

CLEVELAND PUBLIC LIBRARY  
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES  
FOR THE PERIOD OCTOBER 1 – OCTOBER 31, 2014

*Carrie 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, 2014**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	25,132,256.80	0.00	0.00	0.00	\$ 0.00	25,132,256.80
42 Intergovernmental	18,888,365.55	1,531,627.72	189,751.00	0.00	\$ 0.00	20,609,744.27
43 Fines & Fees	336,535.94	0.00	0.00	0.00	\$ 0.00	336,535.94
44 Investment Earnings	234,651.84	18,162.94	0.00	16,573.11	\$ 0.00	269,387.89
45 Charges for Services	2,861,114.96	0.00	0.00	0.00	\$ 0.00	2,861,114.96
46 Contributions & Donations	7,108.33	561,576.45	50,000.00	0.00	\$ 0.00	618,684.78
48 Miscellaneous Revenue	726,281.08	0.00	0.00	0.00	\$ 1,025.01	727,306.09
<b>Total Revenues</b>	<b>\$ 48,186,314.50</b>	<b>\$ 2,111,367.11</b>	<b>\$ 239,751.00</b>	<b>\$ 16,573.11</b>	<b>\$ 1,025.01</b>	<b>\$ 50,555,030.73</b>
51 Salaries/Benefits	28,773,765.16	1,099,207.26	0.00	0.00	\$ 0.00	29,872,972.42
52 Supplies	773,294.29	34,111.20	0.00	1,599.50	\$ 0.00	809,004.99
53 Purchased/Contracted Services	7,680,017.29	864,121.91	0.00	14,535.28	\$ 0.00	8,558,674.48
54 Library Materials	6,228,487.92	90,139.66	0.00	25,431.12	\$ 0.00	6,344,058.70
55 Capital Outlay	267,452.81	53,566.23	2,704,153.61	0.00	\$ 0.00	3,025,172.65
57 Miscellaneous Expenses	96,475.27	30,899.30	0.00	0.00	\$ 410.75	127,785.32
<b>Total Expenditures</b>	<b>\$ 43,819,492.74</b>	<b>\$ 2,172,045.56</b>	<b>\$ 2,704,153.61</b>	<b>\$ 41,565.90</b>	<b>\$ 410.75</b>	<b>\$ 48,737,668.56</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 4,366,821.76</b>	<b>\$ (60,678.45)</b>	<b>\$ (2,464,402.61)</b>	<b>\$ (24,992.79)</b>	<b>\$ 614.26</b>	<b>\$ 1,817,362.17</b>
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	(24,500.00)	24,500.00	0.00	0.00	\$ 0.00	0.00
99 Transfers	(3,500,000.00)	0.00	3,500,000.00	0.00	\$ 0.00	0.00
<b>Total Other Sources / Uses</b>	<b>\$ (3,524,500.00)</b>	<b>\$ 24,500.00</b>	<b>\$ 3,500,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Revenue &amp; Other Sources Over/(Under) Expenditures &amp; Other Uses</b>	<b>\$ 842,321.76</b>	<b>\$ (36,178.45)</b>	<b>\$ 1,035,597.39</b>	<b>\$ (24,992.79)</b>	<b>\$ 614.26</b>	<b>\$ 1,817,362.17</b>
<b>Beginning Year Cash Balance</b>	<b>\$ 32,152,902.16</b>	<b>\$ 12,967,410.73</b>	<b>\$ 13,919,431.93</b>	<b>\$ 3,140,010.68</b>	<b>\$ 10,449.41</b>	<b>\$ 62,190,204.91</b>
<b>Current Cash Balance</b>	<b>\$ 32,995,223.92</b>	<b>\$ 12,931,232.28</b>	<b>\$ 14,955,029.32</b>	<b>\$ 3,115,017.89</b>	<b>\$ 11,063.67</b>	<b>\$ 64,007,567.08</b>

