

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

*Audrey 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 October 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	27,600,224.27	0.00	0.00	0.00	\$ 0.00	27,600,224.27
42 Intergovernmental	18,752,825.00	1,825,593.99	0.00	0.00	\$ 0.00	20,578,418.99
43 Fines & Fees	312,067.72	0.00	0.00	0.00	\$ 0.00	312,067.72
44 Investment Earnings	198,554.55	3,502.17	0.00	5,760.73	\$ 0.00	207,817.45
45 Charges for Services	2,262,394.71	0.00	0.00	0.00	\$ 0.00	2,262,394.71
46 Contributions & Donations	527,283.92	535,851.89	30,700.00	0.00	\$ 0.00	1,093,835.81
48 Miscellaneous Revenue	617,423.25	5,795.00	0.00	0.00	\$ 0.00	623,218.25
<b>Total Revenues</b>	<b>\$ 50,270,773.42</b>	<b>\$ 2,370,743.05</b>	<b>\$ 30,700.00</b>	<b>\$ 5,760.73</b>	<b>\$ 0.00</b>	<b>\$ 52,677,977.20</b>
51 Salaries/Benefits	28,631,361.76	1,074,044.90	0.00	0.00	\$ 0.00	29,705,406.66
52 Supplies	800,562.46	54,990.62	0.00	7,915.00	\$ 0.00	863,468.08
53 Purchased/Contracted Services	7,617,596.56	1,035,766.72	0.00	14,586.25	\$ 0.00	8,667,949.53
54 Library Materials	7,359,033.53	108,421.75	0.00	22,116.17	\$ 0.00	7,489,571.45
55 Capital Outlay	199,006.42	126,348.66	2,854,685.16	0.00	\$ 0.00	3,180,040.24
57 Miscellaneous Expenses	87,987.78	62,009.47	0.00	0.00	\$ 2,292.79	152,290.04
<b>Total Expenditures</b>	<b>\$ 44,695,548.51</b>	<b>\$ 2,461,582.12</b>	<b>\$ 2,854,685.16</b>	<b>\$ 44,617.42</b>	<b>\$ 2,292.79</b>	<b>\$ 50,058,726.00</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 5,575,224.91</b>	<b>\$(90,839.07)</b>	<b>\$(2,823,985.16)</b>	<b>\$(38,856.69)</b>	<b>\$(2,292.79)</b>	<b>\$ 2,619,251.20</b>
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	170,000.00	(170,000.00)	0.00	0.00	\$ 0.00	0.00
99 Transfers	(10,000,000.00)	0.00	10,000,000.00	0.00	\$ 2,725.74	2,725.74
<b>Total Other Sources / Uses</b>	<b>\$(9,830,000.00)</b>	<b>\$(170,000.00)</b>	<b>\$ 10,000,000.00</b>	<b>\$ 0.00</b>	<b>\$ 2,725.74</b>	<b>\$ 2,725.74</b>
<b>Revenue &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>\$(4,254,775.09)</b>	<b>\$(260,839.07)</b>	<b>\$ 7,176,014.84</b>	<b>\$(38,856.69)</b>	<b>\$ 432.95</b>	<b>\$ 2,621,976.94</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>\$ 30,911,889.61</b>	<b>\$ 11,457,742.23</b>	<b>\$ 16,970,095.13</b>	<b>\$ 2,702,331.54</b>	<b>\$ 8,863.99</b>	<b>\$ 62,050,922.50</b>

**Cleveland Public Library**  
**Certified Revenue, Appropriations and Balances**  
**General Fund**  
**For the period Ending October 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	16,813,540	3,024,231	85%	86%
General Property Tax	25,407,318	27,600,224	(2,192,906)	109%	104%
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%	80%
Fines & Fees	300,000	312,068	(12,068)	104%	128%
Investment Earnings	425,000	198,555	226,445	47%	53%
Services to Others-Clevnet	2,493,252	2,262,395	230,857	91%	87%
Contributions	0	527,284	(527,284)	100%	0%
Miscellaneous	706,577	617,423	89,154	87%	84%
Return of Advances Out	0	210,000	(210,000)	100%	0%
<b>Total</b>	<b>\$ 54,169,919</b>	<b>\$ 50,480,773</b>	<b>\$ 3,689,145</b>	<b>93%</b>	<b>90%</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	28,665,970	6,779,943	81%	80%
Supplies	1,093,672	940,215	153,458	86%	83%
Purchased Services	11,238,724	9,635,795	1,602,929	86%	93%
Library Materials	12,266,927	10,227,136	2,039,791	83%	81%
Capital Outlay	329,827	291,972	37,855	89%	81%
Other	109,264	100,207	9,058	92%	76%
<b>Sub Total</b>	<b>\$ 60,484,328</b>	<b>\$ 49,861,294</b>	<b>\$ 10,623,033</b>	<b>82%</b>	<b>83%</b>
Advances Out	0	40,000	(40,000)	100%	0%
Transfers Out	10,000,000	10,000,000	0	100%	0%
<b>Total</b>	<b>\$ 70,484,328</b>	<b>\$ 59,901,294</b>	<b>\$ 10,583,033</b>	<b>85%</b>	<b>84%</b>

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

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

Note (3): Subtotal includes 73% expended and 9% encumbered.

