

CLEVELAND PUBLIC LIBRARY
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES
FOR THE PERIOD JANUARY 1 – JANUARY 31, 2013

Carolyn Kericky

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending January 31, 2013

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	2,762,000.00	0.00	0.00	0.00	\$ 0.00	2,762,000.00
42 Intergovernmental	1,701,310.05	136,211.69	0.00	0.00	\$ 0.00	1,837,521.74
43 Fines & Fees	32,706.10	0.00	0.00	0.00	\$ 0.00	32,706.10
44 Investment Earnings	12,691.85	10,423.34	0.00	8,267.79	\$ 0.00	31,382.98
45 Charges for Services	201,971.19	0.00	0.00	0.00	\$ 0.00	201,971.19
46 Contributions & Donations	1,395.50	240.00	0.00	0.00	\$ 0.00	1,635.50
48 Miscellaneous Revenue	135,871.57	0.00	0.00	0.00	\$ 0.00	135,871.57
Total Revenues	\$ 4,847,946.26	\$ 146,875.03	\$ 0.00	\$ 8,267.79	\$ 0.00	\$ 5,003,089.08
51 Salaries/Benefits	2,828,154.02	110,774.56	0.00	0.00	\$ 0.00	2,938,928.58
52 Supplies	50,108.68	234.07	0.00	0.00	\$ 0.00	50,342.75
53 Purchased/Contracted Services	1,075,190.58	37,673.42	0.00	185.00	\$ 0.00	1,113,049.00
54 Library Materials	944,748.78	17,025.50	0.00	14,950.17	\$ 0.00	976,724.45
55 Capital Outlay	44.17	19,689.20	173,485.77	0.00	\$ 0.00	193,219.14
57 Miscellaneous Expenses	6,780.34	7,322.20	0.00	0.00	\$ 65.05	14,167.59
Total Expenditures	\$ 4,905,026.57	\$ 192,718.95	\$ 173,485.77	\$ 15,135.17	\$ 65.05	\$ 5,286,431.51
Revenue Over/(Under) Expenditures	\$(57,080.31)	\$(45,843.92)	\$(173,485.77)	\$(6,867.38)	\$(65.05)	\$(283,342.43)
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	0.00	0.00	0.00	0.00	\$ 0.00	0.00
99 Transfers	0.00	0.00	0.00	0.00	\$ 16.60	16.60
Total Other Sources / Uses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 16.60	\$ 16.60
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$(57,080.31)	\$(45,843.92)	\$(173,485.77)	\$(6,867.38)	\$(48.45)	\$(283,325.83)
Beginning Year Cash Balance	\$ 30,469,564.27	\$ 11,951,089.26	\$ 16,399,617.59	\$ 2,826,909.81	\$ 8,913.99	\$ 61,656,094.92
Current Cash Balance	\$ 30,659,498.73	\$ 11,905,245.34	\$ 16,226,131.82	\$ 2,820,042.43	\$ 8,865.54	\$ 61,619,783.86

Cleveland Public Library
Certified Revenue, Appropriations and Balances
General Fund
For the period Ending January 31, 2013

	<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	20,336,112	1,701,310	18,634,802	8%	9%
General Property Tax	22,213,904	2,762,000	19,451,904	12%	9%
Rollback, Homestead, CAT	4,000,000	0	4,000,000	0%	0%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	0%
Fines & Fees	300,000	32,706	267,294	11%	10%
Investment Earnings	225,000	12,692	212,308	6%	4%
Services to Others-Clevnet	3,053,415	201,971	2,851,444	7%	7%
Contributions	1,500	1,396	105	100%	0%
Miscellaneous	561,882	135,872	426,010	24%	10%
Return of Advances Out	0	0	0	0%	0%
Total	<u>\$ 50,691,813</u>	<u>\$ 4,847,946</u>	<u>\$ 45,843,866</u>	<u>10%</u>	<u>8%</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	34,842,578	3,160,981	31,681,597	9%	9%
Supplies	1,109,175	276,778	832,397	25%	28%
Purchased Services	11,813,469	3,538,919	8,274,550	30%	46%
Library Materials	11,850,401	3,899,484	7,950,917	33%	26%
Capital Outlay	606,435	83,126	523,309	14%	36%
Other	122,985	23,130	99,855	19%	60%
Sub Total	<u>\$ 60,345,042</u>	<u>\$ 10,982,417</u>	<u>\$ 49,362,625</u>	<u>18%</u>	<u>20%</u>
Advances Out	0	0	0	0%	0%
Transfers Out	0	0	0	0%	100%
Total	<u>\$ 60,345,042</u>	<u>\$ 10,982,417</u>	<u>\$ 49,362,625</u>	<u>18%</u>	<u>31%</u>

Note (1): Certificate from Cuyahoga County Budget Commission dated January 10, 2013.