**Cleveland Public Library**  
**Certified Revenue, Appropriations and Balances**  
**General Fund**  
**For the period Ending October 31, 2014**

	<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	19,744,566	16,522,374	3,222,192	84%	84%
General Property Tax	24,140,419	25,132,257	(991,838)	104%	114%
Rollback, Homestead, CAT	4,188,380	2,365,991	1,822,389	56%	40%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	0%
Fines & Fees	370,000	336,536	33,464	91%	109%
Investment Earnings	157,213	234,652	(77,439)	149%	77%
Services to Others-Clevnet	3,366,741	2,861,115	505,626	85%	83%
Contributions	5,000	7,108	(2,108)	142%	100%
Miscellaneous	544,352	726,281	(181,929)	133%	115%
Return of Advances Out	0	0	0	0%	0%
<b>Total</b>	<b>\$ 52,516,671</b>	<b>\$ 48,186,315</b>	<b>\$ 4,330,356</b>	<b>92%</b>	<b>94%</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	36,251,588	28,869,604	7,381,984	80%	84%
Supplies	1,299,174	881,581	417,593	68%	79%
Purchased Services	11,476,987	10,029,329	1,447,658	87%	87%
Library Materials	11,483,839	9,338,128	2,145,711	81%	83%
Capital Outlay	656,073	322,122	333,951	49%	45%
Other	113,796	110,934	2,863	97%	84%
<b>Sub Total</b>	<b>\$ 61,281,458</b>	<b>\$ 49,551,698</b>	<b>\$ 11,729,760</b>	<b>81%</b>	<b>84%</b>
Advances Out	0	24,500	(24,500)	0%	100%
Transfers Out	3,500,000	3,500,000	0	100%	0%
<b>Total</b>	<b>\$ 64,781,458</b>	<b>\$ 53,076,198</b>	<b>\$ 11,705,260</b>	<b>82%</b>	<b>84%</b>

Note (1): Certificate from Cuyahoga County Budget Commission dated September 9, 2014.

Note (2): Subtotal Amended Appropriation of \$54,307,395 plus carried forward encumbrance of \$6,974,063.

Note (3): Subtotal includes 72% expended and 9% encumbered.

**Cleveland Public Library  
Appropriation, Expenditures and Balances  
General Fund  
For the Period Ending October 31, 2014**

		<b>Current Year Appropriation</b>	<b>Total Appropriated Funds</b>	<b>Current Year Expenditures</b>	<b>Encumbered and Unpaid</b>	<b>Unencumbered Balance</b>
51110	Professional Salaries	10,515,639.73	10,902,927.43	8,411,506.87	0.00	2,491,420.56
51120	Clerical Salaries	9,690,669.34	10,065,142.68	8,056,058.81	0.00	2,009,083.87
51130	Non-Clerical Salaries	1,233,085.46	1,283,755.00	1,080,015.96	0.00	203,739.04
51140	Buildings Salaries	3,601,946.88	3,733,044.19	2,908,330.31	0.00	824,713.88
51150	Other Salaries	998,698.74	1,037,559.35	829,780.85	0.00	207,778.50
51180	Severance Pay	0.00	32,971.85	128,767.03	0.00	(95,795.18)
51190	Non-Base Pay	0.00	10,353.56	243,607.02	0.00	(233,253.46)
51400	OPERS	3,577,218.98	3,716,837.20	3,028,206.13	0.00	688,631.07
51610	Health Insurance	4,067,844.96	4,234,319.35	3,370,044.40	0.00	864,274.95
51611	Dental Insurance	210,956.08	228,224.10	168,589.20	0.00	59,634.90
51612	Vision Insurance	16,017.41	16,017.41	12,657.19	0.00	3,360.22
51620	Life Insurance	13,651.20	14,781.00	11,236.20	0.00	3,544.80
51630	Workers Compensation	263,314.07	569,325.04	227,659.66	70,440.03	271,225.35
51640	Unemployment Compensation	40,000.00	59,582.55	15,456.92	24,125.63	20,000.00
51650	Medicare - ER	319,190.15	331,665.96	273,476.34	0.00	58,189.62
51900	Other Benefits	15,000.00	15,081.50	8,372.27	1,273.30	5,435.93
	<b>Salaries/Benefits</b>	<b>\$34,563,233.00</b>	<b>\$ 36,251,588.17</b>	<b>\$ 28,773,765.16</b>	<b>\$ 95,838.96</b>	<b>\$ 7,381,984.05</b>
52110	Office Supplies	42,040.00	43,369.67	32,280.72	2,077.23	9,011.72
52120	Stationery	56,800.00	61,300.18	41,894.72	1,744.39	17,661.07
52130	Duplication Supplies	25,100.00	29,479.08	26,280.30	3,999.96	(801.18)
52140	Hand Tools	600.00	600.00	398.39	0.00	201.61
52150	Book Repair Supplies	64,200.00	111,787.58	94,324.70	3,369.07	14,093.81
52210	Janitorial Supplies	100,972.00	112,673.38	95,390.78	8,343.55	8,939.05
52220	Electrical Supplies	67,000.00	79,180.35	69,165.81	4,457.43	5,557.11

