

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended November 30, 2019**

**Revenues**

Tax Revenues are at **98.8%** of annual budget amount. Interest Income continues to be higher than budgeted due to investments being set up with longer maturities providing better rates of return. Total Revenues are at **97.8%** of annual budget amount.

**Total Expenditures** were \$ 316,778 under budget for the month and \$ 3,729,181 under budget on a year-to-date basis

**Salaries** is under budget by \$ 18,569 for November and \$ 137,130 under budget on a year-to-date basis. There were a few open positions at this time

**Books** is over budget by \$ 5,447 for the month, but under budget on a year-to-date basis

**Audio Visual Materials** is over budget by \$ 11,152 for November, but under budget on a year-to-date basis

**Security System** is over budget by \$ 1,792 for the month, but under under budget on a year-to-date basis

**Printing** is over budget by \$ 5,754 for November, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
November 30, 2019**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	290,267	0	77,094		367,361
Cash - Marquette E-Commerce	7,359				7,359
PMA Financial Investments	3,846,918	1,055,234		609,152	5,511,305
PMA Construction Account	3,018,573				3,018,573
Tax Receipts - Marquette	20,763			904	21,667
Special Reserve - Marquette	2	14,740			14,743
Cash- Marquette Construction Account	90				90
Cash - Harris Bank	0			0	0
Petty Cash	300				300
Interest Receivable	52,370	5,103		0	57,473
Interest Receivable - Construction Account	0				0
Property Taxes Receivable	65,371			0	65,371
Prepaid Expenses	152,002				152,002
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b>7,454,015</b>	<b>1,075,077</b>	<b>77,094</b>	<b>610,056</b>	<b>9,216,242</b>
<b>Liabilities &amp; Fund Balance</b>					
HSA W/H Payable	0	0	0	0	0
457 W/H Payable	0	0	0	0	0
Garnishment W/H Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	65,371	0	0	0	65,371
Accounts Payable	86,188	0	0	0	86,188
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	0	0
<b>Total Liabilities</b>	<b>151,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>151,559</b>
<b>Beginning Unrestricted Fund Balance</b>	<b>6,375,923</b>	<b>1,300,073</b>	<b>72,009</b>	<b>605,590</b>	<b>8,353,595</b>
<b>Fund Balance - Nonspendable</b>	<b>152,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,002</b>
<b>Fund Balance - Restricted by Donors</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Restricted by Statute</b>	<b>13,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,597</b>
<b>Fund Balance - Restricted by Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfers between Funds</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>760,933</b>	<b>-224,996</b>	<b>5,086</b>	<b>4,466</b>	<b>545,489</b>
<b>Ending Fund Balance</b>	<b>7,302,456</b>	<b>1,075,077</b>	<b>77,094</b>	<b>610,056</b>	<b>9,064,683</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>7,454,015</b>	<b>1,075,077</b>	<b>77,094</b>	<b>610,056</b>	<b>9,216,242</b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended November 30, 2019**

	<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><u>Revenues</u></b>							
Taxes	5,006	461,500	1.1%	5,469,256	5,076,500	98.8%	5,538,000
Impact Fees	-	417	0.0%	5,375	4,583	107.5%	5,000
Replacement Taxes	-	1,250	0.0%	15,489	13,750	103.3%	15,000
State Grants	-	16,250	0.0%	70,959	178,750	36.4%	195,000
Non Resident Fees	123	125	98.1%	2,300	1,375	153.3%	1,500
Fines	3,488	4,917	70.9%	48,072	54,083	81.5%	59,000
Gifts	75	833	9.0%	5,676	9,167	56.8%	10,000
Copy Machine	1,024	1,000	102.4%	11,441	11,000	95.3%	12,000
Interest Income	11,695	7,292	160.4%	164,736	80,208	188.3%	87,500
Miscellaneous Income	697	750	92.9%	6,534	8,250	72.6%	9,000
<b>Total Revenues</b>	<b>22,108</b>	<b>494,334</b>	<b>4.5%</b>	<b>5,799,839</b>	<b>5,437,666</b>	<b>97.8%</b>	<b>5,932,000</b>
<b><u>Expenditures</u></b>							
Salaries	212,740	231,309	92.0%	2,407,266	2,544,396	86.7%	2,775,706
Salaries-Maintenance	10,341	11,604	89.1%	121,131	127,646	87.0%	139,250
Life/Health Insurance	39,991	51,250	78.0%	426,053	563,750	69.3%	615,000
Books	36,040	30,593	117.8%	264,756	336,527	72.1%	367,120
Electronic Databases	6,195	9,167	67.6%	83,196	100,833	75.6%	110,000
Periodicals	2,622	3,000	87.4%	35,379	33,000	98.3%	36,000
Audio Visual Materials	26,152	15,000	174.3%	162,602	165,000	90.3%	180,000
Audio Visual Equipment	-	42	0.0%	374	458	74.9%	500
Book Rebinding	-	0	0.0%	0	0	0.0%	0
Accounting	1,107	1,050	105.5%	8,224	11,550	65.3%	12,600
Insurance	3,653	4,442	82.2%	43,480	48,858	81.6%	53,300
Landscaping & Groundskeeping	510	2,167	23.5%	16,521	23,833	63.5%	26,000
Building Maintenance	8,011	65,417	12.2%	107,695	719,583	13.7%	785,000
Security System	2,375	583	407.4%	4,683	6,417	66.9%	7,000
Library Office & Equipment	-	63	0.0%	0	688	0.0%	750
Legal	902	4,167	21.6%	27,578	45,833	55.2%	50,000
Library Consultant	-	3,500	0.0%	17,475	38,500	41.6%	42,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	1,167	1,054	110.8%	7,254	11,596	57.3%	12,650
Natural Gas	3,776	3,350	112.7%	23,553	36,850	58.6%	40,200
Telephone	650	750	86.7%	6,971	8,250	77.5%	9,000
Purchase - New Equipment	-	1,000	0.0%	1,447	11,000	12.1%	12,000
Building & Custodial Supplies	3,081	3,250	94.8%	31,588	35,750	81.0%	39,000
Building Repairs	-	1,500	0.0%	2,846	16,500	15.8%	18,000
Lib. & Off. Eqpt Rep. & Maint	1,139	1,250	91.1%	7,748	13,750	51.7%	15,000
Machine Rental	233	100	233.0%	1,165	1,100	97.1%	1,200
Automation - Equipment	323	4,583	7.1%	54,056	50,417	98.3%	55,000
Automation - Line Costs	680	458	148.5%	8,028	5,042	146.0%	5,500
Automation - Consultant	1,530	2,500	61.2%	25,836	27,500	86.1%	30,000
Automation - Maintenance	4,871	7,917	61.5%	72,729	87,083	76.6%	95,000
Library Furniture	-	1,500	0.0%	0	16,500	0.0%	18,000
Outreach Services	180	3,625	5.0%	33,562	39,875	77.2%	43,500