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

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
51110 Professional Salaries	11,296,187.81	11,730,114.67	9,039,314.76	0.00	2,690,799.91
51120 Clerical Salaries	9,638,564.73	10,013,784.91	7,793,403.28	0.00	2,220,381.63
51130 Non-Clerical Salaries	354,550.82	403,880.99	1,046,294.68	0.00	(642,413.69)
51140 Buildings Salaries	3,708,667.56	3,858,989.63	2,921,461.41	0.00	937,528.22
51150 Other Salaries	1,130,370.78	1,177,772.47	830,956.90	0.00	346,815.57
51180 Severance Pay	0.00	366,811.61	440,329.69	0.00	(73,518.08)
51190 Non-Base Pay	0.00	4,478.72	185,483.04	0.00	(181,004.32)
51400 OPERS	3,692,829.90	3,841,959.70	3,069,012.06	0.00	772,947.64
51610 Health Insurance	3,302,962.48	3,449,403.47	2,772,437.85	0.00	676,965.62
51611 Dental Insurance	0.00	0.00	17,666.85	0.00	(17,666.85)
51612 Vision Insurance	0.00	0.00	1,336.00	0.00	(1,336.00)
51620 Life Insurance	11,842.56	12,834.24	9,371.96	0.00	3,462.28
51630 Workers Compensation	0.00	200,000.00	184,352.76	0.00	15,647.24
51640 Unemployment Compensation	31,836.51	49,026.85	37,297.20	32,839.60	(21,109.95)
51650 Medicare - ER	316,339.64	330,459.46	266,123.51	0.00	64,335.95
51900 Other Benefits	0.00	6,396.49	16,519.81	1,769.05	(11,892.37)
<b>Salaries/Benefits</b>	<b>\$33,484,152.79</b>	<b>\$ 35,445,913.21</b>	<b>\$ 28,631,361.76</b>	<b>\$ 34,608.65</b>	<b>\$ 6,779,942.80</b>
52110 Office Supplies	48,324.90	46,867.48	35,046.53	1,302.84	10,518.11
52120 Stationery	73,700.00	105,846.10	72,586.80	4,892.97	28,366.33
52130 Duplication Supplies	56,300.00	45,995.95	37,753.14	517.82	7,724.99
52140 Hand Tools	100.00	641.27	533.82	57.44	50.01
52150 Book Repair Supplies	82,800.00	90,377.39	48,395.04	14,924.59	27,057.76
52210 Janitorial Supplies	87,800.00	90,145.02	73,824.13	11,475.33	4,845.56
52220 Electrical Supplies	57,500.00	56,958.85	50,043.63	283.33	6,631.89

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

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
52230	Maintenance Supplies	147,400.00	159,245.21	132,573.42	21,554.44	5,117.35
52240	Uniforms	9,400.00	21,112.22	10,046.26	10,929.53	136.43
52300	Motor Vehicle Supplies	81,600.00	94,327.79	71,915.74	17,504.72	4,907.33
52900	Other Supplies	371,949.32	382,155.05	267,843.95	56,209.11	58,101.99
	<b>Supplies</b>	<b>\$1,016,874.22</b>	<b>\$ 1,093,672.33</b>	<b>\$ 800,562.46</b>	<b>\$ 139,652.12</b>	<b>\$ 153,457.75</b>
53100	Travel/Meetings	100,000.00	108,564.00	37,395.97	18,055.32	53,112.71
53210	Telecommunications	500,687.68	620,569.12	458,930.73	129,289.83	32,348.56
53230	Postage/Freight	123,800.00	149,591.35	87,162.95	16,227.76	46,200.64
53240	PR/Other Communications	193,500.00	218,450.50	128,524.70	22,624.98	67,300.82
53310	Building Repairs	190,000.00	194,457.70	45,983.22	48,158.64	100,315.84
53320	Machine Repairs	41,000.00	42,540.25	29,480.24	4,261.99	8,798.02
53340	Building Maintenance	174,600.00	194,453.25	142,790.55	43,052.61	8,610.09
53350	Machine Maintenance	219,272.06	299,654.31	122,756.83	67,091.97	109,805.51
53360	Computer Maintenance	947,126.00	948,643.36	764,621.37	49,000.95	135,021.04
53370	Motor Vehicle Repairs	42,000.00	44,049.10	34,534.46	6,748.55	2,766.09
53380	Contract Security	995,688.00	1,041,534.21	792,387.37	230,327.65	18,819.19
53390	Landscaping	27,000.00	29,931.50	27,184.75	1,657.50	1,089.25
53400	Insurance	440,900.00	440,900.00	251,523.20	127,502.00	61,874.80
53510	Rent/Leases	80,900.00	99,276.18	74,842.12	23,793.19	640.87
53520	Equipment Rental	93,017.14	136,262.11	95,637.68	27,801.05	12,823.38
53610	Electricity	2,008,900.02	2,163,027.54	1,479,087.40	485,177.89	198,762.25
53620	Gas	257,500.00	305,415.10	118,295.08	148,266.21	38,853.81
53630	Chilled Water	883,500.10	924,801.02	792,659.94	132,141.08	0.00
53640	Water/Sewer	87,295.03	204,262.82	157,642.82	40,373.24	6,246.76