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending October 31, 2014**

		<b>Current Year Appropriation</b>	<b>Total Appropriated Funds</b>	<b>Current Year Expenditures</b>	<b>Encumbered and Unpaid</b>	<b>Unencumbered Balance</b>
52230	Maintenance Supplies	254,835.00	344,101.20	176,227.63	29,918.84	137,954.73
52240	Uniforms	27,100.00	27,590.85	2,974.13	990.85	23,625.87
52300	Motor Vehicle Supplies	87,820.00	109,437.91	64,991.72	29,592.39	14,853.80
52900	Other Supplies	319,500.00	379,653.87	169,365.39	23,792.60	186,495.88
	<b>Supplies</b>	<b>\$1,045,967.00</b>	<b>\$ 1,299,174.07</b>	<b>\$ 773,294.29</b>	<b>\$ 108,286.31</b>	<b>\$ 417,593.47</b>
53100	Travel/Meetings	125,000.00	93,502.95	69,333.50	23,954.95	214.50
53210	Telecommunications	496,187.04	579,358.60	375,004.43	139,435.35	64,918.82
53230	Postage/Freight	104,100.00	113,189.32	85,899.30	18,380.50	8,909.52
53240	PR/Other Communications	148,300.00	199,957.16	144,472.41	35,087.60	20,397.15
53310	Building Repairs	568,400.00	559,599.50	206,641.79	111,990.59	240,967.12
53320	Machine Repairs	45,219.00	44,187.00	16,146.17	4,243.44	23,797.39
53340	Building Maintenance	190,000.00	248,603.76	176,123.94	63,552.06	8,927.76
53350	Machine Maintenance	296,650.00	396,895.97	174,799.06	85,484.45	136,612.46
53360	Computer Maintenance	1,025,383.31	1,090,399.37	884,976.52	57,113.54	148,309.31
53370	Motor Vehicle Repairs	35,000.00	44,759.93	24,183.37	4,127.04	16,449.52
53380	Contract Security	1,040,000.00	975,794.97	790,558.55	181,463.75	3,772.67
53390	Landscaping	30,000.00	30,225.75	25,242.00	775.75	4,208.00
53400	Insurance	415,817.00	473,067.00	329,425.25	127,742.75	15,899.00
53510	Rent/Leases	113,200.00	120,529.36	94,728.43	20,800.93	5,000.00
53520	Equipment Rental	60,430.76	78,420.66	45,332.60	15,177.12	17,910.94
53610	Electricity	1,757,100.17	2,034,127.37	1,587,004.12	184,386.62	262,736.63
53620	Gas	171,380.00	231,955.03	159,498.11	48,735.97	23,720.95
53630	Chilled Water	896,000.06	971,381.10	756,411.56	197,242.04	17,727.50
53640	Water/Sewer	91,828.62	107,305.54	59,604.89	37,909.64	9,791.01

