

**CLEVELAND PUBLIC LIBRARY
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES
FOR THE PERIOD FEBRUARY 1 – FEBRUARY 28, 2013**

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FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending February 28, 2013

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	11,709,000.00	0.00	0.00	0.00	\$ 0.00	11,709,000.00
42 Intergovernmental	3,690,927.15	308,238.15	0.00	0.00	\$ 0.00	3,999,165.30
43 Fines & Fees	73,950.77	0.00	0.00	0.00	\$ 0.00	73,950.77
44 Investment Earnings	27,678.76	10,423.34	0.00	8,267.79	\$ 0.00	46,369.89
45 Charges for Services	479,328.34	0.00	0.00	0.00	\$ 0.00	479,328.34
46 Contributions & Donations	1,565.50	14,828.00	0.00	0.00	\$ 0.00	16,393.50
48 Miscellaneous Revenue	140,593.94	0.00	0.00	0.00	\$ 56.39	140,650.33
Total Revenues	\$ 16,123,044.46	\$ 333,489.49	\$ 0.00	\$ 8,267.79	\$ 56.39	\$ 16,464,858.13
51 Salaries/Benefits	5,691,648.46	210,639.97	0.00	0.00	\$ 0.00	5,902,288.43
52 Supplies	110,140.39	358.13	0.00	0.00	\$ 0.00	110,498.52
53 Purchased/Contracted Services	1,997,149.67	103,036.11	0.00	370.00	\$ 0.00	2,100,555.78
54 Library Materials	1,573,666.79	19,932.50	0.00	14,991.45	\$ 0.00	1,608,590.74
55 Capital Outlay	3,118.95	41,559.01	219,626.13	0.00	\$ 0.00	264,304.09
57 Miscellaneous Expenses	46,986.53	7,347.68	0.00	0.00	\$ 68.27	54,402.48
Total Expenditures	\$ 9,422,710.79	\$ 382,873.40	\$ 219,626.13	\$ 15,361.45	\$ 68.27	\$ 10,040,640.04
Revenue Over/(Under) Expenditures	\$ 6,700,333.67	\$(49,383.91)	\$(219,626.13)	\$(7,093.66)	\$(11.88)	\$ 6,424,218.09
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	\$ 45.34	45.34
Total Other Sources / Uses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 45.34	\$ 45.34
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$ 6,700,333.67	\$(49,383.91)	\$(219,626.13)	\$(7,093.66)	\$ 33.46	\$ 6,424,263.43
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	\$ 37,420,569.86	\$ 11,901,705.35	\$ 16,179,991.46	\$ 2,819,816.15	\$ 8,947.45	\$ 68,331,030.27

Cleveland Public Library
Certified Revenue, Appropriations and Balances
General Fund
For the period Ending February 28, 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	3,690,927	16,645,185	18%	19%
General Property Tax	22,213,904	11,709,000	10,504,904	53%	50%
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	73,951	226,049	25%	22%
Investment Earnings	225,000	27,679	197,321	12%	9%
Services to Others-Clevnet	3,053,415	479,328	2,574,087	16%	15%
Contributions	1,500	1,566	(66)	100%	0%
Miscellaneous	561,882	140,594	421,288	25%	11%
Return of Advances Out	0	0	0	0%	0%
Total	\$ 50,691,813	\$ 16,123,044	\$ 34,568,768	32%	31%

	<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	5,795,599	29,046,978	17%	16%
Supplies	1,109,175	397,482	711,692	36%	40%
Purchased Services	11,813,469	7,202,234	4,611,235	61%	59%
Library Materials	11,850,401	4,338,360	7,512,041	37%	35%
Capital Outlay	606,435	84,469	521,967	14%	37%
Other	122,985	75,542	47,443	61%	62%
Sub Total	\$ 60,345,042	\$ 17,893,686	\$ 42,451,356	30%	28%
Advances Out	0	0	0	0%	0%
Transfers Out	0	0	0	0%	100%
Total	\$ 60,345,042	\$ 17,893,686	\$ 42,451,356	30%	39%

Note (1): Certificate from Cuyahoga County Budget Commission dated February 11, 2013.

