                     |                         |  | 27,230,984   |
| Investment Earnings  |                     |                         |  | 303,543  |
| Gain on Sale of Capital Assets                                 |                     |                         |  | 853  |
| Miscellaneous  |                     |                         |  | 26,837   |
| <i>Total General Revenues</i>                                  |                     |                         |  | 71,528,684   |
| Change in Net Assets   |                     |                         |  | 7,143,412  |
| <i>Net Assets Beginning of Year</i>                            |                     |                         |  | 82,278,886   |
| <i>Net Assets End of Year</i>                                  |                     |                         |  | <u>\$89,422,298</u>                                      |

See accompanying notes to the basic financial statements

## Cuyahoga County Public Library

*Balance Sheet  
Governmental Funds  
December 31, 2009*

|   | General                 | Capital<br>Improvement  | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|-------------------------|-------------------------|--------------------------------|--------------------------------|
| <b>Assets</b>                                   |                         |                         |                                |                                |
| Equity in Pooled Cash and<br>Cash Equivalents   | \$3,465,818             | \$31,166,843            | \$1,760,491                    | \$36,393,152                   |
| Receivables:                                    |                         |                         |                                |                                |
| Property Taxes                                  | 43,475,272              | 0                       | 0                              | 43,475,272                     |
| Accounts  | 8,338                   | 0                       | 300,252                        | 308,590                        |
| Intergovernmental                               | 12,071,363              | 0                       | 125,413                        | 12,196,776                     |
| Accrued Interest                                | 64,097                  | 0                       | 0                              | 64,097                         |
| Interfund Receivable                            | 115,000                 | 0                       | 0                              | 115,000                        |
| Prepaid Items                                   | 311,252                 | 0                       | 0                              | 311,252                        |
| <br><i>Total Assets</i>                         | <br><u>\$59,511,140</u> | <br><u>\$31,166,843</u> | <br><u>\$2,186,156</u>         | <br><u>\$92,864,139</u>        |
| <br><b>Liabilities</b>                          |                         |                         |                                |                                |
| Accounts Payable                                | \$867,496               | \$0                     | \$280                          | \$867,776                      |
| Accrued Wages                                   | 1,637,768               | 0                       | 0                              | 1,637,768                      |
| Intergovernmental Payable                       | 578,868                 | 0                       | 0                              | 578,868                        |
| Interfund Payable                               | 0                       | 0                       | 115,000                        | 115,000                        |
| Deferred Revenue                                | 52,144,560              | 0                       | 141,452                        | 52,286,012                     |
| Matured Compensated<br>Absences Payable         | 778,010                 | 0                       | 0                              | 778,010                        |
| <br><i>Total Liabilities</i>                    | <br><u>56,006,702</u>   | <br><u>0</u>            | <br><u>256,732</u>             | <br><u>56,263,434</u>          |
| <br><b>Fund Balances</b>                        |                         |                         |                                |                                |
| Reserved for Encumbrances                       | 1,525,851               | 0                       | 8,655                          | 1,534,506                      |
| Reserved for South Euclid Books and Periodicals | 0                       | 0                       | 50,000                         | 50,000                         |
| Reserved for Gates Mills Children's Activities  | 0                       | 0                       | 4,919                          | 4,919                          |
| Unreserved, Undesignated,<br>Reported in:       |                         |                         |                                |                                |
| General Fund                                    | 1,978,587               | 0                       | 0                              | 1,978,587                      |
| Special Revenue Funds                           | 0                       | 0                       | 1,853,554                      | 1,853,554                      |
| Capital Projects Funds                          | 0                       | 31,166,843              | 0                              | 31,166,843                     |
| Permanent Funds                                 | 0                       | 0                       | 12,296                         | 12,296                         |
| <br><i>Total Fund Balances</i>                  | <br><u>3,504,438</u>    | <br><u>31,166,843</u>   | <br><u>1,929,424</u>           | <br><u>36,600,705</u>          |
| <br><i>Total Liabilities and Fund Balances</i>  | <br><u>\$59,511,140</u> | <br><u>\$31,166,843</u> | <br><u>\$2,186,156</u>         | <br><u>\$92,864,139</u>        |

See accompanying notes to the basic financial statements



**Cuyahoga County Public Library**  
*Reconciliation of Total Governmental Fund Balances to  
Net Assets of Governmental Activities  
December 31, 2009*

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**Total Governmental Fund Balances** \$36,600,705

*Amounts reported for governmental activities in the  
statement of net assets are different because*

Capital assets used in governmental activities are not financial resources and  
therefore are not reported in the funds. 43,705,657

Other long-term assets are not available to pay for current-period expenditures  
and therefore are deferred in the funds:

|                                    |                |
|------------------------------------|----------------|
| Property Taxes                     | 4,992,300      |
| Intergovernmental                  | 8,670,488      |
| Contributions, Gifts and Donations | <u>140,252</u> |

Total 13,803,040

Long-term liabilities, such as compensated absences, are not due and payable  
in the current period and therefore are not reported in the funds. (4,687,104)

*Net Assets of Governmental Activities* \$89,422,298

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2009*

|   | General             | Capital<br>Improvement | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|---------------------|------------------------|--------------------------------|--------------------------------|
| <b>Revenues</b>                             |                     |                        |                                |                                |
| Property Taxes                              | \$42,162,129        | \$0                    | \$0                            | \$42,162,129                   |
| Patron Fines and Fees                       | 774,172             | 0                      | 0                              | 774,172                        |
| Intergovernmental                           | 27,597,213          | 0                      | 280,713                        | 27,877,926                     |
| Interest                                    | 140,077             | 160,607                | 2,859                          | 303,543                        |
| Contributions, Gifts and Donations          | 5,650               | 0                      | 459,823                        | 465,473                        |
| Rentals                                     | 40,081              | 0                      | 0                              | 40,081                         |
| Refunds and Reimbursements                  | 334,798             | 0                      | 0                              | 334,798                        |
| Miscellaneous                               | 6,670               | 0                      | 20,167                         | 26,837                         |
| <i>Total Revenues</i>                       | <u>71,060,790</u>   | <u>160,607</u>         | <u>763,562</u>                 | <u>71,984,959</u>              |
| <b>Expenditures</b>                         |                     |                        |                                |                                |
| Current:                                    |                     |                        |                                |                                |
| Library Services:                           |                     |                        |                                |                                |
| Public Service and Programs                 | 40,929,079          | 0                      | 555,832                        | 41,484,911                     |
| Collection Development and Processing       | 3,213,683           | 0                      | 0                              | 3,213,683                      |
| Support Services:                           |                     |                        |                                |                                |
| Facilities Operations and Maintenance       | 5,584,429           | 0                      | 0                              | 5,584,429                      |
| Business Administration                     | 12,815,616          | 0                      | 0                              | 12,815,616                     |
| Capital Outlay                              | 994,936             | 0                      | 19,821                         | 1,014,757                      |
| <i>Total Expenditures</i>                   | <u>63,537,743</u>   | <u>0</u>               | <u>575,653</u>                 | <u>64,113,396</u>              |
| <i>Excess of Revenues Over Expenditures</i> | <u>7,523,047</u>    | <u>160,607</u>         | <u>187,909</u>                 | <u>7,871,563</u>               |
| <b>Other Financing Sources (Uses)</b>       |                     |                        |                                |                                |
| Sale of Capital Assets                      | 750                 | 0                      | 0                              | 750                            |
| Transfers In                                | 0                   | 10,000,000             | 125,000                        | 10,125,000                     |
| Transfers Out                               | (10,125,000)        | 0                      | 0                              | (10,125,000)                   |
| <i>Total Other Financing Sources (Uses)</i> | <u>(10,124,250)</u> | <u>10,000,000</u>      | <u>125,000</u>                 | <u>750</u>                     |
| <i>Net Change in Fund Balances</i>          | (2,601,203)         | 10,160,607             | 312,909                        | 7,872,313                      |
| <i>Fund Balances Beginning of Year</i>      | <u>6,105,641</u>    | <u>21,006,236</u>      | <u>1,616,515</u>               | <u>28,728,392</u>              |
| <i>Fund Balances End of Year</i>            | <u>\$3,504,438</u>  | <u>\$31,166,843</u>    | <u>\$1,929,424</u>             | <u>\$36,600,705</u>            |

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2009*

**Net Change in Fund Balances - Total Governmental Funds** \$7,872,313

*Amounts reported for governmental activities in the statement of activities are  
different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

|                |                    |                 |
|----------------|--------------------|-----------------|
| Capital Outlay | 624,194            |                 |
| Depreciation   | <u>(2,957,154)</u> |                 |
| <br>Total      |                    | <br>(2,332,960) |

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities of activities, a gain or loss is reported for each disposal. (38,397)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

|                                    |                |               |
|------------------------------------|----------------|---------------|
| Property Taxes                     | 1,804,338      |               |
| Intergovernmental                  | (472,029)      |               |
| Contributions, Gifts and Donations | <u>140,252</u> |               |
| <br>Total                          |                | <br>1,472,561 |

Some expenses, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. 169,895

*Change in Net Assets of Governmental Activities* \$7,143,412

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

|   | <u>Budgeted Amounts</u> |                     |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|-------------------------|---------------------|---------------------|---|
|   | <u>Original</u>         | <u>Final</u>        | <u>Actual</u>       |   |
| <b>Revenues</b>                             |                         |                     |                     |   |
| Property Taxes                              | \$40,267,057            | \$42,161,067        | \$42,162,129        | \$1,062   |
| Patron Fines and Fees                       | 675,000                 | 790,000             | 774,172             | (15,828)  |
| Intergovernmental                           | 28,385,614              | 28,422,532          | 28,431,786          | 9,254   |
| Interest                                    | 650,500                 | 290,500             | 141,180             | (149,320)   |
| Contributions, Gifts and Donations          | 10,000                  | 10,000              | 5,650               | (4,350)   |
| Rentals                                     | 35,000                  | 35,000              | 38,706              | 3,706   |
| Refunds and Reimbursements                  | 210,000                 | 275,750             | 334,748             | 58,998  |
| Miscellaneous                               | 9,000                   | 9,000               | 5,468               | (3,532)   |
| <i>Total Revenues</i>                       | <u>70,242,171</u>       | <u>71,993,849</u>   | <u>71,893,839</u>   | <u>(100,010)</u>  |
| <b>Expenditures</b>                         |                         |                     |                     |   |
| Current:                                    |                         |                     |                     |   |
| Library Services:                           |                         |                     |                     |   |
| Public Service and Programs                 | 43,133,222              | 41,780,056          | 41,768,042          | 12,014  |
| Collection Development and Processing       | 3,247,156               | 3,145,281           | 3,145,142           | 139   |
| Support Services:                           |                         |                     |                     |   |
| Facilities Operation and Maintenance        | 6,101,179               | 5,909,765           | 5,908,028           | 1,737   |
| Business Administration                     | 14,937,877              | 14,469,224          | 13,252,708          | 1,216,516   |
| Capital Outlay                              | 2,291,291               | 1,088,827           | 1,088,748           | 79  |
| <i>Total Expenditures</i>                   | <u>69,710,725</u>       | <u>66,393,153</u>   | <u>65,162,668</u>   | <u>1,230,485</u>  |
| <i>Excess of Revenues Over Expenditures</i> | <u>531,446</u>          | <u>5,600,696</u>    | <u>6,731,171</u>    | <u>1,130,475</u>  |
| <b>Other Financing Sources (Uses)</b>       |                         |                     |                     |   |
| Sale of Capital Assets                      | 0                       | 750                 | 750                 | 0   |
| Advances In                                 | 107,000                 | 107,000             | 107,000             | 0   |
| Advances Out                                | 0                       | (115,000)           | (115,000)           | 0   |
| Transfers Out                               | (5,170,000)             | (10,125,000)        | (10,125,000)        | 0   |
| <i>Total Other Financing Sources (Uses)</i> | <u>(5,063,000)</u>      | <u>(10,132,250)</u> | <u>(10,132,250)</u> | <u>0</u>  |
| <i>Net Change in Fund Balance</i>           | (4,531,554)             | (4,531,554)         | (3,401,079)         | 1,130,475   |
| <i>Fund Balance Beginning of Year</i>       | 1,841,293               | 1,841,293           | 1,841,293           | 0   |
| Prior Year Encumbrances Appropriated        | 2,700,004               | 2,700,004           | 2,700,004           | 0   |
| <i>Fund Balance End of Year</i>             | <u>\$9,743</u>          | <u>\$9,743</u>      | <u>\$1,140,218</u>  | <u>\$1,130,475</u>                                      |

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Statement of Fiduciary Assets and Liabilities*  
*Agency Fund*  
*December 31, 2009*

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|  |                        |
|--|------------------------|
| <b>Assets</b>                              |                        |
| Equity in Pooled Cash and Cash Equivalents | <u><u>\$37,298</u></u> |
| <b>Liabilities</b>                         |                        |
| Deposits Held and Due to Others            | <u><u>\$37,298</u></u> |

See accompanying notes to the basic financial statements

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 1 – Description of the Library and Reporting Entity**

The Cuyahoga County Public Library (the Library) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Library has its own Board of Trustees of seven members who are appointed by the Cuyahoga County Commissioners and the Common Pleas Judges. Appointments are for seven-year terms and members serve without compensation. Under Ohio statutes, the Library is a body politic and corporate capable of suing and being sued, contracting, acquiring, holding, possessing, and disposing of real property, and of exercising such other powers and privileges conferred upon it by law. The Library also determines and operates under its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code with the administration of the day-to-day operations of the Library being the responsibility of the Director and financial accountability being solely that of the Finance Director. The Library provides the community with various educational and literary resources.

Component units are legally separate organizations for which the Library is financially accountable. The Library is financially accountable for an organization if the Library appoints a voting majority of the organization's governing board and (1) the Library is able to significantly influence the programs or services performed or provided by the organization; or (2) the Library is legally entitled to or can otherwise access the organization's resources; the Library is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Library is obligated for the debt of the organization. The Library is also financially accountable for any organizations for which the Library approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Library, are accessible to the Library and are significant in amount to the Library. The Library has no component units.

The Friends of the Cuyahoga County Public Library consist of twenty-six separate not-for-profit organizations each with a self-appointing board. The Library is not financially accountable for any of the organizations, nor does the Library approve the budgets or the issuance of debt of the organizations. Therefore, these organizations have been excluded from the reporting entity of the Library.

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of the Cuyahoga County Public Library have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial principles. The Library also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental activities provided they do not conflict with or contradict GASB pronouncements. The most significant of the Library's accounting policies are described below.

**A. Basis of Presentation**

The Library's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

**Government-wide Financial Statements** The statement of net assets and the statement of activities display information about the Library as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements usually distinguish between those activities of the

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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Library that are governmental and those that are considered business-type. However, the Library has only governmental activities; therefore no business-type activities are presented.

The statement of net assets presents the financial condition of the governmental activities of the Library at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the Library's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Library, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program is self-financing or draws from the general revenues of the Library.

***Fund Financial Statements*** During the year, the Library segregates transactions related to certain Library functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Library at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

***B. Fund Accounting***

The Library uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. The Library's funds are all classified as governmental.

***Governmental Funds*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the Library's major governmental funds:

***General Fund*** The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the Library for any purpose provided it is expended or transferred according to the general laws of Ohio.

***Capital Improvement Fund*** The capital improvement fund accounts for financial resources to be used for the acquisition or construction of major capital facilities.

The other governmental funds of the Library account for grants and other resources whose use is restricted to a particular purpose.

***Fiduciary Funds*** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Library under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Library's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Library only utilizes the agency fund type. The

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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agency fund accounts for monies held for employee contributions to a flexible spending account used for healthcare and dependent care as well as checks for payroll liabilities.

