

**Warren-Newport Public Library District
Variance Report
November 30, 2019**

| Account Number and Name | Expended YTD | Yearly Budget | Expected Budgeted YTD | \$ Difference More/(Less) Than Budget YTD | % Difference YTD | Explanation |
|--|-----------------|------------------|-----------------------------|--|---------------------|---|
| Corporate Fund | | | | | | |
| 50320 -Health Insurance | 102,698.33 | 229,017.00 | 95,423.75 | 7,274.58 | 7.62% | Higher deductible allocation will reverse, higher usage |
| 50350 -Life Insurance | 1,470.60 | 3,500.00 | 1,458.33 | 12.27 | 0.84% | Slightly higher rates & usage |
| 51025 - Audit Fees | 10,850.00 | 11,500.00 | 11,500.00 | (650.00) | -5.65% | Audit in beginning of the year |
| 51213 - Software and Hardware Support | 51,159.15 | 103,828.00 | 57,105.40 | (5,946.25) | -10.41% | Beginning of year purchases |
| 51505 -Staff Development Day | 3,977.34 | 3,940.00 | 3,940.00 | 37.34 | 0.95% | Staff training on 9/13/19 |
| 51650 -Newsletter Printing | 16,836.80 | 38,000.00 | 19,000.00 | (2,163.20) | -11.39% | Quarterly payment |
| 51804 -PS - Displays & Marketing | 141.68 | 270.00 | 162.00 | (20.32) | -12.54% | Timing of purchases |
| 52040 - Serials & Periodicals | 19,974.40 | 23,200.00 | 20,880.00 | (905.60) | -4.34% | EBSCO annual purchase |
| 52500 - Electronic Materials/Databases | 178,135.65 | 197,377.00 | 181,586.84 | (3,451.19) | -1.90% | Beginning of year purchases |
| 53010 -Capital Equipment & Furnishings | 8,569.60 | 12,100.00 | 9,075.00 | (505.40) | -5.57% | The Point maker tables (\$4,995.00), Laminator (\$2,211.00) |
| 53030 - Technology | 156,592.86 | 211,969.00 | 158,976.75 | (2,383.89) | -1.50% | Self-check stations (\$45,717.39), catalog software (\$107,091) |
| 58000 - Debt Service - Principal | 490,000.00 | 490,000.00 | 490,000.00 | 0.00 | 0.00% | Bond principal payment due in December |
| Building Sites & Maintenance Fund | | | | | | |
| 51810 - Building Maintenance | 23,361.01 | 40,800.00 | 24,600.00 | (1,238.99) | -5.04% | Lighting Repairs (\$14,872.50) |
| 51820 - Building Maintenance - Landsc | 8,583.00 | 13,704.00 | 8,710.00 | (127.00) | -1.46% | Five monthly charges, turf repair, tree work (\$2,517) |
| 51830 - Building Maintenance - Snow Remov: | (880.31) | 33,000.00 | 0.00 | (880.31) | - | See financial report notes |
| 51840 - Building Maintenance - Alarm | 1,115.12 | 2,200.00 | 1,100.00 | 15.12 | 1.37% | Quarterly payments, increased rates |
| 51850 - Building Maintenance - HVAC | 51,319.57 | 62,926.00 | 52,228.58 | (909.01) | -1.74% | Quarterly payments, duct cleaning (\$5,000) |
| Public Liability Fund | | | | | | |
| 50100 - Liability Insurance | 23,525.00 | 27,000.00 | 27,000.00 | (3,475.00) | -12.87% | Beginning of year purchase |
| 50200 - Worker's Compensation | 9,393.00 | 14,500.00 | 13,050.00 | (3,657.00) | -28.02% | Beginning of year purchase |
| 50400 - Errors & Omissions | 2,547.00 | 2,750.00 | 2,750.00 | (203.00) | -7.38% | Beginning of year purchase |
| 50600 - Treasurers Bond | 3,286.00 | 3,300.00 | 3,300.00 | (14.00) | -0.42% | Beginning of year purchase |

Special Reserve Fund

| | | | | | | |
|----------------------------------|------------|------------|------------|----------|-------|--|
| 53030 - Technology | 26,280.86 | 24,901.00 | 24,901.00 | 1,379.86 | 5.54% | Security camera project (\$24,901), new computer (\$1,379.86) not budgeted for individuals with disabilities |
| 53050 -Building Capital Projects | 227,496.62 | 225,000.00 | 225,000.00 | 2,496.62 | 1.11% | Oak tree area landscaping (\$45,428.02), parking lot (\$182,068.60 - over budget due to extra work needed) |

Expendable Trust

| | | | | | | |
|-----------------------------------|------------|------------|------------|----------|--------|--|
| 51800 - Public Relations | 1,949.95 | 4,500.00 | 2,025.00 | (75.05) | -3.71% | Timing of legacy society purchases |
| 53030 -Technology | 15,371.97 | 15,000.00 | 15,000.00 | 371.97 | 2.48% | Vault computer equipment purchased. This amount is slightly above allocation between technology line item and building capital projects line item. |
| 53050 - Building Capital Projects | 145,510.95 | 135,750.00 | 135,750.00 | 9,760.95 | 7.19% | LED lighting project (\$10,844.54) will spend less on public area furniture to compensate |