

CLEVELAND PUBLIC LIBRARY
MONTHLY FINANCIAL STATEMENT OF FISCAL OFFICER TO BOARD OF LIBRARY TRUSTEES
FOR THE PERIOD SEPTEMBER 1 – SEPTEMBER 30, 2013

Carrie Krenicky

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending September 30, 2013

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Agency</u>	<u>Total</u>
41 Taxes	25,422,787.68	0.00	0.00	0.00	\$ 0.00	25,422,787.68
42 Intergovernmental	16,945,232.40	1,421,695.43	0.00	0.00	\$ 0.00	18,366,927.83
43 Fines & Fees	296,086.29	0.00	0.00	0.00	\$ 0.00	296,086.29
44 Investment Earnings	166,073.80	10,423.34	0.00	8,267.79	\$ 0.00	184,764.93
45 Charges for Services	2,189,031.09	0.00	0.00	0.00	\$ 0.00	2,189,031.09
46 Contributions & Donations	15,606.50	335,113.89	0.00	164.49	\$ 0.00	350,884.88
48 Miscellaneous Revenue	593,125.59	0.00	0.00	0.00	\$ 1,591.70	594,717.29
Total Revenues	\$ 45,627,943.35	\$ 1,767,232.66	\$ 0.00	\$ 8,432.28	\$ 1,591.70	\$ 47,405,199.99
51 Salaries/Benefits	26,379,865.16	1,011,784.15	0.00	0.00	\$ 0.00	27,391,649.31
52 Supplies	691,944.47	161,324.90	0.00	0.00	\$ 0.00	853,269.37
53 Purchased/Contracted Services	7,257,446.34	964,872.59	0.00	1,935.00	\$ 0.00	8,224,253.93
54 Library Materials	6,088,348.38	66,191.27	0.00	25,168.54	\$ 0.00	6,179,708.19
55 Capital Outlay	110,152.15	43,134.44	1,894,580.62	0.00	\$ 0.00	2,047,867.21
57 Miscellaneous Expenses	91,019.13	34,607.95	0.00	0.00	\$ 68.27	125,695.35
Total Expenditures	\$ 40,618,775.63	\$ 2,281,915.30	\$ 1,894,580.62	\$ 27,103.54	\$ 68.27	\$ 44,822,443.36
Revenue Over/(Under) Expenditures	\$ 5,009,167.72	\$(514,682.64)	\$(1,894,580.62)	\$(18,671.26)	\$ 1,523.43	\$ 2,582,756.63
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	(107,494.24)	107,494.24	0.00	0.00	\$ 0.00	0.00
99 Transfers	0.00	0.00	0.00	0.00	\$ 0.00	0.00
Total Other Sources / Uses	\$(107,494.24)	\$ 107,494.24	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$ 4,901,673.48	\$(407,188.40)	\$(1,894,580.62)	\$(18,671.26)	\$ 1,523.43	\$ 2,582,756.63
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	\$ 35,371,321.75	\$ 11,543,900.86	\$ 14,505,036.97	\$ 2,808,238.55	\$ 10,437.42	\$ 64,238,935.55

Cleveland Public Library
Certified Revenue, Appropriations and Balances
General Fund
For the period Ending September 30, 2013

	Certified Revenue (1)	Income To Date	Balance	Percent To Date	Percent Prior Year
PLF State Income Tax	20,336,112	15,347,286	4,988,826	75%	76%
General Property Tax	22,213,904	25,422,788	(3,208,884)	114%	109%
Rollback, Homestead, CAT	4,000,000	1,597,947	2,402,053	40%	39%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	0%
Fines & Fees	300,000	296,086	3,914	99%	96%
Investment Earnings	225,000	166,074	58,926	74%	44%
Services to Others-Clevnet	3,053,415	2,189,031	864,384	72%	82%
Contributions	1,500	15,607	(14,107)	100%	100%
Miscellaneous	561,882	593,126	(31,244)	106%	51%
Return of Advances Out	0	0	0	0%	100%
Total	\$ 50,691,813	\$ 45,627,943	\$ 5,063,869	90%	89%

	Appropriation(2)	Expended/ Encumbered	Balance	Percent To Date (3)	Percent Prior Year
Salaries/Benefits	34,842,578	26,472,859	8,369,718	76%	73%
Supplies	1,109,175	832,326	276,849	75%	81%
Purchased Services	11,813,469	10,015,197	1,798,272	85%	85%
Library Materials	11,850,401	9,458,738	2,391,663	80%	78%
Capital Outlay	606,435	255,032	351,404	42%	67%
Other	122,985	100,189	22,796	81%	99%
Sub Total	\$ 60,345,042	\$ 47,134,340	\$ 13,210,701	78%	77%
Advances Out	0	107,494	(107,494)	100%	100%
Transfers Out	0	0	0	0%	100%
Total	\$ 60,345,042	\$ 47,241,834	\$ 13,103,207	78%	80%

Note (1): Certificate from Cuyahoga County Budget Commission dated September 4, 2013.

