

Orland Park Public Library
General Fund
Explanation of Variances for General Fund Activity
For The Month Ended January 31, 2022

Revenues

There have been some tax receipts in January, but tax receipts should start to come in February and March

Expenditures

Total Operational Expenditures were \$ 84,597 under budget for the month and the year.

Salaries are under budget by \$ 18,218 for January and for the year.

There are a few open positions at this time.

Books - Physical is over budget by \$ 2,727 for the month and the year.

Periodicals is over budget by \$ 1,117 for January and the year.

Building Maintenance is over budget by \$ 1,858 for the month and the year.

Natural Gas is over budget by \$ 1,707 for January and the year.

Building & Custodial Supplies is over budget by \$ 1,912 for the month and the year.

**Orland Park Public Library
Balance Sheet - All Funds
January 31, 2022**

	General Fund	Special Reserve	Capital Campaign	Debt Service	Total
Assets					
Cash - Marquette	196,868	0	183,652		380,520
Cash - Marquette E-Commerce	5,059				5,059
PMA Financial Investments	4,006,913	1,063,310		598,697	5,668,920
Tax Receipts - Marquette	152,581			30,414	182,995
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			0	1
Construction Account - Marquette	7,327				7,327
Petty Cash	400				400
Interest Receivable	1,322	416		0	1,737
Employee Advance	1,175				1,175
Property Taxes Receivable	23,907			0	23,907
Prepaid Expenses	200,564				200,564
Due from Debt Service	0	0	0	0	0
Total Assets	4,596,130	1,073,694	183,652	629,111	6,482,587
Liabilities & Fund Balance					
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	23,907	0	0	0	23,907
Accounts Payable	28,484	0	0	0	28,484
Estimated Property Tax Refunds	0	0	0	0	0
Due to Primary Government	0	0	0	2,319	2,319
Total Liabilities	52,391	0	0	2,319	54,710
Beginning Unrestricted Fund Balance	4,777,616	1,073,645	183,496	627,932	6,662,689
Fund Balance - Nonspendable	200,564	0	0	0	200,564
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	0	0	0	0	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	-443,195	49	156	-1,139	-444,130
Ending Fund Balance	4,543,739	1,073,694	183,652	626,793	6,427,877
Total Liabilities & Fund Balance	4,596,130	1,073,694	183,652	629,111	6,482,587

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended January 31, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Revenues							
Taxes	51	517,891	0.0%	51	517,891	0.0%	6,214,690
Impact Fees	-	660	0.0%	0	660	0.0%	7,920
Replacement Taxes	-	1,650	0.0%	0	1,650	0.0%	19,800
State Grants	-	6,908	0.0%	0	6,908	0.0%	82,900
Non Resident Fees	1,016	600	169.4%	1,016	600	14.1%	7,200
Fines	633	500	126.5%	633	500	10.5%	6,000
Gifts	-	708	0.0%	0	708	0.0%	8,500
Copy Machine	470	700	67.1%	470	700	5.6%	8,400
Interest Income	222	258	86.2%	222	258	7.2%	3,100
Other Income	-	0	0.0%	0	0	0.0%	160,000
Miscellaneous Income	232	541	42.8%	232	541	3.6%	6,490
Total Revenues	2,623	530,416	0.5%	2,623	530,416	0.0%	6,525,000
Expenditures							
Salaries	233,057	251,275	92.7%	233,057	251,275	7.7%	3,015,300
Salaries-Maintenance	13,194	12,824	102.9%	13,194	12,824	8.6%	153,890
Life/Health Insurance	34,931	51,258	68.1%	34,931	51,258	5.7%	615,100
Books-Physical	21,477	18,750	114.5%	21,477	18,750	9.5%	225,000
Books-Ebooks	4,996	7,500	66.6%	4,996	7,500	5.6%	90,000
Electronic Databases	7,559	8,808	85.8%	7,559	8,808	7.2%	105,700
Periodicals	2,984	1,867	159.8%	2,984	1,867	13.3%	22,400
Physical-AV	5,121	11,250	45.5%	5,121	11,250	3.8%	135,000
Digital-AV	2,585	5,333	48.5%	2,585	5,333	4.0%	64,000
Library of Things	-	333	0.0%	0	333	0.0%	4,000
Audio Visual Equipment	-	1,000	0.0%	0	1,000	0.0%	12,000
Vehicles	(4,144)	492	0.0%	-4,144	492	0.0%	5,900
HR and Payroll Systems	978	4,625	21.1%	978	4,625	1.8%	55,500
Insurance	4,430	5,408	81.9%	4,430	5,408	6.8%	64,900
Landscaping & Groundskeeping	2,579	2,808	91.8%	2,579	2,808	7.7%	33,700
Building Maintenance	24,775	22,917	108.1%	24,775	22,917	9.0%	275,000
Security System	-	792	0.0%	0	792	0.0%	9,500
Library Office & Equipment	-	83	0.0%	0	83	0.0%	1,000
Legal	1,332	2,917	45.7%	1,332	2,917	3.8%	35,000
Library Consultant	-	2,500	0.0%	0	2,500	0.0%	30,000
Electricity	-	0	0.0%	0	0	0.0%	0
Water & Sewer	990	833	118.9%	990	833	9.9%	10,000
Natural Gas	5,165	3,458	149.4%	5,165	3,458	12.4%	41,500
Telephone	529	708	74.7%	529	708	6.2%	8,500
Purchase - New Equipment	-	83	0.0%	0	83	0.0%	1,000
Building & Custodial Supplies	6,079	4,167	145.9%	6,079	4,167	12.2%	50,000
Building Repairs	-	1,375	0.0%	0	1,375	0.0%	16,500
Lib. & Off. Eqpt Rep. & Maint	1,074	2,083	51.6%	1,074	2,083	4.3%	25,000
Machine Rental	-	100	0.0%	0	100	0.0%	1,200
Automation - Equipment	5,266	7,833	67.2%	5,266	7,833	5.6%	94,000
Automation - Line Costs	683	750	91.1%	683	750	7.6%	9,000
Automation - Consultant	2,920	4,167	70.1%	2,920	4,167	5.8%	50,000
Automation - Maintenance	10,862	10,500	103.4%	10,862	10,500	8.6%	126,000
Library Furniture	-	1,250	0.0%	0	1,250	0.0%	15,000
Outreach Services	-	750	0.0%	0	750	0.0%	9,000

