

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

Carolyn Kenick

FISCAL OFFICER, BOARD OF LIBRARY TRUSTEES

Cleveland Public Library
Revenues, Expenditures and Changes in Fund Balance
For the Period Ending November 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	21,836,158.04	2,016,074.21	0.00	0.00	\$ 0.00	23,852,232.25
43 Fines & Fees	357,980.07	0.00	0.00	0.00	\$ 0.00	357,980.07
44 Investment Earnings	206,541.96	3,502.17	0.00	5,760.73	\$ 0.00	215,804.86
45 Charges for Services	2,459,003.21	0.00	0.00	0.00	\$ 0.00	2,459,003.21
46 Contributions & Donations	536,261.42	668,832.19	30,700.00	0.00	\$ 0.00	1,235,793.61
48 Miscellaneous Revenue	631,001.20	5,795.00	0.00	0.00	\$ 0.00	636,796.20
Total Revenues	\$ 53,627,170.17	\$ 2,694,203.57	\$ 30,700.00	\$ 5,760.73	\$ 0.00	\$ 56,357,834.47
51 Salaries/Benefits	31,278,183.41	1,173,610.09	0.00	0.00	\$ 0.00	32,451,793.50
52 Supplies	872,675.98	64,811.55	0.00	7,915.00	\$ 0.00	945,402.53
53 Purchased/Contracted Services	8,345,656.07	1,111,701.09	0.00	14,771.25	\$ 0.00	9,472,128.41
54 Library Materials	8,105,790.77	171,766.75	0.00	23,112.69	\$ 0.00	8,300,670.21
55 Capital Outlay	206,848.43	131,918.66	3,190,072.06	0.00	\$ 0.00	3,528,839.15
57 Miscellaneous Expenses	91,270.45	62,043.58	0.00	0.00	\$ 2,292.79	155,606.82
Total Expenditures	\$ 48,900,425.11	\$ 2,715,851.72	\$ 3,190,072.06	\$ 45,798.94	\$ 2,292.79	\$ 54,854,440.62
Revenue Over/(Under) Expenditures	\$ 4,726,745.06	\$(21,648.15)	\$(3,159,372.06)	\$(40,038.21)	\$(2,292.79)	\$ 1,503,393.85
91 Sale of Capital Assets	0.00	0.00	0.00	0.00	\$ 0.00	0.00
98 Advances	170,000.00	(170,000.00)	0.00	0.00	\$ 0.00	0.00
99 Transfers	(10,000,000.00)	0.00	10,000,000.00	0.00	\$ 2,775.74	2,775.74
Total Other Sources / Uses	\$(9,830,000.00)	\$(170,000.00)	\$ 10,000,000.00	\$ 0.00	\$ 2,775.74	\$ 2,775.74
Revenue & Other Sources Over/(Under) Expenditures & Other Uses	\$(5,103,254.94)	\$(191,648.15)	\$ 6,840,627.94	\$(40,038.21)	\$ 482.95	\$ 1,506,169.59
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	\$ 30,063,511.01	\$ 11,526,933.15	\$ 16,634,708.23	\$ 2,701,150.02	\$ 8,913.99	\$ 60,935,216.40

Cleveland Public Library
Certified Revenue, Appropriations and Balances
General Fund
For the period Ending November 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	18,387,469	1,450,302	93%	94%
General Property Tax	25,407,318	27,600,224	(2,192,906)	109%	105%
Rollback, Homestead, CAT	5,000,000	3,448,689	1,551,311	69%	76%
Federal Grants	0	0	0	0%	0%
State Aid	0	0	0	0%	90%
Fines & Fees	300,000	357,980	(57,980)	119%	137%
Investment Earnings	425,000	206,542	218,458	49%	56%
Services to Others-Clevnet	2,493,252	2,459,003	34,249	99%	96%
Contributions	0	536,261	(536,261)	100%	0%
Miscellaneous	706,577	631,001	75,576	89%	169%
Return of Advances Out	0	210,000	(210,000)	100%	0%
Total	\$ 54,169,919	\$ 53,837,170	\$ 332,748	99%	98%

	<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	31,310,471	4,135,442	88%	88%
Supplies	1,093,672	985,104	108,568	90%	89%
Purchased Services	11,238,724	10,345,421	893,302	92%	95%
Library Materials	12,266,927	10,753,608	1,513,319	88%	84%
Capital Outlay	329,827	319,502	10,325	97%	97%
Other	109,264	100,497	8,767	92%	77%
Sub Total	\$ 60,484,328	\$ 53,814,603	\$ 6,669,724	89%	88%
Advances Out	0	40,000	(40,000)	100%	0%
Transfers Out	10,000,000	10,000,000	0	100%	0%
Total	\$ 70,484,328	\$ 63,854,603	\$ 6,629,724	91%	89%

Note (1): Certificate from Cuyahoga County Budget Commission dated October 10, 2012.

