

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

**Revenues**

Tax receipts have continued to come in slowly during August and are now at 51.6% of the 2022 budget amount, while total revenues are at 50.4% of the 2022 budget.

**Expenditures**

**Total Operational Expenditures** were \$ 59,114 under budget for the month and \$ 549,368 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 5,342 for August and \$ 120,279 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Books-Ebooks** is over budget by \$ 1,954 for the month and under budget on a year-to-date basis.

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

**Building & Custodial Supplies** is over budget by \$ 1,096 for the month and under budget on a year-to-date basis.

**Automation - Line Cost** is over budget by \$ 789 for August and under budget on a year-to-date basis.

**Patron Programs and Events** is over budget by \$ 2,139 for the month and over budget on a year-to-date basis.

**Public Information** is over budget by \$ 8,418 for August and over budget on a year-to-date basis.

**Postage** is over budget by \$ 877 for the month and under budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
August 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	215,386	-	186,741		402,127
Cash - Marquette E-Commerce	4,599				4,599
PMA Financial Investments	3,855,908	967,926		1,059,838	5,883,673
Tax Receipts - Marquette	291,856			24,549	316,405
Special Reserve - Marquette	13	61,016			61,029
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	3,029,986			430,543	3,460,529
Prepaid Expenses	246,207				246,207
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b><u>7,651,684</u></b>	<b><u>1,028,942</u></b>	<b><u>186,741</u></b>	<b><u>1,514,930</u></b>	<b><u>10,382,298</u></b>
<b>Liabilities &amp; Fund Balance</b>					
Garnishment W/H Payable	-	-	-	-	-
457 W/H Payable	650	-	-	-	650
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	3,029,986	-	-	430,543	3,460,529
Accounts Payable	37,790	-	-	-	37,790
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	3,478	3,478
<b>Total Liabilities</b>	<b><u>3,068,427</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>434,021</u></b>	<b><u>3,502,448</u></b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>4,731,972</b>	<b>1,073,645</b>	<b>183,496</b>	<b>627,932</b>	<b>6,617,045</b>
<b>Fund Balance - Nonspendable</b>	<b>246,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>246,207</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>(403,676)</u></b>	<b><u>(44,703)</u></b>	<b><u>3,245</u></b>	<b><u>452,977</u></b>	<b><u>7,844</u></b>
<b>Ending Fund Balance</b>	<b><u>4,583,258</u></b>	<b><u>1,028,942</u></b>	<b><u>186,741</u></b>	<b><u>1,080,909</u></b>	<b><u>6,879,850</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>7,651,684</u></b>	<b><u>1,028,942</u></b>	<b><u>186,741</u></b>	<b><u>1,514,930</u></b>	<b><u>10,382,298</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended August 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	4,900	517,891	0.9%	3,208,662	0	51.6%	6,214,890
Impact Fees	3,000	660	454.5%	15,375	5,280	194.1%	7,920
Replacement Taxes	-	1,650	0.0%	19,256	13,200	97.3%	19,800
State Grants	-	6,908	0.0%	-	55,267	0.0%	82,900
Non Resident Fees	232	600	38.7%	6,635	4,800	92.1%	7,200
Fines	1,649	500	329.8%	9,699	4,000	161.7%	6,000
Gifts	188	708	26.6%	3,918	5,667	46.1%	8,500
Copy Machine	858	700	122.3%	5,348	5,600	63.7%	8,400
Interest Income	6,353	258	2462.5%	19,107	2,067	616.4%	3,100
Other Income	-	-	-	-	-	-	160,000
Miscellaneous Income	324	541	59.8%	2,292	4,327	35.3%	6,480
<b>Total Revenues</b>	<b>17,502.22</b>	<b>530,416</b>	<b>3.3%</b>	<b>3,290,291</b>	<b>100,208</b>	<b>50.4%</b>	<b>6,525,000</b>
<b>Expenditures</b>							
Salaries	245,933	251,275	97.9%	1,889,921	2,010,200	62.7%	3,015,300
Salaries-Maintenance	12,848	12,824	100.2%	100,163	102,593	65.1%	153,890
Life/Health Insurance	40,059	51,258	78.2%	317,172	410,067	51.6%	615,100
Books-Physical	11,464	18,750	61.1%	138,868	150,000	61.7%	225,000
Books-Ebooks	9,454	7,500	126.1%	53,553	60,000	59.5%	90,000
Electronic Databases	5,310	8,808	60.3%	63,684	70,467	60.2%	105,700
Periodicals	2,272	1,867	121.7%	19,926	14,933	89.0%	22,400
Physical-AV	9,323	11,250	82.9%	66,038	90,000	48.9%	135,000
Digital-AV	5,668	5,333	106.3%	46,525	42,667	72.7%	64,000
Library of Things	78	333	23.4%	3,499	2,667	87.5%	4,000
Audio Visual Equipment	-	1,000	0.0%	-	8,000	0.0%	12,000
Vehicles	52	492	10.7%	2,145	3,933	36.4%	5,900
HR and Payroll Systems	501	4,625	10.8%	7,870	37,000	14.2%	55,500
Insurance	4,986	5,408	92.2%	37,665	43,267	58.0%	64,900
Landscaping & Groundskeeping	1,536	2,808	54.7%	14,486	22,467	43.0%	33,700
Building Maintenance	14,636	22,917	63.9%	107,571	163,333	39.1%	275,000
Security System	-	792	0.0%	3,109	6,333	32.7%	9,500
Library Office & Equipment	-	83	0.0%	-	667	0.0%	1,000
Legal	1,892	2,917	64.9%	24,047	23,333	68.7%	35,000
Library Consultant	-	2,500	0.0%	150	20,000	0.5%	30,000
Electricity	-	-	-	-	-	-	-
Water & Sewer	-	833	0.0%	3,972	6,667	39.7%	10,000
Natural Gas	4,142	3,458	119.8%	34,399	27,667	82.9%	41,500
Telephone	494	708	69.8%	5,736	5,667	57.5%	8,500
Purchase - New Equipment	-	83	0.0%	-	667	0.0%	1,000
Building & Custodial Supplies	5,263	4,167	126.3%	28,899	33,333	57.8%	50,000
Building Repairs	-	1,375	0.0%	1,289	11,000	7.8%	16,500
Lib & Off. Eqpt Rep & Maint	1,577	2,083	75.7%	12,218	16,687	48.9%	25,000
Machine Rental	-	100	0.0%	678	800	56.5%	1,200
Automation - Equipment	4,624	7,833	59.0%	57,648	62,667	61.3%	94,000
Automation - Line Costs	1,539	750	205.2%	4,790	5,000	53.2%	9,000
Automation - Consultant	2,160	4,167	51.8%	21,910	33,333	43.8%	50,000
Automation - Maintenance	8,171	10,500	77.8%	79,024	84,000	62.7%	128,000
Library Furniture	-	1,250	0.0%	64	10,000	0.4%	15,000
Outreach Services	104	750	13.9%	1,447	6,000	16.1%	9,000