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

Note (3): Subtotal includes 67% expended and 11% encumbered.

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 30, 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	7,948,395.62	0.00	3,293,462.76
51120	Clerical Salaries	9,268,097.49	9,640,273.93	7,470,999.14	0.00	2,169,274.79
51130	Non-Clerical Salaries	538,563.20	583,221.43	934,546.05	0.00	(351,324.62)
51140	Buildings Salaries	3,584,856.34	3,724,271.94	2,681,003.92	0.00	1,043,268.02
51150	Other Salaries	1,015,586.00	1,055,009.58	756,947.86	0.00	298,061.72
51180	Severance Pay	0.00	53,648.22	132,086.30	0.00	(78,438.08)
51190	Non-Base Pay	0.00	13,616.97	406,763.38	0.00	(393,146.41)
51400	OPERS	3,542,707.00	3,685,801.80	2,819,910.67	0.00	865,891.13
51610	Health Insurance	3,487,626.76	3,630,361.31	2,551,443.44	0.00	1,078,917.87
51611	Dental Insurance	210,999.74	228,486.82	155,973.81	0.00	72,513.01
51612	Vision Insurance	15,643.49	15,643.49	11,641.96	0.00	4,001.53
51620	Life Insurance	11,007.36	11,927.04	9,768.12	0.00	2,158.92
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	8,659.40	21,549.14	45,000.00
51650	Medicare - ER	302,521.06	314,932.44	251,329.23	0.00	63,603.21
51900	Other Benefits	20,000.00	20,041.65	7,090.29	1,005.00	11,946.36
	Salaries/Benefits	\$33,120,713.00	\$ 34,842,577.54	\$ 26,379,865.16	\$ 92,994.17	\$ 8,369,718.21
52110	Office Supplies	43,400.00	49,282.10	32,695.37	2,849.79	13,736.94
52120	Stationery	58,700.00	59,039.93	39,385.70	4,052.05	15,602.18
52130	Duplication Supplies	40,527.18	40,355.18	23,567.93	1,905.90	14,881.35
52140	Hand Tools	100.00	857.44	193.59	0.00	663.85
52150	Book Repair Supplies	73,500.00	74,734.17	52,844.39	6,046.06	15,843.72
52210	Janitorial Supplies	87,000.00	106,371.10	83,155.69	19,050.04	4,165.37
52220	Electrical Supplies	59,500.00	82,517.04	61,098.47	13,344.71	8,073.86

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 30, 2013

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
52230	Maintenance Supplies	150,350.00	165,850.64	139,374.37	24,916.07	1,560.20
52240	Uniforms	10,850.00	18,199.43	6,792.51	1,712.12	9,694.80
52300	Motor Vehicle Supplies	89,350.00	103,592.07	55,351.92	38,332.53	9,907.62
52900	Other Supplies	376,802.82	408,375.67	197,484.53	28,172.47	182,718.67
	Supplies	\$990,080.00	\$ 1,109,174.77	\$ 691,944.47	\$ 140,381.74	\$ 276,848.56
53100	Travel/Meetings	152,000.00	165,192.23	41,704.66	17,784.29	105,703.28
53210	Telecommunications	490,521.56	506,616.53	250,060.93	234,209.74	22,345.86
53230	Postage/Freight	110,300.00	111,142.90	71,269.77	32,873.13	7,000.00
53240	PR/Other Communications	156,700.00	200,587.00	123,242.83	61,186.30	16,157.87
53310	Building Repairs	175,000.00	477,035.62	373,039.79	63,758.00	40,237.83
53320	Machine Repairs	35,000.00	37,290.18	9,053.29	8,336.16	19,900.73
53340	Building Maintenance	190,000.00	175,035.64	83,550.95	32,893.45	58,591.24
53350	Machine Maintenance	223,073.65	294,560.05	159,524.42	85,825.71	49,209.92
53360	Computer Maintenance	989,433.43	1,019,515.00	839,306.31	16,695.94	163,512.75
53370	Motor Vehicle Repairs	30,000.00	43,687.63	26,208.76	12,303.70	5,175.17
53380	Contract Security	1,100,000.00	1,085,318.16	703,495.26	299,733.65	82,089.25
53390	Landscaping	30,000.00	30,000.00	27,473.25	1,076.75	1,450.00
53400	Insurance	398,000.00	455,500.00	311,616.00	140,918.00	2,966.00
53510	Rent/Leases	111,487.96	120,490.77	95,262.37	16,862.90	8,365.50
53520	Equipment Rental	59,168.88	78,444.16	42,406.04	18,315.84	17,722.28
53610	Electricity	1,743,650.00	1,879,791.64	1,259,647.56	545,427.93	74,716.15
53620	Gas	183,500.00	287,312.21	121,727.22	76,391.34	89,193.65
53630	Chilled Water	916,000.00	966,567.66	666,258.71	287,256.10	13,052.85
53640	Water/Sewer	132,407.20	145,289.91	58,780.80	74,263.89	12,245.22

**Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 30, 2013**

		Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
53710	Professional Services	1,464,243.90	2,263,384.15	1,110,526.68	493,288.78	659,568.69
53720	Auditors Fees	973,340.42	983,077.92	707,623.92	9,749.00	265,705.00
53730	Bank Service Charges	33,600.00	33,600.00	20,020.33	0.00	13,579.67
53800	Library Material Control	270,000.00	440,364.10	149,527.24	228,033.34	62,803.52
53900	Other Purchased Services	10,000.00	13,665.25	6,119.25	566.75	6,979.25
	Purchased/Contracted Services	\$9,977,427.00	\$ 11,813,468.71	\$ 7,257,446.34	\$ 2,757,750.69	\$ 1,798,271.68
54110	Books	2,728,000.41	3,408,642.14	1,885,335.12	706,847.43	816,459.59
54120	Continuations	481,496.00	1,056,837.60	449,693.39	260,410.01	346,734.20
54210	Periodicals	905,000.00	1,442,853.46	382,796.61	817,389.79	242,667.06
54220	Microforms	180,000.00	221,412.78	6,530.21	120,514.31	94,368.26
54310	Video Media	1,419,999.55	1,480,604.88	1,107,031.46	188,976.66	184,596.76
54320	Audio Media - Spoken	169,000.01	199,266.36	131,134.78	42,766.39	25,365.19
54325	Audio Media - Music	458,500.03	542,848.28	370,125.76	90,358.82	82,363.70
54350	Computer Media	26,000.00	65,668.00	10,446.92	29,245.00	25,976.08
54500	Database Services	1,141,000.00	1,454,601.92	673,980.35	516,175.04	264,446.53
54530	eMedia	1,047,000.00	1,663,340.48	921,246.72	555,692.22	186,401.54
54600	Interlibrary Loan	6,000.00	8,257.75	1,933.00	2,764.00	3,560.75
54710	Bookbinding	29,000.00	54,140.86	18,908.64	6,232.22	29,000.00
54720	Preservation Services	60,000.00	92,566.70	34,513.99	19,726.21	38,326.50
54730	Preservation Boxing	10,000.00	11,046.77	9,855.91	0.00	1,190.86
54790	Preservation Reformatting	90,000.00	148,312.52	84,815.52	13,291.06	50,205.94
	Library Materials	\$8,750,996.00	\$ 11,850,400.50	\$ 6,088,348.38	\$ 3,370,389.16	\$ 2,391,662.96
55510	Furniture	166,116.34	194,044.10	6,975.71	53,709.75	133,358.64
55520	Equipment	243,472.66	267,300.39	43,470.12	54,023.78	169,806.49

**Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending September 30, 2013**

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
55530 Computer Hardware	78,720.00	81,246.21	17,903.50	33,375.87	29,966.84
55540 Software	35,000.00	35,000.00	12,958.32	3,769.97	18,271.71
55700 Motor Vehicles	0.00	28,844.50	28,844.50	0.00	0.00
Capital Outlay	\$523,309.00	\$ 606,435.20	\$ 110,152.15	\$ 144,879.37	\$ 351,403.68
57100 Memberships	71,739.00	72,796.61	65,570.86	4,764.05	2,461.70
57200 Taxes	6,000.00	11,171.12	9,471.15	1,362.77	337.20
57500 Refunds/Reimbursements	35,521.00	39,017.28	15,977.12	3,042.67	19,997.49
Miscellaneous Expenses	\$113,260.00	\$ 122,985.01	\$ 91,019.13	\$ 9,169.49	\$ 22,796.39
59810 Advances Out	0.00	0.00	107,494.24	0.00	(107,494.24)
Advances	\$0.00	\$ 0.00	\$ 107,494.24	\$ 0.00	\$(107,494.24)
Transfers	\$0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
TOTAL	\$53,475,785.00	\$ 60,345,041.73	\$ 40,726,269.87	\$ 6,515,564.62	\$ 13,103,207.24

