

**CLEVELAND PUBLIC LIBRARY  
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES  
FOR THE PERIOD APRIL 1 – APRIL 30, 2012**

*Paula Krenicky*  

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**FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES**

**Cleveland Public Library**  
**Revenues, Expenditures and Changes in Fund Balance**  
**For the Period Ending April 30, 2012**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	15,233,537.39	0.00	0.00	0.00	\$ 0.00	15,233,537.39
42 Intergovernmental	6,353,135.96	821,625.26	0.00	0.00	\$ 0.00	7,174,761.22
43 Fines & Fees	137,443.07	0.00	0.00	0.00	\$ 0.00	137,443.07
44 Investment Earnings	91,164.78	3,502.17	0.00	5,034.32	\$ 0.00	99,701.27
45 Charges for Services	821,013.73	0.00	0.00	0.00	\$ 0.00	821,013.73
46 Contributions & Donations	518,182.88	241,089.95	30,700.00	0.00	\$ 0.00	789,972.83
48 Miscellaneous Revenue	157,925.89	5,795.00	0.00	0.00	\$ 0.00	163,720.89
<b>Total Revenues</b>	<b>\$ 23,312,403.70</b>	<b>\$ 1,072,012.38</b>	<b>\$ 30,700.00</b>	<b>\$ 5,034.32</b>	<b>\$ 0.00</b>	<b>\$ 24,420,150.40</b>
51 Salaries/Benefits	11,863,313.12	436,361.50	0.00	0.00	\$ 0.00	12,299,674.62
52 Supplies	301,590.41	4,275.61	0.00	1,813.00	\$ 0.00	307,679.02
53 Purchased/Contracted Services	3,319,357.35	475,110.72	0.00	6,000.00	\$ 0.00	3,800,468.07
54 Library Materials	2,998,823.68	76,262.18	0.00	12,392.91	\$ 0.00	3,087,478.77
55 Capital Outlay	98,683.51	18,796.00	860,073.61	0.00	\$ 0.00	977,553.12
57 Miscellaneous Expenses	54,641.86	22,528.00	0.00	0.00	\$ 869.84	78,039.70
<b>Total Expenditures</b>	<b>\$ 18,636,409.93</b>	<b>\$ 1,033,334.01</b>	<b>\$ 860,073.61</b>	<b>\$ 20,205.91</b>	<b>\$ 869.84</b>	<b>\$ 20,550,893.30</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 4,675,993.77</b>	<b>\$ 38,678.37</b>	<b>\$(829,373.61)</b>	<b>\$(15,171.59)</b>	<b>\$(869.84)</b>	<b>\$ 3,869,257.10</b>
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	35,000.00	(35,000.00)	0.00	0.00	\$ 0.00	0.00
99 Transfers	(10,000,000.00)	0.00	10,000,000.00	0.00	\$ 722.09	722.09
<b>Total Other Sources / Uses</b>	<b>\$(9,965,000.00)</b>	<b>\$(35,000.00)</b>	<b>\$ 10,000,000.00</b>	<b>\$ 0.00</b>	<b>\$ 722.09</b>	<b>\$ 722.09</b>
<b>Revenue &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>\$(5,289,006.23)</b>	<b>\$ 3,678.37</b>	<b>\$ 9,170,626.39</b>	<b>\$(15,171.59)</b>	<b>\$(147.75)</b>	<b>\$ 3,869,979.19</b>
<b>Beginning Year Cash Balance</b>	<b>\$ 35,166,664.70</b>	<b>\$ 11,718,581.30</b>	<b>\$ 9,794,080.29</b>	<b>\$ 2,673,907.22</b>	<b>\$ 8,431.04</b>	<b>\$ 59,361,664.55</b>
<b>Current Cash Balance</b>	<b>\$ 29,877,658.47</b>	<b>\$ 11,722,259.67</b>	<b>\$ 18,964,706.68</b>	<b>\$ 2,658,735.63</b>	<b>\$ 8,283.29</b>	<b>\$ 63,231,643.74</b>