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended November 30, 2019**

	<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	-	500	0.0%	4,208	5,500	70.1%	6,000
Staff Training & Education	795	1,750	45.4%	13,867	19,250	66.0%	21,000
Conference Fees	-	600	0.0%	4,379	6,600	60.8%	7,200
Patron Programs & Events	4,035	3,583	112.6%	39,652	39,417	92.2%	43,000
Association Dues & Fees	390	500	78.0%	6,314	5,500	105.2%	6,000
Public Information	462	3,583	12.9%	29,866	39,417	69.5%	43,000
Library Supplies	435	3,750	11.6%	17,842	41,250	39.6%	45,000
Office Supplies	201	500	40.1%	3,284	5,500	54.7%	6,000
Postage	8	1,417	0.6%	8,922	15,583	52.5%	17,000
Printing	6,671	917	727.4%	7,872	10,083	71.6%	11,000
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	16,553	20,746	79.8%	186,403	228,201	74.9%	248,946
Contribution to FICA	16,735	18,498	90.5%	189,510	203,480	85.4%	221,978
Audit	1,496	1,250	119.7%	12,711	13,750	84.7%	15,000
Liability Ins.-D&O,Bonds,WC	1,263	4,917	25.7%	23,412	54,083	39.7%	59,000
Unemployment Compensation	-	167	0.0%	0	1,833	0.0%	2,000
Bank Charges	54	54		219	550	36.5%	600
Building Renovations	44,777	250,000	17.9%	287,251	2,750,000	9.6%	3,000,000
<b>Total Expenditures</b>	<b>462,145</b>	<b>778,923</b>	<b>59.3%</b>	<b>4,838,906</b>	<b>8,568,087</b>	<b>51.8%</b>	<b>9,347,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(440,037)</b>	<b>(284,589)</b>		<b>960,933</b>	<b>(3,130,421)</b>		<b>(3,415,000)</b>
<b>Interfund Transfers In / (Out)</b>		<b>0</b>		<b>(200,000)</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(440,037)</b>	<b>(284,589)</b>		<b>760,933</b>	<b>(3,130,421)</b>		<b>(3,415,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended November 30, 2019**

	<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	0	0	0	904	987,123
Impact Fees	0	0	0	0	0	0
Replacement Taxes	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Non Resident Fees	0	0	0	0	0	0
Fines	0	0	0	0	0	0
Gifts	0	0	0	0	0	0
Copy Machine	0	0	0	0	0	0
Interest Income	1,731	21,769	5	61	1,954	23,348
Capital Campaign	0	0	0	5,472	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,731</b>	<b>21,769</b>	<b>5</b>	<b>5,533</b>	<b>2,857</b>	<b>1,010,472</b>
<b>Expenditures</b>						
Building Repairs	0	446,735	376	448	0	0
Audio Visual Equipment	0	0	0	0	0	0
Automation - Equipment	0	0	0	0	0	0
Automation - Consultant	0	0	0	0	0	0
Library Furniture	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	30	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	926,367	1,006,006
<b>Total Expenditures</b>	<b>0</b>	<b>446,765</b>	<b>376</b>	<b>448</b>	<b>926,367</b>	<b>1,006,006</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,731</b>	<b>-424,996</b>	<b>-371</b>	<b>5,086</b>	<b>-923,509</b>	<b>4,466</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>1,731</b>	<b>-224,996</b>	<b>-371</b>	<b>5,086</b>	<b>-923,509</b>	<b>4,466</b>