

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended July 31, 2021**

**Revenues**

Tax receipts remain at 52.7% of the 2021 budget. We did receive a Rails grant for \$2,000 in July.

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 86,818 for the month and \$ 551,758 under budget for the year

**Salaries** are under budget by \$ 22,155 for July and \$ 104,593 under budget for the year

**Landscaping & Groundskeeping** is over budget by \$ 1,418 for the month, but under budget on a year-to-date basis

**Water and Sewer** is over budget by \$ 668 for July, but under budget on a year-to-date basis.

**Automation-Equipment** is over budget by \$ 2,921 for the month, but under budget on a year-to-date basis

**Outreach Services** is over budget by \$ 1,509 for July, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
July 31, 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	257,830	0	183,207		441,037
Cash - Marquette E-Commerce	5,296				5,296
PMA Financial Investments	3,573,557	1,063,239		877,286	5,514,082
Tax Receipts - Marquette	53,750			22,314	76,064
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	82,595			0	82,595
Construction Account - Marquette	7,336				7,336
Petty Cash	300				300
Interest Receivable	755	209		100	1,064
Employee Receivable	0				0
Property Taxes Receivable	2,819,451			254,897	3,074,348
Prepaid Expenses	286,007				286,007
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>7,086,889</u></b>	<b><u>1,073,416</u></b>	<b><u>183,207</u></b>	<b><u>1,154,597</u></b>	<b><u>9,498,110</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	2,819,451	0	0	254,897	3,074,348
Accounts Payable	35,532	0	0	0	35,532
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	3,697	3,697
<b>Total Liabilities</b>	<b><u>2,854,983</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>258,594</u></b>	<b><u>3,113,577</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>3,999,301</b>	<b>1,233,181</b>	<b>183,132</b>	<b>622,345</b>	<b>6,037,959</b>
<b>Fund Balance - Nonspendable</b>	<b>286,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,007</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>-175,000</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>109,016</u></b>	<b><u>-334,765</u></b>	<b><u>75</u></b>	<b><u>273,659</u></b>	<b><u>47,986</u></b>
<b>Ending Fund Balance</b>	<b><u>4,231,906</u></b>	<b><u>1,073,416</u></b>	<b><u>183,207</u></b>	<b><u>896,004</u></b>	<b><u>6,384,533</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>7,086,889</u></b>	<b><u>1,073,416</u></b>	<b><u>183,207</u></b>	<b><u>1,154,597</u></b>	<b><u>9,498,110</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended July 31, 2021**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b><u>Revenues</u></b>							
Taxes	2,419	496,778	0.5%	3,141,886	3,477,447	52.7%	5,961,337
Impact Fees	4,375	467	936.8%	8,250	3,267	147.3%	5,600
Replacement Taxes	3,934	1,200	327.8%	16,900	8,400	117.4%	14,400
State Grants	2,000	5,908	33.9%	7,500	41,358	10.6%	70,900
Non Resident Fees	961	175	549.3%	4,732	1,225	225.3%	2,100
Fines	1,156	1,583	73.0%	12,877	11,083	67.8%	19,000
Gifts	50	708	7.1%	5,750	4,958	67.6%	8,500
Copy Machine	486	742	65.5%	4,942	5,192	55.5%	8,900
Interest Income	240	275	87.3%	1,784	1,925	54.1%	3,300
Miscellaneous Income	298	497	59.9%	1,870	3,478	31.4%	5,963
<b>Total Revenues</b>	<b>15,919</b>	<b>508,333</b>	<b>3.1%</b>	<b>3,206,491</b>	<b>3,558,333</b>	<b>52.6%</b>	<b>6,100,000</b>
<b><u>Expenditures</u></b>							
Salaries	218,878	241,033	90.8%	1,582,635	1,687,228	54.7%	2,892,390
Salaries-Maintenance	11,933	12,301	97.0%	83,570	86,106	56.6%	147,610
Life/Health Insurance	37,982	49,192	77.2%	251,386	344,342	42.6%	590,300
Books	17,982	25,417	70.7%	159,000	177,917	52.1%	305,000
Electronic Databases	8,728	8,333	104.7%	55,951	58,333	56.0%	100,000
Periodicals	3,241	3,208	101.0%	21,607	22,458	56.1%	38,500
Audio Visual Materials	13,400	15,417	86.9%	84,988	107,917	45.9%	185,000
Audio Visual Equipment	-	833	0.0%	1,452	5,833	14.5%	10,000
Vehicles	-	500	0.0%	570	3,500	0.0%	6,000
Payroll Services	1,025	1,021	100.4%	7,171	7,146	58.5%	12,250
Insurance	4,430	4,925	90.0%	31,594	34,475	53.5%	59,100
Landscaping & Groundskeeping	5,060	3,642	138.9%	19,583	25,492	44.8%	43,700
Building Maintenance	14,668	23,000	63.8%	115,203	161,000	41.7%	276,000
Security System	-	875	0.0%	6,628	6,125	63.1%	10,500
Library Office & Equipment	-	83	0.0%	0	583	0.0%	1,000
Legal	1,272	3,333	38.2%	17,682	23,333	44.2%	40,000
Library Consultant	3,900	4,167	93.6%	4,800	29,167	9.6%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	1,835	1,167	157.2%	3,569	8,167	25.5%	14,000
Natural Gas	2,234	3,458	64.6%	20,685	24,208	49.8%	41,500
Telephone	750	875	85.7%	5,929	6,125	56.5%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	2,877	8,000	36.0%	26,160	56,000	27.2%	96,000
Building Repairs	-	1,667	0.0%	3,558	11,667	17.8%	20,000
Lib. & Off. Eqpt Rep. & Maint	1,381	1,292	106.9%	10,483	9,042	67.6%	15,500
Machine Rental	-	108	0.0%	699	758	53.8%	1,300
Automation - Equipment	5,838	2,917	200.1%	14,317	20,417	40.9%	35,000
Automation - Line Costs	719	600	119.8%	3,732	4,200	51.8%	7,200
Automation - Consultant	2,580	2,917	88.4%	15,960	20,417	45.6%	35,000
Automation - Maintenance	7,092	8,783	80.7%	57,969	61,483	55.0%	105,400
Library Furniture	489	2,833	17.3%	537	19,833	1.6%	34,000
Outreach Services	2,059	550	374.3%	3,692	3,850	55.9%	6,600