**Cleveland Public Library**  
**Certified Revenue, Appropriations and Balances**  
**General Fund**  
**For the period Ending April 30, 2012**

	<u>Certified Revenue (1)</u>	<u>Income To Date</u>	<u>Balance</u>	<u>Percent To Date</u>	<u>Percent Prior Year</u>
PLF State Income Tax	19,837,771	6,353,136	13,484,635	32%	31%
General Property Tax	25,407,318	15,233,537	10,173,781	60%	56%
Rollback, Homestead, CAT	5,000,000	0	5,000,000	0%	4%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	62%
Fines & Fees	300,000	137,443	162,557	46%	49%
Investment Earnings	425,000	91,165	333,835	21%	23%
Services to Others-Clevnet	2,493,252	821,014	1,672,238	33%	34%
Contributions	0	518,183	(518,183)	100%	0%
Miscellaneous	706,577	157,926	548,651	22%	4%
Return of Advances Out	0	50,000	(50,000)	100%	0%
<b>Total</b>	<b>\$ 54,169,919</b>	<b>\$ 23,362,404</b>	<b>\$ 30,807,515</b>	<b>43%</b>	<b>41%</b>

	<u>Appropriation(2)</u>	<u>Expended/ Encumbered</u>	<u>Balance</u>	<u>Percent To Date (3)</u>	<u>Percent Prior Year</u>
Salaries/Benefits	35,445,913	11,895,035	23,550,879	34%	22%
Supplies	1,093,672	536,800	556,873	49%	46%
Purchased Services	11,260,724	7,309,356	3,951,367	65%	71%
Library Materials	12,266,927	5,864,465	6,402,462	48%	39%
Capital Outlay	329,827	139,666	190,161	42%	41%
Other	87,264	75,825	11,440	87%	73%
<b>Sub Total</b>	<b>\$ 60,484,328</b>	<b>\$ 25,821,146</b>	<b>\$ 34,663,182</b>	<b>43%</b>	<b>36%</b>
Advances Out	0	15,000	(15,000)	100%	0%
Transfers Out	10,000,000	10,000,000	0	100%	0%
<b>Sub Total</b>	<b>10,000,000</b>	<b>10,015,000</b>	<b>(15,000)</b>	<b>100%</b>	<b>0%</b>
<b>Total</b>	<b>\$ 70,484,328</b>	<b>\$ 35,836,146</b>	<b>\$ 34,663,182</b>	<b>51%</b>	<b>36%</b>

Note (1): Certificate from Cuyahoga County Budget Commission dated April 3, 2012.

Note (2): Amended Appropriation of \$64,169,919 plus carried forward encumbrance of \$6,314,409.

Note (3): Subtotal includes 31% expended and 12% encumbered.

