

**Warren-Newport Public Library District
Variance Report
October 31, 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	84,689.85	229,017.00	76,339.00	8,350.85	10.94%	Higher deductible allocation will reverse, higher usage
50350 -Life Insurance	1,186.80	3,500.00	1,166.67	20.13	1.73%	Slightly higher rates & usage
51020 - Professional Fees	6,456.00	18,895.00	6,613.25	(157.25)	-2.38%	Additional audit accounting work beginning of year
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
51410 - Telephone	14,768.77	36,280.00	12,093.33	2,675.44	22.12%	Timing July-November TDS invoices paid
51505 -Staff Development Day	3,977.34	3,940.00	3,940.00	37.34	0.95%	Staff training on 9/13/19
51804 -PS - Displays & Marketing	141.68	270.00	162.00	(20.32)	-12.54%	Timing of purchases
52500 - Electronic Materials/Databases	166,465.65	197,377.00	167,770.45	(1,304.80)	-0.78%	Beginning of year purchases
53010 -Capital Equipment & Furnishings	6,358.60	12,100.00	6,655.00	(296.40)	-4.45%	The Point maker tables (\$4,995.00)
53030 - Technology	156,490.98	211,969.00	52,992.25	103,498.73	195.31%	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
58050 - Debt Service - Interest	108,293.62	365,098.00	127,784.30	(19,490.68)	-15.25%	Interest payment due in December
Building Sites & Maintenance Fund						
51403 - Utilities - Water & Sewer	1,239.00	3,250.00	1,083.33	155.67	14.37%	Higher water usage due to new planting in front of building
51820 - Building Maintenance - Landsc	7,300.00	13,704.00	4,868.00	2,432.00	49.96%	Three monthly charges, turf repair, tree work (\$2,517)
51830 - Building Maintenance - Snow Remov	(6,049.06)	33,000.00	0.00	(6,049.06)	-	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	34,764.55	62,926.00	35,867.82	(1,103.27)	-3.08%	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	1,642.46	4,500.00	1,800.00	(157.54)	-8.75%	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	119,042.97	135,750.00	122,175.00	(3,132.03)	-2.56%	Timing of Flex and Vault project