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

Note (3): Subtotal includes 16% expended and 14% encumbered.

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 2013

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
51110	Professional Salaries	10,833,576.56	11,241,858.38	1,602,259.37	0.00	9,639,599.01
51120	Clerical Salaries	9,268,097.49	9,640,273.93	1,491,657.97	0.00	8,148,615.96
51130	Non-Clerical Salaries	538,563.20	583,221.43	179,025.78	0.00	404,195.65
51140	Buildings Salaries	3,584,856.34	3,724,271.94	550,469.95	0.00	3,173,801.99
51150	Other Salaries	1,015,586.00	1,055,009.58	150,634.63	0.00	904,374.95
51180	Severance Pay	0.00	53,648.22	57,132.26	0.00	(3,484.04)
51190	Non-Base Pay	0.00	13,616.97	195,544.35	0.00	(181,927.38)
51400	OPERS	3,542,707.00	3,685,801.80	565,470.05	0.00	3,120,331.75
51610	Health Insurance	3,487,626.76	3,630,361.31	570,618.42	0.00	3,059,742.89
51611	Dental Insurance	210,999.74	228,486.82	34,979.46	0.00	193,507.36
51612	Vision Insurance	15,643.49	15,643.49	2,601.54	0.00	13,041.95
51620	Life Insurance	11,007.36	11,927.04	1,830.72	0.00	10,096.32
51630	Workers Compensation	244,528.00	548,274.00	233,305.97	70,440.03	244,528.00
51640	Unemployment Compensation	45,000.00	75,208.54	2,352.37	27,856.17	45,000.00
51650	Medicare - ER	302,521.06	314,932.44	51,492.01	0.00	263,440.43
51900	Other Benefits	20,000.00	20,041.65	2,273.61	5,654.75	12,113.29
	Salaries/Benefits	\$33,120,713.00	\$ 34,842,577.54	\$ 5,691,648.46	\$ 103,950.95	\$ 29,046,978.13
52110	Office Supplies	43,400.00	49,032.10	9,982.42	1,457.35	37,592.33
52120	Stationery	58,700.00	59,289.93	5,372.77	2,980.33	50,936.83
52130	Duplication Supplies	40,527.18	44,055.18	4,110.71	524.85	39,419.62
52140	Hand Tools	100.00	157.44	0.00	57.44	100.00
52150	Book Repair Supplies	73,500.00	74,734.17	3,625.63	5,163.28	65,945.26
52210	Janitorial Supplies	87,000.00	105,371.10	16,424.95	19,805.44	69,140.71
52220	Electrical Supplies	59,500.00	79,644.95	19,211.39	37,898.35	22,535.21