***C. Measurement Focus***

***Government-wide Financial Statements*** The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Library are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net assets.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

***D. Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements and the statement presented for fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Nonexchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Library, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the Library receives value without directly giving equal value in return, include property taxes, Public Library Fund payments, grants, entitlements and donations. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 6). Revenue from Public Library Fund payments, grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Library must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Library on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: interest, federal and state grants and subsidies, state-levied locally shared taxes, fees and rentals.

***Deferred Revenue*** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.



**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***E. Cash and Cash Equivalents***

To improve cash management, cash received by the Library is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the Library's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

During 2009, investments were limited to STAROhio, Federal National Mortgage Association Notes, Federal Home Loan Bank Notes, Fifth Third Money Market Mutual Fund and nonnegotiable certificates of deposit.

Except for nonparticipating investment contracts, investments are reported at fair value, which is based on quoted market prices. Nonparticipating investment contracts such as money market fund and nonnegotiable certificates of deposit are reported at cost.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price, which is the price the investment could be sold for on December 31, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2009 amounted to \$140,077 which includes \$111,170 assigned from other Library funds.

Investments with original maturities of three months or less at the time they are purchased and investments of the cash management pool are presented on the financial statements as cash equivalents.

***F. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of the purchase and reflecting the expenditure/expense in the year in which the services are consumed.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**G. Capital Assets**

All capital assets of the Library are general capital assets. General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The Library was able to estimate the historical cost for the initial reporting of assets by backtrending (i.e., estimating the current replacement cost of the asset to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The Library maintains a capitalization threshold of five thousand dollars with the exception of land as land was listed regardless of cost. The Library does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for land. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| Description                | Governmental<br>Activities<br>Estimated Lives |
|----------------------------|---|
| Land Improvements          | 15-99 Years                                   |
| Buildings and Improvements | 20-40 Years                                   |
| Equipment                  | 15 Years                                      |
| Furniture                  | 5-15 Years                                    |
| Vehicles                   | 8 years                                       |

**H. Compensated Absences**

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the Library will compensate the employees for the benefits through paid time off or some other means. The Library records a liability for all accumulated unused vacation time when earned for all employees.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes amounts accumulated by those employees who are currently eligible to receive termination benefits and those the Library has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the Library's termination policy. The Library records a liability for accumulated unused sick leave for employees after ten years of service with the Library.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
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***I. Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year.

***J. Fund Balance Reserves***

The Library reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Unreserved fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, South Euclid books and periodicals and Gates Mills Children's Activities.

***K. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the Library or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include the jobs and training, homework centers, youth system and financial literacy programs.

The Library applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

***L. Internal Activity***

Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***M. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Library Administration and that are either unusual in nature or infrequent in occurrence.

***N. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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***O. Budgetary Process***

The budgetary process is prescribed by provisions of the Ohio Administrative Code and entails the preparation of budgetary documents within an established timetable. Budgetary information for the Youth System Program, Shiloh Café and Choose to Read special revenue funds are not reported because they were not included in the entity for which the “appropriated budget” is adopted. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates.

The certificate of estimated resources establishes a limit on the amount the Board of Trustees may appropriate. The appropriations resolution is the Board of Trustees’ authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Board of Trustees. The legal level of control has been established by the Board of Trustees at the fund level. Any budgetary modifications at this level may only be made by resolution of the Board of Trustees. The Finance Director has been given authority to allocate Board appropriations to the function and object levels within each fund.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts in the original and final amended certificate in effect at the time original and final appropriations were passed.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Board of Trustees during the year.

**Note 3 - Change in Accounting Principles**

For fiscal year 2009, the Library has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are also required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value. The implementation of this statement did not result in any change in the Library’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the Library’s financial statements.

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*Notes to the Basic Financial Statements*  
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GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the Library's financial statements.

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the Library's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the Library's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the Library's financial statements.

**Note 4 - Budgetary Basis of Accounting**

While the Library is reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual presented for the General Fund is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance (GAAP).

**Cuyahoga County Public Library**  
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- d) Investments are reported at cost (budget) rather than at fair value (GAAP).
- e) Unrecorded cash represents amounts received but not reported by the Library on the operating statements (budget), but which is reported on the GAAP basis operating statements.
- f) Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund.

Net Change in Fund Balance

|   |                             |
|---|-----------------------------|
| GAAP Basis                                      | (\$2,601,203)               |
| Net Adjustment for Revenue Accruals             | 823,757                     |
| Net Adjustment for Expenditure Accruals         | 605,240                     |
| Beginning Fair Value Adjustment for Investments | (18,685)                    |
| Ending Fair Value Adjustment for Investments    | 27,977                      |
| Advance In                                      | 107,000                     |
| Beginning Unrecorded Cash                       | 123,412                     |
| Ending Unrecorded Cash                          | (131,168)                   |
| Advance Out                                     | (115,000)                   |
| Encumbrances                                    | (2,222,409)                 |
| Budget Basis                                    | <u><u>(\$3,401,079)</u></u> |

**Note 5 - Deposits and Investments**

State statutes classify monies held by the Library into three categories.

Active monies are public monies necessary to meet current demands on the Library treasury. Such monies must be maintained either as cash in the Library treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Library has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the Library's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
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Interim monies may be deposited or invested in the following securities:

1. United States treasury bills, bonds, notes or any other obligation and security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
6. The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Library, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

### **Deposits**

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the Library will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$13,768,958 of the Library's bank balance of \$22,546,622 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Library to a successful claim by the FDIC.

The Library has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Library or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Cuyahoga County Public Library**  
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**Investments**

As of December 31, 2009, the Library had the following investments:

|   | Maturity                |  |   | Total               |
|---|-------------------------|--|---|---------------------|
|   | Less Than<br>Six Months | More Than<br>Six Months<br>But Less Than<br>One Year | More Than<br>One Year<br>But Less Than<br>Three Years |                     |
| STAROhio                                    | \$8,243,149             | \$0  | \$0   | \$8,243,149         |
| Federal National Mortgage Association Notes | 0                       | 1,016,880  | 0   | 1,016,880           |
| Federal Home Loan Bank Notes                | 0                       | 0  | 4,993,440   | 4,993,440           |
| Fifth Third Money Market Mutual Fund        | 105,957                 | 0  | 0   | 105,957             |
| <b>Total</b>                                | <b>\$8,349,106</b>      | <b>\$1,016,880</b>                                   | <b>\$4,993,440</b>                                    | <b>\$14,359,426</b> |

**Interest Rate Risk** Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The Library does not have an investment policy beyond the requirements of State statute. Ohio Law addresses interest rate risk by requiring that the Library's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal National Mortgage Association Notes and Federal Home Loan Bank Notes are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty. The Library has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the finance director or qualified trustee.

**Credit Risk** STAROhio and the Fifth Third Money Market Mutual Funds carry a rating of AAAM by Standard & Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The Federal National Mortgage Association Notes and the Federal Home Loan Bank Notes carry a rating of AAA by Standard and Poor's. The Library has no investment policy that addresses credit risk.

**Concentration of Credit Risk** is defined by the Governmental Accounting Standards Board as five percent or more in the securities of a single issuer. The Library places no limit on the amount it may invest in any one issuer. The following is the Library's allocation as of December 31, 2009:

| Investment                                  | Percentage of<br>Investments |
|---|------------------------------|
| Federal Home Loan Bank Notes                | 34.77 %                      |
| Federal National Mortgage Association Notes | 7.08                         |



**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
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**Note 6 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the 47 communities serviced within Cuyahoga County. Property tax revenue received during 2009 for real and public utility property taxes represents collections of the 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The full tax rate for all Library operations for the year ended December 31, 2009 was \$2.50 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

| Category                   | Assessed Values  |
|----------------------------|------------------|
| Real Estate                |                  |
| Residential/Agricultural   | \$13,804,105,680 |
| Other Real Estate          | 4,858,835,770    |
| Tangible Personal Property |                  |
| Public Utility             | 314,157,640      |
| General                    | 229,943,506      |
| Total                      | \$19,207,042,596 |

The County Treasurer collects property tax on behalf of all taxing districts within the county, including the Library district. The County Auditor periodically remits to the Library its portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes and public utility taxes which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the General fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while on a modified accrual basis it is deferred.

**Cuyahoga County Public Library**  
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**Note 7 - Receivables**

Receivables at December 31, 2009, consisted of property taxes, accounts, accrued interest and intergovernmental. All receivables are considered collectible in full due to the ability to foreclose for the nonpayment of taxes, the stable condition of State programs, and the current fiscal year guarantee of federal funds. All receivables except property taxes are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

| Intergovernmental Receivables             | Amounts      |
|---|--------------|
| Library and Local Government Support Fund | \$9,025,583  |
| Homestead and Rollback                    | 2,639,864    |
| Commercial Activity Tax                   | 401,749      |
| Kindergarten Kits Grant                   | 113,638      |
| Choose to Read Grant                      | 9,375        |
| Gates Grant                               | 3,900        |
| Shiloh Café Grant                         | 2,400        |
| State of Nebraska                         | 181          |
| City of Houston                           | 43           |
| City of Denver                            | 23           |
| Sussex County Library                     | 20           |
| Total                                     | \$12,196,776 |

**Note 8 - Risk Management**

The Library is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2009, the Library contracted with several companies for various types of insurance coverage as follows:

| Company                       | Type of Coverage                | Deductible | Coverage    |
|-------------------------------|---------------------------------|------------|-------------|
| Cincinnati Insurance Company  | General Liability               | N/A        | \$2,000,000 |
|                               | Automobile Liability            | N/A        | 1,000,000   |
|                               | Uninsured/Underinsured Motorist | N/A        | 1,000,000   |
|                               | Electronic Data Processing      | 2,500      | 7,644,700   |
|                               | Crime                           | 1,000      | 500,000     |
|                               | Inland Marine                   | 500        | 500,000     |
|                               | Flood and Earthquake            | 50,000     | 10,000,000  |
|                               | Commercial Property             | 5,000      | 205,569,902 |
|                               | Umbrella Liability              | N/A        | 20,000,000  |
| National Union Fire Insurance | Professional Liability          | 2,500      | 1,000,000   |
|                               | Public Official Liability       | N/A        | 5,000,000   |

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In addition to the above, the Finance Director and the Assistant Finance Director are bonded for \$1,500,000. Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The Library pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims.

The Library provides health insurance to employees through a private carrier. Dental coverage is also provided. The Library's liability for health care is limited to the premiums paid.

**Note 9 – Interfund Transactions**

**A. Interfund Balances**

Interfund balances at December 31, 2009, consist of an interfund receivable in the general fund and an interfund payable in the kindergarten kits special revenue fund for \$115,000. The balance resulted from advances made from the general fund during 2009. These advances were made to cover qualifying expenditures in the fund which will be reimbursed when grant monies are received by the Library.

**B. Interfund Transfers**

Interfund transfers for the year ended December 31, 2009, consisted of the following:

| Transfers To                      | Transfer From |
|-----------------------------------|---------------|
|                                   | General       |
| Capital Improvements - Major Fund | \$10,000,000  |
| Other Governmental Funds          | 125,000       |
| Total All Funds                   | \$10,125,000  |

The transfer to the Capital Improvement fund was for the purpose of reserving funds to cover major capital improvements. The remaining transfers were made to move unrestricted balances to support programs and projects accounted for in other funds.

**Note 10 - Contingencies**

**A. Grants**

The Library receives financial assistance from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or any other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Library.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2009

**B. Litigation**

The Library is a party to legal proceedings. The Library management is of the opinion that ultimate disposition of these claims and legal proceedings will not have a material effect, if any, on the financial condition of the Library and that the Library has adequate liability insurance coverage to protect itself against any material loss.

**Note 11 - Capital Assets**

Capital asset activity for the year ended December 31, 2009, was as follows:

|   | Balance<br>12/31/08 | Additions            | Deletions         | Balance<br>12/31/09 |
|---|---------------------|----------------------|-------------------|---------------------|
| Governmental activities:                    |                     |                      |                   |                     |
| Capital assets, not being depreciated       |                     |                      |                   |                     |
| Land  | \$1,182,347         | \$142,143            | \$0               | \$1,324,490         |
| Capital assets, being depreciated           |                     |                      |                   |                     |
| Land Improvements                           | 3,986,941           | 185,816              | 0                 | 4,172,757           |
| Buildings and Building Improvements         | 71,222,199          | 0                    | 0                 | 71,222,199          |
| Furniture, Fixtures and Equipment           | 6,400,989           | 268,564              | (75,837)          | 6,593,716           |
| Vehicles                                    | 959,787             | 27,671               | (14,312)          | 973,146             |
| Total capital assets being depreciated      | <u>82,569,916</u>   | <u>482,051</u>       | <u>(90,149)</u>   | <u>82,961,818</u>   |
| Accumulated depreciation                    |                     |                      |                   |                     |
| Land Improvements                           | (2,373,768)         | (203,534)            | 0                 | (2,577,302)         |
| Buildings and Building Improvements         | (31,363,408)        | (1,766,287)          | 0                 | (33,129,695)        |
| Furniture, Fixtures and Equipment           | (3,314,367)         | (935,951)            | 37,440            | (4,212,878)         |
| Vehicles                                    | (623,706)           | (51,382)             | 14,312            | (660,776)           |
| Total accumulated depreciation              | <u>(37,675,249)</u> | <u>(2,957,154) *</u> | <u>51,752</u>     | <u>(40,580,651)</u> |
| Total Capital assets being depreciated, net | <u>44,894,667</u>   | <u>(2,475,103)</u>   | <u>(38,397)</u>   | <u>42,381,167</u>   |
| Governmental activities capital assets, net | <u>\$46,077,014</u> | <u>(\$2,332,960)</u> | <u>(\$38,397)</u> | <u>\$43,705,657</u> |

\* Depreciation expense was charged to governmental activities as follows:

|                                       |                    |
|---------------------------------------|--------------------|
| Library Services:                     |                    |
| Public Service and Programs           | \$1,742,626        |
| Collection Development and Processing | 4,888              |
| Support Services:                     |                    |
| Facilities Operation and Maintenance  | 62,074             |
| Business Administration               | <u>1,147,566</u>   |
| Total                                 | <u>\$2,957,154</u> |

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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**Note 12 - Defined Benefit Pension Plan**

**A. Ohio Public Employees Retirement System**

Plan Description – The Library participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member-Directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed plan.

OPERS provides retirement, disability and survivor benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10.0 percent of covered payroll.

The Library's contribution rate for 2009 was 14.0 percent of covered payroll. For the period January 1 through March 31, a portion of the Library's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan, for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the Library of 14.0 percent.

The Library's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$2,421,814, \$2,164,313 and \$2,505,054 respectively; 90 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$4,945 made by the Library and \$3,532 made by the plan members.

**Note 13 - Postemployment Benefits**

**A. Ohio Public Employees Retirement System**

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

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coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State Statute requires that public employers fund post-employment health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll. Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of employer contributions which were allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The Library’s contribution allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008, and 2007 were \$1,679,898, \$2,164,313 and \$1,650,035 respectively; 90 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. These rate increases allowed additional funds to be allocated to the health care plan.

**Note 14 – Other Employee Benefits**

***A. Compensated Absences***

All full time and part time benefit eligible employees earn vacation based on years of service and job grade. An employee can accrue between 80 hours and 200 hours annually. Annual vacation may be carried forward from one year to the next up to a limit of one and a half of their annual accrual. Accrued vacation leave is paid upon retirement, termination, or death of the employee.

Benefit eligible employees can float the Presidents Day, Veterans Day, and Columbus Day holidays up to a maximum of 365 days. Part time employees may float the New Years Day, Martin Luther King, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Christmas Day, Christmas Eve, and New Years Eve holidays up to a maximum of 92 days. Unused holidays that have not expired are paid out upon retirement, termination or death of the employee.

