

FY 2021 NWSRA 2nd Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2021 Budget	Jan - June 2021	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
Income							
310000	Member District Assessments	4,320,307.35	2,484,179.57			57.5%	This line item is the MDAA contributions from each Member District. All Member Districts with payments due in the 1st and 2nd quarter of the year have been paid.
320000	Program Fees	292,362.56	178,505.45			61.1%	This line item encompasses revenue collected for all NWSRA programs. This line item is higher due to summer camp surpassing its budgeted revenue by 34%
321000	Transportation - Door to Door	1,227.80	720.00			58.6%	This line item includes all pick up and drop off transportation fees collected for door to door services provided from and to a participants home. This line item is slightly higher due to summer camp only providing door to door transportation.
321100	Transportation - Pick up Points	10,793.00	2,023.00			18.7%	This line item includes all pick up and drop off transportation fees collected for services provided from and to a designated pick up and drop off location. This line item is lower than budgeted due to lower usage of pick-up point transportation within in person programs than originally anticipated. NWSRA expects an increase in fall as general program registrations increase.
340000	Non-Program Revenue	158,458.20	100.00			0.1%	The revenue that comes into the agency for Pcard rebate checks, speaker honorariums, and other Collaborative reimbursement money. This line is low at tghis time due to not receiving payments from Clearbrook in the first and second quarters and not having any speaking engagements. P-card rebate will be received 3rd quarter.
350000	SLSF Grant Contributions	260,000.00	51,124.57			19.7%	This line item is designated for the SLSF Grants funds for transportation, lighten athletes, scholarships, inclusion and general program support. This line item is low due to the majority of the SLSF Funds being transferred in October and December.
360000	Sale of Fixed Assets	500.00	0.00			0.0%	This line item represents the sale of equipment, furniture or vehicles. This line item is low at this time due to fixed asset sales not taking place in the first half of the year. NWSRA expects sale of fixed assets in 3rd & 4th quarter.
370000	Interest	12,175.11	11,433.02			93.9%	This line item includes interest earned on the operating and investment accounts. Interest rates continue to fluctuate, and currently this line item is higher than anticipated. However, this amount may change in the 3rd and 4th quarter.
380000	Revenue SLSF	150.00	1,331.50			887.7%	This line item includes donations meant to go to SLSF via the NWSRA registration form, booster club and any other donation to SLSF through NWSRA. This line item is higher due to a \$1,200 donation through registration fees in the 2nd quarter. NWSRA anticipates lower donations in the 3rd quarter.
385000	Reserve Transfer	269,612.46	0.00			0.0%	This line item includes the transfer of any Capital or Reserve account funds used to pay for dedicated projects. No transfers have been completed yet.
	Total Income	5,325,586.48	2,729,417.11	0.00	2,729,417.11	51.3%	
Administration							
421001	Professional Fees	4,475.00	1,070.00			23.9%	This line item is used for professional fees including HR Source membership, Comprehensive Salary Survey. Line item is lower due to no charge for updated changes to Salary Survey to adjust for COVID. Have not been billed for inperson meeting to date.
421002	Legal Fees	6,650.00	1,916.25			28.8%	This line item includes all the legal fees for the agency. Fees are lower due to delay with billing from Law firm. The rest of the fees should be balanced in 3rd quarter.
421003	Miscellaneous	1,230.00	182.21			14.8%	This line item is for any additional professional fee or service that has not been allocated. Most of the fees are for retention and will be used with the State Disposal Request in 4th quarter.
421100	Office Supplies	3,790.00	2,671.40			70.5%	This line item includes expenses for lock smith , keys, office furniture, supplies and misc., office needs. Amount is higher due to purchase of supplies in 2nd quarter, but should be lower in 3rd and 4th quarters.

421150	Credit Card & Bank Fees	11,772.00	5,596.99			47.5%	This line item includes all fees associated with credit card processing and banking fees. Amount is on target.
