

**CLEVELAND PUBLIC LIBRARY**

**Finance Committee**

December 16, 2014

**RESOLUTION TO AUTHORIZE PAYMENT OF FEES TO THE CLEVNET SPECIAL  
REVENUE FUND COVERING THE PERIOD FEBRUARY 1, 2015 THROUGH  
JANUARY 31, 2016**

- WHEREAS, During CLEVNET's strategic planning process, the CLEVNET Directors' Panel asked Cleveland Public Library to investigate ways to move CLEVNET revenue out of the General Fund to improve how the financial information is captured; and
- WHEREAS, At their regular meeting on October 16, 2014, the Board of Trustees of the Cleveland Public Library authorized the Chief Financial Officer to take the necessary steps to create a CLEVNET Special Revenue Fund; and
- WHEREAS, The Library's current independent public accounting firm, Balestra, Harr & Scherer, CPAs, Inc., confirmed that the wording in the October 2014 resolution regarding classification of funds is sufficient from an audit standpoint to indicate commitment under GASB 54; and
- WHEREAS, The CLEVNET Special Revenue Fund will start with a zero fund balance with expenditures occurring immediately making it necessary for Cleveland Public Library to make its contract cost payment of \$1,597,071.73 up-front to cover expenditures until revenues from the CLEVNET contract libraries come in steadily; now therefore be it
- RESOLVED, That the Board of Trustees authorizes the payment of \$1,597,071.73 to the CLEVNET Special Revenue Fund effective January 1, 2015, with the expenditure being charged to General Fund account 13010053-53900 (Other Purchased Services).

Cleveland Public Library - 2015 Costs Effective February 2015-January 2016

Report 1

Contract Library	2015 Total Cost	Monthly Feb 15-Jan 16		Contract Costs	Station Count	Electronic Resources
Andover	15,486.30	1,290.52		11,721.91	17	3,764.39
Barberton	54,512.21	4,542.68		42,776.16	53	11,736.05
Bellevue	27,168.95	2,264.08		22,075.94	23	5,093.00
Birchard	67,956.02	5,663.00		58,434.32	43	9,521.70
Bristol	23,712.94	1,976.08		19,505.68	19	4,207.26
Burton	35,428.44	2,952.37		29,892.57	25	5,535.87
Cleveland Hts	257,962.35	21,496.86		201,496.45	255	56,465.90
Clyde	21,053.63	1,754.47		16,403.50	21	4,650.13
Conneaut	27,606.75	2,300.56		20,742.27	31	6,864.48
East Cleveland	80,484.91	6,707.08		53,469.86	122	27,015.06
Elyria	151,992.19	12,666.02		124,312.83	125	27,679.36
Euclid	158,814.04	13,234.50		127,813.16	140	31,000.89
Fairport	14,495.49	1,207.96		11,616.84	13	2,878.65
Girard	30,890.93	2,574.24		23,805.02	32	7,085.92
Global						
Harbor-Topky	27,292.63	2,274.39		21,313.89	27	5,978.74
Hawken	2,732.27	227.69		2,289.40	2	442.87
Henderson	25,944.81	2,162.07		20,187.50	26	5,757.31
Hubbard	41,630.14	3,469.18		29,672.66	54	11,957.48
Hudson	134,793.39	11,232.78		107,556.90	123	27,236.49
Huron	33,318.12	2,776.51		25,567.90	35	7,750.22
Kingsville	17,117.45	1,426.45		13,131.63	18	3,985.83
Kinsman	26,721.00	2,226.75		21,628.00	23	5,093.00
Kirtland	24,785.39	2,065.45		20,135.26	21	4,650.13
Lorain	298,875.44	24,906.29		240,416.63	264	58,458.81
Madison	57,943.03	4,828.59		49,085.64	40	8,857.40
McKinley	38,136.76	3,178.06		32,158.02	27	5,978.74
Medina	363,367.97	30,280.66		286,972.93	345	76,395.04
Milan	38,426.67	3,202.22		29,569.28	40	8,857.40

Cleveland Public Library - 2015 Costs Effective February 2015-January 2016

Report 1

<b>Contract Library</b>	<b>2015 Total Cost</b>	<b>Monthly Feb 15-Jan 16</b>	<b>Contract Costs</b>	<b>Station Count</b>	<b>Electronic Resources</b>
Newton Falls	25,838.30	2,153.19	20,745.30	23	5,093.00
Norwalk	32,620.09	2,718.34	24,427.00	37	8,193.09
Orrville	52,886.01	4,407.17	43,807.18	41	9,078.83
Peninsula	18,330.65	1,527.55	14,566.25	17	3,764.39
Perry	32,075.48	2,672.96	26,096.74	27	5,978.74
Ritter	46,871.53	3,905.96	35,578.35	51	11,293.18
Rock Creek	12,356.46	1,029.70	9,699.24	12	2,657.22
Sandusky	97,259.56	8,104.96	71,573.11	116	25,686.45
Shaker Hts	169,065.09	14,088.76	132,085.46	167	36,979.63
Twinsburg	128,533.40	10,711.12	106,832.78	98	21,700.62
Wayne	258,739.60	21,561.63	206,480.96	236	52,258.64
Wickliffe	48,944.10	4,078.68	41,415.32	34	7,528.79
Willoughby	162,599.95	13,550.00	135,142.02	124	27,457.93
Law Library	18,306.51	1,525.54	16,092.16	10	2,214.35
					0.00
Cleveland	1,597,071.73	133,089.31	1,255,619.11	1,542	341,452.61
OLBPD	8,639.24	719.94	4,874.84	17	3,764.39
<b>Total</b>	<b>4,808,787.96</b>	<b>400,732.33</b>	<b>3,808,787.96</b>	<b>4,516</b>	<b>1,000,000.00</b>

