

**Orland Park Public Library**  
**General Fund**  
**Explanation of Variances for General Fund Activity**  
**For The Month Ended February 28, 2023**

**Revenues**

Tax receipts from Cook County 2022 Second installment real estate taxes have continued to come in during February.

**Expenditures**

**Total Operational Expenditures** were \$ 67,863 under budget for the month and \$120,213 under budget on a year-to-date basis.

**Salaries** are under budget by \$ 14,597 for February and \$21,704 under budget on a year-to-date basis. There are a couple of open positions at this time.

**Books - Physical** is over budget by \$ 6,914 for the month and over budget on a year-to-date basis.

**Physical -AV** is over budget by \$ 697 for February, but under budget on a year-to-date basis.

**Legal** is over budget by \$ 1,148 for the month and over budget on a year-to-date basis.

**Building Repairs** is over budget by \$ 2,348 for February and over budget on a year-to-date basis.

**Outreach Services** is over budget by \$ 2,718 for the month and over budget on a year-to-date basis.

**Staff Training & Education** is over budget by \$ 2,414 for February and over budget on a year-to-date basis.

**Audit** is over budget by \$ 6,867 for month and over budget on a year-to-date basis.

**Orland Park Public Library  
Balance Sheet - All Funds  
February 28, 2023**

	<u>General Fund</u>	<u>Special Reserve</u>	<u>Capital Campaign</u>	<u>Debt Service</u>	<u>Total</u>
<b>Assets</b>					
Cash - Marquette	135,150	-	186,535		321,685
Cash - Marquette E-Commerce	5,008				5,008
PMA Financial Investments	4,263,574	836,683		635,702	5,735,959
Tax Receipts - Marquette	199,784			13,508	213,292
Special Reserve - Marquette	13	10,328			10,341
PMA Construction Account	1			-	1
Construction Account - Marquette	7,328				7,328
Petty Cash	400				400
Interest Receivable	-	-		-	-
Property Taxes Receivable	-			-	-
Prepaid Expenses	288,733				288,733
Due from Debt Service	-	-	-	-	-
<b>Total Assets</b>	<b>4,899,991</b>	<b>847,011</b>	<b>186,535</b>	<b>649,210</b>	<b>6,582,747</b>
<b>Liabilities &amp; Fund Balance</b>					
Garnishment W/H Payable	-	-	-	-	-
HSA W/H Payable	3,592	-	-	-	3,592
Term Group Ins Payable	-	-	-	-	-
Due to General Fund	-	-	-	-	-
Deferred Property Tax Revenue	-	-	-	-	-
Accounts Payable	38,531	-	-	-	38,531
Estimated Property Tax Refunds	-	-	-	-	-
Due to Primary Government	-	-	-	-	-
<b>Total Liabilities</b>	<b>42,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,123</b>
<b>Beginning Unrestricted Fund Balanc</b>	<b>4,194,079</b>	<b>879,920</b>	<b>186,523</b>	<b>464,963</b>	<b>5,725,485</b>
<b>Fund Balance - Nonspendable</b>	<b>288,733</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,733</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>366,301</b>	<b>(32,908)</b>	<b>12</b>	<b>184,247</b>	<b>517,652</b>
<b>Ending Fund Balance</b>	<b>4,857,868</b>	<b>847,011</b>	<b>186,535</b>	<b>649,210</b>	<b>6,540,624</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>4,899,991</b>	<b>847,011</b>	<b>186,535</b>	<b>649,210</b>	<b>6,582,747</b>

**Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended February 28, 2023**

	Actual Month	Monthly Budget	% of Budget	Actual Y-T-D	Budget Y-T-D	% of Total Budget	Total Budget
<b>Revenues</b>							
Taxes	13,345	541,692	2.5%	1,280,278	1,083,384	19.7%	6,500,305
Impact Fees	-	1,158	0.0%	6,000	2,317	43.2%	13,900
Replacement Taxes	-	1,450	0.0%	-	2,900	0.0%	17,400
State Grants	-	7,208	0.0%	8,500	14,417	9.8%	86,500
Non Resident Fees	1,239	592	209.3%	3,016	1,183	42.5%	7,100
Fines	1,003	575	174.5%	2,262	1,150	32.8%	6,900
Gifts	100	667	15.0%	100	1,333	1.3%	8,000
Copy Machine	619	633	97.8%	1,210	1,267	15.9%	7,600
Interest Income	17,082	7,000	244.0%	32,827	14,000	39.1%	84,000
Other Income	-	-	-	-	-	-	660,000
Miscellaneous Income	230	358	64.3%	496	716	11.5%	4,295
<b>Total Revenues</b>	<b>33,619</b>	<b>561,333</b>	<b>0</b>	<b>1,334,689</b>	<b>1,122,667</b>	<b>0</b>	<b>7,396,000</b>
<b>Expenditures</b>							
Salaries	251,145	265,742	94.5%	509,779	531,483	16.0%	3,188,900
Salaries-Maintenance	14,591	14,508	100.6%	29,407	29,017	16.9%	174,100
Life/Health Insurance	35,949	57,408	62.6%	71,379	114,817	10.4%	688,900
Books-Physical	25,581	18,667	137.0%	42,561	37,333	19.0%	224,000
Books-Ebooks	9,356	10,000	93.6%	15,219	20,000	12.7%	120,000
Electronic Databases	9,101	8,875	102.5%	18,070	17,750	17.0%	106,500
Periodicals	3,083	2,625	117.4%	5,770	5,250	18.3%	31,500
Physical-AV	9,655	8,958	107.8%	13,729	17,917	12.8%	107,500
Digital-AV	7,301	8,250	88.5%	14,019	16,500	14.2%	99,000
Library of Things	-	875	0.0%	724	1,750	6.9%	10,500
Vehicles	139	508	27.4%	233	1,017	3.8%	6,100
HR and Payroll Systems	834	2,408	34.6%	2,526	4,817	8.7%	28,900
Insurance	4,986	6,108	81.6%	9,972	12,217	13.6%	73,300
Landscaping & Groundskeeping	1,531	3,042	50.3%	3,062	6,083	8.4%	36,500
Building Maintenance	15,941	22,708	70.2%	49,740	45,417	18.3%	272,500
Security System	-	875	0.0%	-	1,750	0.0%	10,500
Library Equipment	-	1,092	0.0%	-	2,183	0.0%	13,100
Legal	4,148	3,000	138.3%	6,303	6,000	17.5%	36,000
Library Consultant	-	2,742	0.0%	-	5,483	0.0%	32,900
Electricity	-	-	-	-	-	-	-
Water & Sewer	-	979	0.0%	876	1,958	7.5%	11,750
Natural Gas	3,708	4,729	78.4%	8,673	9,458	15.3%	56,750
Telephone	326	542	60.1%	1,192	1,083	18.3%	6,500
Voip Phone System	-	2,575	0.0%	-	5,150	0.0%	30,900
Building & Custodial Supplies	3,111	3,958	78.6%	6,833	7,917	14.4%	47,500
Building Repairs	3,756	1,408	266.8%	3,816	2,817	22.6%	16,900
Printer Lease	-	1,658	0.0%	3,154	3,317	15.8%	19,900
Postage Machine Rental	-	100	0.0%	222	200	18.5%	1,200
IT - Equipment	3,693	3,375	109.4%	9,254	6,750	22.8%	40,500
IT - Line Costs	68	708	9.6%	676	1,417	8.0%	8,500
IT - Consultant	2,310	2,625	88.0%	4,680	5,250	14.9%	31,500
IT - Maintenance	8,339	11,325	73.6%	17,098	22,650	12.6%	135,900
Library Furniture	-	2,817	0.0%	4,938	5,633	14.6%	33,800
Outreach Services	3,593	875	410.6%	3,593	1,750	34.2%	10,500

Orland Park Public Library  
General Fund  
Statement of Revenue & Expenditures  
For The Month Ended February 28, 2023

	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%	-	1,042	0.0%	6,250
Staff Training & Education	3,656	1,242	294.3%	4,864	2,483	32.6%	14,900
Conference Fees	1,300	1,150	113.0%	1,300	2,300	9.4%	13,800
Patron Programs & Events	4,800	5,833	82.3%	9,506	11,667	13.6%	70,000
Library Committees	74	1,079	6.9%	306	2,158	2.4%	12,950
Association Dues & Fees	347	575	60.3%	719	1,150	10.4%	6,900
Public Information	417	4,583	9.1%	3,136	9,167	5.7%	55,000
Tech Services Supplies	671	3,158	21.2%	1,078	6,317	2.8%	37,900
Office Supplies	715	383	186.6%	1,154	767	25.1%	4,600
Postage	-	1,325	0.0%	2,547	2,650	16.0%	15,900
Printing	-	1,033	0.0%	3,755	2,067	30.3%	12,400
Contingency	-	-	-	-	-	-	-
Contribution to IMRF	29,397	34,075	86.3%	58,977	68,150	14.4%	408,900
Contribution to FICA	19,748	21,421	92.2%	39,902	42,842	15.5%	257,050
Audit	8,500	1,633	520.5%	8,500	3,267	43.4%	19,600
Liability Ins.-D&O,Bonds,WC	1,571	6,242	25.2%	3,141	12,483	4.2%	74,900
Unemployment Compensation	-	967	0.0%	6,016	1,933	51.9%	11,600
Bank Charges	30	46	65.2%	60	94	10.9%	550
Building Renovations	-	-	-	(34,070)	-	-	-
2023 Building Improvements (SR Fun	-	55,000	0.0%	-	110,000	0.0%	660,000
<b>Total Expenditures</b>	<b>493,468</b>	<b>616,331</b>	<b>1</b>	<b>968,388</b>	<b>1,232,671</b>	<b>0</b>	<b>7,396,000</b>
<b>Total Operating Expenditures</b>	<b>493,468</b>	<b>561,331</b>		<b>1,002,458</b>	<b>1,122,671</b>		<b>6,736,000</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(459,848)</b>	<b>(54,998)</b>		<b>366,301</b>	<b>(110,004)</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>(459,848)</b>	<b>(54,998)</b>		<b>366,301</b>	<b>(110,004)</b>		<b>-</b>

**Orland Park Public Library  
Other Funds  
Statement of Revenue & Expenditures  
For The Month Ended February 28, 2023**

	<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	1,906	182,897
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	2,879	5,807	6	12	698	1,350
Capital Campaign	0	0	0	0	0	0
Miscellaneous Income	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,879</b>	<b>5,807</b>	<b>6</b>	<b>12</b>	<b>2,604</b>	<b>184,247</b>
<b>Expenditures</b>						
Building Repairs	0	38,715	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	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>38,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>2,879</b>	<b>-32,908</b>	<b>6</b>	<b>12</b>	<b>2,604</b>	<b>184,247</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>2,879</b>	<b>-32,908</b>	<b>6</b>	<b>12</b>	<b>2,604</b>	<b>184,247</b>