

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended April 30, 2021**

**Revenues**

Tax receipts have continued to come in during April and are now at 45.2% of the 2021 budget amount. We are expecting more tax receipts in May due to Cook County payment extension until early May, 2021

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 81,130 for the month and \$ 362,963 under budget for the year.

**Salaries** are under budget by \$ 15,837 for April and \$ 84,289 under budget for the year.

**Security System** is over budget by \$ 1,925 for the month and over budget on a year-to-date basis

**Public Information** is over budget by \$ 8,887 for April, but under budget on a year-to-date basis

**Postage** is over budget by \$ 953 for the month, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
April 30, 2021**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	183,005	0	183,617		366,622
Cash - Marquette E-Commerce	4,997				4,997
PMA Financial Investments	4,576,752	1,218,639		837,779	6,633,170
Tax Receipts - Marquette	279,771			22,045	301,816
Special Reserve - Marquette	13	14,685			14,698
PMA Construction Account	32,587			0	32,587
Construction Account - Marquette	11,020				11,020
Petty Cash	300				300
Interest Receivable	298	91		43	432
Property Taxes Receivable	3,265,608			295,545	3,561,153
Prepaid Expenses	304,639				304,639
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>8,658,990</u></b>	<b><u>1,233,416</u></b>	<b><u>183,617</u></b>	<b><u>1,155,413</u></b>	<b><u>11,231,435</u></b>
<b>Liabilities &amp; Fund Balance</b>					
HSA W/H Payable	0	0	0	0	0
457 W/H Payable	325	0	0	0	325
Term Group Ins Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	3,265,608	0	0	295,545	3,561,153
Accounts Payable	73,449	0	0	0	73,449
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	9,242	9,242
<b>Total Liabilities</b>	<b><u>3,339,382</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>304,787</u></b>	<b><u>3,644,169</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>4,189,622</b>	<b>1,233,181</b>	<b>183,132</b>	<b>612,177</b>	<b>6,218,112</b>
<b>Fund Balance - Nonspendable</b>	<b>304,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>304,639</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>811,749</u></b>	<b><u>235</u></b>	<b><u>485</u></b>	<b><u>238,449</u></b>	<b><u>1,050,918</u></b>
<b>Ending Fund Balance</b>	<b><u>5,319,608</u></b>	<b><u>1,233,416</u></b>	<b><u>183,617</u></b>	<b><u>850,625</u></b>	<b><u>7,587,266</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>8,658,990</u></b>	<b><u>1,233,416</u></b>	<b><u>183,617</u></b>	<b><u>1,155,413</u></b>	<b><u>11,231,435</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2021**

	<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>Revenues</b>							
Taxes	238,063	496,778	47.9%	2,695,729	1,987,112	45.2%	5,961,337
Impact Fees	-	467	0.0%	3,000	1,867	53.6%	5,600
Replacement Taxes	4,189	1,200	349.1%	7,567	4,800	52.6%	14,400
State Grants	-	5,908	0.0%	5,500	23,633	7.8%	70,900
Non Resident Fees	371	175	212.2%	3,163	700	150.6%	2,100
Fines	1,980	1,583	125.1%	7,753	6,333	40.8%	19,000
Gifts	5,000	708	706.2%	5,350	2,833	62.9%	8,500
Copy Machine	651	742	87.7%	3,065	2,967	34.4%	8,900
Interest Income	275	275	99.9%	1,010	1,100	30.6%	3,300
Other Income	262	0	0.0%	540	0	0.0%	0
Miscellaneous Income	-	497	0.0%	434	1,988	7.3%	5,963
<b>Total Revenues</b>	<b>250,791</b>	<b>508,333</b>	<b>49.3%</b>	<b>2,733,111</b>	<b>2,033,333</b>	<b>44.8%</b>	<b>6,100,000</b>
<b>Expenditures</b>							
Salaries	225,196	241,033	93.4%	879,841	964,130	30.4%	2,892,390
Salaries-Maintenance	12,502	12,301	101.6%	48,029	49,203	32.5%	147,610
Life/Health Insurance	34,130	49,192	69.4%	136,324	196,767	23.1%	590,300
Books	18,683	25,417	73.5%	83,827	101,667	27.5%	305,000
Electronic Databases	8,229	8,333	98.8%	31,703	33,333	31.7%	100,000
Periodicals	2,932	3,208	91.4%	12,179	12,833	31.6%	38,500
Audio Visual Materials	13,243	15,417	85.9%	46,251	61,667	25.0%	185,000
Audio Visual Equipment	-	833	0.0%	1,452	3,333	14.5%	10,000
Vehicles	65	500	0.0%	280	2,000	0.0%	6,000
Payroll Services	1,003	1,021	98.3%	4,057	4,083	33.1%	12,250
Insurance	4,171	4,925	84.7%	18,304	19,700	31.0%	59,100
Landscaping & Groundskeeping	2,480	3,642	68.1%	7,060	14,567	16.2%	43,700
Building Maintenance	15,470	23,000	67.3%	77,766	92,000	28.2%	276,000
Security System	2,800	875	320.0%	4,522	3,500	43.1%	10,500
Library Office & Equipment	-	83	0.0%	0	333	0.0%	1,000
Legal	2,622	3,333	78.7%	10,809	13,333	27.0%	40,000
Library Consultant	-	4,167	0.0%	750	16,667	1.5%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	1,167	0.0%	945	4,667	6.8%	14,000
Natural Gas	2,694	3,458	77.9%	12,844	13,833	30.9%	41,500
Telephone	661	875	75.5%	3,709	3,500	35.3%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	2,611	8,000	32.6%	12,099	32,000	12.6%	96,000
Building Repairs	-	1,667	0.0%	139	6,667	0.7%	20,000
Lib. & Off. Eqpt Rep. & Maint	214	1,292	16.6%	1,087	5,167	7.0%	15,500
Machine Rental	-	108	0.0%	466	433	35.8%	1,300
Automation - Equipment	1,708	2,917	58.5%	4,060	11,667	11.6%	35,000
Automation - Line Costs	771	600	128.4%	1,692	2,400	23.5%	7,200
Automation - Consultant	2,760	2,917	94.6%	9,450	11,667	27.0%	35,000
Automation - Maintenance	7,780	8,783	88.6%	34,688	35,133	32.9%	105,400
Library Furniture	-	2,833	0.0%	48	11,333	0.1%	34,000
Outreach Services	-	550	0.0%	1,504	2,200	22.8%	6,600