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending October 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>
53710	Professional Services	1,569,212.41	1,852,342.89	822,747.45	370,376.95	659,218.49
53720	Auditors Fees	732,000.00	793,092.97	1,005,199.88	3,141.91	(215,248.82)
53800	Library Material Control	279,500.00	416,340.61	141,309.35	19,461.49	255,569.77
53900	Other Purchased Services	0.00	10,563.75	6,898.50	3,665.25	0.00
	<b>Purchased/Contracted Services</b>	<b>\$9,987,398.44</b>	<b>\$ 11,238,723.64</b>	<b>\$ 7,617,596.56</b>	<b>\$ 2,018,198.01</b>	<b>\$ 1,602,929.07</b>
54110	Books	2,906,000.00	3,761,672.54	2,373,300.55	707,612.45	680,759.54
54120	Continuations	514,000.00	967,682.73	418,817.69	377,654.11	171,210.93
54210	Periodicals	1,105,000.00	1,834,712.58	940,243.55	550,713.86	343,755.17
54220	Microforms	205,000.00	225,950.65	112,961.89	75,171.29	37,817.47
54310	Video Media	1,459,999.99	1,522,637.31	1,219,811.30	238,846.66	63,979.35
54320	Audio Media - Spoken	208,000.00	240,157.63	169,989.98	33,356.57	36,811.08
54325	Audio Media - Music	566,000.01	663,685.36	480,723.08	107,421.87	75,540.41
54350	Computer Media	225,500.00	42,118.51	10,794.95	5,878.06	25,445.50
54500	Database Services	950,766.85	1,455,801.60	1,019,439.87	268,786.58	167,575.15
54530	eMedia	1,052,000.00	1,194,500.00	447,570.11	381,703.54	365,226.35
54600	Interlibrary Loan	0.00	6,859.33	2,330.15	4,129.85	399.33
54710	Bookbinding	29,000.00	56,490.76	23,198.09	1,067.32	32,225.35
54720	Preservation Services	60,000.00	134,962.23	83,501.56	29,495.18	21,965.49
54730	Preservation Boxing	8,000.00	15,440.85	13,118.81	2,050.00	272.04
54790	Preservation Reformatting	100,000.00	144,255.10	43,231.95	84,214.90	16,808.25
	<b>Library Materials</b>	<b>\$9,389,266.85</b>	<b>\$ 12,266,927.18</b>	<b>\$ 7,359,033.53</b>	<b>\$ 2,868,102.24</b>	<b>\$ 2,039,791.41</b>
55510	Furniture	129,000.00	107,374.62	56,341.06	17,177.38	33,856.18
55520	Equipment	91,266.25	154,816.74	78,218.70	73,219.51	3,378.53
55530	Computer Hardware/Software	0.00	46,744.98	43,556.16	2,568.84	619.98

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

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
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>\$ 199,006.42</b>	<b>\$ 92,965.73</b>	<b>\$ 37,854.69</b>
57100 Memberships	54,460.00	68,909.27	62,000.95	6,294.25	614.07
57200 Taxes	500.00	8,237.20	267.32	171.12	7,798.76
57500 Refunds/Reimbursements	17,000.00	32,117.90	25,719.51	5,753.70	644.69
<b>Miscellaneous Expenses</b>	<b>\$71,960.00</b>	<b>\$ 109,264.37</b>	<b>\$ 87,987.78</b>	<b>\$ 12,219.07</b>	<b>\$ 9,057.52</b>
59810 Advances Out	0.00	0.00	40,000.00	0.00	(40,000.00)
<b>Advances</b>	<b>\$0.00</b>	<b>\$ 0.00</b>	<b>\$ 40,000.00</b>	<b>\$ 0.00</b>	<b>\$(40,000.00)</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>\$ 54,735,548.51</u></b>	<b><u>\$ 5,165,745.82</u></b>	<b><u>\$ 10,583,033.24</u></b>

