

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

Revenues

Tax receipts increased in November to 99.5% of 2021 budget, while total revenue are now at 100.2% of 2021 budget

Expenditures

Total Operational Expenditures were under budget by \$ 98,740 for the month and \$ 881,647 under budget for the year

Salaries are under budget by \$ 23,334 for November and \$ 184,539 under budget for the year

Audio Visual Materials is over budget by \$ 2,535 for the month, but under budget on a year-to-date basis

Landscaping & Groundskeeping is over budget by \$ 2,476 for November and slightly over budget on a year-to-date basis

Water and Sewer is over budget by \$ 1,809 for the month, but under budget on a year-to-date basis

Natural Gas is over budget by \$ 1,593 for November, but under budget on a year-to-date basis

Library & Office Equipment Repairs and Maint. is over budget by \$ 1,809 for the month, but under budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	239,545	0	183,606		423,151
Cash - Marquette E-Commerce	7,149				7,149
PMA Financial Investments	4,931,743	1,063,287		598,668	6,593,699
Tax Receipts - Marquette	148,243			30,138	178,380
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			0	1
Construction Account - Marquette	7,336				7,336
Petty Cash	400				400
Interest Receivable	1,078	341			1,420
Property Taxes Receivable	26,835			0	26,835
Prepaid Expenses	126,313				126,313
Due from Debt Service	0	0	0	0	0
Total Assets	<u>5,488,656</u>	<u>1,073,597</u>	<u>183,606</u>	<u>628,806</u>	<u>7,374,665</u>
Liabilities & Fund Balance					
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	26,835	0	0	0	26,835
Accounts Payable	32,274	0	0	0	32,274
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	0	0
Total Liabilities	<u>58,609</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>58,609</u>
Beginning Unrestricted Fund Balance	4,155,169	1,233,181	183,132	622,345	6,193,826
Fund Balance - Nonspendable	126,313	0	0	0	126,313
Fund Balance - Restricted by Donors	0	0	0	0	0
Fund Balance - Restricted by Statute	12,581	0	0	0	12,581
Fund Balance - Restricted by Budget	0	0	0	0	0
Transfers between Funds	-175,000	175,000	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,310,984</u>	<u>-334,584</u>	<u>475</u>	<u>6,461</u>	<u>983,336</u>
Ending Fund Balance	<u>5,430,047</u>	<u>1,073,597</u>	<u>183,606</u>	<u>628,806</u>	<u>7,316,056</u>
Total Liabilities & Fund Balance	<u>5,488,656</u>	<u>1,073,597</u>	<u>183,606</u>	<u>628,806</u>	<u>7,374,665</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	43,145	496,778	8.7%	5,934,503	5,464,559	99.5%	5,961,337
Impact Fees	-	467	0.0%	13,750	5,133	245.5%	5,600
Replacement Taxes	-	1,200	0.0%	23,455	13,200	162.9%	14,400
State Grants	-	5,908	0.0%	91,231	64,992	128.7%	70,900
Non Resident Fees	573	175	327.3%	6,714	1,925	319.7%	2,100
Fines	1,097	1,583	69.3%	17,393	17,417	91.5%	19,000
Gifts	-	708	0.0%	5,750	7,792	67.6%	8,500
Copy Machine	636	742	85.7%	7,401	8,158	83.2%	8,900
Interest Income	221	275	80.3%	2,666	3,025	80.8%	3,300
Miscellaneous Income	209	497	42.1%	9,038	5,466	151.6%	5,963
Total Revenues	45,880	508,333	9.0%	6,111,901	5,591,667	100.2%	6,100,000
Expenditures							
Salaries	217,699	241,033	90.3%	2,466,819	2,651,358	85.3%	2,892,390
Salaries-Maintenance	10,452	12,301	85.0%	127,325	135,309	86.3%	147,610
Life/Health Insurance	40,951	49,192	83.2%	405,673	541,108	68.7%	590,300
Books	13,352	25,417	52.5%	233,198	279,583	76.5%	305,000
Electronic Databases	7,943	8,333	95.3%	89,494	91,667	89.5%	100,000
Periodicals	3,285	3,208	102.4%	35,006	35,292	90.9%	38,500
Audio Visual Materials	17,952	15,417	116.4%	134,185	169,583	72.5%	185,000
Audio Visual Equipment	-	833	0.0%	1,602	9,167	16.0%	10,000
Vehicles	88	500	0.0%	919	5,500	0.0%	6,000
Payroll Services	510	1,021	49.9%	10,775	11,229	88.0%	12,250
Insurance	4,430	4,925	90.0%	49,315	54,175	83.4%	59,100
Landscaping & Groundskeeping	6,118	3,642	168.0%	41,749	40,058	95.5%	43,700
Building Maintenance	8,712	23,000	37.9%	171,282	253,000	62.1%	276,000
Security System	-	875	0.0%	7,923	9,625	75.5%	10,500
Library Office & Equipment	-	83	0.0%	43	917	4.3%	1,000
Legal	2,008	3,333	60.2%	29,968	36,667	74.9%	40,000
Library Consultant	-	4,167	0.0%	11,200	45,833	22.4%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	2,976	1,167	255.0%	8,910	12,833	63.6%	14,000
Natural Gas	5,051	3,458	146.1%	33,986	38,042	81.9%	41,500
Telephone	933	875	106.6%	8,917	9,625	84.9%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	2,454	8,000	30.7%	39,251	88,000	40.9%	96,000
Building Repairs	588	1,667	35.3%	5,581	18,333	27.9%	20,000
Lib. & Off. Eqpt Rep. & Maint	3,101	1,292	240.0%	13,954	14,208	90.0%	15,500
Machine Rental	233	108	215.8%	1,165	1,192	89.6%	1,300
Automation - Equipment	701	2,917	24.0%	17,004	32,083	48.6%	35,000
Automation - Line Costs	768	600	128.0%	6,553	6,600	91.0%	7,200
Automation - Consultant	2,395	2,917	82.1%	26,928	32,083	76.9%	35,000
Automation - Maintenance	7,499	8,783	85.4%	91,050	96,617	86.4%	105,400
Library Furniture	-	2,833	0.0%	999	31,167	2.9%	34,000
Outreach Services	296	550	53.8%	5,356	6,050	81.2%	6,600

