

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

**Revenues**

Tax receipts have continued to come in slowly during July and are now at 51.6% of the 2022 budget amount, while total revenues are at 50.2% of the 2022 budget.

**Expenditures**

**Total Operational Expenditures** were \$ 81,985 under budget for the month and \$489,799 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 11,313 for July and \$ 114,937 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Electronic Databases** is over budget by \$ 2,613 for the month and under budget on a year-to-date basis.

**Legal** is over budget by \$ 798 for July and over budget on a year-to-date basis.

**Natural Gas** is over budget by \$ 684 for the month and over budget on a year-to-date basis.

**Library & Office Equipmt Repairs and Maint.** is over budget by \$ 1,071 for July and under budget on a year-to-date basis.

**Association Due & Fees** is over budget by \$ 797 for the month and over budget on a year-to-date basis.

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

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	252,764	-	186,585		439,349
Cash - Marquette E-Commerce	5,473				5,473
PMA Financial Investments	4,324,567	1,066,365		1,058,213	6,449,145
Tax Receipts - Marquette	283,956			23,849	307,806
Special Reserve - Marquette	13	9,968			9,981
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	3,034,886			431,243	3,466,129
Prepaid Expenses	254,295				254,295
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b><u>8,163,684</u></b>	<b><u>1,076,333</u></b>	<b><u>186,585</u></b>	<b><u>1,513,305</u></b>	<b><u>10,939,906</u></b>
<b>Liabilities &amp; Fund Balance</b>					
Garnishment W/H Payable	-	-	-	-	-
457 W/H Payable	-	-	-	-	-
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	3,034,886	-	-	431,243	3,466,129
Accounts Payable	91,868	-	-	-	91,868
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	2,319	2,319
<b>Total Liabilities</b>	<b><u>3,126,754</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>433,561</u></b>	<b><u>3,560,316</u></b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>4,724,210</b>	<b>1,073,645</b>	<b>183,496</b>	<b>627,932</b>	<b>6,609,283</b>
<b>Fund Balance - Nonspendable</b>	<b>254,294</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>254,294</b>
<b>Fund Balance - Restricted by Donors</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - Restricted by Statute</b>	<b>8,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,754</b>
<b>Fund Balance - Restricted by Budget</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b><u>49,671</u></b>	<b><u>2,688</u></b>	<b><u>3,089</u></b>	<b><u>451,811</u></b>	<b><u>507,259</u></b>
<b>Ending Fund Balance</b>	<b><u>5,036,929</u></b>	<b><u>1,076,333</u></b>	<b><u>186,585</u></b>	<b><u>1,079,743</u></b>	<b><u>7,379,591</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>8,163,684</u></b>	<b><u>1,076,333</u></b>	<b><u>186,585</u></b>	<b><u>1,513,305</u></b>	<b><u>10,939,906</u></b>

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	642	517,891	0.1%	3,203,762	0	51.6%	6,214,690
Impact Fees	-	660	0.0%	12,375	4,620	156.3%	7,920
Replacement Taxes	-	1,650	0.0%	19,256	11,550	97.3%	19,800
State Grants	-	6,908	0.0%	-	48,358	0.0%	82,900
Non Resident Fees	1,247	600	207.9%	6,402	4,200	88.9%	7,200
Fines	834	500	166.9%	8,050	3,500	134.2%	6,000
Gifts	-	708	0.0%	3,730	4,958	43.9%	8,500
Copy Machine	752	700	107.4%	4,492	4,900	53.5%	8,400
Interest Income	4,987	258	1932.9%	12,754	1,808	411.4%	3,100
Other Income	-	-	-	-	-	-	160,000
Miscellaneous Income	355	541	65.7%	1,968	3,786	30.3%	6,490
<b>Total Revenues</b>	<b>8,818</b>	<b>530,418</b>	<b>1.7%</b>	<b>3,272,788</b>	<b>87,680</b>	<b>50.2%</b>	<b>6,525,000</b>
<b>Expenditures</b>							
Salaries	239,962	251,275	95.5%	1,643,888	1,758,925	54.5%	3,015,300
Salaries-Maintenance	12,460	12,824	97.2%	87,315	89,769	56.7%	153,890
Life/Health Insurance	37,159	51,258	72.5%	277,114	358,808	45.1%	615,100
Books-Physical	17,372	18,750	92.7%	127,101	131,250	56.5%	225,000
Books-Ebooks	6,855	7,500	91.4%	44,099	52,500	49.0%	90,000
Electronic Databases	11,421	8,808	129.7%	58,374	61,658	55.2%	105,700
Periodicals	2,272	1,867	121.7%	19,964	13,067	89.1%	22,400
Physical-AV	6,929	11,250	61.6%	56,675	78,750	42.0%	135,000
Digital-AV	5,281	5,333	99.0%	40,857	37,333	63.8%	64,000
Library of Things	95	333	28.5%	3,421	2,333	85.5%	4,000
Audio Visual Equipment	-	1,000	0.0%	-	7,000	0.0%	12,000
Vehicles	205	492	41.6%	2,093	3,442	35.5%	5,900
HR and Payroll Systems	1,479	4,625	32.0%	7,368	32,375	13.3%	55,500
Insurance	4,986	5,408	92.2%	32,679	37,858	50.4%	64,900
Landscaping & Groundskeeping	1,886	2,808	67.2%	12,950	19,658	38.4%	33,700
Building Maintenance	8,418	22,917	36.7%	92,935	160,417	33.8%	275,000
Security System	941	792	118.8%	3,109	5,542	32.7%	9,500
Library Office & Equipment	-	83	0.0%	-	583	0.0%	1,000
Legal	3,715	2,917	127.3%	22,111	20,417	63.2%	35,000
Library Consultant	-	2,500	0.0%	150	17,500	0.5%	30,000
Electricity	-	-	-	-	-	-	-
Water & Sewer	1,262	833	151.5%	3,972	5,833	39.7%	10,000
Natural Gas	4,142	3,458	119.8%	30,257	24,208	72.9%	41,500
Telephone	689	708	97.3%	5,242	4,958	61.7%	8,500
Purchase - New Equipment	-	83	0.0%	-	583	0.0%	1,000
Building & Custodial Supplies	2,273	4,167	54.5%	23,636	29,167	47.3%	50,000
Building Repairs	-	1,375	0.0%	1,289	9,625	7.8%	16,500
Lib. & Off. Eqpt Rep. & Maint	3,154	2,083	151.4%	10,641	14,583	42.6%	25,000
Machine Rental	222	100	222.4%	678	700	56.5%	1,200
Automation - Equipment	137	7,833	1.7%	53,024	54,833	56.4%	94,000
Automation - Line Costs	608	750	81.1%	3,251	5,250	36.1%	9,000
Automation - Consultant	4,020	4,167	96.5%	19,750	29,167	39.5%	50,000
Automation - Maintenance	10,999	10,500	104.8%	70,853	73,500	56.2%	126,000
Library Furniture	-	1,250	0.0%	64	8,750	0.4%	15,000
Outreach Services	104	750	13.9%	1,343	5,250	14.9%	9,000