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

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
Board Training & Education	146	517	28.2%	3,967	4,133	64.0%	6,200
Staff Training & Education	250	1,500	16.6%	9,334	12,000	51.9%	18,000
Conference Fees	-	750	0.0%	2,242	6,000	24.9%	9,000
Palron Programs & Events	6,472	4,333	149.4%	38,069	34,667	73.2%	52,000
Library Committees	382	625	61.1%	2,263	5,000	30.2%	7,500
Association Dues & Fees	572	500	114.4%	4,492	4,000	74.9%	6,000
Public Information	12,418	4,000	310.5%	34,955	32,000	72.8%	48,000
Library Supplies	934	3,592	26.0%	13,943	28,733	32.4%	43,100
Office Supplies	309	417	74.1%	1,554	3,333	31.1%	5,000
Postage	2,377	1,500	158.5%	6,119	12,000	34.0%	18,000
Printing	-	1,000	0.0%	1,916	8,000	16.0%	12,000
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	31,689	32,829	96.5%	246,490	262,633	62.6%	393,950
Contribution to FICA	19,312	20,204	95.6%	148,170	161,633	61.1%	242,450
Audit	-	1,500	0.0%	17,010	12,000	94.5%	18,000
Liability Ins.-D&O,Bonds,WC	2,355	5,292	44.5%	15,008	42,333	23.6%	63,500
Unemployment Compensation	-	1,000	0.0%	-	8,000	0.0%	12,000
Bank Charges	-	59	0.0%	(31)	475	-4.4%	710
Building Renovations	-	-	-	-	-	-	-
Boiler Replacement	-	13,333	0.0%	-	106,667	0.0%	160,000
<b>Total Expenditures</b>	<b>471,301.28</b>	<b>643,748</b>	<b>86.7%</b>	<b>3,693,967</b>	<b>4,350,002</b>	<b>56.8%</b>	<b>6,525,000</b>
<b>Total Operating Expenditures</b>	<b>471,301</b>	<b>630,415</b>		<b>3,693,967</b>	<b>4,243,335</b>		<b>6,365,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(453,799)</b>	<b>(13,332)</b>		<b>(403,676)</b>	<b>(4,249,794)</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>(453,799)</b>	<b>(13,332)</b>		<b>(403,676)</b>	<b>(4,249,794)</b>		<b>-</b>

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

	<b>Special Reserve Month</b>	<b>Special Reserve Y-T-D</b>	<b>Capital Campaign Month</b>	<b>Capital Campaign Y-T-D</b>	<b>Debt Service Month</b>	<b>Debt Service Y-T-D</b>
<b>Revenues</b>						
Taxes	0	0	0	0	700	458,375
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	1,561	4,249	6	49	1,625	3,878
Capital Campaign	0	0	150	3,550	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,561</b>	<b>4,249</b>	<b>156</b>	<b>3,599</b>	<b>2,325</b>	<b>462,252</b>
<b>Expenditures</b>						
Building Repairs	48,952	48,952	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	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	9,275
<b>Total Expenditures</b>	<b>48,952</b>	<b>48,952</b>	<b>0</b>	<b>354</b>	<b>1,159</b>	<b>9,275</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-47,391</b>	<b>-44,703</b>	<b>156</b>	<b>3,245</b>	<b>1,166</b>	<b>452,977</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>-47,391</b>	<b>-44,703</b>	<b>156</b>	<b>3,245</b>	<b>1,166</b>	<b>452,977</b>