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

Note (3): Subtotal includes 91% expended and 9% encumbered.

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending November 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	9,861,608.17	0.00	1,868,506.50
51120	Clerical Salaries	9,638,564.73	10,013,784.91	8,507,166.41	0.00	1,506,618.50
51130	Non-Clerical Salaries	354,550.82	403,880.99	1,139,093.75	0.00	(735,212.76)
51140	Buildings Salaries	3,708,667.56	3,858,989.63	3,202,642.90	0.00	656,346.73
51150	Other Salaries	1,130,370.78	1,177,772.47	910,850.36	0.00	266,922.11
51180	Severance Pay	0.00	366,811.61	448,802.87	0.00	(81,991.26)
51190	Non-Base Pay	0.00	4,478.72	212,646.18	0.00	(208,167.46)
51400	OPERS	3,692,829.90	3,841,959.70	3,352,674.61	0.00	489,285.09
51610	Health Insurance	3,302,962.48	3,449,403.47	3,063,447.87	0.00	385,955.60
51611	Dental Insurance	0.00	0.00	35,322.35	0.00	(35,322.35)
51612	Vision Insurance	0.00	0.00	2,617.48	0.00	(2,617.48)
51620	Life Insurance	11,842.56	12,834.24	10,294.04	0.00	2,540.20
51630	Workers Compensation	0.00	200,000.00	184,352.76	0.00	15,647.24
51640	Unemployment Compensation	31,836.51	49,026.85	38,466.56	31,670.24	(21,109.95)
51650	Medicare - ER	316,339.64	330,459.46	290,525.69	0.00	39,933.77
51900	Other Benefits	0.00	6,396.49	17,671.41	617.45	(11,892.37)
	Salaries/Benefits	\$33,484,152.79	\$ 35,445,913.21	\$ 31,278,183.41	\$ 32,287.69	\$ 4,135,442.11
52110	Office Supplies	48,324.90	43,097.27	37,027.23	2,856.09	3,213.95
52120	Stationery	73,700.00	90,628.91	78,409.30	261.27	11,958.34
52130	Duplication Supplies	56,300.00	43,947.76	37,860.69	847.31	5,239.76
52140	Hand Tools	100.00	626.38	533.82	57.44	35.12
52150	Book Repair Supplies	82,800.00	91,132.18	59,413.46	7,827.63	23,891.09
52210	Janitorial Supplies	87,800.00	93,145.02	76,109.53	9,536.02	7,499.47
52220	Electrical Supplies	57,500.00	60,958.85	50,562.74	283.33	10,112.78

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending November 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>
52230	Maintenance Supplies	147,400.00	163,985.54	142,419.79	18,654.75	2,911.00
52240	Uniforms	9,400.00	22,938.72	11,530.64	11,026.58	381.50
52300	Motor Vehicle Supplies	81,600.00	107,077.79	77,914.63	20,852.99	8,310.17
52900	Other Supplies	371,949.32	376,133.91	300,894.15	40,224.47	35,015.29
	Supplies	\$1,016,874.22	\$ 1,093,672.33	\$ 872,675.98	\$ 112,427.88	\$ 108,568.47
53100	Travel/Meetings	100,000.00	108,569.07	43,804.50	12,003.07	52,761.50
53210	Telecommunications	500,687.68	604,569.12	483,874.75	105,611.51	15,082.86
53230	Postage/Freight	123,800.00	114,591.35	93,652.09	10,472.81	10,466.45
53240	PR/Other Communications	193,500.00	204,948.31	137,455.24	24,609.28	42,883.79
53310	Building Repairs	190,000.00	166,077.96	87,964.22	54,811.04	23,302.70
53320	Machine Repairs	41,000.00	44,882.14	36,780.40	3,299.34	4,802.40
53340	Building Maintenance	174,600.00	223,593.25	160,117.79	32,787.93	30,687.53
53350	Machine Maintenance	219,272.06	288,162.50	159,506.74	69,080.64	59,575.12
53360	Computer Maintenance	947,126.00	948,643.36	825,329.28	5,184.57	118,129.51
53370	Motor Vehicle Repairs	42,000.00	46,187.59	38,826.14	6,774.55	586.90
53380	Contract Security	995,688.00	1,041,534.21	900,068.20	141,466.01	0.00
53390	Landscaping	27,000.00	30,539.75	30,539.75	0.00	0.00
53400	Insurance	440,900.00	447,867.90	321,525.20	57,500.00	68,842.70
53510	Rent/Leases	80,900.00	99,829.18	81,920.67	12,535.26	5,373.25
53520	Equipment Rental	93,017.14	130,452.95	103,832.41	19,420.20	7,200.34
53610	Electricity	2,008,900.02	1,993,159.08	1,525,435.98	438,529.31	29,193.79
53620	Gas	257,500.00	284,664.27	126,287.05	140,274.24	18,102.98
53630	Chilled Water	883,500.10	954,801.02	856,920.00	97,881.02	0.00
53640	Water/Sewer	87,205.03	202,780.37	166,846.21	31,055.22	4,887.04

