

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended September 30, 2022**

**Revenues**

Tax receipts have continued to come in slowly during September and are now at 51.9% of the 2022 budget amount, while total revenues are at 52.1% of the 2022 budget.

**Expenditures**

**Total Operational Expenditures** were \$ 32,731 under budget for the month and \$ 582,452 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 11,512 for September and \$ 131,792 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Library Consultant** is over budget by \$ 4,300 for the month and under budget on a year-to-date basis.

**Water & Sewer** is over budget by \$ 2,968 for September and over budget on a year-to-date basis.

**Natural Gas** is over budget by \$ 2,009 for the month and over budget on a year-to-date basis.

**Automation - Equipment** is over budget by \$ 4,770 for September and under budget on a year-to-date basis.

**Conference Fees** is over budget by \$ 1,644 for the month and under budget on a year-to-date basis.

**Patron Programs and Events** is over budget by \$ 1,093 for September and over budget on a year-to-date basis.

**Printing** is over budget by \$ 8,545 for the month and over budget on a year-to-date basis.

**Contribution to FICA** is over budget by \$ 19,098 for September and over budget on a year-to-date basis.

**Building Renovation** is over budget by \$ 3,868 for the month and over budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
September 30, 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	281,153	-	186,747		467,901
Cash - Marquette E-Commerce	6,002				6,002
PMA Financial Investments	3,412,501	969,652		1,061,729	5,443,882
Tax Receipts - Marquette	307,246			26,748	333,994
Special Reserve - Marquette	13	60,996			61,009
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	3,014,596			428,344	3,442,940
Prepaid Expenses	219,584				219,584
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b><u>7,248,824.43</u></b>	<b><u>1,030,648.36</u></b>	<b><u>186,747.33</u></b>	<b><u>1,516,820.59</u></b>	<b><u>9,983,040.71</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	3,014,596	-	-	428,344	3,442,940
Accounts Payable	40,521	-	-	-	40,521
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	4,638	4,638
<b>Total Liabilities</b>	<b><u>3,055,767</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>432,982</u></b>	<b><u>3,488,749</u></b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>4,757,945</b>	<b>1,073,645</b>	<b>183,496</b>	<b>627,932</b>	<b>6,643,018</b>
<b>Fund Balance - Nonspendable</b>	<b>219,584</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,584</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>(793,226)</u></b>	<b><u>(42,996)</u></b>	<b><u>3,251</u></b>	<b><u>455,907</u></b>	<b><u>(377,064)</u></b>
<b>Ending Fund Balance</b>	<b><u>4,193,058</u></b>	<b><u>1,030,648</u></b>	<b><u>186,747</u></b>	<b><u>1,083,839</u></b>	<b><u>6,494,292</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>7,248,824.43</u></b>	<b><u>1,030,648.36</u></b>	<b><u>186,747.33</u></b>	<b><u>1,516,820.59</u></b>	<b><u>9,983,040.71</u></b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended September 30, 2022**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	15,390	517,891	3.0%	3,224,052	4,661,018	51.9%	6,214,690
Impact Fees	-	660	0.0%	15,375	5,940	194.1%	7,920
Replacement Taxes	-	1,650	0.0%	19,256	14,850	97.3%	19,800
State Grants	86,587	6,908	1253.4%	86,587	62,175	104.4%	82,900
Non Resident Fees	568	600	94.6%	7,202	5,400	100.0%	7,200
Fines	1,266	500	253.1%	10,965	4,500	182.7%	6,000
Gifts	-	708	0.0%	3,918	6,375	46.1%	8,500
Copy Machine	581	700	83.0%	5,929	6,300	70.6%	8,400
Interest Income	6,609	258	2581.5%	25,715	2,325	829.6%	3,100
Other Income	-	-	-	-	-	-	160,000
Miscellaneous Income	653	541	120.7%	2,945	4,868	45.4%	6,490
<b>Total Revenues</b>	<b>111,653</b>	<b>530,416</b>	<b>21.1%</b>	<b>3,401,944</b>	<b>4,773,751</b>	<b>52.1%</b>	<b>6,525,000</b>
<b>Expenditures</b>							
Salaries	239,763	251,275	95.4%	2,129,683	2,261,475	70.6%	3,015,300
Salaries-Maintenance	8,692	12,824	67.8%	108,856	115,418	70.7%	153,890
Life/Health Insurance	41,953	51,258	81.8%	358,553	461,325	58.3%	615,100
Books-Physical	19,252	18,750	102.7%	158,343	168,750	70.4%	225,000
Books-Ebooks	6,468	7,500	86.2%	60,021	67,500	66.7%	90,000
Electronic Databases	8,665	8,808	98.4%	72,349	79,275	68.4%	105,700
Periodicals	2,593	1,867	138.9%	22,519	16,800	100.5%	22,400
Physical-AV	10,418	11,250	92.6%	76,454	101,250	56.6%	135,000
Digital-AV	4,573	5,333	85.8%	51,099	48,000	79.8%	64,000
Library of Things	-	333	0.0%	3,499	3,000	87.5%	4,000
Audio Visual Equipment	-	1,000	0.0%	-	9,000	0.0%	12,000
Vehicles	-	492	0.0%	2,145	4,425	36.4%	5,900
HR and Payroll Systems	1,504	4,625	32.5%	9,374	41,625	16.9%	55,600
Insurance	4,986	5,408	92.2%	42,651	48,675	65.7%	64,900
Landscaping & Groundskeeping	1,406	2,808	50.1%	15,892	25,275	47.2%	33,700
Building Maintenance	8,728	22,917	38.1%	116,299	206,250	42.3%	275,000
Security System	469	792	59.2%	3,578	7,125	37.7%	9,500
Library Office & Equipment	-	83	0.0%	-	750	0.0%	1,000
Legal	614	2,917	21.1%	24,661	26,250	70.5%	35,000
Library Consultant	6,800	2,500	272.0%	6,950	22,500	23.2%	30,000
Electricity	-	-	-	-	-	-	-
Water & Sewer	3,801	833	456.3%	7,773	7,500	77.7%	10,000
Natural Gas	5,467	3,458	158.1%	39,866	31,125	96.1%	41,600
Telephone	168	708	23.8%	5,904	6,375	69.5%	8,500
Purchase - New Equipment	-	83	0.0%	-	750	0.0%	1,000
Building & Custodial Supplies	2,781	4,167	66.7%	31,679	37,500	63.4%	50,000
Building Repairs	-	1,375	0.0%	1,289	12,375	7.8%	16,500
Lib. & Off Eqpt Rep. & Maint	1,577	2,083	75.7%	13,794	18,750	55.2%	25,000
Machine Rental	(233)	100	-233.0%	445	900	37.1%	1,200
Automation - Equipment	12,603	7,833	160.9%	70,251	70,500	74.7%	94,000
Automation - Line Costs	394	750	52.5%	5,183	6,750	57.6%	9,000
Automation - Consultant	3,120	4,167	74.9%	25,030	37,500	50.1%	50,000
Automation - Maintenance	7,174	10,500	68.3%	66,199	94,500	68.4%	126,000
Library Furniture	-	1,250	0.0%	63	11,250	0.4%	15,000
Outreach Services	130	750	17.3%	1,577	6,750	17.5%	9,000