Cleveland Public Library - 2015 Costs Effective February 2015-January 2016

Report 1

<b>Contract Library</b>	<b>2015 Total Cost</b>	<b>2014 Total Cost</b>	<b>2015-2014 Difference</b>	<b>Annual % Change</b>
Andover	<b>15,486.30</b>	14,574.90	911.40	6.25%
Barberton	<b>54,512.21</b>	50,959.17	3,553.04	6.97%
Bellevue	<b>27,168.95</b>	27,831.04	(662.09)	-2.38%
Birchard	<b>67,956.02</b>	67,976.17	(20.14)	-0.03%
Bristol	<b>23,712.94</b>	22,204.73	1,508.21	6.79%
Burton	<b>35,428.44</b>	34,269.41	1,159.03	3.38%
Cleveland Hts	<b>257,962.35</b>	242,299.81	15,662.53	6.46%
Clyde	<b>21,053.63</b>	20,106.00	947.63	4.71%
Conneaut	<b>27,606.75</b>	25,740.84	1,865.91	7.25%
East Cleveland	<b>80,484.91</b>	76,096.44	4,388.48	5.77%
Elyria	<b>151,992.19</b>	153,075.08	(1,082.88)	-0.71%
Euclid	<b>158,814.04</b>	151,930.78	6,883.26	4.53%
Fairport	<b>14,495.49</b>	14,234.51	260.98	1.83%
Girard	<b>30,890.93</b>	28,948.11	1,942.82	6.71%
Global		728.87	(728.87)	-100.00%
Harbor-Topky	<b>27,292.63</b>	24,525.95	2,766.69	11.28%
Hawken	<b>2,732.27</b>	2,617.53	114.73	4.38%
Henderson	<b>25,944.81</b>	22,589.07	3,355.74	14.86%
Hubbard	<b>41,630.14</b>	39,096.48	2,533.66	6.48%
Hudson	<b>134,793.39</b>	125,539.38	9,254.02	7.37%
Huron	<b>33,318.12</b>	30,729.93	2,588.19	8.42%
Kingsville	<b>17,117.45</b>	16,306.81	810.65	4.97%
Kinsman	<b>26,721.00</b>	24,705.75	2,015.25	8.16%
Kirtland	<b>24,785.39</b>	24,202.76	582.63	2.41%
Lorain	<b>298,875.44</b>	290,656.53	8,218.91	2.83%
Madison	<b>57,943.03</b>	55,451.10	2,491.93	4.49%
McKinley	<b>38,136.76</b>	36,283.14	1,853.62	5.11%
Medina	<b>363,367.97</b>	345,454.34	17,913.63	5.19%
Milan	<b>38,426.67</b>	32,567.12	5,859.56	17.99%

Cleveland Public Library - 2015 Costs Effective February 2015-January 2016

Report 1

<b>Contract Library</b>	<b>2015 Total Cost</b>	<b>2014 Total Cost</b>	<b>2015-2014 Difference</b>	<b>Annual % Change</b>
Newton Falls	<b>25,838.30</b>	24,746.01	1,092.29	4.41%
Norwalk	<b>32,620.09</b>	34,056.80	(1,436.71)	-4.22%
Orrville	<b>52,886.01</b>	50,487.16	2,398.85	4.75%
Peninsula	<b>18,330.65</b>	17,151.34	1,179.30	6.88%
Perry	<b>32,075.48</b>	30,926.92	1,148.56	3.71%
Ritter	<b>46,871.53</b>	45,391.04	1,480.49	3.26%
Rock Creek	<b>12,356.46</b>	11,897.09	459.37	3.86%
Sandusky	<b>97,259.56</b>	100,287.23	(3,027.67)	-3.02%
Shaker Hts	<b>169,065.09</b>	162,200.22	6,864.87	4.23%
Twinsburg	<b>128,533.40</b>	120,899.23	7,634.17	6.31%
Wayne	<b>258,739.60</b>	244,368.80	14,370.80	5.88%
Wickliffe	<b>48,944.10</b>	46,859.46	2,084.64	4.45%
Willoughby	<b>162,599.95</b>	155,349.03	7,250.92	4.67%
Law Library	<b>18,306.51</b>	17,821.23	485.29	2.72%
			0.00	0.00%
Cleveland	<b>1,597,071.73</b>	1,519,266.15	77,805.57	5.12%
OLBPD	<b>8,639.24</b>	8,100.40	538.84	6.65%
<b>Total</b>	<b>4,808,787.96</b>	<b>4,591,509.85</b>	<b>217,278.10</b>	<b>4.73%</b>