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 2013

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
52230	Maintenance Supplies	150,350.00	165,722.73	18,038.08	72,577.96	75,106.69
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	10,410.84	86,050.12	8,131.11
52900	Other Supplies	376,802.82	408,375.67	22,950.60	53,490.49	331,934.58
	Supplies	\$990,080.00	\$ 1,109,174.77	\$ 110,140.39	\$ 287,342.04	\$ 711,692.34
53100	Travel/Meetings	152,000.00	165,192.23	5,486.61	57,705.62	102,000.00
53210	Telecommunications	490,521.56	577,434.04	45,378.98	455,410.56	76,644.50
53230	Postage/Freight	110,300.00	118,083.07	20,488.30	83,594.77	14,000.00
53240	PR/Other Communications	156,700.00	202,654.44	24,127.21	103,320.54	75,206.69
53310	Building Repairs	175,000.00	247,856.82	38,962.82	57,232.00	151,662.00
53320	Machine Repairs	35,000.00	37,290.18	4,530.20	11,396.46	21,363.52
53340	Building Maintenance	190,000.00	219,251.70	4,825.32	52,061.38	162,365.00
53350	Machine Maintenance	223,073.65	287,301.12	45,481.99	115,427.89	126,391.24
53360	Computer Maintenance	989,433.43	1,019,515.00	609,090.21	65,428.07	344,996.72
53370	Motor Vehicle Repairs	30,000.00	31,266.10	6,141.18	21,824.92	3,300.00
53380	Contract Security	1,100,000.00	1,142,475.47	142,199.99	455,075.48	545,200.00
53390	Landscaping	30,000.00	30,000.00	0.00	23,000.00	7,000.00
53400	Insurance	398,000.00	455,500.00	58,352.00	1,685.00	395,463.00
53510	Rent/Leases	111,487.96	120,490.77	29,826.16	82,420.47	8,244.14
53520	Equipment Rental	59,168.88	74,663.63	14,373.34	13,568.43	46,721.86
53610	Electricity	1,743,650.00	1,939,400.03	399,519.83	1,536,605.10	3,275.10
53620	Gas	183,500.00	302,203.88	49,903.57	244,512.40	7,787.91
53630	Chilled Water	916,000.00	970,567.66	71,995.49	898,572.17	0.00
53640	Water/Sewer	132,407.20	151,324.02	6,115.07	81,605.15	63,603.80

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 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>
53710	Professional Services	1,464,243.90	2,249,786.28	374,234.07	682,466.31	1,193,085.90
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	5,665.77	0.00	27,934.23
53800	Library Material Control	270,000.00	440,364.10	40,082.06	145,633.40	254,648.64
53900	Other Purchased Services	10,000.00	13,665.25	369.50	6,295.75	7,000.00
	Purchased/Contracted Services	\$9,977,427.00	\$ 11,813,468.71	\$ 1,997,149.67	\$ 5,205,084.37	\$ 4,611,234.67
54110	Books	2,728,000.41	3,413,642.14	355,415.10	632,005.93	2,426,221.11
54120	Continuations	481,496.00	1,056,837.60	47,042.29	538,071.64	471,723.67
54210	Periodicals	905,000.00	1,442,853.46	44,666.49	503,634.52	894,552.45
54220	Microforms	180,000.00	221,412.78	271.10	41,465.16	179,676.52
54310	Video Media	1,419,999.55	1,480,604.88	160,125.30	156,632.56	1,163,847.02
54320	Audio Media - Spoken	169,000.01	194,266.36	24,676.28	27,791.13	141,798.95
54325	Audio Media - Music	458,500.03	542,848.28	59,174.36	113,047.64	370,626.28
54350	Computer Media	26,000.00	65,668.00	7,903.00	32,655.00	25,110.00
54500	Database Services	1,141,000.00	1,439,048.40	305,731.02	280,856.66	852,460.72
54530	eMedia	1,047,000.00	1,678,894.00	507,680.37	368,642.00	802,571.63
54600	Interlibrary Loan	6,000.00	8,257.75	327.00	4,370.00	3,560.75
54710	Bookbinding	29,000.00	54,140.86	3,637.67	21,503.19	29,000.00
54720	Preservation Services	60,000.00	92,566.70	16,447.80	17,188.90	58,930.00
54730	Preservation Boxing	10,000.00	10,911.77	1,590.86	8,820.91	500.00
54790	Preservation Reformatting	90,000.00	148,447.52	38,978.15	18,007.75	91,461.62
	Library Materials	\$8,750,996.00	\$ 11,850,400.50	\$ 1,573,666.79	\$ 2,764,692.99	\$ 7,512,040.72
55510	Furniture	166,116.34	194,044.10	2,719.57	25,243.19	166,081.34
55520	Equipment	243,472.66	269,677.50	399.38	27,112.81	242,165.31