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 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	45,627,943.35	40,726,269.87	6,515,564.62	28,855,673.13
Total General Fund	\$ 30,469,564.27	\$ 45,627,943.35	\$ 40,726,269.87	\$ 6,515,564.62	\$ 28,855,673.13
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	40,924.53	147,784.79	35,053.10	4,570,519.30
204 Kaiser	44,934.88	0.00	0.00	0.00	44,934.88
205 Kraley	153,804.84	0.00	0.00	0.00	153,804.84
206 Library	165,074.25	9,124.75	661.73	1,012.71	172,524.56
207 Pepke	97,395.18	0.00	0.00	0.00	97,395.18
208 Wickwire	1,086,072.03	2,684.31	9,644.70	425.79	1,078,685.85
209 Wittke	66,255.37	0.00	0.00	0.00	66,255.37
210 Young	3,094,870.38	32,489.64	1,296.30	0.00	3,126,063.72
225 Friends	5,086.47	17,500.00	16,062.64	3,272.56	3,251.27
226 Judd	6,743.25	148,918.00	91,115.40	9,364.15	55,181.70
228 Lockwood Thompson Memorial	263,528.36	78,637.50	156,978.19	147,016.83	38,170.84
229 Ohio Center for the Book	0.00	900.00	825.00	0.00	75.00
230 Schweinfurth	25,159.08	27,046.00	18,376.00	21,790.00	12,039.08
251 OLBPD-Library for the Blind	62,210.67	1,131,145.00	1,228,506.66	50,890.14	(86,041.13)
252 LSTA-Know It Now	120,849.73	290,550.43	368,380.91	53,642.43	(10,623.18)
254 MyCom	0.00	89,994.24	72,800.00	17,194.24	0.00
255 PNC-Grow Up Great	58,640.05	0.00	58,640.05	0.00	0.00
256 Learning Centers	110,842.93	0.00	110,842.93	0.00	0.00
Total Special Revenue Funds	\$ 11,951,089.26	\$ 1,874,726.90	\$ 2,281,915.30	\$ 339,661.95	\$ 11,204,238.91
401 Building & Repair	16,399,617.59	0.00	1,894,580.62	814,312.35	13,690,724.62
Total Capital Project Funds	\$ 16,399,617.59	\$ 0.00	\$ 1,894,580.62	\$ 814,312.35	\$ 13,690,724.62

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 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>
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
503 Beard	107,816.34	2,283.64	1,900.00	1,865.00	106,334.98
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	25,203.54	2,190.52	1,678,738.69
513 Beard Anna Young	68,007.42	164.49	0.00	0.00	68,171.91
Total Permanent Funds	\$ 2,826,909.81	\$ 8,432.28	\$ 27,103.54	\$ 4,055.52	\$ 2,804,183.03
901 Unclaimed Funds	8,913.99	1,591.70	68.27	0.00	10,437.42
Others	\$ 8,913.99	\$ 1,591.70	\$ 68.27	\$ 0.00	\$ 10,437.42
Total All Funds	<u>\$ 61,656,094.92</u>	<u>\$ 47,512,694.23</u>	<u>\$ 44,929,937.60</u>	<u>\$ 7,673,594.44</u>	<u>\$ 56,565,257.11</u>

**Cleveland Public Library
 Depository Balance Detail
 For the Period Ending September 30, 2013**

Balance of All Funds	<u>\$ 64,238,935.55</u>
	<u>\$ 8.00</u>
Chase-Checking	7,237.09
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	592,663.32
KeyBank-MC/VISA	158,137.29
Fifth Third - Checking	891,039.59
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	<u>\$ 1,654,224.13</u>
PNC - Money Market	10,032.35
PNC - Investments	34,533,781.67
PNC/Allegiant Money Market	148,067.98
KeyBank - Victory Fund	0.00
STAR OHIO Investment	3,279,826.85
STAR Plus Investment	11,018,696.02
Investments	<u>\$ 48,990,404.87</u>
PNC Endowment Acct	13,594,298.55
Endowment Account	<u>\$ 13,594,298.55</u>
Cash in Banks and On Hand	<u>\$ 64,238,935.55</u>