

CLEVELAND PUBLIC LIBRARY  
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES  
FOR THE PERIOD JULY 1 – JULY 31, 2012

*Carolyn Henricky*  
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FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

**Cleveland Public Library**  
**Revenues, Expenditures and Changes in Fund Balance**  
**For the Period Ending July 31, 2012**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	18,833,043.01	0.00	0.00	0.00	\$ 0.00	18,833,043.01
42 Intergovernmental	14,249,818.44	1,310,428.84	0.00	0.00	\$ 0.00	15,560,247.28
43 Fines & Fees	218,636.78	0.00	0.00	0.00	\$ 0.00	218,636.78
44 Investment Earnings	137,496.24	3,502.17	0.00	5,760.73	\$ 0.00	146,759.14
45 Charges for Services	1,390,877.84	0.00	0.00	0.00	\$ 0.00	1,390,877.84
46 Contributions & Donations	518,379.47	380,185.17	30,700.00	0.00	\$ 0.00	929,264.64
48 Miscellaneous Revenue	249,580.28	5,795.00	0.00	0.00	\$ 0.00	255,375.28
<b>Total Revenues</b>	<b>\$ 35,597,832.06</b>	<b>\$ 1,699,911.18</b>	<b>\$ 30,700.00</b>	<b>\$ 5,760.73</b>	<b>\$ 0.00</b>	<b>\$ 37,334,203.97</b>
51 Salaries/Benefits	19,697,280.05	735,999.12	0.00	0.00	\$ 0.00	20,433,279.17
52 Supplies	513,483.08	43,181.27	0.00	7,915.00	\$ 0.00	564,579.35
53 Purchased/Contracted Services	5,137,073.90	724,067.27	0.00	14,031.25	\$ 0.00	5,875,172.42
54 Library Materials	4,636,849.50	95,232.39	0.00	14,122.34	\$ 0.00	4,746,204.23
55 Capital Outlay	151,619.27	21,512.72	2,491,103.01	0.00	\$ 0.00	2,664,235.00
57 Miscellaneous Expenses	68,850.72	29,946.22	0.00	0.00	\$ 869.84	99,666.78
<b>Total Expenditures</b>	<b>\$ 30,205,156.52</b>	<b>\$ 1,649,938.99</b>	<b>\$ 2,491,103.01</b>	<b>\$ 36,068.59</b>	<b>\$ 869.84</b>	<b>\$ 34,383,136.95</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 5,392,675.54</b>	<b>\$ 49,972.19</b>	<b>\$(2,460,403.01)</b>	<b>\$(30,307.86)</b>	<b>\$(869.84)</b>	<b>\$ 2,951,067.02</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	\$ 2,122.15	2,122.15
<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>\$ 2,122.15</b>	<b>\$ 2,122.15</b>
<b>Revenue &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>\$(4,572,324.46)</b>	<b>\$ 14,972.19</b>	<b>\$ 7,539,596.99</b>	<b>\$(30,307.86)</b>	<b>\$ 1,252.31</b>	<b>\$ 2,953,189.17</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>\$ 30,846,317.42</b>	<b>\$ 11,733,553.49</b>	<b>\$ 17,333,677.28</b>	<b>\$ 2,710,880.37</b>	<b>\$ 9,683.35</b>	<b>\$ 62,634,111.91</b>

**Cleveland Public Library**  
**Certified Revenue, Appropriations and Balances**  
**General Fund**  
**For the period Ending July 31, 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	12,310,534	7,527,237	62%	61%
General Property Tax	25,407,318	18,833,043	6,574,275	74%	81%
Rollback, Homestead, CAT	5,000,000	1,939,285	3,060,715	39%	46%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	62%
Fines & Fees	300,000	218,637	81,363	73%	83%
Investment Earnings	425,000	137,496	287,504	32%	40%
Services to Others-Clevnet	2,493,252	1,390,878	1,102,374	56%	61%
Contributions	0	518,379	(518,379)	100%	0%
Miscellaneous	706,577	249,580	456,997	35%	87%
Return of Advances Out	0	50,000	(50,000)	100%	0%
<b>Total</b>	<b>\$ 54,169,919</b>	<b>\$ 35,647,832</b>	<b>\$ 18,522,086</b>	<b>66%</b>	<b>69%</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	19,725,333	15,720,581	56%	55%
Supplies	1,093,672	735,948	357,724	67%	69%
Purchased Services	11,248,724	8,436,204	2,812,520	75%	85%
Library Materials	12,266,927	7,234,491	5,032,436	59%	60%
Capital Outlay	329,827	199,470	130,357	60%	53%
Other	99,264	77,664	21,601	78%	74%
<b>Sub Total</b>	<b>\$ 60,484,328</b>	<b>\$ 36,409,109</b>	<b>\$ 24,075,219</b>	<b>60%</b>	<b>62%</b>
Advances Out	0	15,000	(15,000)	100%	0%
Transfers Out	10,000,000	10,000,000	0	100%	0%
<b>Total</b>	<b>\$ 70,484,328</b>	<b>\$ 46,424,109</b>	<b>\$ 24,060,219</b>	<b>66%</b>	<b>61%</b>

Note (1): Certificate from Cuyahoga County Budget Commission dated June 13, 2012.

