

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

Carolyn Kenicky

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending September 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	27,600,224.27	0.00	0.00	0.00	\$ 0.00	27,600,224.27
42 Intergovernmental	17,048,455.71	1,897,836.14	0.00	0.00	\$ 0.00	18,946,291.85
43 Fines & Fees	287,987.75	0.00	0.00	0.00	\$ 0.00	287,987.75
44 Investment Earnings	188,372.06	3,502.17	0.00	5,760.73	\$ 0.00	197,634.96
45 Charges for Services	2,035,537.16	0.00	0.00	0.00	\$ 0.00	2,035,537.16
46 Contributions & Donations	521,058.47	487,236.89	30,700.00	0.00	\$ 0.00	1,038,995.36
48 Miscellaneous Revenue	358,821.12	5,795.00	0.00	0.00	\$ 0.00	364,616.12
Total Revenues	\$ 48,040,456.54	\$ 2,394,370.20	\$ 30,700.00	\$ 5,760.73	\$ 0.00	\$ 50,471,287.47
51 Salaries/Benefits	25,988,531.54	974,280.32	0.00	0.00	\$ 0.00	26,962,811.86
52 Supplies	735,788.82	50,067.45	0.00	7,915.00	\$ 0.00	793,771.27
53 Purchased/Contracted Services	6,858,964.36	936,970.65	0.00	14,401.25	\$ 0.00	7,810,336.26
54 Library Materials	6,594,094.76	108,421.75	0.00	20,336.20	\$ 0.00	6,722,852.71
55 Capital Outlay	192,150.10	66,740.23	2,790,505.84	0.00	\$ 0.00	3,049,396.17
57 Miscellaneous Expenses	86,588.96	62,009.47	0.00	0.00	\$ 2,252.55	150,850.98
Total Expenditures	\$ 40,456,118.54	\$ 2,198,489.87	\$ 2,790,505.84	\$ 42,652.45	\$ 2,252.55	\$ 45,490,019.25
Revenue Over/(Under) Expenditures	\$ 7,584,338.00	\$ 195,880.33	\$(2,759,805.84)	\$(36,891.72)	\$(2,252.55)	\$ 4,981,268.22
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	195,000.00	(195,000.00)	0.00	0.00	\$ 0.00	0.00
99 Transfers	(10,000,000.00)	0.00	10,000,000.00	0.00	\$ 2,660.69	2,660.69
Total Other Sources / Uses	\$(9,805,000.00)	\$(195,000.00)	\$ 10,000,000.00	\$ 0.00	\$ 2,660.69	\$ 2,660.69
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$(2,220,662.00)	\$ 880.33	\$ 7,240,194.16	\$(36,891.72)	\$ 408.14	\$ 4,983,928.91
Beginning Year Cash Balance	\$ 35,166,664.70	\$ 11,718,581.30	\$ 9,794,080.29	\$ 2,673,907.22	\$ 8,431.04	\$ 59,361,664.55
Current Cash Balance	\$ 32,946,002.70	\$ 11,719,461.63	\$ 17,034,274.45	\$ 2,704,296.51	\$ 8,839.18	\$ 64,412,874.47

Cleveland Public Library
Certified Revenue, Appropriations and Balances
General Fund
For the period Ending September 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	15,109,171	4,728,600	76%	78%
General Property Tax	25,407,318	27,600,224	(2,192,906)	109%	101%
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%	70%
Fines & Fees	300,000	287,988	12,012	96%	108%
Investment Earnings	425,000	188,372	236,628	44%	50%
Services to Others-Clevnet	2,493,252	2,035,537	457,715	82%	78%
Contributions	0	521,058	(521,058)	100%	0%
Miscellaneous	706,577	358,821	347,756	51%	89%
Return of Advances Out	0	50,000	(50,000)	100%	0%
Total	<u>\$ 54,169,919</u>	<u>\$ 48,090,457</u>	<u>\$ 6,079,462</u>	<u>89%</u>	<u>90%</u>

