

**Warren-Newport Public Library District  
Variance Report  
June 30, 2018**

Account Number and Name	Expended YTD	Yearly Budget	Expected Budgeted YTD	\$ Difference More/(Less) Than Budget YTD	% Difference YTD	Explanation
<b>Corporate Fund</b>						
50320 - Health Insurance	228,107.22	219,395.00	219,395.00	8,712.22	3.97%	More participants after 1/1/18 enrollment, higher rates
50350 - Life Insurance	3,288.14	3,250.00	3,250.00	38.14	1.17%	Increased rates
51026 - Unique Management Fee	2,568.65	2,500.00	2,500.00	68.65	2.75%	More usage than expected
51421 - Postage Meter Rental	1,242.00	828.00	828.00	414.00	50.00%	Because there was an issue in the prior year, we withheld payment. Now the issue has been resolved. We have made the two skipped payments.
51503 - Educational Assistance	5,100.00	5,024.00	5,024.00	76.00	1.51%	Slightly higher reimbursement
51650 - Newsletter Printing	30,907.00	30,000.00	30,000.00	907.00	3.02%	Dramatically higher paper costs
51700 - Bookmobile Maintenance	14,627.29	11,000.00	11,000.00	3,627.29	32.98%	Unexpected repairs - brake hydrolic control \$4,149.18, transmission \$2,617.67
51804 - PS - Displays & Marketing	244.06	225.00	206.25	37.81	18.33%	Supplies needed
53010 - Capital Equipment & Furnishing	108,681.50	108,380.00	108,380.00	301.50	0.28%	Budget error - see report
<b>Building Sites &amp; Maintenance Fund</b>						
51820 - Building Maintenance - Landsc	18,201.62	8,448.00	8,448.00	9,753.62	115.45%	Tree trimming and replacements
53010 - Capital Equipment & Furnishin	31,404.23	23,830.00	23,830.00	7,574.23	31.78%	Unexpected server room air conditioner replacement
<b>Public Liability Fund</b>						
50120 - Sunday Salaries	3,388.48	3,237.47	3,237.47	151.01	4.66%	Underbudgeted
<b>Expendable Trust Fund</b>						

51010 - Program Expenses	437.58	0.00	0.00	437.58	-	Designated gift money expenditure
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**IMRF Fund**

50006 - Pension Expense	358,333.35	349,663.64	349,663.64	8,669.71	2.48%	IMRF salary about the same as budgeted. There was a \$7,135.99 offset to try and model turnover with vacancies in positions.
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