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended July 31, 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	375	521	72.0%	1,791	3,646	28.7%	6,250
Staff Training & Education	-	1,500	0.0%	970	10,500	5.4%	18,000
Conference Fees	39	500	7.8%	439	3,500	7.3%	6,000
Patron Programs & Events	2,523	3,333	75.7%	14,952	23,333	37.4%	40,000
Association Dues & Fees	465	521	89.3%	2,667	3,646	42.7%	6,250
Public Information	145	3,750	3.9%	17,750	26,250	39.4%	45,000
Library Supplies	2,260	4,292	52.6%	11,338	30,042	22.0%	51,500
Office Supplies	51	550	9.3%	1,639	3,850	24.8%	6,600
Postage	9	1,558	0.6%	3,837	10,908	20.5%	18,700
Printing	257	1,042	24.7%	3,127	7,292	25.0%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	24,533	30,095	81.5%	180,673	210,665	50.0%	361,140
Contribution to FICA	17,314	19,380	89.3%	123,215	135,660	53.0%	232,560
Audit	1,581	1,475	107.2%	9,638	10,325	54.5%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	23,201	33,717	40.1%	57,800
Unemployment Compensation	-	2,500	0.0%	0	17,500	0.0%	30,000
Bank Charges	20	52	38.5%	230	377	35.4%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	204,167	0.0%	350,000
<b>Total Expenditures</b>	<b>421,515</b>	<b>537,500</b>	<b>78.4%</b>	<b>3,097,475</b>	<b>3,762,500</b>	<b>48.0%</b>	<b>6,450,000</b>
<b>Total Operating Expenditures</b>	<b>421,515</b>	<b>508,333</b>	<b>(86,818)</b>	<b>3,006,575</b>	<b>3,558,333</b>	<b>(551,758)</b>	<b>6,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(405,596)</b>	<b>(29,167)</b>		<b>109,016</b>	<b>(204,167)</b>		<b>(350,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>(175,000)</b>	<b>0</b>		<b>(175,000)</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(580,596)</b>	<b>(29,167)</b>		<b>(65,984)</b>	<b>(204,167)</b>		<b>(350,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended July 31, 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	220	287,284
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	46	395	6	43	35	238
Capital Campaign	0	0	0	525	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>46</b>	<b>395</b>	<b>6</b>	<b>568</b>	<b>256</b>	<b>287,522</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	0	254	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	40	50	0	0	0	0
Landscaping	0	335,110	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,848	13,863
<b>Total Expenditures</b>	<b>40</b>	<b>335,160</b>	<b>0</b>	<b>492</b>	<b>1,848</b>	<b>13,863</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>6</b>	<b>-334,765</b>	<b>6</b>	<b>75</b>	<b>-1,593</b>	<b>273,659</b>
<b>Interfund Transfers In / (Out)</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>175,006</b>	<b>-159,765</b>	<b>6</b>	<b>75</b>	<b>-1,593</b>	<b>273,659</b>