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2021**

	<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	75	521	14.4%	75	2,083	1.2%	6,250
Staff Training & Education	21	1,500	1.4%	554	6,000	3.1%	18,000
Conference Fees	50	500	10.0%	200	2,000	3.3%	6,000
Patron Programs & Events	1,775	3,333	53.3%	4,646	13,333	11.6%	40,000
Association Dues & Fees	520	521	99.7%	2,073	2,083	33.2%	6,250
Public Information	12,637	3,750	337.0%	13,836	15,000	30.7%	45,000
Library Supplies	890	4,292	20.7%	4,480	17,167	8.7%	51,500
Office Supplies	197	550	35.7%	1,044	2,200	15.8%	6,600
Postage	2,511	1,558	161.2%	3,304	6,233	17.7%	18,700
Printing	-	1,042	0.0%	2,870	4,167	23.0%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	25,422	30,095	84.5%	100,624	120,380	27.9%	361,140
Contribution to FICA	17,066	19,380	88.1%	67,732	77,520	29.1%	232,560
Audit	1,259	1,475	85.3%	4,894	5,900	27.7%	17,700
Liability Ins.-D&O,Bonds,WC	2,006	4,817	41.6%	18,025	19,267	31.2%	57,800
Unemployment Compensation	-	2,500	0.0%	0	10,000	0.0%	30,000
Bank Charges	50	52	96.2%	125	215	19.2%	650
Building Renovations	40,126	0		250,993	0		0
Parking Lot Repairs	-	29,167	0.0%	0	116,667	0.0%	350,000
<b>Total Expenditures</b>	<b>467,329</b>	<b>537,500</b>	<b>86.9%</b>	<b>1,921,361</b>	<b>2,149,998</b>	<b>29.8%</b>	<b>6,450,000</b>
<b>Total Operating Expenditures</b>	<b>427,203</b>	<b>508,333</b>	<b>(81,130)</b>	<b>1,670,368</b>	<b>2,033,331</b>	<b>(362,963)</b>	<b>6,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(216,538)</b>	<b>(29,167)</b>		<b>811,749</b>	<b>(116,665)</b>		<b>(350,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(216,538)</b>	<b>(29,167)</b>		<b>811,749</b>	<b>(116,665)</b>		<b>(350,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended April 30, 2021**

	<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	21,689	246,635
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	56	245	6	24	32	131
Capital Campaign	0	0	375	525	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>56</b>	<b>245</b>	<b>381</b>	<b>549</b>	<b>21,721</b>	<b>246,766</b>
<b>Expenditures</b>						
Building Repairs	0	0	0	0	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	64	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	2,773	8,318
<b>Total Expenditures</b>	<b>0</b>	<b>10</b>	<b>0</b>	<b>64</b>	<b>2,773</b>	<b>8,318</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>56</b>	<b>235</b>	<b>381</b>	<b>485</b>	<b>18,949</b>	<b>238,449</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>56</b>	<b>235</b>	<b>381</b>	<b>485</b>	<b>18,949</b>	<b>238,449</b>