**Cleveland Public Library  
Appropriation, Expenditures and Balances  
General Fund  
For the Period Ending October 31, 2014**

		<b>Current Year Appropriation</b>	<b>Total Appropriated Funds</b>	<b>Current Year Expenditures</b>	<b>Encumbered and Unpaid</b>	<b>Unencumbered Balance</b>
53710	Professional Services	1,274,340.40	1,844,463.69	811,067.60	776,771.00	256,625.09
53720	Auditors Fees	819,671.64	750,716.64	649,869.24	5,829.00	95,018.40
53730	Bank Service Charges	26,800.00	26,800.00	19,726.69	0.00	7,073.31
53800	Library Material Control	265,000.00	429,249.47	165,384.88	208,233.06	55,631.53
53900	Other Purchased Services	10,000.00	32,496.75	28,582.88	874.50	3,039.37
	<b>Purchased/Contracted Services</b>	<b>\$10,005,808.00</b>	<b>\$ 11,476,986.89</b>	<b>\$ 7,680,017.29</b>	<b>\$ 2,349,311.65</b>	<b>\$ 1,447,657.95</b>
54110	Books	2,335,500.00	2,954,497.68	1,876,688.55	578,071.58	499,737.55
54120	Continuations	432,000.00	931,929.52	340,272.27	251,865.39	339,791.86
54210	Periodicals	815,000.00	1,649,523.05	720,867.22	701,875.39	226,780.44
54220	Microforms	123,000.00	195,750.18	38,237.10	63,429.88	94,083.20
54310	Video Media	1,354,237.00	1,501,654.88	1,009,673.52	283,031.17	208,950.19
54320	Audio Media - Spoken	156,000.00	175,760.32	111,814.15	35,522.39	28,423.78
54325	Audio Media - Music	393,000.00	502,331.64	285,501.32	167,973.74	48,856.58
54350	Computer Media	0.00	739.00	14.00	0.00	725.00
54500	Database Services	1,178,607.00	1,568,353.74	946,273.45	163,156.94	458,923.35
54530	eMedia	1,045,858.00	1,670,355.00	796,437.91	820,606.94	53,310.15
54600	Interlibrary Loan	0.00	1,905.00	2,344.00	761.00	(1,200.00)
54710	Bookbinding	25,000.00	52,739.47	12,047.84	15,691.63	25,000.00
54720	Preservation Services	57,000.00	87,893.55	32,666.33	3,905.14	51,322.08
54730	Preservation Boxing	8,000.00	9,001.32	853.15	160.27	7,987.90
54790	Preservation Reformatting	130,000.00	181,404.82	54,797.11	23,588.71	103,019.00
	<b>Library Materials</b>	<b>\$8,053,202.00</b>	<b>\$ 11,483,839.17</b>	<b>\$ 6,228,487.92</b>	<b>\$ 3,109,640.17</b>	<b>\$ 2,145,711.08</b>
55510	Furniture	158,277.00	212,123.63	66,391.27	42,715.92	103,016.44
55520	Equipment	161,903.00	258,532.11	113,200.03	11,822.74	133,509.34

**Cleveland Public Library**  
**Appropriation, Expenditures and Balances**  
**General Fund**  
**For the Period Ending October 31, 2014**