**Cuyahoga County Public Library**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2009*

Sick leave is accrued for all full time and part time benefit eligible employees at a rate of .05775 per hour up to 120 hours for a full year's employment and a total accumulation not to exceed 800 hours, plus current year. Upon retirement, a management or confidential employee can be paid a percentage of accumulated, unused sick leave depending on years of service. Retiring bargaining unit employees are paid unused sick leave as outlined in the bargaining unit contract.

***B. Early Retirement Incentive***

On June 23, 2009, the Cuyahoga County Public Library Board of Trustees approved an Early Retirement/Resignation Incentive Option. Interested Employees had until September 1, 2009 to commit to the option and must have chosen to retire or resign no later than December 31, 2009. The option allowed management, confidential and bargaining unit employees to retire or resign and receive one hundred percent of their accrued sick leave, subject to a maximum of eight hundred hours. The other part of the agreement was that the employee would not be eligible for re-hire by the Library for a minimum period of twelve months from their separation date.

**Note 15 - Long-Term Obligations**

A schedule of changes in long-term obligations of the Library during 2009 follows:

| <i>Governmental Activities</i> | Principal<br>Outstanding<br>12/31/2008 | Additions   | Deletions   | Principal<br>Outstanding<br>12/31/2009 | Amounts<br>Due In<br>One Year |
|--------------------------------|--|-------------|-------------|--|-------------------------------|
| Compensated Absences           | \$4,856,999                            | \$4,116,074 | \$4,285,969 | \$4,687,104                            | \$1,909,288                   |

Compensated absences will be paid from the general fund.

## Combining and Individual Fund Statements and Schedules

### Combining Statements – Non-major Governmental Funds

#### *Non-major Special Revenue Funds*

The Special Revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes. A description of the Library's nonmajor special revenue funds follows:

***Storytime/Telephone Fund*** – This fund accounts for donations to support the children's storytelling service. Children can hear a story over the telephone. This service is provided by the Orange Branch Library staff.

***Financial Literacy Project Fund*** – This fund accounts for grant monies received to support the "Money and Investing Fundamentals" financial literacy project.

***Cleveland Browns Fund*** – This fund accounts for donations to support the Read with the Cleveland Browns reading program.

***Homework Centers Fund*** – This fund accounts for contributions from the Cleveland Foundation to support the centers to assist youth with their homework through tutoring.

***Summer Camps Fund*** – This fund accounts for grant monies received to support the summer day camps for youth.

***Kindergarten Kits Fund*** – This fund accounts for grant monies received to support the creation and assembly of kits for children entering kindergarten in all of Cuyahoga County.

***Jobs and Training Fund*** – This fund accounts for contributions from the Cleveland Foundation to support two new positions in the Library system – a new career counselor at the Maple Heights branch and a new technology trainer – to increase the number of people the Library can serve through career counseling and technology classes.

***Youth System Program Fund*** – This fund accounts for grant monies from The DBJ Foundation used to secure activities and consultants for system wide youth programs named in honor of the Jacobs, The David and Barbara Jacobs Youth Learning Series.

***Shiloh Café Fund*** – This fund accounts for grant monies that pass through the Parma City School District from MyCom for enrichment and literacy based programming to help youth connect to reading and reach their maximum potential.

***Choose to Read Fund*** – This fund accounts for grant monies to develop an interactive book discussion model for teachers and caregivers in the community using the book *After Tupac and D Foster*.

***Library Support Fund*** – This fund accounts for donations and gifts that are given to the individual branches and several divisions within administration. The monies can be spent at the discretion of the branch or division which receives the monies.

***Branch Support Fund*** – This fund accounts for larger donations or gifts from estates that have no restrictions placed on the revenue. The monies can be spent at the discretion of the branches.

(continued)



## Combining Statements – Non-major Governmental Funds (continued)

### *Non-major Permanent Funds*

The Permanent funds are used to account for resources received that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the Library's programs, that is, for the benefit of the Library. A description of the Library's nonmajor permanent funds follows:

***Levenson Memorial Fund*** – This fund accounts for contributions from an estate. The monies can be spent only for children's library activities at the discretion of the Gates Mills branch supervisors.

***South Euclid Memorial Fund*** – This fund accounts for contributions from an estate. This principal amount must remain intact, with the interest earned to be used to establish a memorial shelf, and to purchase books and periodicals for the South Euclid Library. The agreement expires when 25 years have elapsed from the creation of the fund (February 25, 1993); at this time the Library is free to use the principal for the benefit of the South Euclid Library.

**Cuyahoga County Public Library**

*Combining Balance Sheet*

*Nonmajor Governmental Funds*

*December 31, 2009*

|   | Nonmajor<br>Special Revenue<br>Fund | Nonmajor<br>Permanent<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|-------------------------------------|--------------------------------|--|
| <b>Assets</b>                                   |                                     |                                |  |
| Equity in Pooled Cash and<br>Cash Equivalents   | \$1,693,276                         | \$67,215                       | \$1,760,491                                |
| Receivables:                                    |                                     |                                |  |
| Accounts  | 300,252                             | 0                              | 300,252                                    |
| Intergovernmental                               | 125,413                             | 0                              | 125,413                                    |
| <i>Total Assets</i>                             | <u>\$2,118,941</u>                  | <u>\$67,215</u>                | <u>\$2,186,156</u>                         |
| <b>Liabilities and Fund Balances</b>            |                                     |                                |  |
| <b>Liabilities</b>                              |                                     |                                |  |
| Accounts Payable                                | \$280                               | \$0                            | \$280                                      |
| Interfund Payable                               | 115,000                             | 0                              | 115,000                                    |
| Deferred Revenue                                | 141,452                             | 0                              | 141,452                                    |
| <i>Total Liabilities</i>                        | <u>256,732</u>                      | <u>0</u>                       | <u>256,732</u>                             |
| <b>Fund Balances</b>                            |                                     |                                |  |
| Reserved for Encumbrances                       | 8,655                               | 0                              | 8,655                                      |
| Reserved for South Euclid Books and Periodicals | 0                                   | 50,000                         | 50,000                                     |
| Reserved for Gates Mills Children's Activities  | 0                                   | 4,919                          | 4,919                                      |
| Unreserved, Undesignated,<br>Reported in:       |                                     |                                |  |
| Special Revenue Funds                           | 1,853,554                           | 0                              | 1,853,554                                  |
| Permanent Funds                                 | 0                                   | 12,296                         | 12,296                                     |
| <i>Total Fund Balances</i>                      | <u>1,862,209</u>                    | <u>67,215</u>                  | <u>1,929,424</u>                           |
| <i>Total Liabilities and Fund Balances</i>      | <u>\$2,118,941</u>                  | <u>\$67,215</u>                | <u>\$2,186,156</u>                         |

**Cuyahoga County Public Library**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2009*

|   | Nonmajor<br>Special Revenue<br>Funds | Nonmajor<br>Permanent<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|---|--------------------------------------|--------------------------------|--|
| <b>Revenues</b>                             |                                      |                                |  |
| Intergovernmental                           | \$280,713                            | \$0                            | \$280,713                                  |
| Interest                                    | 2,671                                | 188                            | 2,859                                      |
| Contributions, Gifts and Donations          | 459,823                              | 0                              | 459,823                                    |
| Miscellaneous                               | 20,167                               | 0                              | 20,167                                     |
| <i>Total Revenues</i>                       | <u>763,374</u>                       | <u>188</u>                     | <u>763,562</u>                             |
| <b>Expenditures</b>                         |                                      |                                |  |
| Current:                                    |                                      |                                |  |
| Library Services:                           |                                      |                                |  |
| Public Service and Programs                 | 555,707                              | 125                            | 555,832                                    |
| Capital Outlay                              | 19,821                               | 0                              | 19,821                                     |
| <i>Total Expenditures</i>                   | <u>575,528</u>                       | <u>125</u>                     | <u>575,653</u>                             |
| <i>Excess of Revenues Over Expenditures</i> | 187,846                              | 63                             | 187,909                                    |
| <b>Other Financing Sources</b>              |                                      |                                |  |
| Transfers In                                | 125,000                              | 0                              | 125,000                                    |
| <i>Net Change in Fund Balances</i>          | 312,846                              | 63                             | 312,909                                    |
| <i>Fund Balances Beginning of Year</i>      | <u>1,549,363</u>                     | <u>67,152</u>                  | <u>1,616,515</u>                           |
| <i>Fund Balances End of Year</i>            | <u><u>\$1,862,209</u></u>            | <u><u>\$67,215</u></u>         | <u><u>\$1,929,424</u></u>                  |

**Cuyahoga County Public Library**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2009*

|   | Storytime/<br>Telephone | Financial<br>Literacy<br>Project | Cleveland<br>Browns | Homework<br>Centers |
|---|-------------------------|----------------------------------|---------------------|---------------------|
| <b>Assets</b>                                 |                         |                                  |                     |                     |
| Equity in Pooled Cash and<br>Cash Equivalents | \$1,399                 | \$11,461                         | \$921               | \$100,010           |
| Receivables:                                  |                         |                                  |                     |                     |
| Accounts                                      | 0                       | 0                                | 0                   | 10,000              |
| Intergovernmental                             | 0                       | 0                                | 0                   | 0                   |
| <i>Total Assets</i>                           | <u>\$1,399</u>          | <u>\$11,461</u>                  | <u>\$921</u>        | <u>\$110,010</u>    |
| <b>Liabilities and Fund Balances</b>          |                         |                                  |                     |                     |
| <b>Liabilities</b>                            |                         |                                  |                     |                     |
| Accounts Payable                              | \$0                     | \$0                              | \$0                 | \$238               |
| Interfund Payable                             | 0                       | 0                                | 0                   | 0                   |
| Deferred Revenue                              | 0                       | 0                                | 0                   | 0                   |
| <i>Total Liabilities</i>                      | <u>0</u>                | <u>0</u>                         | <u>0</u>            | <u>238</u>          |
| <b>Fund Balances</b>                          |                         |                                  |                     |                     |
| Reserved for Encumbrances                     | 0                       | 0                                | 0                   | 0                   |
| Unreserved, Undesignated,<br>Reported in:     |                         |                                  |                     |                     |
| Special Revenue Funds                         | 1,399                   | 11,461                           | 921                 | 109,772             |
| <i>Total Fund Balances</i>                    | <u>1,399</u>            | <u>11,461</u>                    | <u>921</u>          | <u>109,772</u>      |
| <i>Total Liabilities and Fund Balances</i>    | <u>\$1,399</u>          | <u>\$11,461</u>                  | <u>\$921</u>        | <u>\$110,010</u>    |

| Summer<br>Camps | Kindergarten<br>Kits | Jobs and<br>Training | Youth<br>System<br>Program | Shiloh<br>Café | Choose to<br>Read |
|-----------------|----------------------|----------------------|----------------------------|----------------|-------------------|
| \$72            | \$2,465              | \$58,438             | \$0                        | \$0            | \$0               |
| 0               | 0                    | 140,252              | 50,000                     | 0              | 0                 |
| 0               | 113,638              | 0                    | 0                          | 2,400          | 9,375             |
| <u>\$72</u>     | <u>\$116,103</u>     | <u>\$198,690</u>     | <u>\$50,000</u>            | <u>\$2,400</u> | <u>\$9,375</u>    |
| \$0             | \$0                  | \$0                  | \$0                        | \$0            | \$0               |
| 0               | 115,000              | 0                    | 0                          | 0              | 0                 |
| 0               | 0                    | 140,252              | 0                          | 1,200          | 0                 |
| 0               | 115,000              | 140,252              | 0                          | 1,200          | 0                 |
| 0               | 0                    | 0                    | 0                          | 0              | 0                 |
| 72              | 1,103                | 58,438               | 50,000                     | 1,200          | 9,375             |
| 72              | 1,103                | 58,438               | 50,000                     | 1,200          | 9,375             |
| <u>\$72</u>     | <u>\$116,103</u>     | <u>\$198,690</u>     | <u>\$50,000</u>            | <u>\$2,400</u> | <u>\$9,375</u>    |

(continued)

**Cuyahoga County Public Library**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2009*

|   | Library<br>Support | Branch<br>Support | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|---|--------------------|-------------------|---|
| <b>Assets</b>                                 |                    |                   |   |
| Equity in Pooled Cash and<br>Cash Equivalents | \$620,561          | \$897,949         | \$1,693,276                                   |
| Receivables:                                  |                    |                   |   |
| Accounts                                      | 0                  | 100,000           | 300,252                                       |
| Intergovernmental                             | 0                  | 0                 | 125,413                                       |
| <i>Total Assets</i>                           | <u>\$620,561</u>   | <u>\$997,949</u>  | <u>\$2,118,941</u>                            |
| <b>Liabilities and Fund Balances</b>          |                    |                   |   |
| <b>Liabilities</b>                            |                    |                   |   |
| Accounts Payable                              | \$42               | \$0               | \$280   |
| Interfund Payable                             | 0                  | 0                 | 115,000                                       |
| Deferred Revenue                              | 0                  | 0                 | 141,452                                       |
| <i>Total Liabilities</i>                      | <u>42</u>          | <u>0</u>          | <u>256,732</u>                                |
| <b>Fund Balances</b>                          |                    |                   |   |
| Reserved for Encumbrances                     | 8,551              | 104               | 8,655   |
| Unreserved, Undesignated,<br>Reported in:     |                    |                   |   |
| Special Revenue Funds                         | 611,968            | 997,845           | 1,853,554                                     |
| <i>Total Fund Balances</i>                    | <u>620,519</u>     | <u>997,949</u>    | <u>1,862,209</u>                              |
| <i>Total Liabilities and Fund Balances</i>    | <u>\$620,561</u>   | <u>\$997,949</u>  | <u>\$2,118,941</u>                            |

**Cuyahoga County Public Library**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2009*

|   | Storytime/<br>Telephone | Financial<br>Literacy<br>Project | Cleveland<br>Browns | Homework<br>Centers     |
|---|-------------------------|----------------------------------|---------------------|-------------------------|
| <b>Revenues</b>   |                         |                                  |                     |                         |
| Intergovernmental                                       | \$0                     | \$49,500                         | \$0                 | \$0                     |
| Interest  | 0                       | 0                                | 0                   | 0                       |
| Contributions, Gifts and Donations                      | 1,200                   | 0                                | 0                   | 210,000                 |
| Miscellaneous   | 0                       | 0                                | 0                   | 0                       |
| <i>Total Revenues</i>                                   | <u>1,200</u>            | <u>49,500</u>                    | <u>0</u>            | <u>210,000</u>          |
| <b>Expenditures</b>                                     |                         |                                  |                     |                         |
| Current:  |                         |                                  |                     |                         |
| Library Services:                                       |                         |                                  |                     |                         |
| Public Service and Programs                             | 999                     | 38,039                           | 0                   | 168,138                 |
| Capital Outlay  | 0                       | 0                                | 0                   | 0                       |
| <i>Total Expenditures</i>                               | <u>999</u>              | <u>38,039</u>                    | <u>0</u>            | <u>168,138</u>          |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 201                     | 11,461                           | 0                   | 41,862                  |
| <b>Other Financing Sources</b>                          |                         |                                  |                     |                         |
| Transfers In  | 0                       | 0                                | 0                   | 0                       |
| <i>Net Change in Fund Balances</i>                      | 201                     | 11,461                           | 0                   | 41,862                  |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>1,198</u>            | <u>0</u>                         | <u>921</u>          | <u>67,910</u>           |
| <i>Fund Balances End of Year</i>                        | <u><u>\$1,399</u></u>   | <u><u>\$11,461</u></u>           | <u><u>\$921</u></u> | <u><u>\$109,772</u></u> |

(continued)

