

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

**Revenues**

Tax receipts have continued to come in during June and are now at 52.7% of the 2021 budget amount

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 40,221 for the month and \$ 464,437 under budget for the year

**Salaries** are over budget by \$ 19,191 for June and \$ 82,438 under budget for the year

**Landscaping & Groundskeeping** is over budget by \$ 2,306 for the month, but under budget on a year-to-date basis

**Lib. & Off. Equipment Repairs & Maint.** is over budget by \$ 4,973 for June and over budget on a year-to-date basis

**Board Training & Education** is over budget by \$ 770 for the month, but under budget on a year-to-date basis

**Contribution to FICA** is over budget by \$ 1,251 for June, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
June 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	219,427	0	183,201		402,628
Cash - Marquette E-Commerce	5,105				5,105
PMA Financial Investments	4,173,494	888,233		877,270	5,938,997
Tax Receipts - Marquette	43,022			22,094	65,116
Special Reserve - Marquette	13	10,008			10,021
PMA Construction Account	82,593			0	82,593
Construction Account - Marquette	7,356				7,356
Petty Cash	300				300
Interest Receivable	597	169		81	847
Employee Receivable	335				335
Property Taxes Receivable	2,821,870			255,117	3,076,987
Prepaid Expenses	300,769				300,769
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>7,654,880</u></b>	<b><u>898,410</u></b>	<b><u>183,201</u></b>	<b><u>1,154,562</u></b>	<b><u>9,891,054</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	2,821,870	0	0	255,117	3,076,987
Accounts Payable	20,508	0	0	0	20,508
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	1,848	1,848
<b>Total Liabilities</b>	<b><u>2,842,378</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>256,966</u></b>	<b><u>3,099,344</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>3,984,539</b>	<b>1,233,181</b>	<b>183,132</b>	<b>622,345</b>	<b>6,023,197</b>
<b>Fund Balance - Nonspendable</b>	<b>300,769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300,769</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>12,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,581</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>514,612</u></b>	<b><u>-334,771</u></b>	<b><u>69</u></b>	<b><u>275,252</u></b>	<b><u>455,162</u></b>
<b>Ending Fund Balance</b>	<b><u>4,812,502</u></b>	<b><u>898,410</u></b>	<b><u>183,201</u></b>	<b><u>897,596</u></b>	<b><u>6,791,710</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>7,654,880</u></b>	<b><u>898,410</u></b>	<b><u>183,201</u></b>	<b><u>1,154,562</u></b>	<b><u>9,891,054</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended June 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	19,293	496,778	3.9%	3,139,467	2,980,669	52.7%	5,961,337
Impact Fees	-	467	0.0%	3,875	2,800	69.2%	5,600
Replacement Taxes	5,399	1,200	449.9%	12,966	7,200	90.0%	14,400
State Grants	-	5,908	0.0%	5,500	35,450	7.8%	70,900
Non Resident Fees	132	175	75.5%	3,771	1,050	179.6%	2,100
Fines	1,839	1,583	116.2%	11,721	9,500	61.7%	19,000
Gifts	50	708	7.1%	5,700	4,250	67.1%	8,500
Copy Machine	775	742	104.4%	4,456	4,450	50.1%	8,900
Interest Income	247	275	89.9%	1,544	1,650	46.8%	3,300
Miscellaneous Income	332	497	66.7%	1,573	2,982	26.4%	5,963
<b>Total Revenues</b>	<b>28,066</b>	<b>508,333</b>	<b>5.5%</b>	<b>3,190,573</b>	<b>3,050,001</b>	<b>52.3%</b>	<b>6,100,000</b>
<b>Expenditures</b>							
Salaries	260,224	241,033	108.0%	1,363,757	1,446,195	47.1%	2,892,390
Salaries-Maintenance	12,630	12,301	102.7%	71,638	73,805	48.5%	147,610
Life/Health Insurance	38,995	49,192	79.3%	213,405	295,150	36.2%	590,300
Books	17,156	25,417	67.5%	141,018	152,500	46.2%	305,000
Electronic Databases	8,307	8,333	99.7%	47,223	50,000	47.2%	100,000
Periodicals	3,241	3,208	101.0%	18,366	19,250	47.7%	38,500
Audio Visual Materials	13,777	15,417	89.4%	71,588	92,500	38.7%	185,000
Audio Visual Equipment	-	833	0.0%	1,452	5,000	14.5%	10,000
Vehicles	128	500	0.0%	570	3,000	0.0%	6,000
Payroll Services	1,062	1,021	104.0%	6,146	6,125	50.2%	12,250
Insurance	4,430	4,925	90.0%	27,164	29,550	46.0%	59,100
Landscaping & Groundskeeping	5,948	3,642	163.3%	14,523	21,850	33.2%	43,700
Building Maintenance	12,477	23,000	54.2%	100,535	138,000	36.4%	276,000
Security System	455	875	51.9%	6,628	5,250	63.1%	10,500
Library Office & Equipment	-	83	0.0%	0	500	0.0%	1,000
Legal	2,052	3,333	61.6%	16,410	20,000	41.0%	40,000
Library Consultant	150	4,167	3.6%	900	25,000	1.8%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	1,167	0.0%	1,734	7,000	12.4%	14,000
Natural Gas	2,822	3,458	81.6%	18,451	20,750	44.5%	41,500
Telephone	735	875	84.0%	5,179	5,250	49.3%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	6,084	8,000	76.0%	23,283	48,000	24.3%	96,000
Building Repairs	-	1,667	0.0%	3,558	10,000	17.8%	20,000
Lib. & Off. Eqpt Rep. & Maint	6,265	1,292	484.9%	9,101	7,750	58.7%	15,500
Machine Rental	-	108	0.0%	699	650	53.8%	1,300
Automation - Equipment	1,250	2,917	42.9%	8,479	17,500	24.2%	35,000
Automation - Line Costs	627	600	104.4%	3,013	3,600	41.9%	7,200
Automation - Consultant	1,530	2,917	52.5%	13,380	17,500	38.2%	35,000
Automation - Maintenance	7,947	8,783	90.5%	50,877	52,700	48.3%	105,400
Library Furniture	-	2,833	0.0%	48	17,000	0.1%	34,000
Outreach Services	130	550	23.6%	1,634	3,300	24.8%	6,600

