

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended August 31, 2020**

**Revenues**

Tax Revenues are at 90.6% of budget on a year-to-date basis. Total Revenues are at **87.3%** of year-to-date budget.

**Expenditures**

**Total Operational Expenditures** were \$ 73,867 under budget for the month and \$ 536,529 under budget on a year-to-date basis.

**Salaries** is under budget by \$ 24,902 for August and \$ 136,209 under budget on a year-to-date basis. There are a few open positions at this time.

**Audio Visual Materials** are over budget by \$ 2,501 for the month and under budget on a year-to-date basis.

**Building Repairs** is over budget by \$ 9,021 for August and over budget on a year-to-date basis.

**Automation - Maintenance** is over budget by \$ 2,594 for the month and over budget on a year-to-date basis.

**Outreach Services** is over budget by \$ 687 for August and over budget on a year-to-date basis.

**Public Information** is over budget by \$ 6,208 for the month and under budget on a year-to-date basis.

**Postage** is over budget by \$ 535 for August and under budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
August 31, 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	338,943	0	85,881		424,823
Cash - Marquette E-Commerce	6,157				6,157
PMA Financial Investments	4,882,294	1,218,171		1,079,351	7,179,816
Tax Receipts - Marquette	32,650			0	32,650
Special Reserve - Marquette	12	14,695			14,707
PMA Construction Account	1,147,425			0	1,147,425
Construction Account - Marquette	1,022				1,022
Petty Cash	300				300
Interest Receivable	18,569	0		0	18,569
Property Taxes Receivable	542,970			50,332	593,302
Prepaid Expenses	223,509				223,509
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>7,193,851</u></b>	<b><u>1,232,867</u></b>	<b><u>85,881</u></b>	<b><u>1,129,683</u></b>	<b><u>9,642,281</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	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	542,970	0	0	50,332	593,302
Accounts Payable	374,743	0	0	0	374,743
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	10,738	10,738
<b>Total Liabilities</b>	<b><u>917,713</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>61,070</u></b>	<b><u>978,783</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>6,417,429</b>	<b>1,076,794</b>	<b>79,100</b>	<b>607,175</b>	<b>8,180,498</b>
<b>Fund Balance - Nonspendable</b>	<b>223,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,509</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>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>-378,397</u></b>	<b><u>156,072</u></b>	<b><u>6,781</u></b>	<b><u>461,438</u></b>	<b><u>245,894</u></b>
<b>Ending Fund Balance</b>	<b><u>6,276,138</u></b>	<b><u>1,232,867</u></b>	<b><u>85,881</u></b>	<b><u>1,068,613</u></b>	<b><u>8,663,499</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>7,193,851</u></b>	<b><u>1,232,867</u></b>	<b><u>85,881</u></b>	<b><u>1,129,683</u></b>	<b><u>9,642,281</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended August 31, 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	1,238,920	479,979	258.1%	5,216,780	3,839,830	90.6%	5,759,745
Impact Fees	-	417	0.0%	6,860	3,333	137.2%	5,000
Replacement Taxes	1,590	1,250	127.2%	9,522	10,000	63.5%	15,000
State Grants	-	5,908	0.0%	0	47,267	0.0%	70,900
Non Resident Fees	-	200	0.0%	936	1,600	39.0%	2,400
Fines	1,527	4,500	33.9%	11,617	36,000	21.5%	54,000
Gifts	3,800	750	506.7%	4,000	6,000	44.4%	9,000
Copy Machine	650	1,000	65.0%	3,801	8,000	31.7%	12,000
Interest Income	1,626	7,496	21.7%	5,188	59,970	5.8%	89,955
Miscellaneous Income	275	583	47.1%	3,391	4,667	48.4%	7,000
<b>Total Revenues</b>	<b>1,248,388</b>	<b>502,083</b>	<b>248.6%</b>	<b>5,262,095</b>	<b>4,016,667</b>	<b>87.3%</b>	<b>6,025,000</b>
<b><u>Expenditures</u></b>							
Salaries	213,145	238,047	89.5%	1,768,168	1,904,377	61.9%	2,856,566
Salaries-Maintenance	11,167	11,942	93.5%	78,884	95,539	55.0%	143,309
Life/Health Insurance	36,676	45,750	80.2%	279,389	366,000	50.9%	549,000
Books	24,023	24,958	96.3%	189,183	199,667	63.2%	299,500
Electronic Databases	6,084	7,500	81.1%	55,114	60,000	61.2%	90,000
Periodicals	2,970	2,917	101.8%	25,539	23,333	73.0%	35,000
Audio Visual Materials	17,501	15,000	116.7%	106,969	120,000	59.4%	180,000
Audio Visual Equipment	-	1,333	0.0%	200	10,667	1.2%	16,000
Book Rebinding	-	0	0.0%	0	0	0.0%	0
Payroll Services	75	998	7.5%	6,022	7,983	50.3%	11,975
Insurance	4,172	3,917	106.5%	31,297	31,333	66.6%	47,000
Landscaping & Groundskeeping	2,391	2,083	114.8%	6,827	16,667	27.3%	25,000
Building Maintenance	10,501	25,833	40.7%	108,650	206,667	35.0%	310,000
Security System	826	583	141.7%	11,178	4,667	159.7%	7,000
Library Office & Equipment	-	63	0.0%	0	500	0.0%	750
Legal	2,323	3,467	67.0%	19,391	27,733	46.6%	41,600
Library Consultant	150	7,500	2.0%	14,800	60,000	16.4%	90,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	1,079	0.0%	1,741	8,633	13.4%	12,950
Natural Gas	1,204	3,375	35.7%	15,958	27,000	39.4%	40,500
Telephone	761	775	98.1%	4,868	6,200	52.3%	9,300
Purchase - New Equipment	1,202	0	0.0%	1,202	0	0.0%	0
Building & Custodial Supplies	2,199	3,292	66.8%	30,015	26,333	76.0%	39,500
Building Repairs	10,521	1,500	701.4%	17,808	12,000	98.9%	18,000
Lib. & Off. Eqpt Rep. & Maint	428	1,250	34.2%	6,121	10,000	40.8%	15,000
Machine Rental	233	100	233.0%	699	800	58.3%	1,200
Automation - Equipment	3,177	2,917	108.9%	29,949	23,333	85.6%	35,000
Automation - Line Costs	692	833	83.0%	6,100	6,667	61.0%	10,000
Automation - Consultant	2,340	2,583	90.6%	21,760	20,667	70.2%	31,000
Automation - Maintenance	10,094	7,500	134.6%	90,870	60,000	101.0%	90,000
Library Furniture	2,595	20,833	12.5%	142,019	166,667	56.8%	250,000
Outreach Services	1,479	792	186.7%	11,334	6,333	119.3%	9,500