	<b>Current Year Appropriation</b>	<b>Total Appropriated Funds</b>	<b>Current Year Expenditures</b>	<b>Encumbered and Unpaid</b>	<b>Unencumbered Balance</b>
55530 Computer Hardware	68,000.00	100,532.38	26,577.26	0.00	73,955.12
55540 Software	29,000.00	26,047.33	2,446.25	130.95	23,470.13
55700 Motor Vehicles	0.00	58,838.00	58,838.00	0.00	0.00
<b>Capital Outlay</b>	<b>\$417,180.00</b>	<b>\$ 656,073.45</b>	<b>\$ 267,452.81</b>	<b>\$ 54,669.61</b>	<b>\$ 333,951.03</b>
57100 Memberships	70,584.00	72,824.00	67,957.62	2,766.38	2,100.00
57200 Taxes	10,956.00	11,990.74	10,545.21	1,368.84	76.69
57500 Refunds/Reimbursements	19,125.00	28,981.39	17,972.44	10,323.08	685.87
<b>Miscellaneous Expenses</b>	<b>\$100,665.00</b>	<b>\$ 113,796.13</b>	<b>\$ 96,475.27</b>	<b>\$ 14,458.30</b>	<b>\$ 2,862.56</b>
59810 Advances Out	0.00	0.00	24,500.00	0.00	(24,500.00)
<b>Advances</b>	<b>\$0.00</b>	<b>\$ 0.00</b>	<b>\$ 24,500.00</b>	<b>\$ 0.00</b>	<b>\$(24,500.00)</b>
59900 Transfers Out	0.00	3,500,000.00	3,500,000.00	0.00	0.00
<b>Transfers</b>	<b>\$0.00</b>	<b>\$ 3,500,000.00</b>	<b>\$ 3,500,000.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>TOTAL</b>	<b>\$54,186,055.00</b>	<b>\$ 64,781,457.88</b>	<b>\$ 47,343,992.74</b>	<b>\$ 5,732,205.00</b>	<b>\$ 11,705,260.14</b>

**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 31, 2014**

	<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	32,152,902.16	48,186,314.50	47,343,992.74	5,732,205.00	27,263,018.92
<b>Total General Fund</b>	<b>\$ 32,152,902.16</b>	<b>\$ 48,186,314.50</b>	<b>\$ 47,343,992.74</b>	<b>\$ 5,732,205.00</b>	<b>\$ 27,263,018.92</b>
201 Anderson	237,574.00	0.00	0.00	0.00	237,574.00
202 Endowment for the Blind	1,870,632.05	0.00	0.00	0.00	1,870,632.05
203 Founders	5,097,795.20	70,891.67	151,052.99	18,407.75	4,999,226.13
204 Kaiser	50,517.36	0.00	0.00	0.00	50,517.36
205 Kraley	169,521.71	0.00	0.00	0.00	169,521.71
206 Library	181,123.56	(3,166.17)	13,101.23	2,589.42	162,266.74
207 Pepke	109,016.85	(498.12)	0.00	0.00	108,518.73
208 Wickwire	1,208,349.14	7,903.95	12,387.81	762.00	1,203,103.28
209 Wittke	74,421.21	0.00	0.00	0.00	74,421.21
210 Young	3,478,300.48	(1,610.02)	13,362.81	1,400.11	3,461,927.54
225 Friends	1,720.09	24,500.00	7,709.73	492.20	18,018.16
226 Judd	5,939.74	155,321.00	106,104.42	12,326.17	42,830.15
228 Lockwood Thompson Memorial	232,237.47	81,856.08	148,685.63	152,972.73	12,435.19
229 Ohio Center for the Book	75.00	900.00	975.00	0.00	0.00
230 Schweinfurth	65,651.08	39,641.00	51,251.79	0.00	54,040.29
251 OLBPD-Library for the Blind	71,143.04	1,256,828.00	1,262,075.05	10,913.85	54,982.14
252 LSTA-Know It Now	59,552.75	187,699.72	212,943.39	3,131.30	31,177.78
254 MyCom	53,840.00	87,100.00	72,240.00	0.00	68,700.00
256 Learning Centers	0.00	228,500.00	120,155.71	22,188.51	86,155.78
<b>Total Special Revenue Funds</b>	<b>\$ 12,967,410.73</b>	<b>\$ 2,135,867.11</b>	<b>\$ 2,172,045.56</b>	<b>\$ 225,184.04</b>	<b>\$ 12,706,048.24</b>
401 Building & Repair	13,919,431.93	3,739,751.00	2,704,153.61	886,892.22	14,068,137.10
<b>Total Capital Project Funds</b>	<b>\$ 13,919,431.93</b>	<b>\$ 3,739,751.00</b>	<b>\$ 2,704,153.61</b>	<b>\$ 886,892.22</b>	<b>\$ 14,068,137.10</b>
501 Abel	201,652.08	0.00	0.00	0.00	201,652.08