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

Note (3): Subtotal includes 49% expended and 11% encumbered.

**Cleveland Public Library  
Appropriation, Expenditures and Balances  
General Fund  
For the Period Ending July 31, 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	6,198,310.86	0.00	5,531,803.81
51120	Clerical Salaries	9,638,564.73	10,013,784.91	5,283,821.91	0.00	4,729,963.00
51130	Non-Clerical Salaries	354,550.82	403,880.99	726,542.99	0.00	(322,662.00)
51140	Buildings Salaries	3,708,667.56	3,858,989.63	1,973,070.37	0.00	1,885,919.26
51150	Other Salaries	1,130,370.78	1,177,772.47	560,531.43	0.00	617,241.04
51180	Severance Pay	0.00	366,811.61	420,179.91	0.00	(53,368.30)
51190	Non-Base Pay	0.00	4,478.72	116,804.75	0.00	(112,326.03)
51400	OPERS	3,692,829.90	3,841,959.70	2,090,460.59	0.00	1,751,499.11
51610	Health Insurance	3,302,962.48	3,449,403.47	1,920,836.89	0.00	1,528,566.58
51620	Life Insurance	11,842.56	12,834.24	6,585.72	0.00	6,248.52
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	24,389.96	24,636.89	0.00
51650	Medicare - ER	316,339.64	330,459.46	181,369.15	0.00	149,090.31
51900	Other Benefits	0.00	6,396.49	14,266.76	3,415.73	(11,286.00)
	<b>Salaries/Benefits</b>	<b><u>\$33,484,152.79</u></b>	<b><u>\$ 35,445,913.21</u></b>	<b><u>\$ 19,697,280.05</u></b>	<b><u>\$ 28,052.62</u></b>	<b><u>\$ 15,720,580.54</u></b>
52110	Office Supplies	48,324.90	50,175.48	23,062.98	3,713.98	23,398.52
52120	Stationery	73,700.00	108,646.10	63,603.04	4,222.75	40,820.31
52130	Duplication Supplies	56,300.00	56,995.95	28,785.18	211.52	27,999.25
52140	Hand Tools	100.00	641.27	533.82	0.00	107.45
52150	Book Repair Supplies	82,800.00	90,377.39	22,165.85	24,929.16	43,282.38
52210	Janitorial Supplies	87,800.00	89,940.02	54,052.09	8,306.22	27,581.71
52220	Electrical Supplies	57,500.00	58,658.85	29,928.16	9,654.97	19,075.72
52230	Maintenance Supplies	147,400.00	160,245.21	87,664.13	45,727.34	26,853.74
52240	Uniforms	9,400.00	11,106.58	9,013.00	876.76	1,216.82



**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending July 31, 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	49,353.39	38,449.35	6,525.05
52900 Other Supplies	371,949.32	372,557.69	145,321.44	86,372.94	140,863.31
<b>Supplies</b>	<b>\$1,016,874.22</b>	<b>\$ 1,093,672.33</b>	<b>\$ 513,483.08</b>	<b>\$ 222,464.99</b>	<b>\$ 357,724.26</b>
53100 Travel/Meetings	100,000.00	108,564.00	27,203.96	32,935.39	48,424.65
53210 Telecommunications	500,687.68	607,509.81	334,414.40	275,882.93	(2,787.52)
53230 Postage/Freight	123,800.00	149,591.35	52,574.00	67,712.80	29,304.55
53240 PR/Other Communications	193,500.00	218,450.50	90,745.84	42,985.67	84,718.99
53310 Building Repairs	190,000.00	195,603.50	35,511.71	5,026.00	155,065.79
53320 Machine Repairs	41,000.00	42,540.25	9,748.84	11,623.20	21,168.21
53340 Building Maintenance	174,600.00	194,453.25	106,277.37	57,499.46	30,676.42
53350 Machine Maintenance	219,272.06	297,654.31	85,598.23	73,720.87	138,335.21
53360 Computer Maintenance	947,126.00	948,643.36	671,937.86	24,674.61	252,030.89
53370 Motor Vehicle Repairs	42,000.00	44,049.10	25,633.74	4,593.61	13,821.75
53380 Contract Security	995,688.00	1,041,534.21	568,986.23	472,547.98	0.00
53390 Landscaping	27,000.00	29,931.50	26,396.75	3,202.00	332.75
53400 Insurance	440,900.00	440,900.00	2,616.00	0.00	438,284.00
53510 Rent/Leases	80,900.00	99,276.18	55,736.82	42,898.49	640.87
53520 Equipment Rental	93,017.14	136,262.11	78,870.99	48,100.48	9,290.64
53610 Electricity	2,008,900.02	2,226,167.54	1,027,065.26	1,038,642.82	160,459.46
53620 Gas	257,500.00	318,474.41	113,043.69	153,517.60	51,913.12
53630 Chilled Water	883,500.10	924,801.02	443,656.10	481,144.92	0.00
53640 Water/Sewer	87,295.03	141,122.82	74,788.09	64,856.04	1,478.69
53710 Professional Services	1,569,212.41	1,863,497.09	578,371.13	335,386.32	949,739.64
53720 Auditors Fees	732,000.00	793,092.97	605,110.59	22,667.48	165,314.90