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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	-	517	0.0%	3,896	3,617	62.8%	6,200
Staff Training & Education	793	1,500	52.9%	9,235	10,500	51.3%	18,000
Conference Fees	-	750	0.0%	2,242	5,250	24.9%	9,000
Patron Programs & Events	3,871	4,333	89.3%	31,598	30,333	60.8%	52,000
Library Committees	519	625	83.0%	1,881	4,375	25.1%	7,500
Association Dues & Fees	1,297	500	259.4%	3,545	3,500	59.1%	6,000
Public Information	282	4,000	7.0%	22,536	28,000	47.0%	48,000
Library Supplies	354	3,592	9.9%	13,010	25,142	30.2%	43,100
Office Supplies	11	417	2.7%	1,244	2,917	24.9%	5,000
Postage	52	1,500	3.5%	3,742	10,500	20.8%	18,000
Printing	-	1,000	0.0%	596	7,000	5.0%	12,000
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	31,028	32,829	94.5%	214,800	229,804	54.5%	393,950
Contribution to FICA	18,825	20,204	93.2%	128,858	141,429	53.1%	242,450
Audit	-	1,500	0.0%	17,010	10,500	94.5%	18,000
Liability Ins.-D&O,Bonds,WC	2,355	5,292	44.5%	12,653	37,042	19.9%	63,500
Unemployment Compensation	-	1,000	0.0%	-	7,000	0.0%	12,000
Bank Charges	-	59	0.0%	(31)	416	-4.4%	710
Building Renovations	-	-	-	-	-	-	-
Boiler Replacement	-	13,333	0.0%	-	93,333	0.0%	160,000
<b>Total Expenditures</b>	<b>448,430</b>	<b>543,748</b>	<b>82.5%</b>	<b>3,223,118</b>	<b>3,806,250</b>	<b>49.4%</b>	<b>8,525,000</b>
<b>Total Operating Expenditures</b>	<b>448,430</b>	<b>530,415</b>		<b>3,223,118</b>	<b>3,712,917</b>		<b>6,365,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(439,612)</b>	<b>(13,332)</b>		<b>49,671</b>	<b>(3,718,570)</b>		<b>-</b>
<b>Interfund Transfers In / (Out)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(439,612)</b>	<b>(13,332)</b>		<b>49,671</b>	<b>(3,718,570)</b>		<b>-</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended July 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>
<b>Revenues</b>						
Taxes	0	0	0	0	92	457,675
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	1,169	2,688	6	43	1,160	2,253
Capital Campaign	0	0	0	3,400	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,169</b>	<b>2,688</b>	<b>6</b>	<b>3,443</b>	<b>1,251</b>	<b>459,927</b>
<b>Expenditures</b>						
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	136	354	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	8,116
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>136</b>	<b>354</b>	<b>1,159</b>	<b>8,116</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,169</b>	<b>2,688</b>	<b>-129</b>	<b>3,089</b>	<b>92</b>	<b>451,811</b>
<b>Interfund Transfers In / (Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>1,169</b>	<b>2,688</b>	<b>-129</b>	<b>3,089</b>	<b>92</b>	<b>451,811</b>