

FY 2020 NWSRA 1st Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2020 Budget	January-March 2020	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
Income							
310000	Member District Assessments	4,320,307.35	981,549.71			22.7%	This line is on target with all Cycle 1 and Cycle 2 payments paid in full.
320000	Program Fees	679,280.02	242,501.51	117,927.00	124,574.51	18.3%	Accrual amount of \$117,927.00 are credits on hold for future use or refunds.
321000	Transportation - Door to Door	5,275.00	1,710.25	1,312.50	397.75	7.5%	Accrual amount of \$1,312.50 Summer Day Camp transportation fees.
321100	Transportation - Pick up Points	27,533.75	4,754.50			17.3%	Revenue is lower in 1st Quarter due to lower pickup point transportation used in the 1st Quarter.
340000	Non-Program Revenue	348,502.00	85,208.76			24.5%	This line is on target. Line item includes Clearbrook payments, late pick up fees, and key replacement fees.
350000	SLSF Grant Contributions	287,500.00	9,269.17	9,269.17	0.00	0.0%	This amount reflects the 2019 scholarship funds paid By SLSF in 2019 and deposited to NWSRA in 2020.
360000	Sale of Fixed Assets	1,250.00	0.00			0.0%	No Sale of Fixed Assets in the 1st Quarter
370000	Interest	105,659.84	22,397.80			21.2%	This line is on target
380000	Revenue SLSF	200.00	74.00			37.0%	This line is on target
385000	Transfer of Reserve	500,000.00	0.00			0.0%	No Transfer of Reserve in the 1st Quarter
	Total Income	6,275,507.96	1,347,465.70	128,508.67	1,218,957.03	19.4%	
Administration							
421000	Professional Fees	18,190.15	945.89			5.2%	This reflects attorney fees, which have been low in the 1st Quarter.
421100	Office Supplies	5,359.80	1,023.45			19.1%	Expenses are slightly lower than anticipated since there was a stock of supplies left over from 2019, and did not need to purchase as many as anticipated in 1st quarter. Office supplies will also be lower in future quarters due to COVID-19
421150	Credit Card & Bank Fees	14,450.00	3,150.84			21.8%	This line is on target.
421200	Postage	4,700.00	1,465.00			31.2%	Expenses are on target in this line item. Postage will also be lower in future quarters due to COVID-19
421300	Telephone/Fax	20,049.00	4,871.59			24.3%	Expenses are on target in this line item
421400	Conference/Education	54,511.00	13,482.24			24.7%	This line item is on target, and reflects IPRA Conference expenses as well as a few webinars and workshops in the 1st Quarter.
421500	Memberships	29,308.00	7,486.78			25.5%	This line item is on target and includes 1st Quarter certification renewal, IPRA, NRPA, ATRA, CDL and other expenses paid in 1st Quarter
421600	Health Insurance	424,140.38	57,718.24			13.6%	This line item is lower due to 3 full time staff positions not being filled. Amount also reflects an \$11,085 credit from PDRMA for the PATH program.
421700	Maintenance/Utilities	49,235.21	11,134.01			22.6%	This line item is on target
421800	Rent	146,486.00	15,024.00			10.3%	This line item is lower due to two Hanover Park rent payments not reflected in 1st Quarter.
421900	Computer	122,040.70	27,915.53			22.9%	Expenses are on target in this line item
	Subtotal Administration Expense	888,470.24	144,217.57	0.00	144,217.57	16.2%	
Program							
422100	Rental Municipal	43,079.02	4,112.50			9.5%	Lower due to many expenses typically being reflected in the 2nd and 3rd quarters (Schools, Park Districts, Churches)
422200	Commercial Expense	179,195.00	32,683.59			18.2%	Would have ended on target if programs did not end early due to Covid-19. This is low due to cancellations of programs and services on March 13.
422300	Program Development	23,882.00	635.43			2.7%	Lower due to cancellation of in-between season programming due to COVID-19. Programs are now offered virtually for free in the Spring.
422400	Program Supplies	67,016.25	20,792.64			31.0%	Higher due to bulk purchases of supplies being made in 1st Quarter to be used in future quarters.
422500	Commercial Transportation	134,143.50	0.00			0.0%	This amount won't be spent until the 3rd quarter, if Day Camp transportation is offered commercially
422600	Transportation Program Staff	23,000.00	5,905.49			25.7%	This line item is on target. This is mileage for the 1st Quarter.
422700	Transportation Maintenance	83,900.00	14,886.82			17.7%	This line item is lower, as expenditures will be reflected in the 2nd Quarter for vehicles being sent for maintenance at the end of the 1st Quarter
422800	Transportation Gas/Tolls/Park	73,000.00	6,398.89			8.8%	This line item is lower due to end of quarter gas prices, and one outstanding gas bill that will be reflected in the 2nd Quarter.
422900	Printing	60,759.60	10,355.88			17.0%	Expenses are lower than anticipated, as invoices for brochure printing have not been received. Expenses will also be lower in future due to reduction of brochure quantities ordered due to COVID-19
423100	Public Awareness	17,303.72	3,573.64			20.7%	Expenses are slightly lower than anticipated due to a budgeted SRA partnership ad being cancelled
	Subtotal Program Expense	705,279.09	99,344.88	0.00	99,344.88	14.1%	
Salary							

