

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

**Revenues**

Tax receipts increased to 98.8% of 2021 budget, while total revenue is now at 99.4% of 2021 bud

**Expenditures**

**Total Operational Expenditures** were under budget by \$ 79,699 for the month and \$ 782,907 under budget for the year

**Salaries** are under budget by \$ 21,838 for October and \$ 161,205 under budget for the year

**Payroll Services** is over budget by \$ 505 for the month and slightly over budget on a year-to-date basis

**Natural Gas** is over budget by \$ 4,792 for October, but under budget on a year-to-date basis

**Board Training & Education** is over budget by \$ 608 for the month, but under budget on a year-to-date basis

**Conference Fees are over budget** by \$ 625 for October, but under budget on a year-to-date basis

**Postage** is over budget by \$ 1,317 for the month, but under budget on a year-to-date basis

**Printing** is over budget by \$ 2,392 for October, but under budget on a year-to-date basis

**Orland Park Public Library  
Balance Sheet - All Funds  
October 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	166,663	0	183,600		350,263
Cash - Marquette E-Commerce	5,681				5,681
PMA Financial Investments	5,331,399	1,063,258		1,129,745	7,524,402
Tax Receipts - Marquette	105,143			26,130	131,273
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			0	1
Construction Account - Marquette	7,336				7,336
Petty Cash	300				300
Interest Receivable	1,223	327			1,550
Property Taxes Receivable	69,979			0	69,979
Prepaid Expenses	196,855				196,855
Due from Debt Service	0	0	0	0	0
<b>Total Assets</b>	<b><u>5,884,593</u></b>	<b><u>1,073,553</u></b>	<b><u>183,600</u></b>	<b><u>1,155,875</u></b>	<b><u>8,297,622</u></b>
<b>Liabilities &amp; Fund Balance</b>					
HSA W/H Payable	0	0	0	0	0
457 W/H Payable	-500	0	0	0	-500
Term Group Ins Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	69,979	0	0	0	69,979
Accounts Payable	17,527	0	0	0	17,527
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>87,006</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>9,242</u></b>	<b><u>96,248</u></b>
<b>Beginning Unrestricted Fund Balance</b>	<b>4,088,453</b>	<b>1,233,181</b>	<b>183,132</b>	<b>622,345</b>	<b>6,127,111</b>
<b>Fund Balance - Nonspendable</b>	<b>196,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,855</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>1,674,697</u></b>	<b><u>-334,628</u></b>	<b><u>469</u></b>	<b><u>524,288</u></b>	<b><u>1,864,826</u></b>
<b>Ending Fund Balance</b>	<b><u>5,797,587</u></b>	<b><u>1,073,553</u></b>	<b><u>183,600</u></b>	<b><u>1,146,633</u></b>	<b><u>8,201,374</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>5,884,593</u></b>	<b><u>1,073,553</u></b>	<b><u>183,600</u></b>	<b><u>1,155,875</u></b>	<b><u>8,297,622</u></b>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	1,558,360	496,778	313.7%	5,891,358	4,967,781	98.8%	5,961,337
Impact Fees	5,500	467	1177.7%	13,750	4,667	245.5%	5,600
Replacement Taxes	6,555	1,200	546.2%	23,455	12,000	162.9%	14,400
State Grants	-	5,908	0.0%	91,231	59,083	128.7%	70,900
Non Resident Fees	-	175	0.0%	6,141	1,750	292.4%	2,100
Fines	1,062	1,583	67.1%	16,297	15,833	85.8%	19,000
Gifts	-	708	0.0%	5,750	7,083	67.6%	8,500
Copy Machine	648	742	87.3%	6,766	7,417	76.0%	8,900
Interest Income	243	275	88.3%	2,445	2,750	74.1%	3,300
Miscellaneous Income	257	497	51.6%	8,828	4,969	148.1%	5,963
<b>Total Revenues</b>	<b>1,572,624</b>	<b>508,333</b>	<b>309.4%</b>	<b>6,066,021</b>	<b>5,083,333</b>	<b>99.4%</b>	<b>6,100,000</b>
<b>Expenditures</b>							
Salaries	219,195	241,033	90.9%	2,249,120	2,410,325	77.8%	2,892,390
Salaries-Maintenance	9,376	12,301	76.2%	116,873	123,008	79.2%	147,610
Life/Health Insurance	43,362	49,192	88.1%	364,722	491,917	61.8%	590,300
Books	20,709	25,417	81.5%	219,846	254,167	72.1%	305,000
Electronic Databases	8,144	8,333	97.7%	81,551	83,333	81.6%	100,000
Periodicals	3,550	3,208	110.7%	31,721	32,083	82.4%	38,500
Audio Visual Materials	8,773	15,417	56.9%	116,233	154,167	62.8%	185,000
Audio Visual Equipment	-	833	0.0%	1,602	8,333	16.0%	10,000
Vehicles	71	500	0.0%	831	5,000	0.0%	6,000
Payroll Services	1,526	1,021	149.5%	10,265	10,208	83.8%	12,250
Insurance	4,430	4,925	90.0%	44,885	49,250	75.9%	59,100
Landscaping & Groundskeeping	3,420	3,642	93.9%	35,631	36,417	81.5%	43,700
Building Maintenance	18,571	23,000	80.7%	162,570	230,000	58.9%	276,000
Security System	840	875	96.0%	7,923	8,750	75.5%	10,500
Library Office & Equipment	43	83	51.5%	43	833	4.3%	1,000
Legal	1,471	3,333	44.1%	27,960	33,333	69.9%	40,000
Library Consultant	500	4,167	12.0%	11,200	41,667	22.4%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	1,167	0.0%	5,934	11,667	42.4%	14,000
Natural Gas	8,250	3,458	238.6%	28,935	34,583	69.7%	41,500
Telephone	418	875	47.7%	7,984	8,750	76.0%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	2,125	8,000	26.6%	36,796	80,000	38.3%	96,000
Building Repairs	-	1,667	0.0%	4,993	16,667	25.0%	20,000
Lib. & Off. Eqpt Rep. & Maint	319	1,292	24.7%	10,853	12,917	70.0%	15,500
Machine Rental	-	108	0.0%	932	1,083	71.7%	1,300
Automation - Equipment	810	2,917	27.8%	16,303	29,167	46.6%	35,000
Automation - Line Costs	674	600	112.3%	5,785	6,000	80.4%	7,200
Automation - Consultant	3,270	2,917	112.1%	24,533	29,167	70.1%	35,000
Automation - Maintenance	7,730	8,783	88.0%	83,551	87,833	79.3%	105,400
Library Furniture	250	2,833	8.8%	999	28,333	2.9%	34,000
Outreach Services	-	550	0.0%	5,060	5,500	76.7%	6,600