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

<b>Balance of All Funds</b>	<b>\$ 62,050,922.50</b>
Chase-Checking	7,924.24
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	1,391,480.31
KeyBank-MC/VISA	25,907.61
Fifth Third - Checking	1,586,151.30
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>\$ 3,016,610.30</b>
PNC - Money Market	10,023.18
PNC - Investments	34,445,372.22
PNC/Allegiant Money Market	58,975.34
KeyBank - Victory Fund	0.00
STAR OHIO Investment	11,478,398.42
<b>Investments</b>	<b>\$ 45,992,769.16</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>\$ 62,050,922.50</b>



**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 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	50,480,773.42	54,735,548.51	5,165,745.82	25,746,143.79
<b>Total General Fund</b>	<b>\$ 35,166,664.70</b>	<b>\$ 50,480,773.42</b>	<b>\$ 54,735,548.51</b>	<b>\$ 5,165,745.82</b>	<b>\$ 25,746,143.79</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	23,270.00	1,680.00	1,586,059.14
203 Founders	4,495,884.53	43,300.00	59,715.60	35,302.40	4,444,166.53
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	10,605.48	6,950.35	8,096.04	160,776.36
207 Pepke	92,820.86	0.00	0.00	0.00	92,820.86
208 Wickwire	1,052,526.56	3,502.17	15,587.80	8,001.75	1,032,439.18
209 Wittke	63,041.28	0.00	0.00	0.00	63,041.28
210 Young	2,915,857.05	33,476.16	0.00	0.00	2,949,333.21
225 Friends	5,690.49	15,000.00	5,476.59	0.00	15,213.90
226 Judd	7,784.12	142,962.75	115,868.39	2,707.70	32,170.78
228 Lockwood Thompson Memorial	400,544.73	75,147.50	202,352.13	222,309.38	51,030.72
229 Ohio Center for the Book	58.00	900.00	958.00	0.00	0.00
230 Schweinfurth	45,609.07	44,460.00	76,847.99	560.00	12,661.08
242 Cleveland NCA Kiosk	9,673.78	0.00	9,673.78	0.00	0.00
243 Gates Foundation	57,867.98	0.00	57,867.98	0.00	0.00
244 Harvard CS Kiosk Project	7,333.38	0.00	7,333.38	0.00	0.00
251 OLBPD-Library for the Blind	10,108.00	1,256,828.00	1,206,994.60	12,357.23	47,584.17
252 LSTA-Know It Now	266,747.87	407,707.54	586,446.41	73,389.38	14,619.62
254 MyCom	72,377.13	166,853.45	239,230.58	0.00	0.00
255 PNC-Grow Up Great	46,784.75	48,000.00	27,263.72	5,772.77	61,748.26
256 Learning Centers	0.00	162,000.00	29,744.82	0.00	132,255.18
<b>Total Special Revenue Funds</b>	<b>\$ 11,718,581.30</b>	<b>\$ 2,410,743.05</b>	<b>\$ 2,671,582.12</b>	<b>\$ 370,176.65</b>	<b>\$ 11,087,565.58</b>
401 Building & Repair	9,794,080.29	10,030,700.00	2,854,685.16	708,736.19	16,261,358.94

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 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>\$ 2,854,685.16</b>	<b>\$ 708,736.19</b>	<b>\$ 16,261,358.94</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	8,655.00	370.00	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	22,116.17	2,522.59	1,621,334.61
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>\$ 44,617.42</b>	<b>\$ 2,906.59</b>	<b>\$ 2,632,143.94</b>
901 Unclaimed Funds	8,431.04	2,725.74	2,292.79	0.00	8,863.99
<b>Others</b>	<b>\$ 8,431.04</b>	<b>\$ 2,725.74</b>	<b>\$ 2,292.79</b>	<b>\$ 0.00</b>	<b>\$ 8,863.99</b>
<b>Total All Funds</b>	<b><u>\$ 59,361,664.55</u></b>	<b><u>\$ 62,930,702.94</u></b>	<b><u>\$ 60,308,726.00</u></b>	<b><u>\$ 6,247,565.25</u></b>	<b><u>\$ 55,736,076.24</u></b>