

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended April 30, 2015**

**Revenues**

There were a small amount of tax receipts received in April and 48.06% of budgeted amount has been received. **Impact Fees** and **Replacement Taxes** received are above budget. **State Grants** is for the Area & Per Capita Grant received in full. Other Revenue categories are all slightly above budget year-to-date.

**Expenditures**

Overall Expenditures are \$32,700 under budget for the month and \$256,300 under budget year-to-date.

**Salaries** is under budget by \$14,500 for April. There were several open positions during April and the one open full-time position was filled in the middle of the month.

**Life/Health Insurance** is \$3,300 under budget for April. The funding of the HSA accounts for the year impacts this line. However, based on job openings and selection changes this line should remain within or below budget for the year.

**Books** is \$3,800 over budget for April but \$35,600 under budget year-to-date. Purchases vary month to month.

**Landscaping & Groundskeeping** is \$8,900 over budget for the month due to paying annual contract up front for discount. This line is anticipated to remain within budget for the year.

**Water & Sewer** is \$200 over budget for April but well under budget for the year.

**Building Repairs** activity was for repairs on the front doors and internal components.

**Lib. & Off. Eqpt Rep. & Maint** included annual maintenance contract for all copiers. This line should have minimal activity for the rest of the year.

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**Patron Programs & Events** is \$1,900 over budget for April but slightly under budget year-to-date. Many programs are done in the summer months and this line will fluctuate throughout the year.

**Public Information** overage of \$5,300 in April is from the printing of the newsletter. There have also been promotional videos done highlighting different programs at the library.

**Postage** is \$900 over budget for the month due to newsletter mailing. This line is just over budget year-to-date and anticipated to remain within budget for the year.

**Liability Ins.-D&O,Bonds,WC** is \$200 over budget for April and \$700 over budget year-to-date. This line will be slightly over budget for the year due to larger than expected increases in Worker's Comp at renewal on 5/1/15.

**Orland Park Public Library  
Balance Sheet - All Funds  
As of April 30, 2015**

	<b>General Fund</b>	<b>Special Reserve</b>	<b>Capital Campaign</b>	<b>Debt Service</b>	<b>Total</b>
<b>Assets</b>					
Cash - Marquette	143,672.77	0.00	66,402.29	0.00	210,075.06
Cash - Marquette E-Commerce	830.70	0.00	0.00	0.00	830.70
Illinois Funds	511,135.25	6,839.38	0.00	13,413.84	531,388.47
PMA Financial Investments	5,517,153.88	657,867.41	0.00	1,250,429.67	7,425,450.96
Cash - Harris Bank	122.79	0.00	0.00	0.00	122.79
Petty Cash	300.00	0.00	0.00	0.00	300.00
Interest Receivable	8,923.49	3,054.08	0.00	639.84	12,617.41
Property Taxes Receivable	2,522,142.04	0.00	0.00	832,952.28	3,355,094.32
Prepaid Expenses	67,972.25	0.00	0.00	0.00	67,972.25
Due From Debt Service	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>	<b><u>8,772,253.17</u></b>	<b><u>667,760.87</u></b>	<b><u>66,402.29</u></b>	<b><u>2,097,435.63</u></b>	<b><u>11,603,851.96</u></b>
<b>Liabilities &amp; Fund Balance</b>					
457 Plan W/H Payable	0.00	0.00	0.00	0.00	0.00
Due to General Fund	0.00	0.00	0.00	0.00	0.00
Deferred Property Tax Revenue	2,522,142.04	0.00	0.00	832,952.28	3,355,094.32
Accounts Payable	0.00	0.00	0.00	0.00	0.00
Estimated Property Tax Refunds	0.00	0.00	0.00	0.00	0.00
Due to Primary Government	0.00	0.00	0.00	113,788.55	113,788.55
<b>Total Liabilities</b>	<b><u>2,522,142.04</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>946,740.83</u></b>	<b><u>3,468,882.87</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>5,112,959.54</b>	<b>666,832.72</b>	<b>66,060.54</b>	<b>449,932.42</b>	<b>6,295,785.22</b>
<b>Fund Balance-Restricted IMRF</b>	<b>3,543.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance-Restricted Social Security</b>	<b>25,462.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance-Restricted Liab. Insurance</b>	<b>25,012.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance-Restricted Worker's Comp</b>	<b>5,408.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fund Balance-Restricted Unemploymt Ins.</b>	<b>26,247.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>1,051,479.59</u></b>	<b><u>928.15</u></b>	<b><u>341.75</u></b>	<b><u>700,762.38</u></b>	<b><u>1,753,511.87</u></b>
<b>Ending Fund Balance</b>	<b><u>6,250,111.13</u></b>	<b><u>667,760.87</u></b>	<b><u>66,402.29</u></b>	<b><u>1,150,694.80</u></b>	<b><u>8,134,969.09</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>8,772,253.17</u></b>	<b><u>667,760.87</u></b>	<b><u>66,402.29</u></b>	<b><u>2,097,435.63</u></b>	<b><u>11,603,851.96</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2015**