**Orland Park Public Library
General Fund
Statement of Revenue & Expenditures
For The Month Ended January 31, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	826	517	159.8%	826	517	13.3%	6,200
Staff Training & Education	440	1,500	29.3%	440	1,500	2.4%	18,000
Conference Fees	-	750	0.0%	0	750	0.0%	9,000
Patron Programs & Events	2,213	4,333	51.1%	2,213	4,333	4.3%	52,000
Library Committees	58	625	9.3%	58	625	0.8%	7,500
Association Dues & Fees	374	500	74.8%	374	500	6.2%	6,000
Public Information	145	4,000	3.6%	145	4,000	0.3%	48,000
Library Supplies	995	3,592	27.7%	995	3,592	2.3%	43,100
Office Supplies	-	417	0.0%	0	417	0.0%	5,000
Postage	-	1,500	0.0%	0	1,500	0.0%	18,000
Printing	100	1,000	10.0%	100	1,000	0.8%	12,000
Contingency	-	0	0.0%	0	0	0.0%	0
Contribution to IMRF	30,193	32,829	92.0%	30,193	32,829	7.7%	393,950
Contribution to FICA	18,348	20,204	90.8%	18,348	20,204	7.6%	242,450
Audit	1,075	1,500	71.7%	1,075	1,500	6.0%	18,000
Liability Ins.-D&O,Bonds,WC	1,593	5,292	30.1%	1,593	5,292	2.5%	63,500
Unemployment Compensation	0	1,000	0.0%	0	1,000	0.0%	12,000
Bank Charges	37	59	62.7%	37	61	5.2%	710
Building Renovations	-	0	0.0%	0	0	0.0%	0
Boiler Replacement	0	13,333	0.0%	0	13,333	0.0%	160,000
Total Expenditures	445,818	543,748	82.0%	445,818	543,750	6.8%	6,525,000
Total Operating Expenditures	445,818	530,415		445,818	530,417		6,365,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(443,195)	(13,332)		(443,195)	(13,334)		0
Interfund Transfers In / (Out)	0	0		0	0		0
Net Change in Fund Balance	(443,195)	(13,332)		(443,195)	(13,334)		0

**Orland Park Public Library
Other Funds
Statement of Revenue & Expenditures
For The Month Ended January 31, 2022**

	<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>
Revenues						
Taxes	0	0	0	0	5	5
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	49	49	6	6	15	15
Capital Campaign	0	0	150	150	0	0
Miscellaneous Income	0	0	0	0	0	0
Total Revenues	49	49	156	156	20	20
Expenditures						
Building Repairs	0	0	0	0	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	0	0	0
Public Information	0	0	0	0	0	0
Library Supplies	0	0	0	0	0	0
Bank Charges	0	0	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,159	1,159
Total Expenditures	0	0	0	0	1,159	1,159
Excess (Deficiency) of Revenues Over (Under) Expenditures	49	49	156	156	-1,139	-1,139
Interfund Transfers In / (Out)	0	0	0	0	0	0
Net Change in Fund Balance	49	49	156	156	-1,139	-1,139