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended October 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	1,129	521	216.7%	2,920	5,208	46.7%	6,250
Staff Training & Education	395	1,500	26.3%	6,495	15,000	36.1%	18,000
Conference Fees	1,125	500	225.0%	1,564	5,000	26.1%	6,000
Patron Programs & Events	2,800	3,333	84.0%	26,580	33,333	66.4%	40,000
Association Dues & Fees	115	521	22.1%	3,537	5,208	56.6%	6,250
Public Information	1,733	3,750	46.2%	30,656	37,500	68.1%	45,000
Library Supplies	1,726	4,292	40.2%	16,527	42,917	32.1%	51,500
Office Supplies	313	550	56.9%	2,203	5,500	33.4%	6,600
Postage	2,875	1,558	184.6%	9,246	15,583	49.4%	18,700
Printing	3,433	1,042	329.4%	6,763	10,417	54.1%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	24,841	30,095	82.5%	256,486	300,950	71.0%	361,140
Contribution to FICA	17,132	19,380	88.4%	175,711	193,800	75.6%	232,560
Audit	1,581	1,475	107.2%	14,383	14,750	81.3%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	31,476	48,167	54.5%	57,800
Unemployment Compensation	-	2,500	0.0%	0	25,000	0.0%	30,000
Bank Charges	15	52	28.8%	245	540	37.7%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	291,667	0.0%	350,000
<b>Total Expenditures</b>	<b>428,634</b>	<b>537,500</b>	<b>79.7%</b>	<b>4,391,324</b>	<b>5,374,998</b>	<b>68.1%</b>	<b>6,450,000</b>
<b>Total Operating Expenditures</b>	<b>428,634</b>	<b>508,333</b>	<b>(79,699)</b>	<b>4,300,424</b>	<b>5,083,331</b>	<b>(782,907)</b>	<b>6,100,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,143,991</b>	<b>(29,167)</b>		<b>1,674,697</b>	<b>(291,665)</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>1,143,991</b>	<b>(29,167)</b>		<b>1,499,697</b>	<b>(291,665)</b>		<b>(350,000)</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended October 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	144,766	543,405
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	532	6	61	15	292
Capital Campaign	0	0	375	900	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>46</b>	<b>532</b>	<b>381</b>	<b>961</b>	<b>144,781</b>	<b>543,696</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	19,408
<b>Total Expenditures</b>	<b>0</b>	<b>335,160</b>	<b>0</b>	<b>492</b>	<b>1,848</b>	<b>19,408</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>46</b>	<b>-334,628</b>	<b>381</b>	<b>469</b>	<b>142,932</b>	<b>524,288</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>46</b>	<b>-159,628</b>	<b>381</b>	<b>469</b>	<b>142,932</b>	<b>524,288</b>