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending April 30, 2012**

	<u>Current Year Appropriation</u>	<u>Total Appropriated Funds</u>	<u>Current Year Expenditures</u>	<u>Encumbered and Unpaid</u>	<u>Unencumbered Balance</u>
51110 Professional Salaries	11,296,187.81	11,730,114.67	3,706,376.88	0.00	8,023,737.79
51120 Clerical Salaries	9,638,564.73	10,013,784.91	3,115,755.36	0.00	6,898,029.55
51130 Non-Clerical Salaries	354,550.82	403,880.99	437,946.92	0.00	(34,065.93)
51140 Buildings Salaries	3,708,667.56	3,858,989.63	1,164,404.80	0.00	2,694,584.83
51150 Other Salaries	1,130,370.78	1,177,772.47	330,241.10	0.00	847,531.37
51180 Severance Pay	0.00	366,811.61	391,255.09	0.00	(24,443.48)
51190 Non-Base Pay	0.00	4,478.72	73,807.82	0.00	(69,329.10)
51400 OPERS	3,692,829.90	3,841,959.70	1,242,375.69	0.00	2,599,584.01
51610 Health Insurance	3,302,962.48	3,449,403.47	1,085,442.39	0.00	2,363,961.08
51620 Life Insurance	11,842.56	12,834.24	3,819.48	0.00	9,014.76
51630 Workers Compensation	0.00	200,000.00	180,108.76	0.00	19,891.24
51640 Unemployment Compensation	31,836.51	49,026.85	21,823.75	27,203.10	0.00
51650 Medicare - ER	316,339.64	330,459.46	108,077.07	0.00	222,382.39
51900 Other Benefits	0.00	6,396.49	1,878.01	4,518.48	0.00
<b>Salaries/Benefits</b>	<b>\$33,484,152.79</b>	<b>\$ 35,445,913.21</b>	<b>\$ 11,863,313.12</b>	<b>\$ 31,721.58</b>	<b>\$ 23,550,878.51</b>
52110 Office Supplies	48,324.90	50,175.48	12,148.55	4,885.98	33,140.95
52120 Stationery	73,700.00	109,116.10	47,784.89	1,258.86	60,072.35
52130 Duplication Supplies	56,300.00	56,525.95	22,306.69	688.02	33,531.24
52140 Hand Tools	100.00	141.27	43.28	0.00	97.99
52150 Book Repair Supplies	82,800.00	86,377.39	11,714.82	10,502.45	64,160.12
52210 Janitorial Supplies	87,800.00	89,940.02	28,490.82	10,761.80	50,687.40
52220 Electrical Supplies	57,500.00	58,658.85	18,395.30	20,019.99	20,243.56
52230 Maintenance Supplies	147,400.00	160,245.21	29,499.93	81,016.26	49,729.02
52240 Uniforms	9,400.00	9,701.58	1,921.50	0.00	7,780.08



**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending April 30, 2012**

		<u>Current Year Appropriation</u>	<u>Total Appropriated Funds</u>	<u>Current Year Expenditures</u>	<u>Encumbered and Unpaid</u>	<u>Unencumbered Balance</u>
52300	Motor Vehicle Supplies	81,600.00	94,327.79	27,773.36	59,047.92	7,506.51
52900	Other Supplies	371,949.32	378,462.69	101,511.27	47,027.89	229,923.53
	<b>Supplies</b>	<b>\$1,016,874.22</b>	<b>\$ 1,093,672.33</b>	<b>\$ 301,590.41</b>	<b>\$ 235,209.17</b>	<b>\$ 556,872.75</b>
53100	Travel/Meetings	100,000.00	108,564.00	14,996.07	45,143.28	48,424.65
53210	Telecommunications	500,687.68	607,509.81	183,248.98	424,058.59	202.24
53230	Postage/Freight	123,800.00	147,706.35	35,336.13	78,265.67	34,104.55
53240	PR/Other Communications	193,500.00	218,450.50	36,800.40	71,897.88	109,752.22
53310	Building Repairs	190,000.00	195,603.50	22,433.99	9,168.38	164,001.13
53320	Machine Repairs	41,000.00	42,540.25	5,504.46	14,639.47	22,396.32
53340	Building Maintenance	174,600.00	194,453.25	48,808.39	51,094.16	94,550.70
53350	Machine Maintenance	219,272.06	297,654.31	46,746.06	43,467.32	207,440.93
53360	Computer Maintenance	947,126.00	948,643.36	592,427.58	84,986.34	271,229.44
53370	Motor Vehicle Repairs	42,000.00	44,049.10	7,377.04	8,155.23	28,516.83
53380	Contract Security	995,688.00	1,041,534.21	331,263.17	126,034.81	584,236.23
53390	Landscaping	27,000.00	29,931.50	18,112.50	7,819.00	4,000.00
53400	Insurance	440,900.00	440,900.00	2,598.00	0.00	438,302.00
53510	Rent/Leases	80,900.00	99,276.18	43,758.16	54,877.15	640.87
53520	Equipment Rental	93,017.14	136,262.11	59,993.66	39,890.44	36,378.01
53610	Electricity	2,008,900.02	2,226,167.54	605,079.82	1,460,628.26	160,459.46
53620	Gas	257,500.00	318,474.41	94,047.98	172,513.31	51,913.12
53630	Chilled Water	883,500.10	924,801.02	176,990.05	747,810.97	0.00
53640	Water/Sewer	87,295.03	141,122.82	53,537.70	85,806.43	1,778.69
53710	Professional Services	1,569,212.41	1,877,382.09	334,733.27	319,114.09	1,223,534.73
53720	Auditors Fees	732,000.00	793,092.97	549,542.68	48,605.48	194,944.81