Note (2): Amended Appropriation of \$53,475,785 plus carried forward encumbrance of \$6,869,257.

Note (3): Subtotal includes 8% expended and 10% encumbered.

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending January 31, 2013

	<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	10,833,576.56	11,241,858.38	806,515.99	0.00	10,435,342.39
51120 Clerical Salaries	9,268,097.49	9,640,273.93	742,267.69	0.00	8,898,006.24
51130 Non-Clerical Salaries	538,563.20	583,221.43	89,568.03	0.00	493,653.40
51140 Buildings Salaries	3,584,856.34	3,724,271.94	275,349.60	0.00	3,448,922.34
51150 Other Salaries	1,015,586.00	1,055,009.58	76,682.13	0.00	978,327.45
51180 Severance Pay	0.00	53,648.22	54,380.32	0.00	(732.10)
51190 Non-Base Pay	0.00	13,616.97	168,092.69	0.00	(154,475.72)
51400 OPERS	3,542,707.00	3,685,801.80	282,644.83	0.00	3,403,156.97
51610 Health Insurance	3,487,626.76	3,630,361.31	285,106.71	0.00	3,345,254.60
51611 Dental Insurance	210,999.74	228,486.82	17,472.64	0.00	211,014.18
51612 Vision Insurance	15,643.49	15,643.49	1,303.96	0.00	14,339.53
51620 Life Insurance	11,007.36	11,927.04	919.68	0.00	11,007.36
51630 Workers Compensation	244,528.00	548,274.00	0.00	303,746.00	244,528.00
51640 Unemployment Compensation	45,000.00	75,208.54	1,169.36	29,039.18	45,000.00
51650 Medicare - ER	302,521.06	314,932.44	26,680.39	0.00	288,252.05
51900 Other Benefits	20,000.00	20,041.65	0.00	41.65	20,000.00
Salaries/Benefits	\$33,120,713.00	\$ 34,842,577.54	\$ 2,828,154.02	\$ 332,826.83	\$ 31,681,596.69
52110 Office Supplies	43,400.00	49,032.10	5,902.68	3,777.11	39,352.31
52120 Stationery	58,700.00	59,289.93	1,415.89	5,551.39	52,322.65
52130 Duplication Supplies	40,527.18	44,055.18	3,357.10	719.88	39,978.20
52140 Hand Tools	100.00	157.44	0.00	57.44	100.00
52150 Book Repair Supplies	73,500.00	74,734.17	0.00	1,234.17	73,500.00
52210 Janitorial Supplies	87,000.00	105,371.10	7,370.99	14,268.45	83,731.66
52220 Electrical Supplies	59,500.00	79,644.95	14,340.90	40,650.49	24,653.56

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending January 31, 2013

		<u>Current Year Appropriation</u>	<u>Total Appropriated Funds</u>	<u>Current Year Expenditures</u>	<u>Encumbered and Unpaid</u>	<u>Unencumbered Balance</u>
52230	Maintenance Supplies	150,350.00	165,722.73	7,399.33	81,573.40	76,750.00
52240	Uniforms	10,850.00	18,199.43	13.00	7,336.43	10,850.00
52300	Motor Vehicle Supplies	89,350.00	104,592.07	5,193.06	31,247.90	68,151.11
52900	Other Supplies	376,802.82	408,375.67	5,115.73	40,252.27	363,007.67
	Supplies	\$990,080.00	\$ 1,109,174.77	\$ 50,108.68	\$ 226,668.93	\$ 832,397.16
53100	Travel/Meetings	152,000.00	165,192.23	1,480.52	61,711.71	102,000.00
53210	Telecommunications	490,521.56	577,434.04	10,243.02	93,069.02	474,122.00
53230	Postage/Freight	110,300.00	118,083.07	7,909.04	96,174.03	14,000.00
53240	PR/Other Communications	156,700.00	202,654.44	1,550.00	61,812.74	139,291.70
53310	Building Repairs	175,000.00	247,856.82	10,351.82	70,505.00	167,000.00
53320	Machine Repairs	35,000.00	37,290.18	710.20	13,240.18	23,339.80
53340	Building Maintenance	190,000.00	219,251.70	2,932.43	36,219.27	180,100.00
53350	Machine Maintenance	223,073.65	287,301.12	8,919.58	59,993.02	218,388.52
53360	Computer Maintenance	989,433.43	1,019,515.00	522,208.21	112,812.57	384,494.22
53370	Motor Vehicle Repairs	30,000.00	31,266.10	3,778.84	24,187.26	3,300.00
53380	Contract Security	1,100,000.00	1,142,475.47	31,354.31	15,921.16	1,095,200.00
53390	Landscaping	30,000.00	30,000.00	0.00	23,000.00	7,000.00
53400	Insurance	398,000.00	455,500.00	57,500.00	0.00	398,000.00
53510	Rent/Leases	111,487.96	118,833.89	14,849.54	92,767.27	11,217.08
53520	Equipment Rental	59,168.88	74,663.63	5,567.07	10,927.68	58,168.88
53610	Electricity	1,743,650.00	1,941,056.91	44,548.24	559,358.67	1,337,150.00
53620	Gas	183,500.00	302,203.88	17,466.07	233,937.81	50,800.00
53630	Chilled Water	916,000.00	970,567.66	37,514.81	17,052.85	916,000.00
53640	Water/Sewer	132,407.20	151,324.02	3,403.97	84,316.25	63,603.80