	<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	26,023,517	9,422,397	73%	73%
Supplies	1,093,672	882,958	210,715	81%	80%
Purchased Services	11,248,724	9,593,177	1,655,547	85%	90%
Library Materials	12,266,927	9,612,543	2,654,384	78%	76%
Capital Outlay	329,827	222,571	107,256	67%	79%
Other	99,264	97,822	1,442	99%	74%
Sub Total	<u>\$ 60,484,328</u>	<u>\$ 46,432,587</u>	<u>\$ 14,051,740</u>	<u>77%</u>	<u>79%</u>
Advances Out	0	15,000	(15,000)	100%	0%
Transfers Out	10,000,000	10,000,000	0	100%	0%
Total	<u>\$ 70,484,328</u>	<u>\$ 56,447,587</u>	<u>\$ 14,036,740</u>	<u>80%</u>	<u>79%</u>

Note (1): Certificate from Cuyahoga County Budget Commission dated August 30, 2012.

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

Note (3): Subtotal includes 70% expended and 7% encumbered.

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 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	8,211,902.90	0.00	3,518,211.77
51120 Clerical Salaries	9,638,564.73	10,013,784.91	7,079,654.64	0.00	2,934,130.27
51130 Non-Clerical Salaries	354,550.82	403,880.99	955,083.31	0.00	(551,202.32)
51140 Buildings Salaries	3,708,667.56	3,858,989.63	2,641,922.18	0.00	1,217,067.45
51150 Other Salaries	1,130,370.78	1,177,772.47	751,623.18	0.00	426,149.29
51180 Severance Pay	0.00	366,811.61	440,297.78	0.00	(73,486.17)
51190 Non-Base Pay	0.00	4,478.72	157,503.98	0.00	(153,025.26)
51400 OPERS	3,692,829.90	3,841,959.70	2,785,051.16	0.00	1,056,908.54
51610 Health Insurance	3,302,962.48	3,449,403.47	2,482,499.63	0.00	966,903.84
51620 Life Insurance	11,842.56	12,834.24	8,452.28	0.00	4,381.96
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	36,127.84	34,008.96	(21,109.95)
51650 Medicare - ER	316,339.64	330,459.46	241,784.09	0.00	88,675.37
51900 Other Benefits	0.00	6,396.49	16,519.81	976.05	(11,099.37)
Salaries/Benefits	\$33,484,152.79	\$ 35,445,913.21	\$ 25,988,531.54	\$ 34,985.01	\$ 9,422,396.66
52110 Office Supplies	48,324.90	46,175.48	32,481.76	2,742.90	10,950.82
52120 Stationery	73,700.00	106,646.10	71,802.42	5,817.01	29,026.67
52130 Duplication Supplies	56,300.00	55,995.95	37,686.83	211.52	18,097.60
52140 Hand Tools	100.00	641.27	533.82	0.00	107.45
52150 Book Repair Supplies	82,800.00	90,377.39	45,992.77	7,385.81	36,998.81
52210 Janitorial Supplies	87,800.00	86,645.02	70,729.59	10,742.45	5,172.98
52220 Electrical Supplies	57,500.00	57,658.85	42,652.54	6,927.79	8,078.52
52230 Maintenance Supplies	147,400.00	160,245.21	125,343.70	25,284.45	9,617.06
52240 Uniforms	9,400.00	11,612.22	10,046.26	1,041.88	524.08

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 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	64,446.15	22,629.58	7,252.06
52900 Other Supplies	371,949.32	383,347.05	234,072.98	64,385.44	84,888.63
Supplies	\$1,016,874.22	\$ 1,093,672.33	\$ 735,788.82	\$ 147,168.83	\$ 210,714.68
53100 Travel/Meetings	100,000.00	108,564.00	32,686.22	23,221.35	52,656.43
53210 Telecommunications	500,687.68	620,569.12	428,085.97	180,939.38	11,543.77
53230 Postage/Freight	123,800.00	149,591.35	72,414.52	47,872.28	29,304.55
53240 PR/Other Communications	193,500.00	218,450.50	110,860.79	43,682.60	63,907.11
53310 Building Repairs	190,000.00	194,457.70	42,299.34	44,754.00	107,404.36
53320 Machine Repairs	41,000.00	42,540.25	13,000.05	6,879.51	22,660.69
53340 Building Maintenance	174,600.00	194,453.25	129,417.13	44,096.70	20,939.42
53350 Machine Maintenance	219,272.06	297,654.31	100,758.35	63,953.43	132,942.53
53360 Computer Maintenance	947,126.00	948,643.36	754,712.89	40,610.76	153,319.71
53370 Motor Vehicle Repairs	42,000.00	44,049.10	32,002.74	2,811.50	9,234.86
53380 Contract Security	995,688.00	1,041,534.21	720,708.04	320,826.17	0.00
53390 Landscaping	27,000.00	29,931.50	27,184.75	2,414.00	332.75
53400 Insurance	440,900.00	440,900.00	239,021.20	139,856.00	62,022.80
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	90,756.38	36,215.09	9,290.64
53610 Electricity	2,008,900.02	2,163,027.54	1,233,881.18	832,902.85	96,243.51
53620 Gas	257,500.00	305,415.10	115,371.90	151,189.39	38,853.81
53630 Chilled Water	883,500.10	924,801.02	683,854.43	240,946.59	0.00
53640 Water/Sewer	87,295.03	204,262.82	95,719.80	47,104.33	61,438.69
53710 Professional Services	1,569,212.41	1,864,342.89	707,978.83	417,204.91	739,159.15
53720 Auditors Fees	732,000.00	793,092.97	1,005,199.88	3,141.91	(215,248.82)