**Cuyahoga County Public Library**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2009*

|   | Summer<br>Camps    | Kindergarten<br>Kits  | Jobs and<br>Training   | Youth<br>System<br>Program |
|---|--------------------|-----------------------|------------------------|----------------------------|
| <b>Revenues</b>   |                    |                       |                        |                            |
| Intergovernmental                                       | \$0                | \$220,638             | \$0                    | \$0                        |
| Interest  | 0                  | 0                     | 0                      | 0                          |
| Contributions, Gifts and Donations                      | 0                  | 0                     | 58,438                 | 50,000                     |
| Miscellaneous   | 0                  | 0                     | 0                      | 0                          |
| <i>Total Revenues</i>                                   | <u>0</u>           | <u>220,638</u>        | <u>58,438</u>          | <u>50,000</u>              |
| <b>Expenditures</b>                                     |                    |                       |                        |                            |
| Current:  |                    |                       |                        |                            |
| Library Services:                                       |                    |                       |                        |                            |
| Public Service and Programs                             | 124,928            | 110,335               | 0                      | 0                          |
| Capital Outlay  | 0                  | 0                     | 0                      | 0                          |
| <i>Total Expenditures</i>                               | <u>124,928</u>     | <u>110,335</u>        | <u>0</u>               | <u>0</u>                   |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | (124,928)          | 110,303               | 58,438                 | 50,000                     |
| <b>Other Financing Sources</b>                          |                    |                       |                        |                            |
| Transfers In  | 125,000            | 0                     | 0                      | 0                          |
| <i>Net Change in Fund Balances</i>                      | 72                 | 110,303               | 58,438                 | 50,000                     |
| <i>Fund Balances (Deficit) Beginning of Year</i>        | <u>0</u>           | <u>(109,200)</u>      | <u>0</u>               | <u>0</u>                   |
| <i>Fund Balances End of Year</i>                        | <u><u>\$72</u></u> | <u><u>\$1,103</u></u> | <u><u>\$58,438</u></u> | <u><u>\$50,000</u></u>     |



| Shiloh<br>Café | Choose to<br>Read | Library<br>Support | Branch<br>Support | Total<br>Nonmajor<br>Special Revenue<br>Funds |
|----------------|-------------------|--------------------|-------------------|---|
| \$1,200        | \$9,375           | \$0                | \$0               | \$280,713                                     |
| 0              | 0                 | 130                | 2,541             | 2,671   |
| 0              | 0                 | 39,870             | 100,315           | 459,823                                       |
| 0              | 0                 | 20,167             | 0                 | 20,167  |
| <u>1,200</u>   | <u>9,375</u>      | <u>60,167</u>      | <u>102,856</u>    | <u>763,374</u>                                |
| 0              | 0                 | 105,916            | 7,352             | 555,707                                       |
| 0              | 0                 | 18,036             | 1,785             | 19,821  |
| <u>0</u>       | <u>0</u>          | <u>123,952</u>     | <u>9,137</u>      | <u>575,528</u>                                |
| 1,200          | 9,375             | (63,785)           | 93,719            | 187,846                                       |
| 0              | 0                 | 0                  | 0                 | 125,000                                       |
| 1,200          | 9,375             | (63,785)           | 93,719            | 312,846                                       |
| 0              | 0                 | 684,304            | 904,230           | 1,549,363                                     |
| <u>\$1,200</u> | <u>\$9,375</u>    | <u>\$620,519</u>   | <u>\$997,949</u>  | <u>\$1,862,209</u>                            |

**Cuyahoga County Public Library**  
*Combining Balance Sheet*  
*Nonmajor Permanent Funds*  
*December 31, 2009*

|   | <u>Levenson<br/>Memorial</u> | <u>South Euclid<br/>Memorial</u> | <u>Total<br/>Nonmajor<br/>Permanent<br/>Funds</u> |
|---|------------------------------|----------------------------------|---|
| <b>Assets</b>                                   |                              |                                  |   |
| Equity in Pooled Cash and<br>Cash Equivalents   | <u>\$6,303</u>               | <u>\$60,912</u>                  | <u>\$67,215</u>                                   |
| <b>Liabilities and Fund Balances</b>            |                              |                                  |   |
| <b>Liabilities</b>                              | <u>\$0</u>                   | <u>\$0</u>                       | <u>\$0</u>  |
| <b>Fund Balances</b>                            |                              |                                  |   |
| Reserved for South Euclid Books and Periodicals | 0                            | 50,000                           | 50,000  |
| Reserved for Gates Mills Children's Activities  | 4,919                        | 0                                | 4,919   |
| Unreserved, Undesignated,<br>Reported in:       |                              |                                  |   |
| Permanent Funds                                 | <u>1,384</u>                 | <u>10,912</u>                    | <u>12,296</u>                                     |
| <i>Total Fund Balances</i>                      | <u>6,303</u>                 | <u>60,912</u>                    | <u>67,215</u>                                     |
| <i>Total Liabilities and Fund Balances</i>      | <u>\$6,303</u>               | <u>\$60,912</u>                  | <u>\$67,215</u>                                   |

**Cuyahoga County Public Library**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Permanent Funds*  
*For the Year Ended December 31, 2009*

|  | Levenson<br>Memorial | South Euclid<br>Memorial | Total<br>Nonmajor<br>Permanent<br>Funds |
|--|----------------------|--------------------------|---|
| <b>Revenues</b>                        |                      |                          |   |
| Interest                               | \$17                 | \$171                    | \$188                                   |
| <b>Expenditures</b>                    |                      |                          |   |
| Current:                               |                      |                          |   |
| Library Services:                      |                      |                          |   |
| Public Service and Programs            | 0                    | 125                      | 125                                     |
| <i>Net Change in Fund Balances</i>     | 17                   | 46                       | 63                                      |
| <i>Fund Balances Beginning of Year</i> | 6,286                | 60,866                   | 67,152                                  |
| <i>Fund Balances End of Year</i>       | <u>\$6,303</u>       | <u>\$60,912</u>          | <u>\$67,215</u>                         |

## **Fiduciary Fund**

Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the Library under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Library's own programs. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

### ***Agency Fund***

***Section 125 Healthcare and Dependent Care Fund*** - This fund reflects resources that belong to the Library employees to be used for healthcare and dependent care expenses.

**Cuyahoga County Public Library**  
*Statement of Changes in Assets and Liabilities*  
*Agency Fund*  
*For the Year Ended December 31, 2009*

|   | Beginning<br>Balance<br><u>12/31/08</u> | <u>Additions</u> | <u>Deductions</u> | Ending<br>Balance<br><u>12/31/09</u> |
|---|---|------------------|-------------------|--------------------------------------|
| <b>Assets</b>                                 |   |                  |                   |                                      |
| Equity in Pooled Cash and<br>Cash Equivalents | <u>\$39,891</u>                         | <u>\$191,275</u> | <u>\$193,868</u>  | <u>\$37,298</u>                      |
| <b>Liabilities</b>                            |   |                  |                   |                                      |
| Deposits Held and Due to Others               | <u>\$39,891</u>                         | <u>\$191,275</u> | <u>\$193,868</u>  | <u>\$37,298</u>                      |

**Individual Fund Schedules of Revenues, Expenditures  
and Changes in Fund Balances –  
Budget (Non-GAAP Basis) and Actual**

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2009*

|  | Budgeted Amounts   |                    |                    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|--------------------|--------------------|--------------------|---|
|  | Original           | Final              | Actual             |   |
| <b>Revenues</b>                                    |                    |                    |                    |   |
| Property Taxes                                     | \$40,267,057       | \$42,161,067       | \$42,162,129       | \$1,062   |
| Patron Fines and Fees                              | 675,000            | 790,000            | 774,172            | (15,828)  |
| Intergovernmental                                  | 28,385,614         | 28,422,532         | 28,431,786         | 9,254   |
| Interest   | 650,500            | 290,500            | 141,180            | (149,320)   |
| Contributions, Gifts and Donations                 | 10,000             | 10,000             | 5,650              | (4,350)   |
| Rentals  | 35,000             | 35,000             | 38,706             | 3,706   |
| Refunds and Reimbursements                         | 210,000            | 275,750            | 334,748            | 58,998  |
| Miscellaneous                                      | 9,000              | 9,000              | 5,468              | (3,532)   |
| <i>Total Revenues</i>                              | <i>70,242,171</i>  | <i>71,993,849</i>  | <i>71,893,839</i>  | <i>(100,010)</i>  |
| <b>Expenditures</b>                                |                    |                    |                    |   |
| Current:   |                    |                    |                    |   |
| Library Services:                                  |                    |                    |                    |   |
| Public Service and Programs                        |                    |                    |                    |   |
| Salaries and Wages                                 | 24,584,569         | 23,813,265         | 23,812,881         | 384   |
| Fringe Benefits                                    | 3,710,895          | 3,594,471          | 3,594,274          | 197   |
| Purchased Services                                 | 2,103,426          | 2,037,434          | 2,028,793          | 8,641   |
| Materials and Supplies                             | 12,710,138         | 12,311,451         | 12,308,671         | 2,780   |
| Other  | 24,194             | 23,435             | 23,423             | 12  |
| <b>Total Public Service and Programs</b>           | <b>43,133,222</b>  | <b>41,780,056</b>  | <b>41,768,042</b>  | <b>12,014</b>   |
| Collection Development and Processing              |                    |                    |                    |   |
| Salaries and Wages                                 | 2,610,315          | 2,528,420          | 2,528,378          | 42  |
| Fringe Benefits                                    | 392,293            | 379,985            | 379,957            | 28  |
| Purchased Services                                 | 18,863             | 23,993             | 23,993             | 0   |
| Materials and Supplies                             | 225,670            | 212,868            | 212,802            | 66  |
| Other  | 15                 | 15                 | 12                 | 3   |
| <b>Total Collection Development and Processing</b> | <b>3,247,156</b>   | <b>3,145,281</b>   | <b>3,145,142</b>   | <b>139</b>  |
| <b>Total Library Services</b>                      | <b>46,380,378</b>  | <b>44,925,337</b>  | <b>44,913,184</b>  | <b>12,153</b>   |
| Support Services:                                  |                    |                    |                    |   |
| Facilities Operations and Maintenance              |                    |                    |                    |   |
| Salaries and Wages                                 | 2,184,882          | 2,116,335          | 2,116,298          | 37  |
| Fringe Benefits                                    | 334,396            | 323,905            | 323,874            | 31  |
| Purchased Services                                 | 3,241,794          | 3,140,088          | 3,139,309          | 779   |
| Materials and Supplies                             | 340,107            | 329,437            | 328,547            | 890   |
| <b>Total Facilities Operations and Maintenance</b> | <b>\$6,101,179</b> | <b>\$5,909,765</b> | <b>\$5,908,028</b> | <b>\$1,737</b>  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2009*

|   | Budgeted Amounts   |                     |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|--------------------|---------------------|---------------------|---|
|   | Original           | Final               | Actual              |   |
| Business Administration                     |                    |                     |                     |   |
| Salaries and Wages                          | \$4,443,058        | \$4,303,665         | \$4,303,600         | \$65  |
| Fringe Benefits                             | 5,376,776          | 5,208,088           | 5,208,008           | 80  |
| Purchased Services                          | 3,535,272          | 3,424,358           | 3,423,052           | 1,306   |
| Materials and Supplies                      | 298,376            | 289,015             | 273,861             | 15,154  |
| Other                                       | 1,284,395          | 1,244,098           | 44,187              | 1,199,911   |
| <b>Total Business Administration</b>        | <b>14,937,877</b>  | <b>14,469,224</b>   | <b>13,252,708</b>   | <b>1,216,516</b>  |
| <b>Total Support Services</b>               | <b>21,039,056</b>  | <b>20,378,989</b>   | <b>19,160,736</b>   | <b>1,218,253</b>  |
| Capital Outlay                              |                    |                     |                     |   |
| Purchase of Land                            | 120,020            | 120,020             | 120,018             | 2   |
| Building Improvements                       | 873,948            | 289,093             | 289,085             | 8   |
| Furniture and Equipment                     | 1,197,323          | 652,043             | 651,974             | 69  |
| Motor Vehicles                              | 100,000            | 27,671              | 27,671              | 0   |
| <b>Total Capital Outlay</b>                 | <b>2,291,291</b>   | <b>1,088,827</b>    | <b>1,088,748</b>    | <b>79</b>   |
| <b>Total Expenditures</b>                   | <b>69,710,725</b>  | <b>66,393,153</b>   | <b>65,162,668</b>   | <b>1,230,485</b>  |
| <b>Excess of Revenues Over Expenditures</b> | <b>531,446</b>     | <b>5,600,696</b>    | <b>6,731,171</b>    | <b>1,130,475</b>  |
| <b>Other Financing Sources (Uses)</b>       |                    |                     |                     |   |
| Sale of Capital Assets                      | 0                  | 750                 | 750                 | 0   |
| Advances In                                 | 107,000            | 107,000             | 107,000             | 0   |
| Advances Out                                | 0                  | (115,000)           | (115,000)           | 0   |
| Transfers Out                               | (5,170,000)        | (10,125,000)        | (10,125,000)        | 0   |
| <b>Total Other Financing Sources (Uses)</b> | <b>(5,063,000)</b> | <b>(10,132,250)</b> | <b>(10,132,250)</b> | <b>0</b>  |
| <b>Net Change in Fund Balance</b>           | <b>(4,531,554)</b> | <b>(4,531,554)</b>  | <b>(3,401,079)</b>  | <b>1,130,475</b>  |
| <b>Fund Balance Beginning of Year</b>       | <b>1,841,293</b>   | <b>1,841,293</b>    | <b>1,841,293</b>    | <b>0</b>  |
| <b>Prior Year Encumbrances Appropriated</b> | <b>2,700,004</b>   | <b>2,700,004</b>    | <b>2,700,004</b>    | <b>0</b>  |
| <b>Fund Balance End of Year</b>             | <b>\$9,743</b>     | <b>\$9,743</b>      | <b>\$1,140,218</b>  | <b>\$1,130,475</b>                                      |