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended November 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%	2,920	5,729	46.7%	6,250
Staff Training & Education	109	1,500	7.2%	6,604	16,500	36.7%	18,000
Conference Fees	-	500	0.0%	1,564	5,500	26.1%	6,000
Patron Programs & Events	2,547	3,333	76.4%	29,127	36,667	72.8%	40,000
Association Dues & Fees	115	521	22.1%	3,652	5,729	58.4%	6,250
Public Information	145	3,750	3.9%	30,800	41,250	68.4%	45,000
Library Supplies	449	4,292	10.5%	16,976	47,208	33.0%	51,500
Office Supplies	227	550	41.2%	2,429	6,050	36.8%	6,600
Postage	12	1,558	0.8%	9,258	17,142	49.5%	18,700
Printing	-	1,042	0.0%	6,763	11,458	54.1%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	25,191	30,095	83.7%	281,676	331,045	78.0%	361,140
Contribution to FICA	17,103	19,380	88.2%	192,814	213,180	82.9%	232,560
Audit	1,563	1,475	106.0%	15,946	16,225	90.1%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	33,069	52,983	57.2%	57,800
Unemployment Compensation	-	2,500	0.0%	0	27,500	0.0%	30,000
Bank Charges	45	52	86.5%	290	594	44.6%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	320,833	0.0%	350,000
Total Expenditures	409,593	537,500	76.2%	4,800,917	5,912,497	74.4%	6,450,000
Total Operating Expenditures	409,593	508,333	(98,740)	4,710,017	5,591,664	(881,647)	6,100,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(363,713)	(29,167)		1,310,984	(320,830)		(350,000)
Interfund Transfers in / (Out)	0	0		(175,000)	0		0
Net Change in Fund Balance	(363,713)	(29,167)		1,135,984	(320,830)		(350,000)

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended November 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
Revenues						
Taxes	0	0	0	0	4,008	547,413
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	576	6	67	13	305
Capital Campaign	0	0	0	900	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	44	576	6	967	4,021	547,717
Expenditures						
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	521,848	541,256
Total Expenditures	0	335,160	0	492	521,848	541,256
Excess (Deficiency) of Revenues Over (Under) Expenditures	44	-334,584	6	475	-517,827	6,461
Interfund Transfers In / (Out)	0	175,000	0	0	0	0
Net Change in Fund Balance	44	-159,584	6	475	-517,827	6,461