	<b>Actual Month</b>	<b>Monthly Budget</b>	<b>% of Budget</b>	<b>Actual Y-T-D</b>	<b>Budget Y-T-D</b>	<b>% of Total Budget</b>	<b>Total Budget</b>
<b>Revenues</b>							
Taxes	30,631.43	415,373	7.37%	2,395,371.52	1,661,492	48.06%	4,984,477
Impact Fees	2,250.00	833	270.11%	5,750.00	3,333	57.50%	10,000
Replacement Taxes	3,654.59	833	438.73%	6,343.47	3,333	63.43%	10,000
State Grants	70,958.75	6,250	1135.34%	70,958.75	25,000	94.61%	75,000
Non Resident Fees	321.40	667	48.19%	2,247.42	2,667	28.09%	8,000
Fines	5,176.43	5,000	103.53%	21,709.68	20,000	36.18%	60,000
Gifts	75.00	833	9.00%	7,468.49	3,333	74.68%	10,000
Copy Machine	1,550.04	1,250	124.00%	5,451.01	5,000	36.34%	15,000
Interest Income	1,941.27	833	233.05%	5,083.20	3,333	50.83%	10,000
Miscellaneous Income	1,251.85	833	150.28%	5,611.09	3,333	56.11%	10,000
<b>Total Revenues</b>	<b>117,810.76</b>	<b>432,706</b>	<b>27.23%</b>	<b>2,525,994.63</b>	<b>1,730,824</b>	<b>48.65%</b>	<b>5,192,477</b>
<b>Expenditures</b>							
Salaries	183,572.05	197,817	92.80%	740,644.92	791,270	31.20%	2,373,813
Salaries - Maintenance	8,539.94	8,840	96.61%	35,108.00	35,359	33.10%	106,076
Life/Health Insurance	33,569.39	36,854	91.09%	147,352.21	147,416	33.32%	442,249
Books	37,981.99	34,167	111.17%	101,067.86	136,667	24.65%	410,000
Electronic Databases	5,736.48	6,083	94.30%	22,847.19	24,333	31.30%	73,000
Periodicals	3,643.22	3,250	112.10%	11,240.47	13,000	28.82%	39,000
Audio Visual Materials	13,361.98	13,333	100.22%	39,277.50	53,333	24.55%	160,000
Audio Visual Equipment	0.00	83	0.00%	0.00	333	0.00%	1,000
Book Rebinding	0.00	0	0.00%	0.00	0	0.00%	0
Accounting	540.90	650	83.22%	2,923.75	2,600	37.48%	7,800
Insurance	2,682.12	2,875	93.29%	10,878.36	11,500	31.53%	34,500
Landscaping & Groundskeeping	11,084.45	2,167	511.51%	11,587.08	8,667	44.57%	26,000
Building Maintenance	10,808.20	18,750	57.64%	34,850.59	75,000	15.49%	225,000
Security System	414.00	583	71.01%	1,002.75	2,333	14.33%	7,000
Library Office & Equipment	0.00	83	0.00%	0.00	333	0.00%	1,000
Legal	184.35	10,417	1.77%	10,573.04	41,667	8.46%	125,000
Library Consultant	0.00	0	0.00%	0.00	0	0.00%	0
Electricity	0.00	0	0.00%	0.00	0	0.00%	0
Water & Sewer	859.75	667	128.90%	1,629.79	2,667	20.37%	8,000
Natural Gas	2,221.54	4,167	53.31%	9,284.44	16,667	18.57%	50,000
Telephone	562.03	1,250	44.96%	1,926.87	5,000	12.85%	15,000
Purchase - New Equipment	0.00	667	0.00%	0.00	2,667	0.00%	8,000
Building & Custodial Supplies	2,067.30	2,833	72.97%	8,807.77	11,333	25.91%	34,000
Building Repairs	6,136.00	1,667	368.09%	7,064.47	6,667	35.32%	20,000
Lib. & Off. Eqpt Rep. & Maint	6,859.15	1,375	498.85%	14,504.65	5,500	87.91%	16,500
Machine Rental	447.01	333	134.24%	875.01	1,333	21.88%	4,000
Automation - Equipment	1,936.25	8,750	22.13%	20,996.29	35,000	20.00%	105,000
Automation - Line Costs	325.47	458	71.06%	1,387.45	1,833	25.23%	5,500
Automation - Consultant	9,405.78	12,583	74.75%	37,623.12	50,333	24.92%	151,000
Automation - Maintenance	350.95	3,750	9.36%	630.96	15,000	1.40%	45,000
Library Furniture	0.00	1,583	0.00%	921.49	6,333	4.85%	19,000
Outreach Services	62.02	583	10.64%	444.45	2,333	6.35%	7,000

