

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

**Revenues**

Tax receipts increased to 72.7% of 2021 budget, while total revenue is now at 73.7% of 2021 bud

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 79,694 for the month and \$ 698,812 under budget for the year

**Salaries** are under budget by \$ 5,796 for September and \$ 139,368 under budget for the year

**Water & Sewer** is over budget by \$ 1,198 for the month, but under budget on a year-to-date basis

**Automation-Maintenance** is over budget by \$ 1,572 for September, but under budget on a year-to-date basis

**Outreach Services** is over budget by \$ 770 for the month and slightly over budget on a year-to-date basis

**Staff Training and Education** is over budget by \$ 3,239 for September, but under budget on a year-to-date basis

**Patron Programs & Events** is over budget by \$ 1,592 for September, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
September 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	318,644	0	183,219		501,863
Cash - Marquette E-Commerce	7,671				7,671
PMA Financial Investments	3,687,175	1,063,252		962,837	5,713,264
Tax Receipts - Marquette	331,304			48,258	379,562
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	82,598			0	82,598
Construction Account - Marquette	7,336				7,336
Petty Cash	300				300
Interest Receivable	1,065	287			1,353
Property Taxes Receivable	1,628,339			143,542	1,771,881
Prepaid Expenses	230,246				230,246
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>6,294,692</u></b>	<b><u>1,073,507</u></b>	<b><u>183,219</u></b>	<b><u>1,154,636</u></b>	<b><u>8,706,055</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	1,628,339	0	0	143,542	1,771,881
Accounts Payable	17,156	0	0	0	17,156
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	7,394	7,394
<b>Total Liabilities</b>	<b><u>1,645,495</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>150,935</u></b>	<b><u>1,796,430</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>4,055,063</b>	<b>1,233,181</b>	<b>183,132</b>	<b>622,345</b>	<b>6,093,720</b>
<b>Fund Balance - Nonspendable</b>	<b>230,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,246</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>526,307</u></b>	<b><u>-334,674</u></b>	<b><u>87</u></b>	<b><u>381,356</u></b>	<b><u>573,077</u></b>
<b>Ending Fund Balance</b>	<b><u>4,649,197</u></b>	<b><u>1,073,507</u></b>	<b><u>183,219</u></b>	<b><u>1,003,701</u></b>	<b><u>6,909,624</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>6,294,692</u></b>	<b><u>1,073,507</u></b>	<b><u>183,219</u></b>	<b><u>1,154,636</u></b>	<b><u>8,706,055</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended September 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><u>Revenues</u></b>							
Taxes	1,188,514	496,778	239.2%	4,332,998	4,471,003	72.7%	5,961,337
Impact Fees	-	467	0.0%	8,250	4,200	147.3%	5,600
Replacement Taxes	-	1,200	0.0%	16,900	10,800	117.4%	14,400
State Grants	-	5,908	0.0%	91,231	53,175	128.7%	70,900
Non Resident Fees	658	175	375.9%	6,141	1,575	292.4%	2,100
Fines	1,209	1,583	76.4%	15,235	14,250	80.2%	19,000
Gifts	-	708	0.0%	5,750	6,375	67.6%	8,500
Copy Machine	722	742	97.3%	6,118	6,675	68.7%	8,900
Interest Income	204	275	74.1%	2,202	2,475	66.7%	3,300
Miscellaneous Income	1,029	497	207.0%	8,572	4,472	143.8%	5,963
<b>Total Revenues</b>	<b>1,192,335</b>	<b>508,333</b>	<b>234.6%</b>	<b>4,493,397</b>	<b>4,575,000</b>	<b>73.7%</b>	<b>6,100,000</b>
<b><u>Expenditures</u></b>							
Salaries	235,237	241,033	97.6%	2,029,925	2,169,293	70.2%	2,892,390
Salaries-Maintenance	13,480	12,301	109.6%	107,497	110,708	72.8%	147,610
Life/Health Insurance	31,586	49,192	64.2%	321,360	442,725	54.4%	590,300
Books	18,131	25,417	71.3%	199,137	228,750	65.3%	305,000
Electronic Databases	8,728	8,333	104.7%	73,406	75,000	73.4%	100,000
Periodicals	3,244	3,208	101.1%	28,172	28,875	73.2%	38,500
Audio Visual Materials	9,687	15,417	62.8%	107,460	138,750	58.1%	185,000
Audio Visual Equipment	-	833	0.0%	1,602	7,500	16.0%	10,000
Vehicles	191	500	0.0%	760	4,500	0.0%	6,000
Payroll Services	543	1,021	53.2%	8,739	9,188	71.3%	12,250
Insurance	4,430	4,925	90.0%	40,455	44,325	68.5%	59,100
Landscaping & Groundskeeping	3,675	3,642	100.9%	32,211	32,775	73.7%	43,700
Building Maintenance	12,269	23,000	53.3%	143,999	207,000	52.2%	276,000
Security System	455	875	51.9%	7,083	7,875	67.5%	10,500
Library Office & Equipment	-	83	0.0%	0	750	0.0%	1,000
Legal	626	3,333	18.8%	26,489	30,000	66.2%	40,000
Library Consultant	1,500	4,167	36.0%	10,700	37,500	21.4%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	2,365	1,167	202.7%	5,934	10,500	42.4%	14,000
Natural Gas	-	3,458	0.0%	25,084	31,125	60.4%	41,500
Telephone	753	875	86.0%	7,567	7,875	72.1%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	4,038	8,000	50.5%	34,672	72,000	36.1%	96,000
Building Repairs	710	1,667	42.6%	4,993	15,000	25.0%	20,000
Lib. & Off. Eqpt Rep. & Maint	-	1,292	0.0%	10,534	11,625	68.0%	15,500
Machine Rental	-	108	0.0%	932	975	71.7%	1,300
Automation - Equipment	522	2,917	17.9%	15,493	26,250	44.3%	35,000
Automation - Line Costs	674	600	112.3%	5,112	5,400	71.0%	7,200
Automation - Consultant	2,768	2,917	94.9%	21,263	26,250	60.8%	35,000
Automation - Maintenance	10,355	8,783	117.9%	75,821	79,050	71.9%	105,400
Library Furniture	-	2,833	0.0%	749	25,500	2.2%	34,000
Outreach Services	1,320	550	240.0%	5,060	4,950	76.7%	6,600