**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Improvement Fund*  
*For the Year Ended December 31, 2009*

|   | <u>Budgeted Amounts</u>    |                            | <u>Actual</u>              | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|---|----------------------------|----------------------------|----------------------------|---|
|   | <u>Original</u>            | <u>Final</u>               |                            |   |
| <b>Revenues</b>                             |                            |                            |                            |   |
| Interest                                    | \$250,000                  | \$250,000                  | \$160,607                  | (\$89,393)  |
| <b>Expenditures</b>                         | <u>0</u>                   | <u>0</u>                   | <u>0</u>                   | <u>0</u>  |
| <i>Excess of Revenues Over Expenditures</i> | 250,000                    | 250,000                    | 160,607                    | (89,393)  |
| <b>Other Financing Sources</b>              |                            |                            |                            |   |
| Transfers In                                | <u>7,750,000</u>           | <u>7,750,000</u>           | <u>10,000,000</u>          | <u>2,250,000</u>  |
| <i>Net Change in Fund Balance</i>           | 8,000,000                  | 8,000,000                  | 10,160,607                 | 2,160,607   |
| <i>Fund Balance Beginning of Year</i>       | <u>21,006,236</u>          | <u>21,006,236</u>          | <u>21,006,236</u>          | <u>0</u>  |
| <i>Fund Balance End of Year</i>             | <u><u>\$29,006,236</u></u> | <u><u>\$29,006,236</u></u> | <u><u>\$31,166,843</u></u> | <u><u>\$2,160,607</u></u>   |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Storytime/Telephone Fund*  
*For the Year Ended December 31, 2009*

|                                       | <u>Budgeted Amounts</u> |              | <u>Actual</u>  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------------|--------------|----------------|---|
|                                       | <u>Original</u>         | <u>Final</u> |                |   |
| <b>Revenues</b>                       |                         |              |                |   |
| Contributions, Gifts and Donations    | \$1,200                 | \$1,200      | \$1,200        | \$0   |
| <b>Expenditures</b>                   |                         |              |                |   |
| Current:                              |                         |              |                |   |
| Library Services:                     |                         |              |                |   |
| Public Service and Programs           |                         |              |                |   |
| Purchased Services                    | 2,398                   | 2,398        | 999            | 1,399   |
| <i>Net Change in Fund Balance</i>     | (1,198)                 | (1,198)      | 201            | 1,399   |
| <i>Fund Balance Beginning of Year</i> | 1,198                   | 1,198        | 1,198          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$0</u>              | <u>\$0</u>   | <u>\$1,399</u> | <u>\$1,399</u>  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Financial Literacy Project Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts |          | Actual   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|----------|----------|---|
|                                       | Original         | Final    |          |   |
| <b>Revenues</b>                       |                  |          |          |   |
| Intergovernmental                     | \$49,500         | \$49,500 | \$49,500 | \$0   |
| <b>Expenditures</b>                   |                  |          |          |   |
| Current:                              |                  |          |          |   |
| Library Services:                     |                  |          |          |   |
| Public Service and Programs           |                  |          |          |   |
| Purchased Services                    | 43,000           | 43,000   | 31,544   | 11,456  |
| Materials and Supplies                | 6,500            | 6,500    | 6,495    | 5   |
| <i>Total Expenditures</i>             | 49,500           | 49,500   | 38,039   | 11,461  |
| <i>Net Change in Fund Balance</i>     | 0                | 0        | 11,461   | 11,461  |
| <i>Fund Balance Beginning of Year</i> | 0                | 0        | 0        | 0   |
| <i>Fund Balance End of Year</i>       | \$0              | \$0      | \$11,461 | \$11,461  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Cleveland Browns Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts |       | Actual | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|-------|--------|---|
|                                       | Original         | Final |        |   |
| <b>Revenues</b>                       | \$0              | \$0   | \$0    | \$0   |
| <b>Expenditures</b>                   |                  |       |        |   |
| Current:                              |                  |       |        |   |
| Library Services:                     |                  |       |        |   |
| Public Service and Programs           |                  |       |        |   |
| Purchased Services                    | 921              | 921   | 0      | 921   |
| <i>Net Change in Fund Balance</i>     | (921)            | (921) | 0      | 921   |
| <i>Fund Balance Beginning of Year</i> | 921              | 921   | 921    | 0   |
| <i>Fund Balance End of Year</i>       | \$0              | \$0   | \$921  | \$921   |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Homework Centers Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts |           | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|-----------|-----------|---|
|                                       | Original         | Final     |           |   |
| <b>Revenues</b>                       |                  |           |           |   |
| Contributions, Gifts and Donations    | \$100,000        | \$100,000 | \$200,000 | \$100,000   |
| <b>Expenditures</b>                   |                  |           |           |   |
| Current:                              |                  |           |           |   |
| Library Services:                     |                  |           |           |   |
| Public Service and Programs           |                  |           |           |   |
| Salaries and Wages                    | 70,224           | 70,224    | 70,224    | 0   |
| Fringe Benefits                       | 10,851           | 10,851    | 10,849    | 2   |
| Purchased Services                    | 86,560           | 86,560    | 86,552    | 8   |
| Materials and Supplies                | 354              | 354       | 354       | 0   |
| <i>Total Expenditures</i>             | 167,989          | 167,989   | 167,979   | 10  |
| <i>Net Change in Fund Balance</i>     | (67,989)         | (67,989)  | 32,021    | 100,010   |
| <i>Fund Balance Beginning of Year</i> | 67,989           | 67,989    | 67,989    | 0   |
| <i>Fund Balance End of Year</i>       | \$0              | \$0       | \$100,010 | \$100,010   |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Summer Camps Fund*  
*For the Year Ended December 31, 2009*

|  | Budgeted Amounts |           | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|--|------------------|-----------|-----------|---|
|  | Original         | Final     |           |   |
| <b>Revenues</b>                              | \$0              | \$0       | \$0       | \$0   |
| <b>Expenditures</b>                          |                  |           |           |   |
| Current:                                     |                  |           |           |   |
| Library Services:                            |                  |           |           |   |
| Public Service and Programs                  |                  |           |           |   |
| Purchased Services                           | 123,780          | 123,780   | 123,770   | 10  |
| Materials and Supplies                       | 1,220            | 1,220     | 1,158     | 62  |
| <i>Total Expenditures</i>                    | 125,000          | 125,000   | 124,928   | 72  |
| <i>Excess of Revenues Under Expenditures</i> | (125,000)        | (125,000) | (124,928) | 72  |
| <b>Other Financing Sources</b>               |                  |           |           |   |
| Transfers In                                 | 125,000          | 125,000   | 125,000   | 0   |
| <i>Net Change in Fund Balance</i>            | 0                | 0         | 72        | 72  |
| <i>Fund Balance Beginning of Year</i>        | 0                | 0         | 0         | 0   |
| <i>Fund Balance End of Year</i>              | \$0              | \$0       | \$72      | \$72  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Kindergarten Kits Fund*  
*For the Year Ended December 31, 2009*

|   | Budgeted Amounts |           | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---|------------------|-----------|-----------|---|
|   | Original         | Final     |           |   |
| <b>Revenues</b>   |                  |           |           |   |
| Intergovernmental                                       | \$107,000        | \$107,000 | \$107,000 | \$0   |
| <b>Expenditures</b>                                     |                  |           |           |   |
| Current:  |                  |           |           |   |
| Library Services:                                       |                  |           |           |   |
| Public Service and Programs                             |                  |           |           |   |
| Purchased Services                                      | 0                | 15,000    | 14,394    | 606   |
| Materials and Supplies                                  | 101,103          | 101,103   | 99,244    | 1,859   |
| <i>Total Expenditures</i>                               | 101,103          | 116,103   | 113,638   | 2,465   |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i> | 5,897            | (9,103)   | (6,638)   | 2,465   |
| <b>Other Financing Sources (Uses)</b>                   |                  |           |           |   |
| Advances In   | 100,000          | 115,000   | 115,000   | 0   |
| Advances Out  | (107,000)        | (107,000) | (107,000) | 0   |
| <i>Total Other Financing Sources (Uses)</i>             | (7,000)          | 8,000     | 8,000     | 0   |
| <i>Net Change in Fund Balance</i>                       | (1,103)          | (1,103)   | 1,362     | 2,465   |
| <i>Fund Balance Beginning of Year</i>                   | 1,103            | 1,103     | 1,103     | 0   |
| <i>Fund Balance End of Year</i>                         | \$0              | \$0       | \$2,465   | \$2,465   |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jobs and Training Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts  |                   | Actual                 | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------|-------------------|------------------------|---|
|                                       | Original          | Final             |                        |   |
| <b>Revenues</b>                       |                   |                   |                        |   |
| Contributions, Gifts and Donations    | \$58,438          | \$58,438          | \$58,438               | \$0   |
| <b>Expenditures</b>                   |                   |                   |                        |   |
| Current:                              |                   |                   |                        |   |
| Library Services:                     |                   |                   |                        |   |
| Public Service and Programs           |                   |                   |                        |   |
| Salaries and Wages                    | 51,000            | 51,000            | 0                      | 51,000  |
| Fringe Benefits                       | 7,438             | 7,438             | 0                      | 7,438   |
| <i>Total Expenditures</i>             | <u>58,438</u>     | <u>58,438</u>     | <u>0</u>               | <u>58,438</u>   |
| <i>Net Change in Fund Balance</i>     | 0                 | 0                 | 58,438                 | 58,438  |
| <i>Fund Balance Beginning of Year</i> | <u>0</u>          | <u>0</u>          | <u>0</u>               | <u>0</u>  |
| <i>Fund Balance End of Year</i>       | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$58,438</u></u> | <u><u>\$58,438</u></u>                                  |



**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Library Support Fund*  
*For the Year Ended December 31, 2009*

|                                       | <u>Budgeted Amounts</u> |                  |                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
|                                       | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |   |
| <b>Revenues</b>                       |                         |                  |                  |   |
| Interest                              | \$1,000                 | \$1,000          | \$130            | (\$870)   |
| Contributions, Gifts and Donations    | 64,440                  | 64,440           | 39,870           | (\$24,570)  |
| Miscellaneous                         | 6,350                   | 6,350            | 20,167           | 13,817  |
| <i>Total Revenues</i>                 | <u>71,790</u>           | <u>71,790</u>    | <u>60,167</u>    | <u>(11,623)</u>   |
| <b>Expenditures</b>                   |                         |                  |                  |   |
| Current:                              |                         |                  |                  |   |
| Library Services:                     |                         |                  |                  |   |
| Public Service and Programs           |                         |                  |                  |   |
| Purchased Services                    | 16,495                  | 16,495           | 14,338           | 2,157   |
| Materials and Supplies                | 18,647                  | 18,647           | 15,491           | 3,156   |
| Other                                 | 87,555                  | 87,555           | 85,102           | 2,453   |
| Total Library Services                | 122,697                 | 122,697          | 114,931          | 7,766   |
| Capital Outlay                        |                         |                  |                  |   |
| Furniture and Equipment               | 20,513                  | 20,513           | 19,336           | 1,177   |
| <i>Total Expenditures</i>             | <u>143,210</u>          | <u>143,210</u>   | <u>134,267</u>   | <u>8,943</u>  |
| <i>Net Change in Fund Balance</i>     | (71,420)                | (71,420)         | (74,100)         | (2,680)   |
| <i>Fund Balance Beginning of Year</i> | 682,858                 | 682,858          | 682,858          | 0   |
| Prior Year Encumbrances Appropriated  | 3,210                   | 3,210            | 3,210            | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$614,648</u>        | <u>\$614,648</u> | <u>\$611,968</u> | <u>(\$2,680)</u>  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Branch Support Fund*  
*For the Year Ended December 31, 2009*

|                                       | <u>Budgeted Amounts</u> |                  |                  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------------|------------------|------------------|---|
|                                       | <u>Original</u>         | <u>Final</u>     | <u>Actual</u>    |   |
| <b>Revenues</b>                       |                         |                  |                  |   |
| Interest                              | \$35,265                | \$35,265         | \$2,541          | (\$32,724)  |
| Contributions, Gifts and Donations    | 3,000                   | 3,000            | 315              | (\$2,685)   |
| <i>Total Revenues</i>                 | <u>38,265</u>           | <u>38,265</u>    | <u>2,856</u>     | <u>(35,409)</u>   |
| <b>Expenditures</b>                   |                         |                  |                  |   |
| Current:                              |                         |                  |                  |   |
| Library Services:                     |                         |                  |                  |   |
| Public Service and Programs           |                         |                  |                  |   |
| Purchased Services                    | 8,500                   | 8,500            | 0                | 8,500   |
| Materials and Supplies                | 24,235                  | 24,235           | 12,417           | 11,818  |
| Total Library Services                | 32,735                  | 32,735           | 12,417           | 20,318  |
| Capital Outlay                        |                         |                  |                  |   |
| Furniture and Equipment               | 24,000                  | 24,000           | 1,785            | 22,215  |
| <i>Total Expenditures</i>             | <u>56,735</u>           | <u>56,735</u>    | <u>14,202</u>    | <u>42,533</u>   |
| <i>Net Change in Fund Balance</i>     | (18,470)                | (18,470)         | (11,346)         | 7,124   |
| <i>Fund Balance Beginning of Year</i> | 902,456                 | 902,456          | 902,456          | 0   |
| Prior Year Encumbrances Appropriated  | 6,735                   | 6,735            | 6,735            | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$890,721</u>        | <u>\$890,721</u> | <u>\$897,845</u> | <u>\$7,124</u>  |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Levenson Memorial Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts |         | Actual  | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|---------|---------|---|
|                                       | Original         | Final   |         |   |
| <b>Revenues</b>                       |                  |         |         |   |
| Interest                              | \$500            | \$500   | \$17    | (\$483)   |
| <b>Expenditures</b>                   | 0                | 0       | 0       | 0   |
| <i>Net Change in Fund Balance</i>     | 500              | 500     | 17      | (483)   |
| <i>Fund Balance Beginning of Year</i> | 6,286            | 6,286   | 6,286   | 0   |
| <i>Fund Balance End of Year</i>       | \$6,786          | \$6,786 | \$6,303 | (\$483)   |

**Cuyahoga County Public Library**  
*Schedule of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*South Euclid Memorial Fund*  
*For the Year Ended December 31, 2009*

|                                       | Budgeted Amounts |                 | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|------------------|-----------------|-----------------|---|
|                                       | Original         | Final           |                 |   |
| <b>Revenues</b>                       |                  |                 |                 |   |
| Interest                              | \$1,000          | \$1,000         | \$171           | (\$829)   |
| <b>Expenditures</b>                   |                  |                 |                 |   |
| Current:                              |                  |                 |                 |   |
| Library Services:                     |                  |                 |                 |   |
| Public Service and Programs           |                  |                 |                 |   |
| Purchased Services                    | 125              | 125             | 125             | 0   |
| <i>Net Change in Fund Balance</i>     | 875              | 875             | 46              | (829)   |
| <i>Fund Balance Beginning of Year</i> | 60,866           | 60,866          | 60,866          | 0   |
| <i>Fund Balance End of Year</i>       | <u>\$61,741</u>  | <u>\$61,741</u> | <u>\$60,912</u> | <u>(\$829)</u>  |

# **STATISTICAL SECTION**

## Statistical Section

This part of the Cuyahoga County Public Library, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the Library's overall financial health.

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| <b>Contents</b>  | <b>Pages(s)</b>  |
|--|------------------|
| <b><i>Financial Trends</i></b> .....   | <b>S2 – S5</b>   |
| These schedules contain trend information to help the reader understand how the Library's financial performance and well-being have changed over time.   |                  |
| <b><i>Revenue Capacity</i></b> .....   | <b>S6 – S16</b>  |
| These schedules contain information to help the reader assess the Library's most significant local revenue, the property tax.  |                  |
| <b><i>Economic and Demographic Information</i></b> .....   | <b>S17 – S18</b> |
| These schedules offer economic and demographic indicators to help the reader understand the environment within which the Library's financial activities take place.  |                  |
| <b><i>Operating Information</i></b> .....  | <b>S19 – S24</b> |
| These schedules contain service and infrastructure data to help the reader understand how the information in the Library's financial report relates to the services the Library provides and the activities it performs. |                  |

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The Library implemented generally accepted accounting principles, including the reporting model in GASB Statement No. 34 in 2008; schedules presenting government-wide and governmental fund information include information beginning in that year.