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending January 31, 2013

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53710	Professional Services	1,464,243.90	2,249,786.28	268,905.11	624,843.21	1,356,037.96
53720	Auditors Fees	973,340.42	983,582.92	0.00	10,242.50	973,340.42
53730	Bank Service Charges	33,600.00	33,600.00	3,017.95	0.00	30,582.05
53800	Library Material Control	270,000.00	440,364.10	20,979.85	154,970.60	264,413.65
53900	Other Purchased Services	10,000.00	13,665.25	0.00	6,665.25	7,000.00
	Purchased/Contracted Services	\$9,977,427.00	\$ 11,813,468.71	\$ 1,075,190.58	\$ 2,463,728.05	\$ 8,274,550.08
54110	Books	2,728,000.41	3,413,642.14	163,260.90	667,894.61	2,582,486.63
54120	Continuations	481,496.00	1,056,837.60	44,720.24	536,041.45	476,075.91
54210	Periodicals	905,000.00	1,442,853.46	11,169.57	528,048.79	903,635.10
54220	Microforms	180,000.00	221,412.78	0.00	41,412.78	180,000.00
54310	Video Media	1,419,999.55	1,480,604.88	66,811.30	132,357.55	1,281,436.03
54320	Audio Media - Spoken	169,000.01	194,266.36	15,711.20	25,565.67	152,989.49
54325	Audio Media - Music	458,500.03	542,848.28	27,765.64	102,725.97	412,356.67
54350	Computer Media	26,000.00	65,668.00	7,042.00	33,075.00	25,551.00
54500	Database Services	1,141,000.00	1,439,048.40	130,086.78	401,992.90	906,968.72
54530	eMedia	1,047,000.00	1,678,894.00	460,609.38	384,599.00	833,685.62
54600	Interlibrary Loan	6,000.00	8,257.75	197.00	2,060.75	6,000.00
54710	Bookbinding	29,000.00	54,140.86	0.00	25,140.86	29,000.00
54720	Preservation Services	60,000.00	92,566.70	4,050.68	29,566.02	58,950.00
54730	Preservation Boxing	10,000.00	10,911.77	587.96	323.81	10,000.00
54790	Preservation Reformatting	90,000.00	148,447.52	12,736.13	43,929.84	91,781.55
	Library Materials	\$8,750,996.00	\$ 11,850,400.50	\$ 944,748.78	\$ 2,954,735.00	\$ 7,950,916.72
55510	Furniture	166,116.34	194,079.10	44.17	27,918.59	166,116.34
55520	Equipment	243,472.66	269,642.50	0.00	26,169.84	243,472.66

Cleveland Public Library
 Appropriation, Expenditures and Balances
 General Fund
 For the Period Ending January 31, 2013

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
55530 Computer Hardware	78,720.00	78,869.10	0.00	149.10	78,720.00
55540 Software	35,000.00	35,000.00	0.00	0.00	35,000.00
55700 Motor Vehicles	0.00	28,844.50	0.00	28,844.50	0.00
Capital Outlay	\$523,309.00	\$ 606,435.20	\$ 44.17	\$ 83,082.03	\$ 523,309.00
57100 Memberships	71,739.00	72,796.61	0.00	1,157.61	71,639.00
57200 Taxes	6,000.00	11,171.12	4,333.92	0.00	6,837.20
57500 Refunds/Reimbursements	35,521.00	39,017.28	2,446.42	15,191.74	21,379.12
Miscellaneous Expenses	\$113,260.00	\$ 122,985.01	\$ 6,780.34	\$ 16,349.35	\$ 99,855.32
Advances	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Transfers	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL	\$53,475,785.00	\$ 60,345,041.73	\$ 4,905,026.57	\$ 6,077,390.19	\$ 49,362,624.97