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending February 28, 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	\$ 3,118.95	\$ 81,349.60	\$ 521,966.65
57100 Memberships	71,739.00	72,796.61	39,233.17	14,336.64	19,226.80
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	3,419.44	14,218.72	21,379.12
Miscellaneous Expenses	\$113,260.00	\$ 122,985.01	\$ 46,986.53	\$ 28,555.36	\$ 47,443.12
Advances	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Transfers	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL	<u>\$53,475,785.00</u>	<u>\$ 60,345,041.73</u>	<u>\$ 9,422,710.79</u>	<u>\$ 8,470,975.31</u>	<u>\$ 42,451,355.63</u>

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2013

	Beginning Year Balance	Year to Date Receipts	Year to Date Expenditures	Year to Date Encumbrances	Unencumbered Balance
101 General Fund	30,469,564.27	16,123,044.46	9,422,710.79	8,470,975.31	28,698,922.63
Total General Fund	\$ 30,469,564.27	\$ 16,123,044.46	\$ 9,422,710.79	\$ 8,470,975.31	\$ 28,698,922.63
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	7,924.53	45,650.20	55,188.66	4,619,518.33
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	260.00	75.00	862.44	164,396.81
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	13,001.25	57,275.73	(63,533.73)
228 Lockwood Thompson Memorial	263,528.36	0.00	32,632.65	218,088.04	12,807.67
229 Ohio Center for the Book	0.00	900.00	0.00	0.00	900.00
230 Schweinfurth	25,159.08	8,670.00	3,670.00	5,900.00	24,259.08
251 OLBDP-Library for the Blind	62,210.67	251,366.00	186,071.69	37,771.11	89,733.87
252 LSTA-Know It Now	120,849.73	56,872.15	85,462.64	121,516.59	(29,257.35)
255 PNC-Grow Up Great	58,640.05	0.00	4,942.11	0.00	53,697.94
256 Learning Centers	110,842.93	0.00	11,181.39	68,442.00	31,219.54
Total Special Revenue Funds	\$ 11,951,089.26	\$ 333,489.49	\$ 382,873.40	\$ 570,808.82	\$ 11,330,896.53
401 Building & Repair	16,399,617.59	0.00	219,626.13	1,453,194.91	14,726,796.55
Total Capital Project Funds	\$ 16,399,617.59	\$ 0.00	\$ 219,626.13	\$ 1,453,194.91	\$ 14,726,796.55
501 Abel	179,528.26	0.00	0.00	0.00	179,528.26

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2013

	Beginning Year Balance	Year to Date Receipts	Year to Date Expenditures	Year to Date Encumbrances	Unencumbered Balance
502 Ambler	1,717.73	0.00	0.00	0.00	1,717.73
503 Beard	107,816.34	2,283.64	370.00	740.00	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	14,991.45	870.20	1,690,271.10
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	\$ 15,361.45	\$ 1,610.20	\$ 2,818,205.95
901 Unclaimed Funds	8,913.99	101.73	68.27	0.00	8,947.45
Others	\$ 8,913.99	\$ 101.73	\$ 68.27	\$ 0.00	\$ 8,947.45
Total All Funds	\$ 61,656,094.92	\$ 16,464,903.47	\$ 10,040,640.04	\$ 10,496,589.24	\$ 57,583,769.11

Cleveland Public Library
 Depository Balance Detail
 For the Period Ending February 28, 2013

Balance of All Funds	\$ 68,331,030.27
Chase-Checking	7,237.09
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	2,067,252.25
KeyBank-MC/VISA	78,573.96
Fifth Third - Checking	526,511.75
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	\$ 2,684,721.89
PNC - Money Market	10,026.47
PNC - Investments	34,446,495.83
PNC/Allegiant Money Market	111,990.01
KeyBank - Victory Fund	0.00
STAR OHIO Investment	2,479,376.45
STAR Plus Investment	15,004,121.07
Investments	\$ 52,052,009.83
PNC Endowment Acct	13,594,298.55
Endowment Account	\$ 13,594,298.55
Cash in Banks and On Hand	\$ 68,331,030.27