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	-	521	0.0%	1,791	4,688	28.7%	6,250
Staff Training & Education	4,739	1,500	315.9%	6,100	13,500	33.9%	18,000
Conference Fees	-	500	0.0%	439	4,500	7.3%	6,000
Patron Programs & Events	4,925	3,333	147.8%	23,780	30,000	59.5%	40,000
Association Dues & Fees	265	521	50.9%	3,422	4,688	54.7%	6,250
Public Information	345	3,750	9.2%	28,923	33,750	64.3%	45,000
Library Supplies	1,976	4,292	46.0%	14,800	38,625	28.7%	51,500
Office Supplies	167	550	30.4%	1,890	4,950	28.6%	6,600
Postage	33	1,558	2.1%	6,370	14,025	34.1%	18,700
Printing	203	1,042	19.5%	3,330	9,375	26.6%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	26,850	30,095	89.2%	231,645	270,855	64.1%	361,140
Contribution to FICA	18,676	19,380	96.4%	158,579	174,420	68.2%	232,560
Audit	1,581	1,475	107.2%	12,801	13,275	72.3%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	29,883	43,350	51.7%	57,800
Unemployment Compensation	-	2,500	0.0%	0	22,500	0.0%	30,000
Bank Charges	-	52	0.0%	230	486	35.4%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	262,500	0.0%	350,000
<b>Total Expenditures</b>	<b>428,639</b>	<b>537,500</b>	<b>79.7%</b>	<b>3,967,089</b>	<b>4,837,501</b>	<b>61.5%</b>	<b>6,450,000</b>
<b>Total Operating Expenditures</b>	<b>428,639</b>	<b>508,333</b>	<b>(79,694)</b>	<b>3,876,189</b>	<b>4,575,001</b>	<b>(698,812)</b>	<b>6,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>763,696</b>	<b>(29,167)</b>		<b>526,307</b>	<b>(262,501)</b>		<b>(350,000)</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>0</b>		<b>(175,000)</b>	<b>0</b>		<b>0</b>
<b>Net Change in Fund Balance</b>	<b>763,696</b>	<b>(29,167)</b>		<b>351,307</b>	<b>(262,501)</b>		<b>(350,000)</b>

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

	Special Reserve Month	Special Reserve Y-T-D	Capital Campaign Month	Capital Campaign Y-T-D	Debt Service Month	Debt Service Y-T-D
<b>Revenues</b>						
Taxes	0	0	0	0	111,119	398,639
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	44	486	6	55	14	277
Capital Campaign	0	0	0	525	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>44</b>	<b>486</b>	<b>6</b>	<b>580</b>	<b>111,133</b>	<b>398,916</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	0	50	0	0	0	0
Landscaping	0	335,110	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,848	17,560
<b>Total Expenditures</b>	<b>0</b>	<b>335,160</b>	<b>0</b>	<b>492</b>	<b>1,848</b>	<b>17,560</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>44</b>	<b>-334,674</b>	<b>6</b>	<b>87</b>	<b>109,285</b>	<b>381,356</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</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>44</b>	<b>-159,674</b>	<b>6</b>	<b>87</b>	<b>109,285</b>	<b>381,356</b>