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending April 30, 2012**

	<u>Current Year Appropriation</u>	<u>Total Appropriated Funds</u>	<u>Current Year Expenditures</u>	<u>Encumbered and Unpaid</u>	<u>Unencumbered Balance</u>
53800 Library Material Control	279,500.00	416,340.61	50,108.51	92,278.83	273,953.27
53900 Other Purchased Services	0.00	10,263.75	5,912.75	3,743.75	607.25
<b>Purchased/Contracted Services</b>	<b>\$9,987,398.44</b>	<b>\$ 11,260,723.64</b>	<b>\$ 3,319,357.35</b>	<b>\$ 3,989,998.84</b>	<b>\$ 3,951,367.45</b>
54110 Books	2,906,000.00	3,741,672.54	992,076.60	677,895.32	2,071,700.62
54120 Continuations	514,000.00	967,682.73	207,869.44	572,455.71	187,357.58
54210 Periodicals	1,105,000.00	1,834,712.58	565,038.41	263,600.30	1,006,073.87
54220 Microforms	205,000.00	225,950.65	1,354.32	21,955.29	202,641.04
54310 Video Media	1,459,999.99	1,522,637.31	396,665.55	339,063.41	786,908.35
54320 Audio Media - Spoken	208,000.00	240,157.63	60,851.19	48,004.36	131,302.08
54325 Audio Media - Music	566,000.01	663,685.36	186,074.68	118,388.64	359,222.04
54350 Computer Media	225,500.00	50,418.51	1,723.45	14,387.06	34,308.00
54500 Database Services	950,766.85	1,425,001.60	490,207.20	131,005.34	803,789.06
54530 eMedia	1,052,000.00	1,247,000.00	36,531.72	566,636.31	643,831.97
54600 Interlibrary Loan	0.00	6,859.33	1,051.15	5,408.85	399.33
54710 Bookbinding	29,000.00	56,490.76	4,692.15	22,798.61	29,000.00
54720 Preservation Services	60,000.00	134,962.23	34,036.63	50,647.76	50,277.84
54730 Preservation Boxing	8,000.00	9,940.85	7,070.40	2,701.36	169.09
54790 Preservation Reformatting	100,000.00	139,755.10	13,580.79	30,693.01	95,481.30
<b>Library Materials</b>	<b>\$9,389,266.85</b>	<b>\$ 12,266,927.18</b>	<b>\$ 2,998,823.68</b>	<b>\$ 2,865,641.33</b>	<b>\$ 6,402,462.17</b>
55510 Furniture	129,000.00	160,178.38	4,050.00	34,155.27	121,973.11
55520 Equipment	91,266.25	125,839.32	51,077.35	6,447.13	68,314.84
55530 Computer Hardware/Software	0.00	43,809.14	43,556.16	380.00	(127.02)
<b>Capital Outlay</b>	<b>\$220,266.25</b>	<b>\$ 329,826.84</b>	<b>\$ 98,683.51</b>	<b>\$ 40,982.40</b>	<b>\$ 190,160.93</b>