421200	Postage	7,100.00	2,593.50			36.5%	This line item includes all postage expenses and the rental of the postage machine. Amount is lower due to an early reimbursement of SLSF postage for 2nd quarter expenses. Expenses will be higher in 3rd and 4th quarters.
421300	Telephone/Fax	21,257.00	9,233.87			43.4%	This line item includes the agency phone serve, the director internet and all of the the staff phone expenses. Amount is lower due to a larger expense (new cell phone for Director) to take place in the 3rd or 4th quarter.
421400	Conference/Education	30,914.00	12,899.60			41.7%	This line item includes all conferences, workshops, webinars and professional development training for staff. Amount is lower than target due to expenses from NRPA, ATRA and IPRA conferences being paid in the 3rd and 4th quarter.
421500	Memberships/Certifications	21,743.00	4,732.38			21.8%	This line item includes all of the membership costs for staff to join state, local and national professional associations, as well as certification exam reimbursement fees, renewal fees and the CDL reimbursement and renewals. Amount is under budget due to staff resignations/vacancies, resulting in reduced expenses for membership renewals or recertifications.
421600	Health Insurance	545,710.75	176,840.91			32.4%	This line item includes the health insurance for the full time employees. Line item is lower due to staff vacancies. Line item expenses will increase in 3rd quarter when positions anticipated to be filled.
421700	Maintenance/Utilities	51,527.42	25,061.19			48.6%	This line item includes all expenses for services from the Rolling Meadows Park District, internet, natural gas and electric and cleaning supplies for the offices. Expenses are on target for this line item.
421800	Rent	150,186.00	75,048.00			50.0%	This line item includes the rental fees for the NWSRA office condo space, RMCC, HPCC, MPCC, WCC, BGCC rent. Expenses are on target for this line item.
421900	Computers	162,544.63	77,626.14			47.8%	This line item includes computer services and repairs, software, hardware, framework support, website and Database enhancements. Expenses are on target in this line item.
Subtotal Administration Expense		1,018,899.80	395,472.44	0.00	395,472.44	38.8%	
Program							
422100	Rental Municipal	30,674.00	442.00			1.4%	This line item has expenses allocated for Member District rentals, NSSEO facility rentals, School District rentals and SRA rentals for tournaments and Church space rentals. This line item will see an increase in the 3rd quarter as invoices are received for use of School District & NSSEO rentals for summer camp.
422200	Commercial Expense	34,271.68	4,035.68			11.8%	This line item includes expenses used at commercial facilities in the community. This line item is lower due to few community outings and trips taking place in the Spring and Summer. NWSRA anticipates an increase in the 3rd quarter as NWSRA programs begin to take community trips.
422300	Program Development	9,672.50	1,947.48			20.1%	This line item includes expenses for new programming endeavors. This line currently holds expenses for virtual programm supplies. As NWSRA begins to purchase supplies and equipment in 3rd and 4th quarter for the NWSRA Programming Space at Hoffman Estates Park District, this line item will increase.
422400	Program Supplies	69,810.29	21,789.58			31.2%	This line item includes expenses for all program supplies, staff recognition and incentives and any misc., items needed to support programs and staff. Amount is lower at this time due to a lower number of in person programs running in the Spring. Expenses will increase in 3rd quarter with a month of Day Camp added to the typical Fall program expenditures.
422500	Commercial Transportation	0.00	0.00			0.0%	This line item includes expenses for transportation services for summer day camp and leisure education programs. Amount is on target, as commercial expenses were not budgeted for 2021 due to the COVID-19 pandemic.

422600	Mileage	8,000.00	0.00			0.0%	This line item is designated for staff mileage reimbursement. This line item is lower due to no mileage offered for the first 3 quarters. Mileage will start again in September, resulting in increased expenditures.
422700	Transportation Maintenance	62,154.08	59,795.42			96.2%	This line item includes vehicle service fees and maintenance fees. This line item is higher due to the completion of necessary maintenance in the 1st and 2nd quarters.
422800	Transportation Gas/Tolls	42,711.00	7,339.96			17.2%	This line item includes the expenses for the gasoline for the NWSRA fleet, tolls and parking. Line item is low at this time due to lower usage of vehicles. Amount anticipated to increase in 3rd and 4th quarter due to camp and increase in programs offering for Fall.
