

FY 2020 NWSRA 3rd Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2020 Budget	Jan-Sept 2020	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
Income							
310000	Member District Assessments	4,320,307.35	3,341,094.60			77.3%	On target.
320000	Program Fees	679,280.02	151,268.71	23,244.45	128,024.26	18.8%	Revenue is lower than budgeted in this line item due to In-Person Programs having a small fee attached. In-Person programs offering 75% less of programs than fall 2019.
321000	Transportation - Door to Door	5,275.00	-67.75	952.50	-1,020.25	-19.3%	Transportation not offered for day camp, negative due to reimbursement of transportation costs related to day camp.
321100	Transportation - Pick up Points	27,533.75	-2,463.25			-8.9%	Transportation not offered for day camp, negative due to reimbursement of transportation costs related to day camp
340000	Non-Program Revenue	348,502.00	183,558.28			52.7%	Revenue will be low due to Covid and no speaker events
350000	SLSF Grant Contributions	287,500.00	22,888.16	9,269.17	13,618.99	4.7%	Revenue lower due to only receiving one of three SLSF transfers for 2020
360000	Sale of Fixed Assets	1,250.00	0.00			0.0%	No sales for 2020.
370000	Interest	105,659.84	59,298.27			56.1%	Low due to decrease in interest rates.
380000	Revenue SLSF	200.00	116.00			58.0%	Low due to impact of COVID-19 on programs.
385000	Transfer of Reserve	500,000.00	500,000.00			100.0%	All transfers for new program sites have been made.
	Total Income	6,275,507.96	4,255,693.02	33,466.12	4,222,226.90	67.3%	
Administration							
421000	Professional Fees	18,190.15	14,980.43			82.4%	Higher because legal fees are being used continuously due to policy updates and COVID-19.
421100	Office Supplies	5,359.80	2,741.59			51.2%	Amount is lower than anticipated due to less need for office supplies due to office closures and reduced staff because of COVID-19
421150	Credit Card & Bank Fees	14,450.00	8,330.43			57.7%	Credit card fees are lower due to COVID-19, fewer transactions.
421200	Postage	4,700.00	3,803.35			80.9%	Amount is slightly higher due to Postage Machine rental fees being taken in the 3rd quarter. Expenses will be lower in the 4th quarter.
421300	Telephone/Fax	20,049.00	13,779.97			68.7%	Amount is slightly lower due to decreased use of cell phones at programs due to COVID-19
421400	Conference/Education	54,511.00	15,001.52			27.5%	Under budget due to only attending curial conferences and workshops
421500	Memberships	29,308.00	11,084.78			37.8%	Under budget due to being selective and only having staff with certifications be allowed to renew professional memberships and recertifications.
421600	Health Insurance	424,140.38	262,038.03			61.8%	Amount is lower due to seven open FT positions
421700	Maintenance/Utilities	49,235.21	38,958.76			79.1%	Amount slightly over due to large building repairs needed.
421800	Rent	146,486.00	65,281.31			44.6%	Lower due to oversight of September's rent, paid in October. And, less six months of prepaid rent for RM.
421900	Computer	122,040.70	85,023.76			69.7%	Amount is on target in this line item
	Subtotal Administration Expense	888,470.24	521,023.93	0.00	521,023.93	58.6%	
Program							
422100	Rental Municipal	43,079.02	5,568.00			12.9%	Low due to impact of COVID-19. The only expense in Rental Municipal is for Palatine Park District Horse Stables and Buffalo Grove Park District for Broadway Buddies.
422200	Commercial Expense	179,195.00	36,636.78			20.4%	Commercial Expenses are from February and March, no new expenses since March 19th.
422300	Program Development	23,882.00	14,867.61			62.3%	STAR Scholarships are not needed at this time, leaving this line item below the 75% threshold.
422400	Program Supplies	67,016.25	42,080.39			62.8%	Under budget but at 60% due to reallocating program supplies to extra cleaning supplies and extra program supplies per individual.
422500	Commercial Transportation	134,143.50	0.00			0.0%	Under budget due to cancelling trips and transportation for summer day camp.
422600	Mileage	23,000.00	5,905.49			25.7%	Amount will stay as is through 2020 due to not providing mileage to employees since COVID-19.
422700	Transportation Maintenance	83,900.00	32,471.44			38.7%	Currently low due to lack of vehicle use during COVID-19.
422800	Transportation Gas/Tolls/Park	73,000.00	10,977.46			15.0%	Amount low due to not running transportation for 5 months
422900	Printing	60,759.60	26,734.58			44.0%	Expenses are lower in this line item due to the seasonal brochure not being printed in response to COVID-19 and the change to month-to-month programming. However, 4th quarter expenses will increase to pay for design of Buffalo Grove and Wheeling programming spaces.
423100	Public Awareness	17,303.72	7,382.78			42.7%	Expenses are lower in this line item due to suspension of online advertising and reductions in Outreach, Awards/Recognition and Miscellaneous in response to COVID-19
	Subtotal Program Expense	705,279.09	182,624.53	0.00	182,624.53	25.9%	

