

FY 2019 NWSRA 4th Quarter Financial Report

Line Item #	Description	FY 2019 Budget	January-December 2019	% Change from Budget	Explanation
Income					
310000	Member District Assessments	4,277,532.03	4,277,532.06	100.0%	This line item is on target.
320000	Program Fees	705,958.00	789,785.97	111.9%	Leisure Education saw an increase in registrations. And, weekly programs increased due to 5 year fee policy action plan.
321000	Transportation - Door to Door	5,700.00	4,797.75	84.2%	Slightly lower due to less door to door routes for summer day camps.
321100	Transportation - Pick up Points	22,500.00	34,201.75	152.0%	Higher than anticipated due to collecting transportation revenue from summer STAR Academy.
340000	Non-Program Revenue	198,500.28	187,817.90	94.6%	This line item is on target.
350000	SLSF Grant Contributions	350,000.00	215,676.47	61.6%	Lower than budgeted due to cancellation of event due to weather, decrease in restricted donations, and SLSF directly purchasing the furniture for the NWSRA programming space in Wheeling.
360000	Sale of Fixed Assets	1,250.00	0.00	0.0%	No assets were sold in 2019.
370000	Interest	80,000.00	137,063.38	171.3%	Budgeted conservatively. Interest rates higher than expected.
380000	Revenue SLSF	500.00	-508.50	-101.7%	2018 SLSF revenue, oversight transferred/paid in 2019.
385000	Transfer of Reserve	250,000.00	0.00	0.0%	No transfer was needed in 2019.
	Total Income	5,891,940.31	5,646,366.78	95.8%	
Administration					
421000	Professional Fees	13,550.00	15,780.83	116.5%	This is due to unexpected legal fees.
421100	Office Supplies	4,400.00	10,949.75	248.9%	Amount is over budget due to locksmith expenses for office security and buy ahead items for 2020.
421150	Credit Card & Bank Fees	12,330.00	14,049.22	113.9%	Incurred bank account maintenance fees, not budgeted.
421200	Postage	5,200.00	6,644.32	127.8%	Amount is over budget due to buy ahead postage for 2020.
421300	Telephone/Fax	17,110.00	18,369.69	107.4%	Amount is slightly over budget due to buy ahead of cell phones for 2020.
421400	Conference/Education	41,208.00	60,557.34	147.0%	This line item is above budget, due to purchasing conferences for 2020 in 2019. Also an increase in staff attending IPRA state conference.
421500	Memberships	17,660.00	25,039.17	141.8%	This line item is above budget due to an increase in staff and specialty staff that require memberships and certifications.
421600	Health Insurance	591,061.92	442,086.22	74.8%	Under, due to multiple changes in employees for 2019.
421700	Maintenance/Utilities	47,325.00	51,304.47	108.4%	Buy ahead on bulbs for entire building replacement.
421800	Rent	70,096.00	55,096.00	78.6%	RMCC Prepaid for 3 three years ahead. Wheeling budgeted 15k but no 2019 payments.
421900	Computer	117,175.00	161,406.54	137.7%	Amount is over budget due to buy ahead hardware for implementation of Buffalo Grove space, website accessibility audit and purchase of 2020 hardware.
	Subtotal Administration Expense	937,115.92	861,283.55	91.9%	
Program					
422100	Rental Municipal	36,791.81	26,578.67	72.2%	Slightly lower due to paying less than anticipated for usage of schools for Lightning Athletics and less Lightning Athletic teams qualified for competitions.
422200	Commercial Expense	154,765.50	155,153.47	100.3%	This line item is on target.
422300	Program Development	18,486.00	11,073.63	59.9%	This line item is lower then budgeted due to many new initiatives moving to set programs.
422400	Program Supplies	75,274.25	117,877.90	156.6%	This line item is above budget due to purchasing items budgeted for 2020 in 2019.
422500	Commercial Transportation	115,125.00	127,204.58	110.5%	This line item is over budget due to an increase in day camp participants needing transportation.
422600	Staff Mileage	25,000.00	24,867.21	99.5%	This line item is on target.
422700	Transportation Maintenance	83,900.00	89,554.69	106.7%	Over, due to multiple major repairs needed in 2019.
422800	Transportation Gas/Tolls	75,800.00	67,403.40	88.9%	Less due to summer transportation contracted out and lower gas prices.
422900	Printing	53,374.00	52,527.08	98.4%	This line item is on target.
423100	Public Awareness	12,480.00	25,101.61	201.1%	Over budget, due to Recruitment and Outreach buy ahead purchases for 2020, and unanticipated costs toward Staff Support in 2019.
	Subtotal Program Expense	650,996.56	697,342.24	107.1%	

Salary					
424100	Full Time Staff Salary	2,188,963.05	2,110,944.22	96.4%	Under, due to various changes of employees in 2019
424200	Part Time Staff Salary	518,112.65	608,522.97	117.4%	Over, due to an increase in camp & driver rates.
424300	Payroll Processing	27,734.00	28,867.41	104.1%	Slightly over budget due to an increase in part time staff.
424500	Car Allowance	7,800.00	7,800.00	100.0%	This line item is on target.
	Subtotal Salary Expense	2,742,609.70	2,756,134.60	100.5%	
Liability/Audit/IMRF					
441000	Liability/PDRMA	80,626.52	84,003.44	104.2%	This line item is on target.
442000	Audit	8,750.00	8,750.00	100.0%	This line item is on target.
442100	Employer FICA	245,821.55	233,373.03	94.9%	Under, due to various changes of employees in 2019
442200	IMRF	203,792.46	173,012.63	84.9%	Under, due to various changes of employees in 2019
	Subtotal Liability/Audit/IMRF Expenses	538,990.53	499,139.10	92.6%	
ADA Compliance/ Capital					
450000	ADA Compliance	517,005.95	445,125.15	86.1%	Below budget due to slightly lower than expected registrations and staffing.
460000	Capital Equipment Replacement	463,500.00	30,740.86	6.6%	Under due to Wheeling PURSUIT not opening and no purchase of vehicles.
	Subtotal ADA/Capital Expenses	980,505.95	475,866.01	48.5%	
	Total Expenses	5,850,218.66	5,289,765.50	90.4%	
	Net Income(Revenue-Expenses)	41,721.65	356,601.28	854.7%	