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending April 30, 2012

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
57100 Memberships	54,460.00	54,460.00	36,711.00	9,100.00	8,649.00
57200 Taxes	500.00	859.06	138.44	300.00	420.62
57500 Refunds/Reimbursements	17,000.00	31,945.31	17,792.42	11,782.67	2,370.22
<b>Miscellaneous Expenses</b>	<b>\$71,960.00</b>	<b>\$ 87,264.37</b>	<b>\$ 54,641.86</b>	<b>\$ 21,182.67</b>	<b>\$ 11,439.84</b>
59810 Advances Out	0.00	0.00	15,000.00	0.00	(15,000.00)
<b>Advances</b>	<b>\$0.00</b>	<b>\$ 0.00</b>	<b>\$ 15,000.00</b>	<b>\$ 0.00</b>	<b>\$(15,000.00)</b>
59900 Transfers Out	0.00	10,000,000.00	10,000,000.00	0.00	0.00
<b>Transfers</b>	<b>\$0.00</b>	<b>\$ 10,000,000.00</b>	<b>\$ 10,000,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b><u>\$54,169,918.55</u></b>	<b><u>\$ 70,484,327.57</u></b>	<b><u>\$ 28,651,409.93</u></b>	<b><u>\$ 7,184,735.99</u></b>	<b><u>\$ 34,648,181.65</u></b>

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending April 30, 2012**

	<u>Beginning Year Balance</u>	<u>Year to Date Receipts</u>	<u>Year to Date Expenditures</u>	<u>Year to Date Encumbrances</u>	<u>Unencumbered Balance</u>
101 General Fund	35,166,664.70	23,362,403.70	28,651,409.93	7,184,735.99	22,692,922.48
<b>Total General Fund</b>	<b>\$ 35,166,664.70</b>	<b>\$ 23,362,403.70</b>	<b>\$ 28,651,409.93</b>	<b>\$ 7,184,735.99</b>	<b>\$ 22,692,922.48</b>
201 Anderson	201,289.06	0.00	0.00	0.00	201,289.06
202 Endowment for the Blind	1,611,009.14	0.00	14,500.00	0.00	1,596,509.14
203 Founders	4,495,884.53	0.00	5,716.67	53,979.00	4,436,188.86
204 Kaiser	42,737.60	0.00	0.00	0.00	42,737.60
205 Kralej	147,618.65	0.00	0.00	0.00	147,618.65
206 Library	165,217.27	5,841.98	500.00	0.00	170,559.25
207 Pepke	92,820.86	0.00	0.00	0.00	92,820.86
208 Wickwire	1,052,526.56	3,502.17	495.00	9,593.55	1,045,940.18
209 Wittke	63,041.28	0.00	0.00	0.00	63,041.28
210 Young	2,915,857.05	11,158.72	0.00	0.00	2,927,015.77
225 Friends	5,690.49	15,000.00	1,700.56	4,049.28	14,940.65
226 Judd	7,784.12	47,654.25	44,397.60	42,817.67	(31,776.90)
228 Lockwood Thompson Memorial	400,544.73	0.00	90,107.79	239,416.11	71,020.83
229 Ohio Center for the Book	58.00	900.00	925.00	33.00	0.00
230 Schweinfurth	45,609.07	13,535.00	8,215.00	0.00	50,929.07
242 Cleveland NCA Kiosk	9,673.78	0.00	0.00	0.00	9,673.78
243 Gates Foundation	57,867.98	0.00	0.00	0.00	57,867.98
244 Harvard CS Kiosk Project	7,333.38	0.00	0.00	0.00	7,333.38
251 OLBPD-Library for the Blind	10,108.00	502,732.00	463,916.13	21,551.09	27,372.78
252 LSTA-Know It Now	266,747.87	157,834.81	210,520.11	102,621.58	111,440.99
254 MyCom	72,377.13	166,853.45	239,230.58	0.00	0.00
255 PNC-Grow Up Great	46,784.75	0.00	3,109.57	2,945.66	40,729.52
256 Learning Centers	0.00	162,000.00	0.00	0.00	162,000.00
<b>Total Special Revenue Funds</b>	<b>\$ 11,718,581.30</b>	<b>\$ 1,087,012.38</b>	<b>\$ 1,083,334.01</b>	<b>\$ 477,006.94</b>	<b>\$ 11,245,252.73</b>
401 Building & Repair	9,794,080.29	10,030,700.00	860,073.61	1,896,139.00	17,068,567.68