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending July 31, 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	116,400.80	36,040.04	263,899.77
53900 Other Purchased Services	0.00	10,263.75	6,385.50	3,471.00	407.25
<b>Purchased/Contracted Services</b>	<b>\$9,987,398.44</b>	<b>\$ 11,248,723.64</b>	<b>\$ 5,137,073.90</b>	<b>\$ 3,299,129.71</b>	<b>\$ 2,812,520.03</b>
54110 Books	2,906,000.00	3,741,672.54	1,709,639.04	622,440.78	1,409,592.72
54120 Continuations	514,000.00	967,682.73	307,012.10	378,395.70	282,274.93
54210 Periodicals	1,105,000.00	1,834,712.58	619,726.54	128,988.59	1,085,997.45
54220 Microforms	205,000.00	225,950.65	3,334.96	21,947.42	200,668.27
54310 Video Media	1,459,999.99	1,522,637.31	829,562.47	272,222.73	420,852.11
54320 Audio Media - Spoken	208,000.00	240,157.63	122,433.28	48,809.55	68,914.80
54325 Audio Media - Music	566,000.01	663,685.36	316,542.00	120,234.59	226,908.77
54350 Computer Media	225,500.00	42,118.51	1,931.45	14,449.06	25,738.00
54500 Database Services	950,766.85	1,455,801.60	520,089.05	522,583.70	413,128.85
54530 eMedia	1,052,000.00	1,224,500.00	105,008.82	351,340.76	768,150.42
54600 Interlibrary Loan	0.00	6,859.33	1,995.15	4,464.85	399.33
54710 Bookbinding	29,000.00	56,490.76	12,462.50	15,028.26	29,000.00
54720 Preservation Services	60,000.00	134,962.23	43,058.67	64,502.76	27,400.80
54730 Preservation Boxing	8,000.00	13,940.85	9,082.74	4,712.72	145.39
54790 Preservation Reformatting	100,000.00	135,755.10	34,970.73	27,519.93	73,264.44
<b>Library Materials</b>	<b>\$9,389,266.85</b>	<b>\$ 12,266,927.18</b>	<b>\$ 4,636,849.50</b>	<b>\$ 2,597,641.40</b>	<b>\$ 5,032,436.28</b>
55510 Furniture	129,000.00	134,532.82	34,596.88	35,814.11	64,121.83
55520 Equipment	91,266.25	127,753.50	52,575.73	11,656.31	63,521.46
55530 Computer Hardware/Software	0.00	46,650.02	43,556.16	380.00	2,713.86
55700 Motor Vehicles	0.00	20,890.50	20,890.50	0.00	0.00
<b>Capital Outlay</b>	<b>\$220,266.25</b>	<b>\$ 329,826.84</b>	<b>\$ 151,619.27</b>	<b>\$ 47,850.42</b>	<b>\$ 130,357.15</b>

Cleveland Public Library  
 Appropriation, Expenditures and Balances  
 General Fund  
 For the Period Ending July 31, 2012

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
57100 Memberships	54,460.00	66,460.00	47,089.00	0.00	19,371.00
57200 Taxes	500.00	859.06	138.44	300.00	420.62
57500 Refunds/Reimbursements	17,000.00	31,945.31	21,623.28	8,512.96	1,809.07
<b>Miscellaneous Expenses</b>	<b>\$71,960.00</b>	<b>\$ 99,264.37</b>	<b>\$ 68,850.72</b>	<b>\$ 8,812.96</b>	<b>\$ 21,600.69</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>\$ 40,220,156.52</u></b>	<b><u>\$ 6,203,952.10</u></b>	<b><u>\$ 24,060,218.95</u></b>

