

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

Revenues

Tax Revenues are at **92.1%** of budget on a year-to-date basis. Total Revenues are at **88.9%** of year-to-date budget.

Expenditures

Total Operational Expenditures were \$ 30,655 under budget for the month and \$ 567,185 under budget on a year-to-date basis.

Salaries is under budget by \$ 27,807 for September and \$ 164,017 under budget on a year-to-date basis. There are a few open positions at this time.

Books are over budget by \$ 7,960 for the month and under budget on a year-to-date basis.

Electronic Databases is over budget by \$ 4,871 for September and under budget on a year-to-date basis.

Periodicals are over budget by \$ 1,494 for the month and over budget on a year-to-date basis.

Landscaping & Groundskeeping is over budget by \$ 4,792 for September and under budget on a year-to-date basis.

Library Consultant is over budget by \$ 43,957 for the month and under budget on a year-to-date basis.

Water & Sewer is over budget by \$ 1,040 for September and under budget on a year-to-date basis.

Telephone is over budget by \$ 2,754 for the month and over budget on a year-to-date basis.

Automation - Maintenance is over budget by \$ 2,476 for September and over budget on a year-to-date basis.

Patron Services & Events is over budget by \$ 7,260 for the month and under budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	277,938	0	85,884		363,822
Cash - Marquette E-Commerce	7,903				7,903
PMA Financial Investments	4,501,851	1,218,241		1,079,413	6,799,505
Tax Receipts - Marquette	121,008			8,245	129,253
Special Reserve - Marquette	12	14,695			14,707
PMA Construction Account	799,476			0	799,476
Construction Account - Marquette	5,818				5,818
Petty Cash	300				300
Interest Receivable	0	0		0	0
Property Taxes Receivable	454,552			42,086	496,639
Prepaid Expenses	194,321				194,321
Due from Debt Service	0	0	0	0	0
Total Assets	<u>6,363,179</u>	<u>1,232,936</u>	<u>85,884</u>	<u>1,129,744</u>	<u>8,811,744</u>
Liabilities & Fund Balance					
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	454,552	0	0	42,086	496,639
Accounts Payable	339,132	0	0	0	339,132
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	14,318	14,318
Total Liabilities	<u>793,684</u>	<u>0</u>	<u>0</u>	<u>56,404</u>	<u>850,088</u>
Beginning Unrestricted Fund Balance	6,446,616	1,076,794	79,100	607,175	8,209,685
Fund Balance - Nonspendable	194,322	0	0	0	194,322
Fund Balance - Restricted by Donors	0	0	0	0	0
Fund Balance - Restricted by Statute	13,597	0	0	0	13,597
Fund Balance - Restricted by Budget	0	0	0	0	0
Transfers between Funds	0	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-1,085,040</u>	<u>156,142</u>	<u>6,784</u>	<u>466,165</u>	<u>-455,949</u>
Ending Fund Balance	<u>5,569,495</u>	<u>1,232,936</u>	<u>85,884</u>	<u>1,073,341</u>	<u>7,961,656</u>
Total Liabilities & Fund Balance	<u>6,363,179</u>	<u>1,232,936</u>	<u>85,884</u>	<u>1,129,744</u>	<u>8,811,744</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<u>Revenues</u>							
Taxes	88,418	479,979	18.4%	5,305,197	4,319,809	92.1%	5,759,745
Impact Fees	-	417	0.0%	6,860	3,750	137.2%	5,000
Replacement Taxes	-	1,250	0.0%	9,522	11,250	63.5%	15,000
State Grants	-	5,908	0.0%	0	53,175	0.0%	70,900
Non Resident Fees	279	200	139.6%	1,215	1,800	50.6%	2,400
Fines	2,172	4,500	48.3%	13,789	40,500	25.5%	54,000
Gifts	-	750	0.0%	4,000	6,750	44.4%	9,000
Copy Machine	833	1,000	83.3%	4,635	9,000	38.6%	12,000
Interest Income	1,062	7,496	14.2%	6,249	67,466	6.9%	89,955
Miscellaneous Income	250	583	42.9%	3,641	5,250	52.0%	7,000
Total Revenues	93,014	502,083	18.5%	5,355,109	4,518,750	88.9%	6,025,000
<u>Expenditures</u>							
Salaries	210,240	238,047	88.3%	1,978,408	2,142,425	69.3%	2,856,566
Salaries-Maintenance	11,051	11,942	92.5%	89,935	107,482	62.8%	143,309
Life/Health Insurance	35,720	45,750	78.1%	315,108	411,750	57.4%	549,000
Books	32,918	24,958	131.9%	222,100	224,625	74.2%	299,500
Electronic Databases	12,371	7,500	165.0%	67,485	67,500	75.0%	90,000
Periodicals	4,411	2,917	151.2%	29,950	26,250	85.6%	35,000
Audio Visual Materials	8,895	15,000	59.3%	115,864	135,000	64.4%	180,000
Audio Visual Equipment	-	1,333	0.0%	200	12,000	1.2%	16,000
Book Rebinding	-	0	0.0%	0	0	0.0%	0
Payroll Services	1,002	998	100.4%	7,024	8,981	58.7%	11,975
Insurance	4,171	3,917	106.5%	35,467	35,250	75.5%	47,000
Landscaping & Groundskeeping	6,875	2,083	330.1%	13,703	18,750	54.8%	25,000
Building Maintenance	9,915	25,833	38.4%	118,565	232,500	38.2%	310,000
Security System	448	583	76.8%	11,626	5,250	166.1%	7,000
Library Office & Equipment	-	63	0.0%	0	563	0.0%	750
Legal	1,713	3,467	49.4%	21,104	31,200	50.7%	41,600
Library Consultant	51,457	7,500	686.1%	66,258	67,500	73.6%	90,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	2,119	1,079	196.4%	3,860	9,713	29.8%	12,950
Natural Gas	1,296	3,375	38.4%	17,254	30,375	42.6%	40,500
Telephone	3,529	775	455.4%	8,397	6,975	90.3%	9,300
Purchase - New Equipment	-	0	0.0%	1,202	0	0.0%	0
Building & Custodial Supplies	3,300	3,292	100.2%	33,315	29,625	84.3%	39,500
Building Repairs	-	1,500	0.0%	17,808	13,500	98.9%	18,000
Lib. & Off. Eqpt Rep. & Maint	847	1,250	67.7%	6,968	11,250	46.5%	15,000
Machine Rental	-	100	0.0%	699	900	58.3%	1,200
Automation - Equipment	3,198	2,917	109.6%	33,147	26,250	94.7%	35,000
Automation - Line Costs	682	833	81.9%	6,782	7,500	67.8%	10,000
Automation - Consultant	1,890	2,583	73.2%	23,650	23,250	76.3%	31,000
Automation - Maintenance	9,976	7,500	133.0%	100,845	67,500	112.1%	90,000
Library Furniture	-	20,833	0.0%	142,019	187,500	56.8%	250,000
Outreach Services	306	792	38.6%	11,640	7,125	122.5%	9,500