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended September 30, 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%	3,967	4,650	64.0%	6,200
Staff Training & Education	105	1,500	7.0%	9,439	13,500	52.4%	18,000
Conference Fees	2,364	750	315.2%	4,606	6,750	51.2%	9,000
Patron Programs & Events	5,426	4,333	125.2%	43,496	39,000	83.6%	52,000
Library Committees	1,377	625	220.2%	3,639	5,625	48.5%	7,500
Association Dues & Fees	1,443	500	288.6%	5,935	4,500	98.9%	6,000
Public Information	161	4,000	4.0%	35,115	36,000	73.2%	48,000
Library Supplies	1,090	3,592	30.3%	15,033	32,325	34.9%	43,100
Office Supplies	9	417	2.2%	1,563	3,750	31.3%	5,000
Postage	-	1,500	0.0%	6,119	13,500	34.0%	18,000
Printing	9,545	1,000	954.5%	11,461	9,000	95.5%	12,000
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	30,645	32,829	93.3%	277,135	295,463	70.3%	393,950
Contribution to FICA	39,302	20,204	194.5%	187,472	181,838	77.3%	242,450
Audit	-	1,500	0.0%	17,010	13,500	94.5%	18,000
Liability Ins.-D&O,Bonds,WC	2,355	5,292	44.5%	17,363	47,625	27.3%	63,500
Unemployment Compensation	-	1,000	0.0%	-	9,000	0.0%	12,000
Bank Charges	-	59	0.0%	(31)	535	-4.4%	710
Building Renovations	3,868	-	-	3,868	-	-	-
Boiler Replacement	-	13,333	0.0%	-	120,000	0.0%	160,000
<b>Total Expenditures</b>	<b>501,551.46</b>	<b>543,748</b>	<b>92.2%</b>	<b>4,195,170</b>	<b>4,893,754</b>	<b>84.3%</b>	<b>6,525,000</b>
<b>Total Operating Expenditures</b>	<b>497,684</b>	<b>530,415</b>		<b>4,191,302</b>	<b>4,773,754</b>		<b>6,365,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(388,898)</b>	<b>(13,332)</b>		<b>(793,226)</b>	<b>(120,004)</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>(388,898)</b>	<b>(13,332)</b>		<b>(793,226)</b>	<b>(120,004)</b>		<b>-</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended September 30, 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	2,199	460,573
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	1,726	5,976	6	56	1,890	5,768
Capital Campaign	0	0	0	3,550	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,726</b>	<b>5,976</b>	<b>6</b>	<b>3,606</b>	<b>4,089</b>	<b>466,341</b>
<b>Expenditures</b>						
Building Repairs			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
Building Repairs	0	48,952	0	0	0	0
Bank Charges	20	20	0	0	0	0
Debt Service Repaid to Village	0	0	0	0	1,159	10,434
<b>Total Expenditures</b>	<b>20</b>	<b>48,972</b>	<b>0</b>	<b>354</b>	<b>1,159</b>	<b>10,434</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,706</b>	<b>-42,996</b>	<b>6</b>	<b>3,251</b>	<b>2,930</b>	<b>455,907</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>1,706</b>	<b>-42,996</b>	<b>6</b>	<b>3,251</b>	<b>2,930</b>	<b>455,907</b>