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2015**

	<b>Actual Month</b>	<b>Monthly Budget</b>	<b>% of Budget</b>	<b>Actual Y-T-D</b>	<b>Budget Y-T-D</b>	<b>% of Total Budget</b>	<b>Total Budget</b>
Board Training & Education	325.00	750	43.33%	1,005.41	3,000	11.17%	9,000
Staff Training & Education	1,145.77	2,500	45.83%	4,045.89	10,000	13.49%	30,000
Conference Fees	0.00	417	0.00%	1,440.00	1,667	28.80%	5,000
Patron Programs & Events	5,634.93	3,750	150.26%	14,891.88	15,000	33.09%	45,000
Association Dues & Fees	189.00	583	32.42%	1,739.00	2,333	24.84%	7,000
Public Information	8,061.90	2,737	294.55%	11,164.84	10,948	33.99%	32,844
Library Supplies	3,649.18	4,167	87.57%	6,819.30	16,667	13.64%	50,000
Office Supplies	48.05	1,083	4.44%	1,969.18	4,333	15.15%	13,000
Postage	2,071.71	1,167	177.52%	4,748.26	4,667	33.92%	14,000
Printing	0.00	500	0.00%	3,556.80	2,000	59.28%	6,000
Contingency	0.00	0	0.00%	0.00	0	0.00%	0
Contribution to IMRF	17,316.29	17,868	96.91%	70,678.61	71,471	32.96%	214,413
Contribution to FICA	14,404.75	15,682	91.86%	58,183.45	62,727	30.92%	188,182
Audit	0.00	842	0.00%	3,500.00	3,367	34.65%	10,100
Liability Ins.-D&O,Bonds,WC	3,678.12	3,500	105.09%	14,712.36	14,000	35.03%	42,000
Unemployment Compensation	0.00	333	0.00%	0.00	1,333	0.00%	4,000
Bank Charges	150.47	208	72.34%	609.58	833	24.38%	2,500
<b>Total Expenditures</b>	<b>400,027.49</b>	<b>432,705</b>	<b>92.45%</b>	<b>1,474,515.04</b>	<b>1,730,823</b>	<b>28.40%</b>	<b>5,192,477</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(282,216.73)</b>	<b>0</b>	<b>100.00%</b>	<b>1,051,479.59</b>	<b>0</b>	<b>100.00%</b>	<b>0</b>
<b>Interfund Transfers In / (Out)</b>	<b>0.00</b>	<b>0</b>	<b>0.00%</b>	<b>0.00</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(282,216.73)</b>	<b>0</b>	<b>100.00%</b>	<b>1,051,479.59</b>	<b>0</b>	<b>100.00%</b>	<b>0</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2015**

	<b>Special Reserve Month</b>	<b>Special Reserve Y-T-D</b>	<b>Capital Campaign Month</b>	<b>Capital Campaign Y-T-D</b>	<b>Debt Service Month</b>	<b>Debt Service Y-T-D</b>
<b>Revenues</b>						
Taxes	0.00	0.00	0.00	0.00	10,118.12	791,234.23
Impact Fees	0.00	0.00	0.00	0.00	0.00	0.00
Replacement Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State Grants	0.00	0.00	0.00	0.00	0.00	0.00
Non Resident Fees	0.00	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00	0.00
Gifts	0.00	0.00	0.00	0.00	0.00	0.00
Copy Machine	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	241.61	928.15	5.45	21.75	198.11	558.99
Capital Campaign	0.00	0.00	225.00	450.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>241.61</b>	<b>928.15</b>	<b>230.45</b>	<b>471.75</b>	<b>10,316.23</b>	<b>791,793.22</b>
<b>Expenditures</b>						
Building Repairs	0.00	0.00	120.00	120.00	0.00	0.00
Audio Visual Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Automation - Equipment	0.00	0.00	0.00	0.00	0.00	0.00
Automation - Consultant	0.00	0.00	0.00	0.00	0.00	0.00
Library Furniture	0.00	0.00	0.00	0.00	0.00	0.00
Library Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Bank Charges	0.00	0.00	0.00	10.00	0.00	0.00
Debt Service Repaid to Village	0.00	0.00	0.00	0.00	22,757.71	91,030.84
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>120.00</b>	<b>130.00</b>	<b>22,757.71</b>	<b>91,030.84</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>241.61</b>	<b>928.15</b>	<b>110.45</b>	<b>341.75</b>	<b>(12,441.48)</b>	<b>700,762.38</b>
<b>Interfund Transfers In / (Out)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balance</b>	<b>241.61</b>	<b>928.15</b>	<b>110.45</b>	<b>341.75</b>	<b>(12,441.48)</b>	<b>700,762.38</b>