**Cleveland Public Library**  
**Revenue, Expenditures and Changes in Fund Balances**  
**For the Period Ending October 31, 2014**

	<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>
502 Ambler	1,922.16	0.00	0.00	0.00	1,922.16
503 Beard	120,547.30	1,490.16	1,895.00	2,314.00	117,828.46
504 Klein	4,551.71	0.00	0.00	0.00	4,551.71
505 Malon/Schroeder	251,977.23	(37.74)	1,175.00	0.00	250,764.49
506 McDonald	157,679.29	1,701.47	0.00	0.00	159,380.76
507 Ratner	77,265.33	(265.82)	0.00	0.00	76,999.51
508 Root	33,189.92	0.00	0.00	0.00	33,189.92
509 Sugarman	185,194.09	1,143.16	13,064.78	0.00	173,272.47
510 Thompson	140,936.71	0.00	0.00	0.00	140,936.71
511 Weidenthal	5,651.24	0.00	0.00	0.00	5,651.24
512 White	1,884,678.86	12,541.88	25,431.12	1,579.94	1,870,209.68
513 Beard Anna Young	74,764.76	0.00	0.00	0.00	74,764.76
<b>Total Permanent Funds</b>	<b>\$ 3,140,010.68</b>	<b>\$ 16,573.11</b>	<b>\$ 41,565.90</b>	<b>\$ 3,893.94</b>	<b>\$ 3,111,123.95</b>
901 Unclaimed Funds	10,449.41	1,025.01	410.75	0.00	11,063.67
<b>Others</b>	<b>\$ 10,449.41</b>	<b>\$ 1,025.01</b>	<b>\$ 410.75</b>	<b>\$ 0.00</b>	<b>\$ 11,063.67</b>
<b>Total All Funds</b>	<b>\$ 62,190,204.91</b>	<b>\$ 54,079,530.73</b>	<b>\$ 52,262,168.56</b>	<b>\$ 6,848,175.20</b>	<b>\$ 57,159,391.88</b>

**Cleveland Public Library  
 Depository Balance Detail  
 For the Period Ending October 31, 2014**

<b>Balance of All Funds</b>	<b><u>\$ 64,007,567.08</u></b>
Chase - Checking	6,470.76
KeyBank - Concentration Acct	0.00
KeyBank - Checking (ZBA)	755,788.11
KeyBank - Merchant Acct	58,189.53
Fifth Third - Checking	349,004.53
Petty Cash	330.00
Change Fund	4,640.00
KeyBank-Payroll Account (ZBA)	255.52
<b>Cash in Library Treasury</b>	<b><u>\$ 1,174,678.45</u></b>
PNC - Money Market	10,040.09
PNC - Investments	34,903,544.52
PNC - Investments Money Market	25,358.61
STAR Ohio Investment	29,924.01
STAR Plus Program	12,794,844.31
<b>Investments</b>	<b><u>\$ 47,763,711.54</u></b>
PNC- Endowment Account	15,069,177.09
<b>Endowment Account</b>	<b><u>\$ 15,069,177.09</u></b>
<b>Cash in Banks and On Hand</b>	<b><u>\$ 64,007,567.08</u></b>