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending July 31, 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	35,647,832.06	40,220,156.52	6,203,952.10	24,390,388.14
<b>Total General Fund</b>	<b>\$ 35,166,664.70</b>	<b>\$ 35,647,832.06</b>	<b>\$ 40,220,156.52</b>	<b>\$ 6,203,952.10</b>	<b>\$ 24,390,388.14</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	19,450.00	0.00	1,591,559.14
203 Founders	4,495,884.53	2,000.00	30,728.40	30,989.85	4,436,166.28
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	8,976.73	500.00	0.00	173,694.00
207 Pepke	92,820.86	0.00	0.00	0.00	92,820.86
208 Wickwire	1,052,526.56	3,502.17	8,203.80	6,339.50	1,041,485.43
209 Wittke	63,041.28	0.00	0.00	0.00	63,041.28
210 Young	2,915,857.05	22,317.44	0.00	0.00	2,938,174.49
225 Friends	5,690.49	15,000.00	4,961.32	788.52	14,940.65
226 Judd	7,784.12	95,308.50	79,070.00	23,707.20	315.42
228 Lockwood Thompson Memorial	400,544.73	75,147.50	124,341.75	236,911.11	114,439.37
229 Ohio Center for the Book	58.00	900.00	958.00	0.00	0.00
230 Schweinfurth	45,609.07	13,535.00	14,140.00	7,235.00	37,769.07
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 OLBDP-Library for the Blind	10,108.00	879,780.00	818,935.32	84,253.78	(13,301.10)
252 LSTA-Know It Now	266,747.87	269,590.39	344,907.88	11,539.54	179,890.84
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	14,511.94	303.69	31,969.12
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>\$ 1,714,911.18</b>	<b>\$ 1,699,938.99</b>	<b>\$ 402,068.19</b>	<b>\$ 11,331,485.30</b>
401 Building & Repair	9,794,080.29	10,030,700.00	2,491,103.01	475,836.09	16,857,841.19



Cleveland Public Library  
Revenue, Expenditures and Changes in Fund Balances  
For the Period Ending July 31, 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>\$ 2,491,103.01</b>	<b>\$ 475,836.09</b>	<b>\$ 16,857,841.19</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	8,100.00	925.00	103,691.97
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)	13,846.25	14.00	159,509.25
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	14,122.34	360.54	1,631,490.49
513 Beard Anna Young	0.00	726.41	0.00	0.00	726.41
<b>Total Permanent Funds</b>	<b>\$ 2,673,907.22</b>	<b>\$ 5,760.73</b>	<b>\$ 36,068.59</b>	<b>\$ 1,299.54</b>	<b>\$ 2,642,299.82</b>
901 Unclaimed Funds	8,431.04	2,122.15	869.84	0.00	9,683.35
<b>Others</b>	<b>\$ 8,431.04</b>	<b>\$ 2,122.15</b>	<b>\$ 869.84</b>	<b>\$ 0.00</b>	<b>\$ 9,683.35</b>
<b>Total All Funds</b>	<b><u>\$ 59,361,664.55</u></b>	<b><u>\$ 47,401,326.12</u></b>	<b><u>\$ 44,448,136.95</u></b>	<b><u>\$ 7,083,155.92</u></b>	<b><u>\$ 55,231,697.80</u></b>

Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending July 31, 2012

<b>Balance of All Funds</b>	<b>\$ 62,634,111.91</b>
Chase-Checking	7,924.24
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	3,377,757.67
KeyBank-MC/VISA	21,085.08
Fifth Third - Checking	248,944.19
Petty Cash	330.00
Change Fund	4,640.00
KeyBank-Payroll Account (ZBA)	176.84
KeyBank-Savings Bond Acct	0.00
<b>Cash in Library Treasury</b>	<b>\$ 3,660,858.02</b>
PNC - Money Market	10,020.66
PNC - Investments	34,197,285.84
PNC/Allegiant Money Market	248,792.04
KeyBank - Victory Fund	0.00
STAR OHIO Investment	11,475,612.31
<b>Investments</b>	<b>\$ 45,931,710.85</b>
PNC Endowment Acct	13,041,543.04
<b>Endowment Account</b>	<b>\$ 13,041,543.04</b>
<b>Cash in Banks and On Hand</b>	<b>\$ 62,634,111.91</b>