# Cuyahoga County Public Library

*Net Assets By Component*

*Last Three Years*

*(Accrual Basis of Accounting)*

|                                      | <u>2009</u>                | <u>2008</u>                | <u>2007</u>                |
|--------------------------------------|----------------------------|----------------------------|----------------------------|
| Governmental Activities              |                            |                            |                            |
| Invested in Capital Assets           | \$43,705,657               | \$46,077,014               | \$48,203,995               |
| Restricted:                          |                            |                            |                            |
| Library Support                      | 620,519                    | 684,304                    | 355,541                    |
| Branch Support                       | 997,949                    | 904,230                    | 864,970                    |
| Other Purposes                       | 385,193                    | 67,829                     | 263,745                    |
| South Euclid Books and Periodicals   |                            |                            |                            |
| Expendable                           | 10,912                     | 10,866                     | 9,319                      |
| Nonexpendable                        | 50,000                     | 50,000                     | 50,000                     |
| Gates Mills Children's Activities    |                            |                            |                            |
| Expendable                           | 1,384                      | 1,367                      | 1,208                      |
| Nonexpendable                        | 4,919                      | 4,919                      | 4,919                      |
| Unrestricted                         | <u>43,645,765</u>          | <u>34,478,357</u>          | <u>36,298,396</u>          |
| <i>Total Governmental Activities</i> |                            |                            |                            |
| <i>Net Assets</i>                    | <u><u>\$89,422,298</u></u> | <u><u>\$82,278,886</u></u> | <u><u>\$86,052,093</u></u> |

**Cuyahoga County Public Library**

*Changes in Net Assets*

*Last Two Years*

*(Accrual Basis of Accounting)*

|   | <u>2009</u>         | <u>2008</u>          |
|---|---------------------|----------------------|
| <b>Program Revenues</b>                                 |                     |                      |
| Governmental Activities:                                |                     |                      |
| Charges for Services:                                   |                     |                      |
| Library Services:                                       |                     |                      |
| Public Service and Programs                             | \$877,159           | \$814,215            |
| Support Services:                                       |                     |                      |
| Business Administration                                 | <u>271,892</u>      | <u>262,977</u>       |
| Subtotal - Charges for Services                         | <u>1,149,051</u>    | <u>1,077,192</u>     |
| Operating Grants and Contributions:                     |                     |                      |
| Library Services:                                       |                     |                      |
| Public Service and Programs                             | 779,301             | 659,834              |
| Support Services:                                       |                     |                      |
| Business Administration                                 | <u>1,337</u>        | <u>1,979</u>         |
| Subtotal - Operating Grants and Contributions           | <u>780,638</u>      | <u>661,813</u>       |
| <i>Total Primary Government Program Revenues</i>        | <u>1,929,689</u>    | <u>1,739,005</u>     |
| <b>Expenses</b>   |                     |                      |
| Governmental Activities:                                |                     |                      |
| Library Services:                                       |                     |                      |
| Public Service and Programs                             | 43,363,079          | 43,018,918           |
| Collection Development and Processing                   | 3,254,310           | 3,030,063            |
| Support Services:                                       |                     |                      |
| Facilities Operations and Maintenance                   | 5,724,015           | 5,571,671            |
| Business Administration                                 | <u>13,973,557</u>   | <u>14,458,832</u>    |
| <i>Total Governmental Activities Expenses</i>           | <u>66,314,961</u>   | <u>66,079,484</u>    |
| <b>Net Expense</b>                                      |                     |                      |
| Governmental Activities                                 | <u>(64,385,272)</u> | <u>(64,340,479)</u>  |
| <b>General Revenues and Other Changes in Net Assets</b> |                     |                      |
| Governmental Activities                                 |                     |                      |
| Property Taxes Levied For:                              |                     |                      |
| General Purposes  | 43,966,467          | 30,739,274           |
| Grants and Entitlements not Restricted to               |                     |                      |
| Specific Programs                                       | 27,230,984          | 28,825,143           |
| Investment Earnings                                     | 303,543             | 948,649              |
| Gain on Sale of Capital Assets                          | 853                 | 14,421               |
| Miscellaneous   | <u>26,837</u>       | <u>39,785</u>        |
| <i>Total Governmental Activities</i>                    | <u>71,528,684</u>   | <u>60,567,272</u>    |
| <b>Change in Net Assets</b>                             |                     |                      |
| Governmental Activities                                 | <u>\$7,143,412</u>  | <u>(\$3,773,207)</u> |



**Cuyahoga County Public Library**  
*Fund Balances, Governmental Funds*  
*Last Three Years*  
*(Modified Accrual Basis of Accounting)*

|  | 2009                       | 2008                       | 2007                       |
|--|----------------------------|----------------------------|----------------------------|
| <b>General Fund</b>                    |                            |                            |                            |
| Reserved                               | \$1,525,851                | \$2,001,013                | \$4,795,577                |
| Unreserved                             | 1,978,587                  | 4,104,628                  | 6,304,309                  |
| Total General Fund                     | 3,504,438                  | 6,105,641                  | 11,099,886                 |
| <b>All Other Governmental Funds</b>    |                            |                            |                            |
| Reserved                               | 63,574                     | 59,454                     | 60,940                     |
| Unreserved, Undesignated, Reported in: |                            |                            |                            |
| Special Revenue funds                  | 1,853,554                  | 1,544,828                  | 1,478,235                  |
| Capital Projects funds                 | 31,166,843                 | 21,006,236                 | 15,865,148                 |
| Permanent funds                        | 12,296                     | 12,233                     | 10,527                     |
| Total All Other Governmental Funds     | 33,096,267                 | 22,622,751                 | 17,414,850                 |
| <b><i>Total Governmental Funds</i></b> | <b><i>\$36,600,705</i></b> | <b><i>\$28,728,392</i></b> | <b><i>\$28,514,736</i></b> |

**Cuyahoga County Public Library**  
*Changes in Fund Balances, Governmental Funds*  
*Last Two Years*  
*(Modified Accrual Basis of Accounting)*

|   | 2009                      | 2008                    |
|---|---------------------------|-------------------------|
| <b>Revenues</b>   |                           |                         |
| Property Taxes  | \$42,162,129              | \$31,238,936            |
| Patron Fines and Fees                                   | 774,172                   | 673,815                 |
| Intergovernmental                                       | 27,877,926                | 30,223,712              |
| Interest  | 303,543                   | 948,649                 |
| Contributions, Gifts and Donations                      | 465,473                   | 534,813                 |
| Rentals   | 40,081                    | 36,966                  |
| Refunds and Reimbursements                              | 334,798                   | 366,411                 |
| Miscellaneous   | 26,837                    | 39,785                  |
| <i>Total Revenues</i>                                   | <u>71,984,959</u>         | <u>64,063,087</u>       |
| <b>Expenditures</b>                                     |                           |                         |
| Current:  |                           |                         |
| Library Services:                                       |                           |                         |
| Public Service and Programs                             | 41,484,911                | 41,049,507              |
| Collection Development and Processing                   | 3,213,683                 | 3,070,048               |
| Support Services:                                       |                           |                         |
| Facilities Operations and Maintenance                   | 5,584,429                 | 5,416,361               |
| Business Administration                                 | 12,815,616                | 13,089,209              |
| Capital Outlay  | 1,014,757                 | 1,238,727               |
| <i>Total Expenditures</i>                               | <u>64,113,396</u>         | <u>63,863,852</u>       |
| <i>Excess of Revenues Over Expenditures</i>             | <u>7,871,563</u>          | <u>199,235</u>          |
| <b>Other Financing Sources (Uses)</b>                   |                           |                         |
| Sale of Capital Assets                                  | 750                       | 14,421                  |
| Transfers In  | 10,125,000                | 5,155,000               |
| Transfers Out   | (10,125,000)              | (5,155,000)             |
| <i>Total Other Financing Sources (Uses)</i>             | <u>750</u>                | <u>14,421</u>           |
| <i>Net Change in Fund Balances</i>                      | <u><u>\$7,872,313</u></u> | <u><u>\$213,656</u></u> |
| Debt Service as a Percentage of Noncapital Expenditures | 0.0%                      | 0.0%                    |

**Cuyahoga County Public Library**  
*Assessed Valuation and Estimated Actual Values of Taxable Property*  
*Last Ten Years*

| Collection<br>Year | Real Property                |                             |                           | Tangible Personal Property |                           |
|--------------------|------------------------------|-----------------------------|---------------------------|----------------------------|---------------------------|
|                    | Assessed Value               |                             |                           | Public Utility             |                           |
|                    | Residential/<br>Agricultural | Commercial<br>Industrial/PU | Estimated<br>Actual Value | Assessed Value             | Estimated<br>Actual Value |
| 2009               | \$13,804,105,680             | \$4,858,835,770             | \$53,322,689,857          | \$314,157,640              | \$356,997,318             |
| 2008               | 13,734,447,790               | 4,878,209,650               | 53,179,021,257            | 300,757,120                | 341,769,455               |
| 2007               | 13,624,790,390               | 4,875,455,920               | 52,857,846,600            | 414,795,870                | 471,358,943               |
| 2006               | 12,258,806,840               | 4,530,826,770               | 47,970,381,743            | 417,851,570                | 474,831,330               |
| 2005               | 12,099,756,860               | 4,504,902,010               | 47,441,882,486            | 456,367,210                | 518,599,102               |
| 2004               | 11,923,128,470               | 4,400,085,920               | 46,637,755,400            | 459,535,620                | 522,199,568               |
| 2003               | 10,907,431,190               | 4,220,122,480               | 43,221,581,914            | 449,330,070                | 510,602,352               |
| 2002               | 10,751,057,530               | 4,206,278,430               | 42,735,245,600            | 476,776,080                | 541,791,000               |
| 2001               | 10,604,032,100               | 4,105,490,820               | 42,027,208,343            | 595,173,300                | 676,333,295               |
| 2000               | 9,449,202,040                | 3,514,015,320               | 37,037,763,886            | 609,960,600                | 693,137,045               |

Source: Cuyahoga County, Ohio; County Auditor

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

| Tangible Personal Property |                           |                  |                           |         | Weighted<br>Average<br>Tax Rate<br>(per \$1,000<br>of Assessed<br>Value) |
|----------------------------|---------------------------|------------------|---------------------------|---------|--|
| General Business           |                           | Total            |                           |         |  |
| Assessed Value             | Estimated<br>Actual Value | Assessed Value   | Estimated<br>Actual Value | Ratio   |  |
| \$229,943,506              | \$3,679,096,096           | \$19,207,042,596 | \$57,358,783,271          | 33.49 % | \$2.5000   |
| 439,174,500                | 7,026,792,000             | 19,352,589,060   | 60,547,582,712            | 31.96   | 1.8319   |
| 1,160,917,702              | 9,287,341,616             | 20,075,959,882   | 62,616,547,159            | 32.06   | 1.8406   |
| 1,480,738,249              | 7,897,270,661             | 18,688,223,429   | 56,342,483,733            | 33.17   | 1.9957   |
| 1,479,326,353              | 5,917,305,412             | 18,540,352,433   | 53,877,787,001            | 34.41   | 1.9929   |
| 1,529,334,035              | 6,117,336,140             | 18,312,084,045   | 53,277,291,108            | 34.37   | 1.1884   |
| 1,676,807,706              | 6,707,230,824             | 17,253,691,446   | 50,439,415,091            | 34.21   | 1.2616   |
| 1,765,211,561              | 7,060,846,244             | 17,199,323,601   | 50,337,882,843            | 34.17   | 1.2622   |
| 1,730,915,987              | 6,923,663,948             | 17,035,612,207   | 49,627,205,586            | 34.33   | 1.2654   |
| 1,691,674,176              | 6,766,696,704             | 15,264,852,136   | 44,497,597,635            | 34.30   | 1.3958   |

**Cuyahoga County Public Library**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Three Years (1)*

|   | 2009              | 2008              | 2007              |
|---|-------------------|-------------------|-------------------|
| <b>Voted Millage - by levy</b>                |                   |                   |                   |
| 2008 Current Expense                          |                   |                   |                   |
| Residential/Agricultural Real                 | \$2.5000          | \$0.0000          | \$0.0000          |
| Commercial/Industrial and Public Utility Real | 2.5000            | 0.0000            | 0.0000            |
| General Business and Public Utility Personal  | 2.5000            | 0.0000            | 0.0000            |
| 2004 Current Expense                          |                   |                   |                   |
| Residential/Agricultural Real                 | 0.0000            | 1.8086            | 1.8093            |
| Commercial/Industrial and Public Utility Real | 0.0000            | 1.8719            | 1.8764            |
| General Business and Public Utility Personal  | 0.0000            | 2.0000            | 2.0000            |
| <b>Total Millage</b>                          |                   |                   |                   |
| Residential/Agricultural Real                 | \$2.5000          | \$1.8086          | \$1.8093          |
| Commercial/Industrial and Public Utility Real | 2.5000            | 1.8719            | 1.8764            |
| General Business and Public Utility Personal  | 2.5000            | 2.0000            | 2.0000            |
| <b>Overlapping Rates by Taxing District</b>   |                   |                   |                   |
| Cuyahoga County                               | 12.6607 - 13.3200 | 11.8688 - 13.4200 | 11.8655 - 13.4200 |
| <b>Cities/Villages</b>                        |                   |                   |                   |
| Bay Village                                   | 14.9000           | 14.9000           | 14.9000           |
| Beachwood                                     | 4.0000            | 4.0000            | 4.0000            |
| Bedford                                       | 12.8000           | 12.8000           | 12.8000           |
| Bedford Heights                               | 13.0000           | 13.0000           | 13.0000           |
| Bentleyville                                  | 7.4565 - 8.9000   | 7.4530 - 8.9000   | 7.4528 - 8.9000   |
| Berea   | 16.2931 - 20.4500 | 12.0540 - 16.2000 | 12.0669 - 16.2000 |
| Brecksville                                   | 8.5000            | 8.6000            | 8.6000            |
| Broadview Heights                             | 6.2738 - 9.4000   | 6.2731 - 9.4000   | 6.2725 - 9.4000   |
| Brook Park                                    | 4.6462 - 4.7500   | 4.6469 - 4.7500   | 4.6753 - 4.8000   |
| Brooklyn                                      | 6.9000            | 6.9000            | 6.9000            |
| Brooklyn Heights                              | 4.4000            | 4.4000            | 4.4000            |
| Chagrin Falls                                 | 8.8402 - 11.2000  | 8.8379 - 11.2000  | 8.8416 - 11.2000  |
| Cleveland                                     | 12.7000           | 12.7000           | 12.7000           |
| Cuyahoga Heights                              | 4.4000            | 4.4000            | 4.4000            |
| Fairview Park                                 | 11.5054 - 11.8000 | 11.5044 - 11.8000 | 11.5041 - 11.8000 |
| Garfield Heights                              | 23.3000           | 21.9000           | 21.9000           |
| Gates Mills                                   | 12.1300 - 14.4000 | 12.0951 - 14.4000 | 12.0862 - 14.4000 |
| Glenwillow                                    | 3.3000            | 3.3000            | 3.3000            |
| Highland Hills                                | 12.8526 - 20.7000 | 12.8036 - 20.7000 | 12.9625 - 20.7000 |
| Highland Heights                              | 4.0000            | 4.0000            | 4.0000            |
| Hunting Valley                                | 5.1000            | 5.1000            | 5.1000            |
| Independence                                  | 2.8000            | 2.8000            | 2.8000            |
| Lyndhurst                                     | 11.5000           | 11.5000           | 11.5000           |
| Maple Heights                                 | 15.5000           | 14.7784 - 15.5000 | 14.7776 - 15.5000 |