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended June 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	1,291	521	247.8%	1,416	3,125	22.7%	6,250
Staff Training & Education	10	1,500	0.7%	970	9,000	5.4%	18,000
Conference Fees	-	500	0.0%	400	3,000	6.7%	6,000
Patron Programs & Events	763	3,333	22.9%	12,429	20,000	31.1%	40,000
Association Dues & Fees	-	521	0.0%	2,202	3,125	35.2%	6,250
Public Information	145	3,750	3.9%	17,605	22,500	39.1%	45,000
Library Supplies	2,391	4,292	55.7%	9,078	25,750	17.6%	51,500
Office Supplies	419	550	76.2%	1,588	3,300	24.1%	6,600
Postage	524	1,558	33.6%	3,828	9,350	20.5%	18,700
Printing	-	1,042	0.0%	2,870	6,250	23.0%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	30,278	30,095	100.6%	156,140	180,570	43.2%	361,140
Contribution to FICA	20,631	19,380	106.5%	105,901	116,280	45.5%	232,560
Audit	1,581	1,475	107.2%	8,057	8,850	45.5%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	21,608	28,900	37.4%	57,800
Unemployment Compensation	-	2,500	0.0%	0	15,000	0.0%	30,000
Bank Charges	65	52	125.0%	210	323	32.3%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	175,000	0.0%	350,000
<b>Total Expenditures</b>	<b>468,112</b>	<b>537,500</b>	<b>87.1%</b>	<b>2,675,961</b>	<b>3,224,998</b>	<b>41.5%</b>	<b>6,450,000</b>
<b>Total Operating Expenditures</b>	<b>468,112</b>	<b>508,333</b>	<b>(40,221)</b>	<b>2,585,061</b>	<b>3,049,998</b>	<b>(464,937)</b>	<b>6,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(440,046)</b>	<b>(29,167)</b>		<b>514,612</b>	<b>(174,997)</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>(440,046)</b>	<b>(29,167)</b>		<b>514,612</b>	<b>(174,997)</b>		<b>(350,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended June 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	1,758	287,063
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	47	349	6	36	34	203
Capital Campaign	0	0	0	525	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>47</b>	<b>349</b>	<b>6</b>	<b>561</b>	<b>1,792</b>	<b>287,266</b>
<b>Expenditures</b>						
Building Repairs	0	0	0	238	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	24	254	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	10	0	0	0	0
Landscaping	335,110	335,110	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,848	12,014
<b>Total Expenditures</b>	<b>335,110</b>	<b>335,120</b>	<b>24</b>	<b>492</b>	<b>1,848</b>	<b>12,014</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-335,063</b>	<b>-334,771</b>	<b>-18</b>	<b>69</b>	<b>-56</b>	<b>275,252</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>-335,063</b>	<b>-334,771</b>	<b>-18</b>	<b>69</b>	<b>-56</b>	<b>275,252</b>