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 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	141,309.35	16,131.49	258,899.77
53900 Other Purchased Services	0.00	10,563.75	6,898.50	3,665.25	0.00
Purchased/Contracted Services	\$9,987,398.44	\$ 11,248,723.64	\$ 6,858,964.36	\$ 2,734,212.68	\$ 1,655,546.60
54110 Books	2,906,000.00	3,741,672.54	2,172,313.05	652,654.86	916,704.63
54120 Continuations	514,000.00	967,682.73	398,612.07	377,001.62	192,069.04
54210 Periodicals	1,105,000.00	1,834,712.58	924,783.98	492,165.27	417,763.33
54220 Microforms	205,000.00	225,950.65	93,213.38	90,791.70	41,945.57
54310 Video Media	1,459,999.99	1,522,637.31	1,095,353.94	256,583.52	170,699.85
54320 Audio Media - Spoken	208,000.00	240,157.63	155,031.78	37,578.93	47,546.92
54325 Audio Media - Music	566,000.01	663,685.36	417,917.15	126,345.18	119,423.03
54350 Computer Media	225,500.00	42,118.51	10,794.95	6,523.06	24,800.50
54500 Database Services	950,766.85	1,455,801.60	774,973.13	516,082.14	164,746.33
54530 eMedia	1,052,000.00	1,224,500.00	400,899.61	330,344.56	493,255.83
54600 Interlibrary Loan	0.00	6,859.33	2,330.15	4,129.85	399.33
54710 Bookbinding	29,000.00	56,490.76	20,295.21	5,434.31	30,761.24
54720 Preservation Services	60,000.00	134,962.23	74,756.54	57,872.70	2,332.99
54730 Preservation Boxing	8,000.00	15,440.85	13,118.81	231.46	2,090.58
54790 Preservation Reformatting	100,000.00	134,255.10	39,701.01	64,708.82	29,845.27
Library Materials	\$9,389,266.85	\$ 12,266,927.18	\$ 6,594,094.76	\$ 3,018,447.98	\$ 2,654,384.44
55510 Furniture	129,000.00	125,538.98	54,483.74	18,917.08	52,138.16
55520 Equipment	91,266.25	136,652.38	73,219.70	11,123.52	52,309.16
55530 Computer Hardware/Software	0.00	46,744.98	43,556.16	380.00	2,808.82
55700 Motor Vehicles	0.00	20,890.50	20,890.50	0.00	0.00
Capital Outlay	\$220,266.25	\$ 329,826.84	\$ 192,150.10	\$ 30,420.60	\$ 107,256.14

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

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
57100 Memberships	54,460.00	69,222.32	61,500.95	6,294.25	1,427.12
57200 Taxes	500.00	438.44	267.32	171.12	0.00
57500 Refunds/Reimbursements	17,000.00	29,603.61	24,820.69	4,768.10	14.82
Miscellaneous Expenses	\$71,960.00	\$ 99,264.37	\$ 86,588.96	\$ 11,233.47	\$ 1,441.94
59810 Advances Out	0.00	0.00	15,000.00	0.00	(15,000.00)
Advances	\$0.00	\$ 0.00	\$ 15,000.00	\$ 0.00	\$(15,000.00)
59900 Transfers Out	0.00	10,000,000.00	10,000,000.00	0.00	0.00
Transfers	\$0.00	\$ 10,000,000.00	\$ 10,000,000.00	\$ 0.00	\$ 0.00
TOTAL	\$54,169,918.55	\$ 70,484,327.57	\$ 50,471,118.54	\$ 5,976,468.57	\$ 14,036,740.46