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2013

	<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	30,469,564.27	4,847,946.26	4,905,026.57	6,077,390.19	24,335,093.77
Total General Fund	\$ 30,469,564.27	\$ 4,847,946.26	\$ 4,905,026.57	\$ 6,077,390.19	\$ 24,335,093.77
201 Anderson	211,537.20	0.00	0.00	0.00	211,537.20
202 Endowment for the Blind	1,665,651.93	4,812.50	0.00	0.00	1,670,464.43
203 Founders	4,712,432.66	2,926.53	19,689.20	75,854.66	4,619,815.33
204 Kaiser	44,934.88	0.00	0.00	0.00	44,934.88
205 Kralej	153,804.84	0.00	0.00	0.00	153,804.84
206 Library	165,074.25	240.00	0.00	937.44	164,376.81
207 Pepke	97,395.18	0.00	0.00	0.00	97,395.18
208 Wickwire	1,086,072.03	2,684.31	100.00	764.25	1,087,892.09
209 Wittke	66,255.37	0.00	0.00	0.00	66,255.37
210 Young	3,094,870.38	0.00	0.00	0.00	3,094,870.38
225 Friends	5,086.47	0.00	86.47	5,000.00	0.00
226 Judd	6,743.25	0.00	7,224.29	675.26	(1,156.30)
228 Lockwood Thompson Memorial	263,528.36	0.00	32,632.65	218,088.04	12,807.67
230 Schweinfurth	25,159.08	0.00	763.00	10,837.00	13,559.08
251 OLBDP-Library for the Blind	62,210.67	125,683.00	100,050.90	37,636.97	50,205.80
252 LSTA-Know It Now	120,849.73	10,528.69	25,947.66	164,818.86	(59,388.10)
255 PNC-Grow Up Great	58,640.05	0.00	608.20	3,162.00	54,869.85
256 Learning Centers	110,842.93	0.00	5,616.58	68,442.00	36,784.35
Total Special Revenue Funds	\$ 11,951,089.26	\$ 146,875.03	\$ 192,718.95	\$ 586,216.48	\$ 11,319,028.86
401 Building & Repair	16,399,617.59	0.00	173,485.77	709,990.96	15,516,140.86
Total Capital Project Funds	\$ 16,399,617.59	\$ 0.00	\$ 173,485.77	\$ 709,990.96	\$ 15,516,140.86
501 Abel	179,528.26	0.00	0.00	0.00	179,528.26
502 Ambler	1,717.73	0.00	0.00	0.00	1,717.73

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2013

	<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>
503 Beard	107,816.34	2,283.64	185.00	925.00	108,989.98
504 Klein	4,069.48	0.00	0.00	0.00	4,069.48
505 Malon/Schroeder	227,545.60	31.58	0.00	0.00	227,577.18
506 McDonald	140,502.97	215.07	0.00	0.00	140,718.04
507 Ratner	68,838.86	0.00	0.00	0.00	68,838.86
508 Root	29,624.48	0.00	0.00	0.00	29,624.48
509 Sugarman	166,899.58	807.74	0.00	0.00	167,707.32
510 Thompson	126,099.45	0.00	0.00	0.00	126,099.45
511 Weidenthal	5,056.65	0.00	0.00	0.00	5,056.65
512 White	1,701,202.99	4,929.76	14,950.17	993.79	1,690,188.79
513 Beard Anna Young	68,007.42	0.00	0.00	0.00	68,007.42
Total Permanent Funds	\$ 2,826,909.81	\$ 8,267.79	\$ 15,135.17	\$ 1,918.79	\$ 2,818,123.64
901 Unclaimed Funds	8,913.99	16.60	65.05	0.00	8,865.54
Others	\$ 8,913.99	\$ 16.60	\$ 65.05	\$ 0.00	\$ 8,865.54
Total All Funds	<u>\$ 61,656,094.92</u>	<u>\$ 5,003,105.68</u>	<u>\$ 5,286,431.51</u>	<u>\$ 7,375,516.42</u>	<u>\$ 53,997,252.67</u>

**Cleveland Public Library
 Depository Balance Detail
 For the Period Ending January 31, 2013**

Balance of All Funds	\$ 61,619,783.86
Chase-Checking	7,237.09
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	1,713,089.32
KeyBank-MC/VISA	63,265.90
Fifth Third - Checking	1,199,723.24
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	\$ 2,988,462.39
PNC - Money Market	10,025.70
PNC - Investments	34,446,495.83
PNC/Allegiant Money Market	98,639.17
KeyBank - Victory Fund	0.00
STAR OHIO Investment	2,479,234.93
STAR Plus Investment	8,002,627.29
Investments	\$ 45,037,022.92
PNC Endowment Acct	13,594,298.55
Endowment Account	\$ 13,594,298.55
Cash in Banks and On Hand	\$ 61,619,783.86