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended August 31, 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	420	500	84.0%	1,642	4,000	27.4%	6,000
Staff Training & Education	-	1,667	0.0%	1,809	13,333	9.0%	20,000
Conference Fees	-	583	0.0%	-28	4,667	-0.4%	7,000
Patron Programs & Events	3,404	3,625	93.9%	20,093	29,000	46.2%	43,500
Association Dues & Fees	450	500	90.0%	2,129	4,000	35.5%	6,000
Public Information	9,833	3,625	271.2%	14,378	29,000	33.1%	43,500
Library Supplies	1,384	3,750	36.9%	22,253	30,000	49.5%	45,000
Office Supplies	-	500	0.0%	1,906	4,000	31.8%	6,000
Postage	1,993	1,458	136.7%	6,611	11,667	37.8%	17,500
Printing	-	958	0.0%	0	7,667	0.0%	11,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	19,767	22,000	89.9%	163,170	176,000	61.8%	264,000
Contribution to FICA	16,899	19,125	88.4%	138,284	153,000	60.3%	229,500
Audit	1,069	1,196	89.4%	7,523	9,567	52.4%	14,350
Liability Ins.-D&O,Bonds,WC	2,007	3,833	52.4%	15,982	30,667	34.7%	46,000
Unemployment Compensation	2,032	0	0.0%	2,032	0	0.0%	0
Bank Charges	35	43	81.4%	305	334	61.0%	500
Building Renovations	343,685	291,667	117.8%	2,010,352	2,333,333	57.4%	3,500,000
<b>Total Expenditures</b>	<b>771,901</b>	<b>793,750</b>	<b>97.2%</b>	<b>5,490,491.72</b>	<b>6,350,001</b>	<b>57.6%</b>	<b>9,525,000</b>
<b>Total Operating Expenditures</b>	<b>428,216</b>	<b>502,083</b>	<b>(73,867)</b>	<b>3,480,139</b>	<b>4,016,668</b>	<b>(536,529)</b>	<b>6,025,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>476,487</b>	<b>(291,667)</b>		<b>(228,397)</b>	<b>(2,333,334)</b>		<b>(3,500,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>-</b>	<b>0</b>		<b>(150,000)</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>476,487</b>	<b>(291,667)</b>		<b>(378,397)</b>	<b>(2,333,334)</b>		<b>(3,500,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended August 31, 2020**

	<u>Special Reserve Month</u>	<u>Special Reserve Y-T-D</u>	<u>Capital Campaign Month</u>	<u>Capital Campaign Y-T-D</u>	<u>Debt Service Month</u>	<u>Debt Service Y-T-D</u>
<b>Revenues</b>						
Taxes	0	0	0	0	115,535	486,485
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	119	6,117	3	28	89	3,588
Capital Campaign	0	0	150	7,375	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>119</b>	<b>6,117</b>	<b>153</b>	<b>7,403</b>	<b>115,624</b>	<b>490,073</b>
<b>Expenditures</b>						
Building Repairs	0	0	0	90	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	35	45	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	3,579	28,635
<b>Total Expenditures</b>	<b>35</b>	<b>45</b>	<b>0</b>	<b>622</b>	<b>3,579</b>	<b>28,635</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>84</b>	<b>6,072</b>	<b>153</b>	<b>6,781</b>	<b>112,045</b>	<b>461,438</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>84</b>	<b>156,072</b>	<b>153</b>	<b>6,781</b>	<b>112,045</b>	<b>461,438</b>