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending September 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	48,250,456.54	50,471,118.54	5,976,468.57	26,969,534.13
Total General Fund	\$ 35,166,664.70	\$ 48,250,456.54	\$ 50,471,118.54	\$ 5,976,468.57	\$ 26,969,534.13
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	0.00	1,587,739.14
203 Founders	4,495,884.53	43,300.00	48,984.00	44,944.00	4,445,256.53
204 Kaiser	42,737.60	0.00	0.00	0.00	42,737.60
205 Kraley	147,618.65	0.00	0.00	0.00	147,618.65
206 Library	165,217.27	9,990.48	5,542.53	10,533.51	159,131.71
207 Pepke	92,820.86	0.00	0.00	0.00	92,820.86
208 Wickwire	1,052,526.56	3,502.17	12,106.55	5,447.75	1,038,474.43
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	5,125.59	624.25	14,940.65
226 Judd	7,784.12	142,962.75	105,107.96	10,187.12	35,451.79
228 Lockwood Thompson Memorial	400,544.73	75,147.50	197,521.31	227,140.20	51,030.72
229 Ohio Center for the Book	58.00	900.00	958.00	0.00	0.00
230 Schweinfurth	45,609.07	19,460.00	76,847.99	560.00	(12,338.92)
242 Cleveland NCA Kiosk	9,673.78	0.00	9,673.78	0.00	0.00
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	7,333.38	0.00	0.00
251 OLBPD-Library for the Blind	10,108.00	1,365,145.00	1,120,835.85	80,560.39	173,856.76
252 LSTA-Know It Now	266,747.87	371,632.69	505,180.19	140,017.96	(6,817.59)
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	21,027.34	10,639.12	15,118.29
256 Learning Centers	0.00	162,000.00	29,744.82	0.00	132,255.18
Total Special Revenue Funds	\$ 11,718,581.30	\$ 2,409,370.20	\$ 2,408,489.87	\$ 530,654.30	\$ 11,188,807.33
401 Building & Repair	9,794,080.29	10,030,700.00	2,790,505.84	564,484.26	16,469,790.19

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending September 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>
Total Capital Project Funds	\$ 9,794,080.29	\$ 10,030,700.00	\$ 2,790,505.84	\$ 564,484.26	\$ 16,469,790.19
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	8,470.00	555.00	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	20,336.20	3,576.60	1,622,060.57
513 Beard Anna Young	0.00	726.41	0.00	0.00	726.41
Total Permanent Funds	\$ 2,673,907.22	\$ 5,760.73	\$ 42,652.45	\$ 4,145.60	\$ 2,632,869.90
901 Unclaimed Funds	8,431.04	2,660.69	2,252.55	0.00	8,839.18
Others	\$ 8,431.04	\$ 2,660.69	\$ 2,252.55	\$ 0.00	\$ 8,839.18
Total All Funds	\$ 59,361,664.55	\$ 60,698,948.16	\$ 55,715,019.25	\$ 7,075,752.73	\$ 57,269,840.73

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

Balance of All Funds	\$ 64,412,874.47
Chase-Checking	7,924.24
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	4,328,968.86
KeyBank-MC/VISA	24,760.31
Fifth Third - Checking	1,021,944.51
Petty Cash	330.00
Change Fund	4,640.00
KeyBank-Payroll Account (ZBA)	176.84
KeyBank-Savings Bond Acct	0.00
Cash in Library Treasury	\$ 5,388,744.76
PNC - Money Market	10,022.27
PNC - Investments	34,445,632.64
PNC/Allegiant Money Market	49,461.74
KeyBank - Victory Fund	0.00
STAR OHIO Investment	11,477,470.02
Investments	\$ 45,982,586.67
PNC Endowment Acct	13,041,543.04
Endowment Account	\$ 13,041,543.04
Cash in Banks and On Hand	\$ 64,412,874.47