

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

Revenues

Tax receipts increased in December to 99.6% of 2021 budget, while total revenue are now at 100.5% of 2021 budget

Expenditures

Total Operational Expenditures were under budget by \$ 48,838 for the month and \$ 930,486 under budget for the year

Salaries are under budget by \$ 7,477 for December and \$ 192,015 under budget for the year

Salaries-Maintenance is over budget by \$ 764 for the month, but under budget on a year-to-date basis

Natural Gas is over budget by \$ 1,411 for December, but under budget on a year-to-date basis

Library & Office Equipment Repairs and Maint. is over budget by \$ 1,000 for the month and over budget on a year-to-date basis.

Automation - Equipment is over budget by \$ 9,586 for December, but under budget on a year-to-date basis

Public Information is over budget by \$ 7,509 for the month, but under budget on a year-to-date basis

Postage is over budget by \$1,052 for December, but under budget on a year-to-date basis

**Orland Park Public Library
Balance Sheet - All Funds
December 31, 2021**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
Assets					
Cash - Marquette	227,818	0	183,613		411,431
Cash - Marquette E-Commerce	5,506				5,506
PMA Financial Investments	4,506,830	1,063,298		598,682	6,168,810
Tax Receipts - Marquette	152,530			30,409	182,940
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			0	1
Construction Account - Marquette	7,326				7,326
Petty Cash	400				400
Interest Receivable	1,200	378			1,579
Gift Receivable	8,000				8,000
Property Taxes Receivable	23,907			0	23,907
Prepaid Expenses	112,833				112,833
Due from Debt Service	0	0	0	0	0
Total Assets	<u>5,046,364</u>	<u>1,073,645</u>	<u>183,613</u>	<u>629,091</u>	<u>6,932,713</u>
Liabilities & Fund Balance					
HSA W/H Payable	0	0	0	0	0
457 W/H Payable	325	0	0	0	325
Term Group Ins Payable	0	0	0	0	0
Due to General Fund	0	0	0	0	0
Deferred Property Tax Revenue	23,907	0	0	0	23,907
Accounts Payable	35,198	0	0	0	35,198
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	1,159	1,159
Total Liabilities	<u>59,431</u>	<u>0</u>	<u>0</u>	<u>1,159</u>	<u>60,590</u>
Beginning Unrestricted Fund Balance	4,172,476	1,233,181	183,132	622,345	6,211,133
Fund Balance - Nonspendable	112,833	0	0	0	112,833
Fund Balance - Restricted by Donors	0	0	0	0	0
Fund Balance - Restricted by Statute	8,754	0	0	0	8,754
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>867,870</u>	<u>-334,536</u>	<u>481</u>	<u>5,587</u>	<u>539,403</u>
Ending Fund Balance	<u>4,986,934</u>	<u>1,073,645</u>	<u>183,613</u>	<u>627,932</u>	<u>6,872,123</u>
Total Liabilities & Fund Balance	<u>5,046,364</u>	<u>1,073,645</u>	<u>183,613</u>	<u>629,091</u>	<u>6,932,713</u>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	2,927	496,778	0.6%	5,937,430	5,961,337	99.6%	5,961,337
Impact Fees	-	467	0.0%	13,750	5,600	245.5%	5,600
Replacement Taxes	1,360	1,200	113.3%	24,815	14,400	172.3%	14,400
State Grants	-	5,908	0.0%	91,231	70,900	128.7%	70,900
Non Resident Fees	1,719	175	982.4%	8,433	2,100	401.6%	2,100
Fines	1,268	1,583	80.1%	18,661	19,000	98.2%	19,000
Gifts	8,000	708	1129.9%	13,750	8,500	161.8%	8,500
Copy Machine	659	742	88.8%	8,060	8,900	90.6%	8,900
Interest Income	222	275	80.8%	2,888	3,300	87.5%	3,300
Other Income	-	0	0.0%	0	0	0.0%	0
Miscellaneous Income	226	497	45.4%	9,264	5,963	155.4%	5,963
Total Revenues	16,381	508,333	3.2%	6,128,282	6,100,000	100.5%	6,100,000
Expenditures							
Salaries	233,556	241,033	96.9%	2,700,375	2,892,390	93.4%	2,892,390
Salaries-Maintenance	13,065	12,301	106.2%	140,390	147,610	95.1%	147,610
Life/Health Insurance	42,327	49,192	86.0%	448,000	590,300	75.9%	590,300
Books	24,477	25,417	96.3%	257,675	305,000	84.5%	305,000
Electronic Databases	8,353	8,333	100.2%	97,847	100,000	97.8%	100,000
Periodicals	3,348	3,208	104.4%	38,355	38,500	99.6%	38,500
Audio Visual Materials	10,062	15,417	65.3%	144,247	185,000	78.0%	185,000
Audio Visual Equipment	-	833	0.0%	1,602	10,000	16.0%	10,000
Vehicles	89	500	0.0%	1,008	6,000	0.0%	6,000
Payroll Services	1,016	1,021	99.5%	11,791	12,250	96.3%	12,250
Insurance	4,430	4,925	90.0%	53,746	59,100	90.9%	59,100
Landscaping & Groundskeeping	3,420	3,642	93.9%	45,169	43,700	103.4%	43,700
Building Maintenance	8,452	23,000	36.7%	179,734	276,000	65.1%	276,000
Security System	455	875	51.9%	8,377	10,500	79.8%	10,500
Library Office & Equipment	-	83	0.0%	43	1,000	4.3%	1,000
Legal	2,606	3,333	78.2%	32,574	40,000	81.4%	40,000
Library Consultant	-	4,167	0.0%	11,200	50,000	22.4%	50,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	-	1,167	0.0%	8,910	14,000	63.6%	14,000
Natural Gas	4,869	3,458	140.8%	38,855	41,500	93.6%	41,500
Telephone	717	875	82.0%	9,634	10,500	91.8%	10,500
Purchase - New Equipment	-	0	0.0%	0	0	0.0%	0
Building & Custodial Supplies	4,356	8,000	54.5%	43,607	96,000	45.4%	96,000
Building Repairs	-	1,667	0.0%	5,581	20,000	27.9%	20,000
Lib. & Off. Eqpt Rep. & Maint	2,292	1,292	177.4%	16,246	15,500	104.8%	15,500
Machine Rental	-	108	0.0%	1,165	1,300	89.6%	1,300
Automation - Equipment	12,503	2,917	428.6%	29,506	35,000	84.3%	35,000
Automation - Line Costs	674	600	112.3%	7,227	7,200	100.4%	7,200
Automation - Consultant	1,860	2,917	63.8%	28,788	35,000	82.3%	35,000
Automation - Maintenance	9,058	8,783	103.1%	100,108	105,400	95.0%	105,400
Library Furniture	-	2,833	0.0%	999	34,000	2.9%	34,000
Outreach Services	-	550	0.0%	5,356	6,600	81.2%	6,600