Cleveland Public Library
Appropriation, Expenditures and Balances
General Fund
For the Period Ending November 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>
53710	Professional Services	1,569,212.41	1,848,131.29	922,255.53	538,504.48	387,371.28
53720	Auditors Fees	732,000.00	1,027,825.61	1,017,398.61	10,427.00	0.00
53800	Library Material Control	279,500.00	416,340.61	218,416.81	183,872.37	14,051.43
53900	Other Purchased Services	0.00	10,563.75	6,898.50	3,665.25	0.00
	Purchased/Contracted Services	<u>\$9,987,398.44</u>	<u>\$ 11,238,723.64</u>	<u>\$ 8,345,656.07</u>	<u>\$ 1,999,765.10</u>	<u>\$ 893,302.47</u>
54110	Books	2,906,000.00	3,761,672.54	2,645,154.87	690,161.28	426,356.39
54120	Continuations	514,000.00	967,682.73	450,395.45	368,210.43	149,076.85
54210	Periodicals	1,105,000.00	1,834,712.58	1,043,833.49	459,083.70	331,795.39
54220	Microforms	205,000.00	225,950.65	112,961.89	72,671.29	40,317.47
54310	Video Media	1,459,999.99	1,522,637.31	1,363,605.11	107,116.15	51,916.05
54320	Audio Media - Spoken	208,000.00	240,157.63	188,854.97	33,750.72	17,551.94
54325	Audio Media - Music	566,000.01	663,685.36	537,989.09	71,627.87	54,068.40
54350	Computer Media	225,500.00	42,118.51	10,794.95	5,878.06	25,445.50
54500	Database Services	950,766.85	1,455,801.60	1,048,280.14	310,260.31	97,261.15
54530	eMedia	1,052,000.00	1,194,500.00	496,401.58	378,191.98	319,906.44
54600	Interlibrary Loan	0.00	6,859.33	4,202.25	2,257.75	399.33
54710	Bookbinding	29,000.00	56,490.76	26,506.10	31,051.98	(1,067.32)
54720	Preservation Services	60,000.00	131,105.23	84,072.00	47,032.74	0.49
54730	Preservation Boxing	8,000.00	15,168.85	13,118.81	2,050.00	0.04
54790	Preservation Reformatting	100,000.00	148,384.10	79,620.07	68,472.92	291.11
	Library Materials	<u>\$9,389,266.85</u>	<u>\$ 12,266,927.18</u>	<u>\$ 8,105,790.77</u>	<u>\$ 2,647,817.18</u>	<u>\$ 1,513,319.23</u>
55510	Furniture	129,000.00	102,667.09	56,341.06	41,406.38	4,919.65
55520	Equipment	91,266.25	159,524.27	83,606.20	71,097.91	4,820.16
55530	Computer Hardware/Software	0.00	46,744.98	46,010.67	149.10	585.21