**Cuyahoga County Public Library**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Three Years (1)*

|                                      | 2009               | 2008               | 2007               |
|--------------------------------------|--------------------|--------------------|--------------------|
| <b>Cities/Villages (continued)</b>   |                    |                    |                    |
| Mayfield                             | \$4.1548 - 7.3000  | \$4.1546 - 7.3000  | \$4.1541 - 7.3000  |
| Mayfield Heights                     | 10.0000            | 10.0000            | 10.0000            |
| Middleburg Heights                   | 4.6687 - 5.4500    | 4.6686 - 5.4500    | 4.6685 - 5.4500    |
| Moreland Hills                       | 7.3000             | 7.3000             | 7.3000             |
| North Olmsted                        | 13.2000            | 13.2000            | 13.2000            |
| North Randall                        | 4.1724 - 4.8000    | 4.1714 - 4.8000    | 4.1692 - 4.8000    |
| North Royalton                       | 5.7698 - 8.2000    | 5.7708 - 8.2000    | 5.7741 - 8.2000    |
| Oakwood                              | 3.8000             | 3.8000             | 3.8000             |
| Olmsted Falls                        | 10.2464 - 15.7000  | 9.5842 - 16.5000   | 9.5844 - 16.5000   |
| Orange                               | 7.1000             | 7.100000           | 7.100000           |
| Parma                                | 6.5166 - 7.1000    | 6.5160 - 7.1000    | 4.5157 - 5.1000    |
| Parma Heights                        | 10.2000            | 10.2000            | 10.2000            |
| Pepper Pike                          | 9.0676 - 9.5000    | 9.0548 - 9.5000    | 9.0533 - 9.5000    |
| Richmond Heights                     | 14.3042 - 17.0000  | 14.3033 - 17.0000  | 11.3082 - 14.0000  |
| Seven Hills                          | 8.6129 - 9.2000    | 8.6075 - 9.2000    | 8.7096 - 9.3000    |
| Solon                                | 3.9418 - 4.1000    | 3.9411 - 4.1000    | 3.9405 - 4.1000    |
| South Euclid                         | 13.1066 - 14.9000  | 12.9048 - 14.7000  | 12.9037 - 14.7000  |
| Strongsville                         | 7.2091 - 9.9000    | 6.1886 - 10.1000   | 6.1981 - 10.1000   |
| Valleyview                           | 5.3339 - 7.1000    | 5.3333 - 7.1000    | 5.3333 - 7.1000    |
| Walton Hills                         | 0.3000             | 0.3000             | 0.3000             |
| Warrensville Heights                 | 10.9618 - 19.4000  | 6.5852 - 13.2000   | 6.5906 - 13.2000   |
| Woodmere                             | 4.3000             | 4.3000             | 4.3000             |
| <b>Townships</b>                     |                    |                    |                    |
| Chagrin Falls                        | 0.4000             | 0.4000             | 0.4000             |
| Olmsted                              | 11.0654 - 21.5000  | 11.0986 - 21.5000  | 11.0963 - 21.5000  |
| <b>Special Districts</b>             |                    |                    |                    |
| Chagrin Falls Township Fire District | 0.8000             | 0.8000             | 0.8000             |
| Cleveland Metro Parks                | 1.6698 - 1.8500    | 1.6720 - 1.8500    | 1.6715 - 1.8500    |
| Cleveland Cuyahoga Port Authority    | 0.0946 - 0.1300    | 0.0946 - 0.1300    | 0.0946 - 0.1300    |
| Cuyahoga Community College           | 2.3952 - 2.8000    | 2.3924 - 2.8000    | 2.3915 - 2.8000    |
| <b>Joint Vocational Schools</b>      |                    |                    |                    |
| Cuyahoga Valley JVS                  | 2.0000             | 2.0000             | 2.0000             |
| Polaris JVS                          | 2.0000 - 2.4000    | 2.0000 - 2.4000    | 2.0000 - 2.4000    |
| <b>Schools</b>                       |                    |                    |                    |
| Bay Village City                     | 45.8465 - 108.8500 | 45.7500 - 108.8500 | 46.5149 - 109.6500 |
| Beachwood City                       | 36.3519 - 83.9000  | 34.7835 - 82.3000  | 34.8002 - 82.3000  |
| Bedford City                         | 30.9967 - 67.6000  | 31.0146 - 67.6000  | 31.0134 - 67.6000  |
| Berea City                           | 35.9565 - 74.9000  | 35.9966 - 74.9000  | 36.0527 - 74.9000  |
| Brecksville-Broadview Heights City   | 48.2883 - 90.9000  | 37.1756 - 77.1000  | 37.2513 - 77.2000  |
| Brooklyn City                        | 32.9276 - 46.4000  | 26.0149 - 39.5000  | 26.0062 - 39.5000  |
| Chagrin Falls Exempted Village       | 47.8160 - 108.3000 | 47.4618 - 108.3000 | 39.6005 - 100.4000 |

**Cuyahoga County Public Library**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Three Years (1)*

|                             | 2009               | 2008              | 2007              |
|-----------------------------|--------------------|-------------------|-------------------|
| <b>Schools (continued)</b>  |                    |                   |                   |
| Cuyahoga Heights Local      | 22.4517 - 28.9000  | 22.4422 - 28.9000 | 22.3479 - 28.8000 |
| Fairview Park City          | 51.7746 - 92.9000  | 51.7746 - 96.0000 | 51.3583 - 95.6000 |
| Garfield Heights City       | 40.1189 - 54.6000  | 40.0213 - 54.5000 | 40.0080 - 54.5000 |
| Independence Local          | 29.2736 - 31.4000  | 29.3471 - 31.5000 | 28.5896 - 31.5000 |
| Maple Heights City          | 37.4304 - 63.4000  | 36.1949 - 62.9000 | 36.9111 - 62.9000 |
| Mayfield City               | 38.1502 - 78.3200  | 31.2351 - 71.4200 | 31.5673 - 71.7000 |
| North Olmsted City          | 41.1736 - 83.5000  | 41.1462 - 83.5000 | 34.6098 - 77.0000 |
| North Royalton City         | 33.7001 - 58.8000  | 34.5000 - 59.6000 | 34.6999 - 59.8000 |
| Olmsted Falls City          | 41.6942 - 91.9000  | 41.6553 - 91.8000 | 39.6874 - 89.8000 |
| Orange City                 | 40.1501 - 86.0000  | 40.0270 - 86.0000 | 40.0179 - 86.0000 |
| Parma City                  | 38.86820 - 65.1000 | 35.1460 - 61.4000 | 38.4394 - 64.7000 |
| Richmond Heights Local      | 33.6186 - 78.6000  | 33.5915 - 78.6000 | 33.7406 - 78.6000 |
| Solon City                  | 39.9334 - 75.3000  | 39.8732 - 75.3000 | 39.8195 - 75.3000 |
| South Euclid-Lyndhurst City | 50.6368 - 101.5000 | 45.2685 - 96.2000 | 45.3339 - 96.3000 |
| Strongsville City           | 38.2268 - 81.2000  | 38.3385 - 81.3000 | 31.9410 - 74.8000 |
| Warrensville Heights City   | 49.673 - 90.1000   | 49.6674 - 90.1000 | 49.8122 - 90.2000 |

Source: Ohio Department of Taxation

(1) Information prior to 2007 is not available.

Note: The rates presented for a particular tax year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The Library's basic property tax rate may be increased only by a majority vote of the Library's residents.

Overlapping rates are those of local and county governments that apply to property owners within the Cities.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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**Cuyahoga County Public Library**  
*Real Property and Public Utility Tax Levies And Collections*  
*Last Seven Years (1)*

| Collection<br>Year | Total<br>Tax<br>Levy(2) | Current<br>Tax<br>Collections(2) | Percent of<br>Current Tax<br>Collections To<br>Current Tax Levy | Delinquent<br>Tax<br>Collection | Total<br>Tax<br>Collections(3) |
|--------------------|-------------------------|----------------------------------|---|---------------------------------|--------------------------------|
| 2009               | \$47,542,340            | \$45,087,531                     | 94.84%  | \$1,263,226                     | \$46,350,757                   |
| 2008               | 34,540,307              | 32,909,648                       | 95.28   | 1,042,822                       | 33,952,470                     |
| 2007               | 34,541,633              | 32,624,457                       | 94.45   | 975,849                         | 33,600,306                     |
| 2006               | 34,385,976              | 32,809,363                       | 95.41   | 946,689                         | 33,756,052                     |
| 2005               | 34,068,394              | 32,449,911                       | 95.25   | 1,012,298                       | 33,462,209                     |
| 2004               | 19,638,717              | 18,766,845                       | 95.56   | 613,969                         | 19,380,814                     |
| 2003               | 19,476,935              | 18,658,135                       | 95.80   | 526,492                         | 19,184,627                     |

Source: Cuyahoga County, Ohio; County Auditor

(1) Information prior to 2003 is not available.

(2) Information for Real and Public Utility Property Only.

(3) State Reimbursements of Rollback and Homestead Exemptions are included.

Note: The County does not identify delinquent collections by the year for which the tax was levied.

| Percent of<br>Total Tax<br>Collections To<br>Tax Levy | Accumulated<br>Outstanding<br>Delinquent<br>Taxes | Percent of<br>Delinquent<br>Taxes to Total<br>Tax Levy |
|---|---|--|
| 97.49%  | \$4,249,352                                       | 8.94 %   |
| 98.30   | 2,684,506   | 7.77   |
| 97.27   | 2,564,495   | 7.42   |
| 98.17   | 2,261,856   | 6.58   |
| 98.22   | 2,000,253   | 5.87   |
| 98.69   | 1,242,524   | 6.33   |
| 98.50   | 1,183,420   | 6.08   |

**Cuyahoga County Public Library**  
*Personal Property Tax Levies And Collections*  
*Last Seven Years (1)*

| Collection<br>Year | Total<br>Tax<br>Levy | Current<br>Tax<br>Collections | Percent of<br>Current Tax<br>Collections<br>To Tax Levy | Delinquent<br>Tax<br>Collections | Total<br>Tax<br>Collections |
|--------------------|----------------------|-------------------------------|---|----------------------------------|-----------------------------|
| 2009               | \$111,711            | \$111,465                     | 99.78 %   | \$191,607                        | \$303,072                   |
| 2008               | 900,650              | 886,142                       | 98.39   | 201,709                          | 1,087,851                   |
| 2007               | 1,742,730            | 1,669,168                     | 95.78   | 655,428                          | 2,324,596                   |
| 2006               | 2,306,719            | 2,195,443                     | 95.18   | 216,043                          | 2,411,486                   |
| 2005               | 2,959,616            | 2,797,805                     | 94.53   | 88,632                           | 2,886,437                   |
| 2004               | 2,099,764            | 1,964,444                     | 93.56   | 115,498                          | 2,079,942                   |
| 2003               | 2,136,998            | 1,979,477                     | 92.63   | 95,564                           | 2,075,041                   |

Source: Cuyahoga County, Ohio; County Auditor

(1) Information prior to 2003 is not available.

(2) Includes penalties and interest, since by Ohio Law, they become part of tax obligation as assessment occurs.

Note: The County does not identify delinquent collections by the year for which the tax was levied.

| Percent of Total<br>Tax Collections<br>To Tax Levy | Accumulated<br>Outstanding<br>Delinquent<br>Taxes (2) | Percentage of<br>Delinquent<br>Taxes to Total<br>Tax Levy |
|--|---|---|
| 271.30 %   | \$742,948   | 665.06 %  |
| 120.79   | 503,456   | 55.90   |
| 133.39   | 1,123,129   | 64.45   |
| 104.54   | 1,250,530   | 54.21   |
| 97.53  | 715,407   | 24.17   |
| 99.06  | 705,733   | 33.61   |
| 97.10  | 583,184   | 27.29   |

**Cuyahoga County Public Library**

*Principal Real Property Taxpayers*

2009 and 2008 (1)

| <u>2009</u>                             |   |   |
|---|---|---|
| Taxpayer                                | Real Property<br>Assessed Valuation (1) | Percentage of Total<br>Assessed Valuation |
| Cleveland Electric Illuminating Company | \$212,713,980                           | 1.14 %                                    |
| Southpark Mall, LLC                     | 66,832,800                              | 0.36                                      |
| Beachwood PL LTD                        | 47,970,900                              | 0.26                                      |
| American Transmission Systems           | 43,644,910                              | 0.23                                      |
| Legacy Village                          | 39,515,010                              | 0.21                                      |
| Gotham King Lee Owner                   | 33,729,590                              | 0.18                                      |
| Cleveland Clinic                        | 33,044,630                              | 0.18                                      |
| Duke Realty Ohio                        | 31,993,980                              | 0.17                                      |
| Progressive Casualty Inc                | 30,635,720                              | 0.16                                      |
| City View Center                        | 29,918,140                              | 0.16                                      |
| <b>Total</b>                            | <b>\$569,999,660</b>                    | <b>3.05 %</b>                             |
| <b>Total Assessed Valuation</b>         | <b>\$18,662,941,450</b>                 |   |

| <u>2008</u>                             |   |   |
|---|---|---|
| Taxpayer                                | Real Property<br>Assessed Valuation (1) | Percentage of Total<br>Assessed Valuation |
| Cleveland Electric Illuminating Company | \$174,856,560                           | 0.94 %                                    |
| Southpark Mall, LLC                     | 61,280,560                              | 0.33                                      |
| Beachwood PL LTD                        | 47,970,900                              | 0.26                                      |
| Cleveland Clinic                        | 47,724,580                              | 0.25                                      |
| Legacy Village                          | 40,096,110                              | 0.21                                      |
| Duke Realty Ohio                        | 34,775,880                              | 0.19                                      |
| Progressive Casualty Inc                | 32,248,130                              | 0.17                                      |
| City View Center                        | 29,527,870                              | 0.16                                      |
| Parmatown One LLC                       | 27,215,000                              | 0.15                                      |
| Great Northern Partnership              | 26,344,050                              | 0.14                                      |
| <b>Total</b>                            | <b>\$522,039,640</b>                    | <b>2.80 %</b>                             |
| <b>Total Assessed Valuation</b>         | <b>\$18,612,657,440</b>                 |   |

Source: Cuyahoga County Auditor

(1) Information before 2008 was not available.

**Cuyahoga County Public Library**

*Principal Employers*

*2009 and 2008 (1)*

| <b>2009</b>                         |                         |                |                                |
|-------------------------------------|-------------------------|----------------|--------------------------------|
| Employer                            | Nature of Activity      | Employees      | Percentage of Total Employment |
| Giant Eagle Inc.                    | Grocery Store Chain     | 10,319         | 3.36 %                         |
| Progressive Corp.                   | Insurance and Financial | 8,795          | 2.86                           |
| Swagelok Co.                        | Industrial Manufacturer | 3,600          | 1.17                           |
| J. C. Penney Co.                    | Department Store        | 2,274          | 0.74                           |
| Rockwell Automation Inc.            | Distributor             | 1,794          | 0.58                           |
| Parma City School District          | Public School System    | 1,700          | 0.55                           |
| Nestle Prepared Foods Co.           | Food Manufacturer       | 1,643          | 0.53                           |
| Parma Community General Hospital    | Hospital                | 1,481          | 0.48                           |
| Ben Venue Laboratories Inc.         | Medical Manufacturer    | 1,206          | 0.40                           |
| Philips Medical Systems             | Medical Manufacturer    | 1,000          | 0.34                           |
| Total                               |                         | <u>33,812</u>  | <u>11.01 %</u>                 |
| Total Employment within the Library |                         | <u>307,200</u> |                                |

| <b>2008</b>                         |                         |                |                                |
|-------------------------------------|-------------------------|----------------|--------------------------------|
| Employer                            | Nature of Activity      | Employees      | Percentage of Total Employment |
| Giant Eagle Inc.                    | Food Reseller           | 10,657         | 3.35 %                         |
| Progressive Corp.                   | Insurance               | 9,057          | 2.85                           |
| Swagelok Co.                        | Industrial Manufacturer | 3,600          | 1.13                           |
| Rockwell Automation Inc.            | Distributor             | 1,982          | 0.62                           |
| J. C. Penney Co.                    | Retail Store            | 1,820          | 0.57                           |
| Parma City School District          | Public Education        | 1,783          | 0.56                           |
| Nestle Prepared Foods Co.           | Food Manufacturer       | 1,539          | 0.48                           |
| Parma Community General Hospital    | Medical Facility        | 1,537          | 0.48                           |
| General Motors Corp.                | Automotive Manufacturer | 1,465          | 0.47                           |
| Philips Medical Systems             | Medical Manufacturer    | 1,200          | 0.39                           |
| Total                               |                         | <u>34,640</u>  | <u>10.90 %</u>                 |
| Total Employment within the Library |                         | <u>317,900</u> |                                |

Source: Crain's Cleveland Business and Ohio Department of Job and Family Services

(1) Information prior to 2008 is not available.