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended December 31, 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	6,250	46.7%	6,250
Staff Training & Education	729	1,500	48.6%	7,333	18,000	40.7%	18,000
Conference Fees	-	500	0.0%	1,564	6,000	26.1%	6,000
Patron Programs & Events	1,940	3,333	58.2%	31,067	40,000	77.7%	40,000
Association Dues & Fees	980	521	188.1%	4,632	6,250	74.1%	6,250
Public Information	11,259	3,750	300.2%	42,059	45,000	93.5%	45,000
Library Supplies	1,445	4,292	33.7%	18,420	51,500	35.8%	51,500
Office Supplies	86	550	15.6%	2,515	6,600	38.1%	6,600
Postage	2,610	1,558	167.6%	11,868	18,700	63.5%	18,700
Printing	-	1,042	0.0%	6,763	12,500	54.1%	12,500
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	26,872	30,095	89.3%	308,548	361,140	85.4%	361,140
Contribution to FICA	18,510	19,380	95.5%	211,325	232,560	90.9%	232,560
Audit	1,345	1,475	91.2%	17,291	17,700	97.7%	17,700
Liability Ins.-D&O,Bonds,WC	1,593	4,817	33.1%	34,662	57,800	60.0%	57,800
Unemployment Compensation	-	2,500	0.0%	0	30,000	0.0%	30,000
Bank Charges	141	52	271.2%	431	648	66.3%	650
Building Renovations	-	0		90,900	0		0
Parking Lot Repairs	-	29,167	0.0%	0	350,000	0.0%	350,000
Total Expenditures	459,495	537,500	85.5%	5,260,412	6,449,998	81.6%	6,450,000
Total Operating Expenditures	459,495	508,333	(48,838)	5,169,512	6,099,998	(930,486)	6,100,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(443,114)	(29,167)		867,870	(349,998)		(350,000)
Interfund Transfers In / (Out)	0	0		(175,000)	0		0
Net Change in Fund Balance	(443,114)	(29,167)		692,870	(349,998)		(350,000)

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended December 31, 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	272	547,684
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	48	624	6	73	14	318
Capital Campaign	0	0	0	900	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	48	624	6	973	286	548,003
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	1,159	542,416
Total Expenditures	0	335,160	0	492	1,159	542,416
Excess (Deficiency) of Revenues Over (Under) Expenditures	48	-334,536	6	481	-874	5,587
Interfund Transfers In / (Out)	0	175,000	0	0	0	0
Net Change in Fund Balance	48	-159,536	6	481	-874	5,587