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

	Current Year Appropriation	Total Appropriated Funds	Current Year Expenditures	Encumbered and Unpaid	Unencumbered Balance
55700 Motor Vehicles	0.00	20,890.50	20,890.50	0.00	0.00
Capital Outlay	\$220,266.25	\$ 329,826.84	\$ 206,848.43	\$ 112,653.39	\$ 10,325.02
57100 Memberships	54,460.00	68,909.27	63,485.11	4,985.09	439.07
57200 Taxes	500.00	8,237.20	267.32	171.12	7,798.76
57500 Refunds/Reimbursements	17,000.00	32,117.90	27,518.02	4,070.77	529.11
Miscellaneous Expenses	\$71,960.00	\$ 109,264.37	\$ 91,270.45	\$ 9,226.98	\$ 8,766.94
59810 Advances Out	0.00	0.00	40,000.00	0.00	(40,000.00)
Advances	\$0.00	\$ 0.00	\$ 40,000.00	\$ 0.00	\$(40,000.00)
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	<u>\$54,169,918.55</u>	<u>\$ 70,484,327.57</u>	<u>\$ 58,940,425.11</u>	<u>\$ 4,914,178.22</u>	<u>\$ 6,629,724.24</u>

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending November 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	53,837,170.17	58,940,425.11	4,914,178.22	25,149,231.54
Total General Fund	\$ 35,166,664.70	\$ 53,837,170.17	\$ 58,940,425.11	\$ 4,914,178.22	\$ 25,149,231.54
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	25,105.16	0.00	1,585,903.98
203 Founders	4,495,884.53	87,799.81	73,032.75	18,931.05	4,491,720.54
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	11,230.48	9,381.48	7,523.45	159,542.82
207 Pepke	92,820.86	0.00	0.00	0.00	92,820.86
208 Wickwire	1,052,526.56	3,502.17	22,350.30	1,319.25	1,032,359.18
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	5,577.41	8,672.43	6,440.65
226 Judd	7,784.12	142,962.75	125,893.79	10,182.81	14,670.27
228 Lockwood Thompson Memorial	400,544.73	150,295.00	268,151.02	156,620.49	126,068.22
229 Ohio Center for the Book	58.00	900.00	958.00	0.00	0.00
230 Schweinfurth	45,609.07	57,167.99	77,432.99	0.00	25,344.07
242 Cleveland NCA Kiosk	9,673.78	0.00	9,673.78	0.00	0.00
243 Gates Foundation	57,867.98	0.00	57,867.98	0.00	0.00
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	1,382,511.00	1,299,840.72	4,523.41	88,254.87
252 LSTA-Know It Now	266,747.87	472,504.76	624,725.49	53,111.54	61,415.60
254 MyCom	72,377.13	166,853.45	239,230.58	0.00	0.00
255 PNC-Grow Up Great	46,784.75	48,000.00	33,452.07	4,879.00	56,453.68
256 Learning Centers	0.00	162,000.00	45,844.82	11,100.00	105,055.18
Total Special Revenue Funds	\$ 11,718,581.30	\$ 2,734,203.57	\$ 2,925,851.72	\$ 276,863.43	\$ 11,250,069.72
401 Building & Repair	9,794,080.29	10,030,700.00	3,190,072.06	731,510.69	15,903,197.54

Cleveland Public Library
Revenue, Expenditures and Changes in Fund Balances
For the Period Ending November 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	\$ 3,190,072.06	\$ 731,510.69	\$ 15,903,197.54
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	8,840.00	1,998.00	101,878.97
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	0.00	159,523.25
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	23,112.69	9,401.99	1,613,458.69
513 Beard Anna Young	0.00	726.41	0.00	0.00	726.41
Total Permanent Funds	\$ 2,673,907.22	\$ 5,760.73	\$ 45,798.94	\$ 11,399.99	\$ 2,622,469.02
901 Unclaimed Funds	8,431.04	2,775.74	2,292.79	0.00	8,913.99
Others	\$ 8,431.04	\$ 2,775.74	\$ 2,292.79	\$ 0.00	\$ 8,913.99
Total All Funds	\$ 59,361,664.55	\$ 66,610,610.21	\$ 65,104,440.62	\$ 5,933,952.33	\$ 54,933,881.81

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

Balance of All Funds	\$ 60,935,216.40
Chase-Checking	7,924.24
PNC-Checking	0.00
KeyBank-Concentration Acct	0.00
KeyBank-Checking (ZBA)	884,453.84
KeyBank-MC/VISA	35,082.94
Fifth Third - Checking	1,960,308.93
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	\$ 2,892,916.79
PNC - Money Market	10,024.00
PNC - Investments	34,447,622.22
PNC/Allegiant Money Market	64,204.94
KeyBank - Victory Fund	0.00
STAR OHIO Investment	2,478,905.41
STAR Plus Investment	8,000,000.00
Investments	\$ 45,000,756.57
PNC Endowment Acct	13,041,543.04
Endowment Account	\$ 13,041,543.04
Cash in Banks and On Hand	\$ 60,935,216.40