**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending April 30, 2012**

	<u>Beginning Year Balance</u>	<u>Year to Date Receipts</u>	<u>Year to Date Expenditures</u>	<u>Year to Date Encumbrances</u>	<u>Unencumbered Balance</u>
<b>Total Capital Project Funds</b>	<b>\$ 9,794,080.29</b>	<b>\$ 10,030,700.00</b>	<b>\$ 860,073.61</b>	<b>\$ 1,896,139.00</b>	<b>\$ 17,068,567.68</b>
501 Abel	170,820.28	0.00	0.00	0.00	170,820.28
502 Ambler	1,637.27	0.00	0.00	0.00	1,637.27
503 Beard	111,925.14	791.83	1,813.00	0.00	110,903.97
504 Klein	3,879.68	0.00	0.00	0.00	3,879.68
505 Malon/Schroeder	217,903.54	0.00	0.00	0.00	217,903.54
506 McDonald	133,815.54	0.00	0.00	0.00	133,815.54
507 Ratner	65,522.18	0.00	0.00	0.00	65,522.18
508 Root	28,221.12	0.00	0.00	0.00	28,221.12
509 Sugarman	173,406.28	(36.78)	6,000.00	0.00	167,369.50
510 Thompson	120,259.47	0.00	0.00	0.00	120,259.47
511 Weidenthal	4,822.62	0.00	0.00	0.00	4,822.62
512 White	1,641,694.10	4,279.27	12,392.91	2,247.37	1,631,333.09
<b>Total Permanent Funds</b>	<b>\$ 2,673,907.22</b>	<b>\$ 5,034.32</b>	<b>\$ 20,205.91</b>	<b>\$ 2,247.37</b>	<b>\$ 2,656,488.26</b>
901 Unclaimed Funds	8,431.04	722.09	869.84	0.00	8,283.29
<b>Others</b>	<b>\$ 8,431.04</b>	<b>\$ 722.09</b>	<b>\$ 869.84</b>	<b>\$ 0.00</b>	<b>\$ 8,283.29</b>
<b>Total All Funds</b>	<b>\$ 59,361,664.55</b>	<b>\$ 34,485,872.49</b>	<b>\$ 30,615,893.30</b>	<b>\$ 9,560,129.30</b>	<b>\$ 53,671,514.44</b>

Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending April 30, 2012

<b>Balance of All Funds</b>	<b>\$ 63,231,643.74</b>
Chase-Checking	7,924.24
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	2,144,344.69
KeyBank-MC/VISA	18,395.95
Fifth Third - Checking	996,137.01
Petty Cash	330.00
Change Fund	5,420.00
KeyBank-Payroll Account (ZBA)	176.84
KeyBank-Savings Bond Acct	0.00
<b>Cash in Library Treasury</b>	<b>\$ 3,172,728.73</b>
PNC - Money Market	10,018.14
PNC - Investments	34,197,674.87
PNC/Allegiant Money Market	204,453.15
KeyBank - Victory Fund	0.00
STAR OHIO Investment	12,673,233.23
<b>Investments</b>	<b>\$ 47,085,379.39</b>
PNC Endowment Acct	12,973,535.62
<b>Endowment Account</b>	<b>\$ 12,973,535.62</b>
<b>Cash in Banks and On Hand</b>	<b>\$ 63,231,643.74</b>