

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

Revenues

Tax Revenues are at **99.6%** of budget on a year-to-date basis. Total Revenues are at **97.6%** on a year-to-date budget.

Expenditures

Total Operational Expenditures were \$ 25,862 under budget for the month and \$ 629,107 under budget on a year-to-date basis.

Salaries is under budget by \$ 35,612 for November and \$ 237,406 under budget on a year-to-date basis. There are a few open positions at this time.

Audio Visual Materials is over budget by \$ 1,001 for November and under budget on year-to-date basis.

Building Maintenance is over budget by \$ 6,969 for the month and under budget on a year-to-date basis.

Legal is over budget by \$ 1,010 for November and under budget on a year-to-date basis.

Water & Sewer is over budget by \$ 1,079 for the month and under budget on a year-to-date basis.

Natural Gas is over budget by \$ 2,129 for November and under budget on a year-to-date basis.

Telephone is over budget by \$ 1,194 for the month and over budget on a year-to-date basis.

Automation - Equipment is over budget by \$ 2,492 for the month and over budget on a year-to-date basis.

Library Furniture is over budget by \$ 96,017 for November and over budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	119,015	0	162,090		281,105
Cash - Marquette E-Commerce	5,017				5,017
PMA Financial Investments	4,519,478	1,218,392		612,412	6,350,282
Tax Receipts - Marquette	37,466			0	37,466
Special Reserve - Marquette	12	14,695			14,707
PMA Construction Account	317,535			0	317,535
Construction Account - Marquette	6,905				6,905
Petty Cash	300				300
Interest Receivable	0	0		0	0
Property Taxes Receivable	25,350			0	25,350
Prepaid Expenses	156,204				156,204
Due from Debt Service	0	0	0	0	0
Total Assets	<u>5,187,281</u>	<u>1,233,088</u>	<u>162,090</u>	<u>612,412</u>	<u>7,194,871</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	25,350	0	0	0	25,350
Accounts Payable	190,506	0	0	0	190,506
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	0	0
Total Liabilities	<u>215,856</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,856</u>
Beginning Unrestricted Fund Balance	6,450,432	1,076,794	79,100	607,175	8,213,501
Fund Balance - Nonspendable	190,506	0	0	0	190,506
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>-1,683,111</u>	<u>156,294</u>	<u>82,991</u>	<u>5,236</u>	<u>-1,438,590</u>
Ending Fund Balance	<u>4,971,425</u>	<u>1,233,088</u>	<u>162,090</u>	<u>612,412</u>	<u>6,979,015</u>
Total Liabilities & Fund Balance	<u>5,187,281</u>	<u>1,233,088</u>	<u>162,090</u>	<u>612,412</u>	<u>7,194,871</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	6,042	479,979	1.3%	5,733,836	5,279,766	99.6%	5,759,745
Impact Fees	2,875	417	689.4%	9,735	4,583	194.7%	5,000
Replacement Taxes	-	1,250	0.0%	11,538	13,750	76.9%	15,000
State Grants	-	5,908	0.0%	86,459	64,992	121.9%	70,900
Non Resident Fees	574	200	287.1%	2,238	2,200	93.3%	2,400
Fines	1,867	4,500	41.5%	17,282	49,500	32.0%	54,000
Gifts	165	750	22.0%	4,215	8,250	46.8%	9,000
Copy Machine	632	1,000	63.2%	6,015	11,000	50.1%	12,000
Interest Income	384	7,496	5.1%	6,915	82,459	7.7%	89,955
Miscellaneous Income	316	583	54.2%	4,251	6,417	60.7%	7,000
Total Revenues	12,855	502,083	2.6%	5,882,484	5,522,917	97.6%	6,025,000
Expenditures							
Salaries	202,435	238,047	85.0%	2,381,113	2,618,519	83.4%	2,856,566
Salaries-Maintenance	10,245	11,942	85.8%	111,492	131,367	77.8%	143,309
Life/Health Insurance	31,005	45,750	67.8%	383,820	503,250	69.9%	549,000
Books	22,776	24,958	91.3%	273,048	274,542	91.2%	299,500
Electronic Databases	8,064	7,500	107.5%	83,024	82,500	92.2%	90,000
Periodicals	3,047	2,917	104.5%	35,924	32,083	102.6%	35,000
Audio Visual Materials	16,001	15,000	106.7%	144,718	165,000	80.4%	180,000
Audio Visual Equipment	-	1,333	0.0%	200	14,667	1.2%	16,000
Book Rebinding	-	0	0.0%	0	0	0.0%	0
Payroll Services	1,482	998	148.5%	9,033	10,977	75.4%	11,975
Insurance	4,171	3,917	106.5%	43,809	43,083	93.2%	47,000
Landscaping & Groundskeeping	1,195	2,083	57.4%	21,623	22,917	86.5%	25,000
Building Maintenance	32,802	25,833	127.0%	169,911	284,167	54.8%	310,000
Security System	-	583	0.0%	14,182	6,417	202.6%	7,000
Library Office & Equipment	-	63	0.0%	0	688	0.0%	750
Legal	4,477	3,467	129.1%	28,777	38,133	69.2%	41,600
Library Consultant	375	7,500	5.0%	83,826	82,500	93.1%	90,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	2,150	1,079	199.3%	6,010	11,871	46.4%	12,950
Natural Gas	5,504	3,375	163.1%	24,378	37,125	60.2%	40,500
Telephone	1,969	775	254.1%	10,433	8,525	112.2%	9,300
Purchase - New Equipment	-	0	0.0%	1,202	0	0.0%	0
Building & Custodial Supplies	4,078	3,292	123.9%	41,589	36,208	105.3%	39,500
Building Repairs	-	1,500	0.0%	17,808	16,500	98.9%	18,000
Lib. & Off. Eqpt Rep. & Maint	653	1,250	52.2%	8,189	13,750	54.6%	15,000
Machine Rental	233	100	233.0%	932	1,100	77.7%	1,200
Automation - Equipment	5,409	2,917	185.4%	38,888	32,083	111.1%	35,000
Automation - Line Costs	687	833	82.5%	8,481	9,167	84.8%	10,000
Automation - Consultant	1,380	2,583	53.4%	26,980	28,417	87.0%	31,000
Automation - Maintenance	7,557	7,500	100.8%	115,957	82,500	128.8%	90,000
Library Furniture	116,850	20,833	560.9%	258,868	229,167	103.5%	250,000
Outreach Services	65	792	8.2%	11,744	8,708	123.6%	9,500

