

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended April 30, 2020**

**Revenues**

Tax Receipts have continued to come in during April, 2020. Investment Income is lower due to decline in yields with the downturn in the economy.

**Expenditures**

**Total Operational Expenditures** were \$ 66,877 under budget for the month and \$ 142,970 under budget on a year-to-date basis.

**Salaries** is under budget by \$ 8,241 for April and \$ 46,592 under budget on a year-to-date basis. There are a few open positions at this time.

**Security System** is over budget by \$ 1,355 for the month and over budget year-to-date basis.

**Building Repairs** is over budget by \$ 4,647 for April and over budget on a year-to-date basis.

**Automation - Consultant** is over budget by \$ 3,157 for the month and over budget on a year-to-date basis.

**Automation - Maintenance** is over budget by \$ 3,586 for April and over budget on a year-to-date basis.

**Library Supplies** is over budget by \$ 3,950 for the month and over budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
April 30, 2020**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	283,595	0	84,749		368,344
Cash - Marquette E-Commerce	4,741				4,741
PMA Financial Investments	4,654,604	1,066,900		910,201	6,631,706
Tax Receipts - Marquette	25,522			0	25,522
Special Reserve - Marquette	12	14,730			14,742
PMA Construction Account	1,948,533			0	1,948,533
Construction Account - Marquette	7,670				7,670
Petty Cash	300				300
Interest Receivable	14,259	0		0	14,259
Property Taxes Receivable	2,589,922			241,219	2,831,142
Prepaid Expenses	228,910				228,910
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>9,758,070</u></b>	<b><u>1,081,631</u></b>	<b><u>84,749</u></b>	<b><u>1,151,420</u></b>	<b><u>12,075,871</u></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
Term Group Ins Payable	-32	0	0	0	-32
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	2,589,922	0	0	241,219	2,831,142
Accounts Payable	288,223	0	0	0	288,223
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	17,897	17,897
<b>Total Liabilities</b>	<b><u>2,878,113</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>259,116</u></b>	<b><u>3,137,229</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b><u>6,424,780</u></b>	<b><u>1,076,794</u></b>	<b><u>79,100</u></b>	<b><u>608,350</u></b>	<b><u>8,189,024</u></b>
<b>Fund Balance - Nonspendable</b>	<b><u>228,910</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>228,910</u></b>
<b>Fund Balance - Restricted by Donors</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Fund Balance - Restricted by Statute</b>	<b><u>13,597</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>13,597</u></b>
<b>Fund Balance - Restricted by Budget</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Transfers between Funds</b>			<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>212,670</u></b>	<b><u>4,837</u></b>	<b><u>5,649</u></b>	<b><u>283,955</u></b>	<b><u>507,112</u></b>
<b>Ending Fund Balance</b>	<b><u>6,879,958</u></b>	<b><u>1,081,631</u></b>	<b><u>84,749</u></b>	<b><u>892,304</u></b>	<b><u>8,938,642</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>9,758,070</u></b>	<b><u>1,081,631</u></b>	<b><u>84,749</u></b>	<b><u>1,151,420</u></b>	<b><u>12,075,871</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2020**