**Cuyahoga County Public Library**  
*Demographic and Economic Statistics*  
*Last Ten Years*

| Year | Population (1) | Total Personal<br>Income (1) | Per Capita<br>Income (1)<br>Cuyahoga<br>County | Unemployment Rate (2) |                  | Estimated Actual<br>Property<br>Value (3) |
|------|----------------|------------------------------|--|-----------------------|------------------|---|
|      |                |                              |  | Cuyahoga<br>County    | State of<br>Ohio |   |
| 2009 | 613,467        | \$16,452,571,473             | \$26,819                                       | 9.0%                  | 10.7%            | \$57,358,783,271                          |
| 2008 | 598,364        | 15,205,625,968               | 25,412   | 6.8                   | 6.5              | 60,547,582,712                            |
| 2007 | 603,547        | 15,337,336,364               | 25,412   | 6.3                   | 5.6              | 62,616,547,159                            |
| 2006 | 610,721        | 15,519,642,052               | 25,412   | 6.1                   | 5.6              | 56,342,483,733                            |
| 2005 | 617,410        | 15,689,622,920               | 25,412   | 5.9                   | 5.9              | 53,877,787,001                            |
| 2004 | 621,943        | 13,851,914,496               | 22,272   | 6.6                   | 5.9              | 53,277,291,108                            |
| 2003 | 626,211        | 13,946,971,392               | 22,272   | 6.2                   | 6.1              | 50,439,415,091                            |
| 2002 | 629,941        | 14,030,045,952               | 22,272   | 6.6                   | 5.7              | 50,337,882,843                            |
| 2001 | 632,906        | 14,096,082,432               | 22,272   | 4.6                   | 4.2              | 49,627,205,586                            |
| 2000 | 633,213        | 14,102,919,936               | 22,272   | 4.5                   | 4.1              | 44,497,597,635                            |

Sources:

- (1) U.S. Census Bureau 2000 and 2006-2008 Census Estimates, Library Estimates based on Census.
- (2) Ohio Bureau of Employment Services; U.S. Department of Labor, Bureau of Labor Statistics.
- (3) Cuyahoga County, Ohio; County Auditor.

**Cuyahoga County Public Library**  
*Full-Time Equivalent Library Employees by Function/Program*  
*Last Three Years (1)*

| Function/Program                             | 2009  | 2008  | 2007  |
|--|-------|-------|-------|
| <b>Public Service and Administration</b>     |       |       |       |
| Branch Services                              | 4.00  | 4.00  | 5.00  |
| Youth Services                               | 9.00  | 10.00 | 10.00 |
| Adult Services                               | 1.00  | 2.00  | 2.00  |
| Interloan Services                           | 0.00  | 5.80  | 5.80  |
| Bay Village Branch                           | 12.00 | 14.55 | 14.98 |
| Beachwood Branch                             | 13.80 | 15.03 | 14.80 |
| Berea Branch                                 | 12.40 | 15.35 | 15.25 |
| Brecksville Branch                           | 13.10 | 16.03 | 16.43 |
| Brooklyn Branch                              | 16.48 | 18.68 | 17.28 |
| Brookpark Branch                             | 10.85 | 12.98 | 12.98 |
| Chagrin Falls Branch                         | 8.80  | 12.43 | 12.05 |
| Fairview Park Branch                         | 23.20 | 36.60 | 35.88 |
| Gates Mills Branch                           | 4.10  | 3.75  | 3.25  |
| Garfield Heights Branch                      | 12.45 | 13.20 | 12.95 |
| Independence Branch                          | 11.50 | 13.90 | 13.95 |
| Middleburgh Heights Branch                   | 11.60 | 14.60 | 14.60 |
| Maple Heights Branch                         | 26.78 | 36.40 | 34.48 |
| Mayfield Village Branch                      | 24.95 | 36.98 | 38.03 |
| North Olmsted Branch                         | 17.26 | 17.75 | 17.55 |
| North Royalton Branch                        | 13.50 | 15.60 | 14.65 |
| Olmsted Falls Branch                         | 8.90  | 10.85 | 9.60  |
| Orange Branch                                | 10.40 | 11.80 | 11.78 |
| Parma Heights Branch                         | 12.10 | 15.05 | 15.35 |
| Parma South Branch                           | 26.70 | 36.48 | 38.05 |
| Parma Snow Branch                            | 14.80 | 17.50 | 17.23 |
| Parma Ridge Branch                           | 10.75 | 12.85 | 11.95 |
| Richmond Heights Branch                      | 2.35  | 0.00  | 0.00  |
| South Euclid - Lyndhurst Branch              | 15.95 | 17.63 | 19.33 |
| Solon Branch                                 | 14.60 | 17.18 | 14.75 |
| Southeast Branch                             | 12.85 | 14.28 | 13.65 |
| Strongsville Branch                          | 17.90 | 21.38 | 19.70 |
| Warrensville Branch                          | 12.13 | 13.53 | 12.65 |
| <b>Collection Development and Processing</b> |       |       |       |
| Technical Services Division                  | 1.00  | 1.00  | 1.00  |
| Catalog Division                             | 15.60 | 17.60 | 17.60 |
| Processing Division                          | 13.00 | 15.00 | 15.00 |
| Acquisitions Division                        | 9.00  | 10.00 | 10.00 |
| Collection Development Division              | 10.00 | 8.00  | 9.60  |

(continued)



**Cuyahoga County Public Library**

*Full-Time Equivalent Library Employees by Function/Program (continued)*

*Last Three Years (1)*

| Function/Program                               | 2009          | 2008          | 2007          |
|--|---------------|---------------|---------------|
| <b>Facilities, Operation &amp; Maintenance</b> |               |               |               |
| Facilities                                     | 2.00          | 1.00          | 0.00          |
| Shipping & Receiving                           | 14.50         | 14.50         | 14.50         |
| Maintenance                                    | 19.00         | 19.00         | 19.00         |
| Environmental/Contract Services                | 5.00          | 0.00          | 0.00          |
| Projects/Contracts                             | 0.00          | 3.00          | 3.00          |
| Environmental Services                         | 0.00          | 3.00          | 3.00          |
| <b>Business Administration</b>                 |               |               |               |
| Executive Director                             | 3.00          | 4.00          | 4.50          |
| Marketing                                      | 5.00          | 6.00          | 6.00          |
| Graphics                                       | 6.00          | 6.00          | 7.00          |
| Security (2)                                   | 1.00          | 5.93          | 4.50          |
| Development Office                             | 3.00          | 0.50          | 0.00          |
| Finance Division                               | 7.50          | 7.50          | 7.50          |
| Information Technologies Division              | 1.00          | 2.00          | 2.00          |
| Internet & Media Services                      | 7.00          | 9.00          | 8.00          |
| Network Services                               | 5.00          | 5.00          | 5.00          |
| System Support/Help Desk                       | 7.00          | 9.00          | 9.00          |
| Human Resource Division                        | 10.00         | 13.00         | 13.00         |
| Totals:  | <u>550.80</u> | <u>664.19</u> | <u>655.15</u> |

**Method:** Using total hours worked by all staff divided by a 40-hour work week at December 31.

(1) Information prior to 2007 is not available

(2) For 2009, the Library placed security personnel under the branch in which they work.

The split of security employees by branch before 2009 is not available.

**Cuyahoga County Public Library**  
*Capital Assets Statistics by Function/Program*  
*Last Two Years (1)*

| Function/Program                | 2009   | 2008   |
|---------------------------------|--------|--------|
| <b>Public Service</b>           |        |        |
| Number of Buildings             | 28     | 28     |
| Public Meeting Rooms            | 55     | 55     |
| Vehicles for Delivery           | 8      | 8      |
| Square Footage                  |        |        |
| Bay Village Branch              | 15,806 | 15,806 |
| Beachwood Branch                | 18,626 | 18,626 |
| Berea Branch                    | 15,666 | 15,666 |
| Brecksville Branch              | 15,251 | 15,251 |
| Brookpark Branch                | 13,225 | 13,225 |
| Brooklyn Branch                 | 17,400 | 16,490 |
| Chagrin Falls Branch            | 12,806 | 12,838 |
| Fairview Park Branch            | 44,225 | 44,225 |
| Garfield Heights Branch         | 11,164 | 11,164 |
| Gates Mills Branch              | 3,600  | 3,600  |
| Independence Branch             | 16,530 | 15,356 |
| Maple Heights Branch            | 48,434 | 48,434 |
| Mayfield Village Branch         | 23,897 | 23,897 |
| Middleburg Heights Branch       | 12,370 | 12,370 |
| North Olmsted Branch            | 37,897 | 37,897 |
| North Royalton Branch           | 14,936 | 14,766 |
| Olmsted Falls Branch            | 5,339  | 5,339  |
| Orange Branch                   | 12,276 | 12,276 |
| Parma Heights Branch            | 15,515 | 15,515 |
| Parma South Branch              | 33,523 | 33,523 |
| Parma Ridge Branch              | 15,602 | 15,602 |
| Parma Snow Branch               | 12,174 | 12,174 |
| Richmond Branch                 | 1,971  | 1,010  |
| Solon Branch                    | 20,440 | 20,440 |
| South Euclid - Lyndhurst Branch | 22,197 | 19,842 |
| Southeast Branch                | 16,455 | 16,455 |
| Strongsville Branch             | 36,002 | 36,002 |
| Warrensville Branch             | 14,267 | 14,267 |
| Public Use Copy Machines        | 48     | 48     |
| Public Use PCs                  | 768    | 635    |

(continued)

**Cuyahoga County Public Library**  
*Capital Assets Statistics by Function/Program (continued)*  
*Last Two Years (1)*

| Function/Program  | 2009    | 2008    |
|---|---------|---------|
| <b>Administration</b>                                       |         |         |
| Square Footage  |         |         |
| Administration Building 2111 Snow Road                      | 103,770 | 103,770 |
| 6128 Wilson Mills Road                                      | 3,368   | 3,368   |
| 6120 Wilson Mills Road                                      | 3,601   | 3,601   |
| 14506 State Road  | 2,416   | 2,416   |
| 14436 State Road  | 1,872   | 1,872   |
| 7271 Ridge Road   | 2,455   | 2,455   |
| 7259 Ridge Road   | 1,893   | 1,893   |
| 4629 Mayfield Road  | 2,486   | 2,486   |
| Administrative Copy Machines                                | 6       | 4       |
| Administrative Mulit Functional Copier,Printer, Fax Scanner | 9       | 6       |
| Administrative Fax Machines                                 | 4       | 6       |
| Staff Use PCs   | 591     | 692     |

(1) Information prior to 2008 is not available

**Cuyahoga County Public Library**  
*Operating Indicators by Function/Program*  
*Last Three Years (1)*

| Function/Program  | 2009       | 2008       | 2007       |
|---|------------|------------|------------|
| <b>Public Service and Administration</b>                                |            |            |            |
| Circulation By Building   |            |            |            |
| Administration Building   | 57,892     | 65,978     | 58,867     |
| Bay Village Library   | 419,413    | 422,487    | 443,905    |
| Beachwood Library   | 587,023    | 553,262    | 523,138    |
| Berea Library   | 615,233    | 611,027    | 589,511    |
| Brecksville Library   | 611,641    | 553,668    | 496,452    |
| Brook Park Library  | 381,126    | 377,856    | 364,358    |
| Brooklyn Library  | 794,578    | 730,732    | 619,936    |
| Chagrin Falls Library   | 313,163    | 298,253    | 266,363    |
| Fairview Park Library   | 926,276    | 879,059    | 840,236    |
| Garfield Heights Library  | 487,113    | 467,032    | 385,550    |
| Gates Mills Library   | 60,510     | 48,732     | 49,399     |
| Independence Library  | 407,674    | 398,492    | 379,459    |
| Maple Heights Library   | 555,951    | 545,781    | 530,413    |
| Mayfield Library  | 867,064    | 837,829    | 810,311    |
| Middleburg Heights Library  | 437,365    | 439,330    | 438,659    |
| North Olmsted Library   | 711,829    | 675,310    | 623,717    |
| North Royalton Library  | 631,866    | 597,868    | 567,267    |
| Olmsted Falls Library   | 208,297    | 206,923    | 215,045    |
| Orange Library  | 290,880    | 283,119    | 280,792    |
| Parma Heights Library   | 516,281    | 529,920    | 494,475    |
| Parma-Ridge Library   | 457,678    | 426,337    | 348,363    |
| Parma-Snow Library  | 694,410    | 672,713    | 599,084    |
| Parma-South Library   | 1,032,951  | 953,732    | 907,803    |
| Richmond Library  | 112,176    | 97,026     | 83,565     |
| Solon Library   | 708,229    | 657,965    | 605,832    |
| Southeast Library   | 468,111    | 436,753    | 365,551    |
| South Euclid-Lyndhurst Library  | 484,932    | 425,038    | 381,917    |
| Strongsville Library  | 1,075,181  | 1,013,998  | 923,102    |
| Warrensville Heights Library  | 148,635    | 153,017    | 151,688    |
| Home Users  | 3,892,188  | 3,360,665  | 3,044,754  |
| Institutional   | 12,767     | 17,285     | 22,932     |
| E-Books   | 37,709     | 24,264     | 18,358     |
| Total Circulation, All Buildings  | 19,006,142 | 17,761,451 | 16,430,802 |
| Circulation By Age Level  |            |            |            |
| Total Adult Circulation   | 12,433,676 | 11,505,815 | 10,733,558 |
| Total Youth Circulation   | 2,426,008  | 2,358,707  | 2,084,954  |
| Total Other Circulation (senior, staff, institution, home school, etc.) | 4,146,458  | 3,896,929  | 3,612,290  |
| Circulation By Type of Materials  |            |            |            |
| Books and Magazines   | 10,311,961 | 9,474,754  | 8,866,350  |
| E-Books   | 37,707     | 24,264     | 18,358     |
| Videocassettes and DVDs   | 6,169,649  | 5,837,646  | 5,320,287  |
| Recordings (Discs, Tapes, CDs)  | 2,377,026  | 2,271,024  | 2,113,877  |
| Computer Software (DVD-ROM and CD-ROM)                                  | 45,563     | 54,610     | 58,401     |
| Other Items   | 64,236     | 99,153     | 53,529     |

(continued)

**Cuyahoga County Public Library**  
*Operating Indicators by Function/Program (continued)*  
*Last Three Years (1)*

| Function/Program                                | 2009      | 2008      | 2007      |
|---|-----------|-----------|-----------|
| <b>Library Collections Systemwide</b>           |           |           |           |
| Books   | 2,169,528 | 2,642,311 | 2,592,273 |
| E-Books   | 5,973     | 2,335     | 672       |
| Videocassettes and DVDs                         | 536,608   | 521,832   | 449,572   |
| Recordings (Discs, Tapes, CDs)                  | 390,110   | 388,919   | 376,779   |
| Computer Software (DVD-ROM and CD-ROM)          | 7,268     | 9,064     | 8,928     |
| Other Items                                     | 4,553     | 3,293     | 5,085     |
| Magazine Subscriptions                          | 7,028     | 7,334     | 7,625     |
| Databases Provided                              | 88        | 113       | 103       |
| <b>Electronic Resources</b>                     |           |           |           |
| Number of PCs Available for Public              | 768       | 635       | 640       |
| Number of Weekly Users of Electronic Resources  | 31,645    | 35,242    | 32,142    |
| Annual Number of Users of Electronic Resources  | 1,645,561 | 1,832,569 | 1,671,384 |
| <b>Public Service Transactions Systemwide</b>   |           |           |           |
| Average Weekly Building Attendance              | 147,671   | 143,048   | 138,578   |
| Annual Building Attendance                      | 7,678,891 | 7,438,481 | 7,206,059 |
| Average Weekly Reference Transactions           | 34,742    | 34,655    | 36,118    |
| Annual Reference Transactions                   | 1,806,584 | 1,802,060 | 1,878,136 |
| Total Annual Library Programs                   | 14,745    | 14,075    | 11,208    |
| Total Annual Library Programs Attendance        | 369,995   | 379,228   | 321,291   |
| <b>Business Administration</b>                  |           |           |           |
| Purchase orders Issued                          | 3,879     | 3,254     | 3,865     |
| Accounts Payable Checks/Vouchers Issued         | 6,106     | 6,047     | 6,922     |
| Payroll Checks/Direct Deposits Processed/Issued | 27,149    | 26,924    | 27,468    |
| W-2s and 1099s Issued                           | 1,415     | 1,643     | 1,376     |
| Board Resolutions                               | 64        | 52        | 50        |

(1) Information prior to 2007 is not available.





**Mary Taylor, CPA**  
Auditor of State

**CUYAHOGA COUNTY PUBLIC LIBRARY**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JUNE 22, 2010**