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended November 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	5,500	27.4%	6,000
Staff Training & Education	28	1,667	1.7%	1,838	18,333	9.2%	20,000
Conference Fees	-	583	0.0%	-28	6,417	-0.4%	7,000
Patron Programs & Events	873	3,625	24.1%	33,377	39,875	76.7%	43,500
Association Dues & Fees	527	500	105.3%	3,676	5,500	61.3%	6,000
Public Information	407	3,625	11.2%	15,207	39,875	35.0%	43,500
Library Supplies	4,467	3,750	119.1%	28,928	41,250	64.3%	45,000
Office Supplies	219	500	43.8%	2,547	5,500	42.4%	6,000
Postage	529	1,458	36.3%	8,380	16,042	47.9%	17,500
Printing	-	958	0.0%	129	10,542	1.1%	11,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	18,934	22,000	86.1%	221,915	242,000	84.1%	264,000
Contribution to FICA	14,233	19,125	74.4%	185,029	210,375	80.6%	229,500
Audit	1,072	1,196	89.6%	10,737	13,154	74.8%	14,350
Liability Ins.-D&O,Bonds,WC	2,008	3,833	52.4%	22,004	42,167	47.8%	46,000
Unemployment Compensation	-	0	0.0%	2,032	0	0.0%	0
Bank Charges	35	43	81.4%	440	459	88.0%	500
Building Renovations	30,331	291,667	10.4%	2,521,781	3,208,333	72.1%	3,500,000
Total Expenditures	558,275	793,750	70.3%	7,415,594.70	8,731,253	77.9%	9,525,000
Total Operating Expenditures	527,945	502,083	25,862	4,893,813	5,522,920	(629,107)	6,025,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(545,420)	(291,667)		(1,533,111)	(3,208,336)		(3,500,000)
Interfund Transfers In / (Out)	-	0		(150,000)	0		0
Net Change in Fund Balance	(545,420)	(291,667)		(1,683,111)	(3,208,336)		(3,500,000)

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

	Special Reserve Month	Special Reserve Y-T-D	Capital Campaign Month	Capital Campaign Y-T-D	Debt Service Month	Debt Service Y-T-D
Revenues						
Taxes	0	0	0	0	563	534,703
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	89	6,339	5	41	66	3,770
Capital Campaign	0	0	0	83,725	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	89	6,339	5	83,766	629	538,474
Expenditures						
Building Repairs	0	0	153	243	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	497,443	533,237
Total Expenditures	0	45	153	775	497,443	533,237
Excess (Deficiency) of Revenues Over (Under) Expenditures	89	6,294	-148	82,991	-496,814	5,236
Interfund Transfers In / (Out)	0	150,000	0	0	0	0
Net Change in Fund Balance	89	156,294	-148	82,991	-496,814	5,236