	<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	79,127	479,979	16.5%	3,169,826	1,919,915	55.0%	5,759,745
Impact Fees	1,125	417	269.8%	5,485	1,667	109.7%	5,000
Replacement Taxes	3,240	1,250	259.2%	3,709	5,000	24.7%	15,000
State Grants	-	5,908	0.0%	0	23,633	0.0%	70,900
Non Resident Fees	-	200	0.0%	-269	800	-11.2%	2,400
Fines	(58)	4,500	-1.3%	9,483	18,000	17.6%	54,000
Gifts	-	750	0.0%	50	3,000	0.6%	9,000
Copy Machine	47	1,000	4.7%	2,408	4,000	20.1%	12,000
Interest Income	5,530	7,496	73.8%	-5,673	29,985	-6.3%	89,955
Miscellaneous Income	78	583	13.3%	2,273	2,333	32.5%	7,000
<b>Total Revenues</b>	<b>89,088</b>	<b>502,083</b>	<b>17.7%</b>	<b>3,187,291</b>	<b>2,008,333</b>	<b>52.9%</b>	<b>6,025,000</b>
<b><u>Expenditures</u></b>							
Salaries	229,806	238,047	96.5%	905,597	952,189	31.7%	2,856,566
Salaries-Maintenance	9,686	11,942	81.1%	38,893	47,770	27.1%	143,309
Life/Health Insurance	39,458	45,750	86.2%	135,258	183,000	24.6%	549,000
Books	20,025	24,958	80.2%	88,765	99,833	29.6%	299,500
Electronic Databases	7,468	7,500	99.6%	29,135	30,000	32.4%	90,000
Periodicals	3,363	2,917	115.3%	11,756	11,667	33.6%	35,000
Audio Visual Materials	14,094	15,000	94.0%	60,874	60,000	33.8%	180,000
Audio Visual Equipment	-	1,333	0.0%	0	5,333	0.0%	16,000
Book Rebinding	-	0	0.0%	0	0	0.0%	0
Payroll Services	1,015	998	101.7%	4,792	3,992	40.0%	11,975
Insurance	3,653	3,917	93.3%	14,613	15,667	31.1%	47,000
Landscaping & Groundskeeping	1,195	2,083	57.4%	1,485	8,333	5.9%	25,000
Building Maintenance	11,708	25,833	45.3%	64,511	103,333	20.8%	310,000
Security System	1,938	583	332.3%	9,916	2,333	141.7%	7,000
Library Office & Equipment	-	63	0.0%	0	250	0.0%	750
Legal	3,809	3,467	109.9%	13,497	13,867	32.4%	41,600
Library Consultant	-	7,500	0.0%	14,350	30,000	15.9%	90,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	22	1,079	2.1%	2,000	4,317	15.4%	12,950
Natural Gas	1,792	3,375	53.1%	10,677	13,500	26.4%	40,500
Telephone	323	775	41.7%	2,152	3,100	23.1%	9,300
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	3,062	3,292	93.0%	11,063	13,167	28.0%	39,500
Building Repairs	6,147	1,500	409.8%	6,047	6,000	33.6%	18,000
Lib. & Off. Eqpt Rep. & Maint	269	1,250	21.5%	3,568	5,000	23.8%	15,000
Machine Rental	-	100	0.0%	233	400	19.4%	1,200
Automation - Equipment	-	2,917	0.0%	21,466	11,667	61.3%	35,000
Automation - Line Costs	690	833	82.8%	3,383	3,333	33.8%	10,000
Automation - Consultant	5,740	2,583	222.2%	12,520	10,333	40.4%	31,000
Automation - Maintenance	11,086	7,500	147.8%	52,964	30,000	58.8%	90,000
Library Furniture	7,501	20,833	36.0%	138,674	83,333	55.5%	250,000
Outreach Services	42	792	5.3%	5,896	3,167	62.1%	9,500

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2020**

	<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	428	500	85.5%	697	2,000	11.6%	6,000
Staff Training & Education	115	1,667	6.9%	1,250	6,667	6.3%	20,000
Conference Fees	(325)	583	-55.7%	150	2,333	2.1%	7,000
Patron Programs & Events	-	3,625	0.0%	10,823	14,500	24.9%	43,500
Association Dues & Fees	-	500	0.0%	1,260	2,000	21.0%	6,000
Public Information	186	3,625	5.1%	583	14,500	1.3%	43,500
Library Supplies	7,700	3,750	205.3%	16,451	15,000	36.6%	45,000
Office Supplies	-	500	0.0%	1,509	2,000	25.2%	6,000
Postage	621	1,458	42.6%	2,113	5,833	12.1%	17,500
Printing	-	958	0.0%	0	3,833	0.0%	11,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	21,387	22,000	97.2%	83,804	88,000	31.7%	264,000
Contribution to FICA	17,906	19,125	93.6%	70,565	76,500	30.7%	229,500
Audit	1,067	1,196	89.2%	3,250	4,783	22.6%	14,350
Liability Ins.-D&O,Bonds,WC	2,164	3,833	56.5%	8,656	15,333	18.8%	46,000
Unemployment Compensation	-	0	0.0%	0	0	0.0%	0
Bank Charges	65	43	151.2%	164	168	32.9%	500
Building Renovations	252,508	291,667	86.6%	1,109,257	1,166,667	31.7%	3,500,000
<b>Total Expenditures</b>	<b>687,714</b>	<b>793,750</b>	<b>86.6%</b>	<b>2,974,621</b>	<b>3,175,001</b>	<b>31.2%</b>	<b>9,525,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(598,626)</b>	<b>(291,667)</b>		<b>212,670</b>	<b>(1,166,668)</b>		<b>(3,500,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>-</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(598,626)</b>	<b>(291,667)</b>		<b>212,670</b>	<b>(1,166,668)</b>		<b>(3,500,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2020**

	<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	7,379	295,597
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	786	4,847	4	17	449	2,675
Capital Campaign	0	0	0	6,200	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>786</b>	<b>4,847</b>	<b>4</b>	<b>6,217</b>	<b>7,828</b>	<b>298,273</b>
<b>Expenditures</b>						
Building Repairs	0	0	35	35	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
Public Information	0	0	0	533	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	10	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	3,579	14,318
<b>Total Expenditures</b>	<b>0</b>	<b>10</b>	<b>35</b>	<b>567</b>	<b>3,579</b>	<b>14,318</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>786</b>	<b>4,837</b>	<b>-31</b>	<b>5,649</b>	<b>4,249</b>	<b>283,955</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>786</b>	<b>4,837</b>	<b>-31</b>	<b>5,649</b>	<b>4,249</b>	<b>283,955</b>