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	-	500	0.0%	1,642	4,500	27.4%	6,000
Staff Training & Education	-	1,667	0.0%	1,809	15,000	9.0%	20,000
Conference Fees	-	583	0.0%	-28	5,250	-0.4%	7,000
Patron Programs & Events	10,885	3,625	300.3%	30,978	32,625	71.2%	43,500
Association Dues & Fees	708	500	141.7%	2,837	4,500	47.3%	6,000
Public Information	422	3,625	11.7%	14,800	32,625	34.0%	43,500
Library Supplies	869	3,750	23.2%	23,121	33,750	51.4%	45,000
Office Supplies	-	500	0.0%	1,906	4,500	31.8%	6,000
Postage	500	1,458	34.3%	7,111	13,125	40.6%	17,500
Printing	129	958	13.5%	129	8,625	1.1%	11,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	19,799	22,000	90.0%	182,969	198,000	69.3%	264,000
Contribution to FICA	16,628	19,125	86.9%	154,911	172,125	67.5%	229,500
Audit	1,071	1,196	89.5%	8,593	10,763	59.9%	14,350
Liability Ins.-D&O,Bonds,WC	2,007	3,833	52.4%	17,989	34,500	39.1%	46,000
Unemployment Compensation	-	0	0.0%	2,032	0	0.0%	0
Bank Charges	80	43	186.0%	385	376	77.0%	500
Building Renovations	328,229	291,667	112.5%	2,338,581	2,625,000	66.8%	3,500,000
Total Expenditures	799,657	793,750	100.7%	6,290,148.61	7,143,753	66.0%	9,525,000
Total Operating Expenditures	471,428	502,083	(30,655)	3,951,568	4,518,753	(567,185)	6,025,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(706,643)	(291,667)		(935,040)	(2,625,003)		(3,500,000)
Interfund Transfers In / (Out)	-	0		(150,000)	0		0
Net Change in Fund Balance	(706,643)	(291,667)		(1,085,040)	(2,625,003)		(3,500,000)

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended September 30, 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>
Revenues						
Taxes	0	0	0	0	8,245	494,731
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	70	6,187	3	31	62	3,649
Capital Campaign	0	0	0	7,375	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	70	6,187	3	7,406	8,307	498,380
Expenditures						
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	0	45	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	3,579	32,215
Total Expenditures	0	45	0	622	3,579	32,215
Excess (Deficiency) of Revenues Over (Under) Expenditures	70	6,142	3	6,784	4,728	466,165
Interfund Transfers In / (Out)	0	150,000	0	0	0	0
Net Change in Fund Balance	70	156,142	3	6,784	4,728	466,165