422900	Printing	15,150.00	4,223.79			27.9%	This line item includes agency brochures, copier leases, printer supplies, paper and other printed materials for PR and Marketing. Expenses are low in this line item at this time due to the use of the paper unused from 2020 and higher than anticipated savings due to the Konica Minolta One Rate program for printer toner and service. Paper expenses will be higher in 3rd and 4th quarters.
423100	Public Awareness	27,693.40	9,695.78			35.0%	This line item includes expenses that are for awards/recognition, ads, online advertisements, recruitment and outreach. Expenses in this line item are low at this time due to decreased online advertising outreach and an increase in the use of online social media outlets while we wait to fill the Recruitment Coordinator position. Expenses are anticipated to be higher in 3rd and 4th quarters.
	Subtotal Program Expense	300,136.95	109,269.69	0.00	109,269.69	36.4%	
Salary							
424100	Full Time Salary	2,141,784.79	869,682.44			40.6%	This line includes salary expenses for full time employees. Line item is lower due to staff vacancies. Amount will level out in 3rd quarter when positions are anticipated to be filled.
424200	Part Time Salary	293,430.97	43,918.30			15.0%	This line item includes the wages for all hourly part time employees. Line item is lower due to the delayed return of the part-time Payroll Clerk late in 2nd quarter. Line item will reflect the full day camp and part time staff summer hires in the 3rd quarter.
424300	Payroll Processing	12,850.00	1,180.07			9.2%	This line item includes the expenses for new hire reporting, TLO processing, quarterly, W-2 process, FSA processing and check processing. Line item lower at this time due to decrease in staff, both FT and PT, and an increase in Direct Deposit usage(which is free) versus paper checks. Expenses should increase in the 4th quarter with W2 and 1099 processing.
424400	Independent Contractors	45,012.40	5,928.64			13.2%	This line item includes all independent contracted payments. Line item is low at this time due to the decreased usage of outside contractors for programs in the 1st or 2nd quarters. Line items anticipated to increase in 3rd and 4th quarters due to camp contractors and fall programming.
424500	Car Allowance	7,800.00	3,600.00			46.2%	This line item is for the Executive Directors car allowance. Expense line item is on target.
	Subtotal Salary Expense	2,500,878.16	924,309.45	0.00	924,309.45	37.0%	
Liability							
441000	Liability	124,807.26	30,127.41			24.1%	This line item includes expenses for property, liability, workers compensation, employment and pollution, unemployment insurance, background checks, safety incentives, physicals and drug screenings. Line item is low at this time due to staff vacancies, resulting in a decreased need for background checks and drug screenings. Expenses are anticipated to increase in 3rd quarter with PT & FT hires.
442000	Audit	6,625.00	9,050.00			136.6%	This line includes the auditor fees. Line item over due to unanticipated additional charges for GASB report.
442100	FICA	215,421.88	72,333.27			33.6%	This line item includes expenses for FICA for all NWSRA staff. Line item is low at this time due to staff vacancies. This line item is anticipated to be back on target in the 3rd and 4th quarter when staff are hired.
442200	IMRF	156,955.18	109,853.10			19.8%	This line item includes expenses for employer expenses for IMRF. Line item is low at this time due to staff vacancies. This line item is anticipated to be back on target in the 3rd and 4th quarter when staff are hired.
	Subtotal Liability Expenses	503,809.32	221,363.78	0.00	221,363.78	43.9%	
Inclusion/Capital							

450000	Inclusion	467,264.00	48,449.32			10.4%	This line item includes expenses for inclusion staff and other inclusion support needed for Member Districts. Currently less than budgeted, but expenses are anticipated to rise with the COVID restrictions being eased and a steady flow of requests are coming in daily. At this time, NWSRA only has one rover, but looks to hire additional rovers as requests continue to increase.
460000	Capital Expenses	292,402.96	27,248.83			9.3%	This line item includes the expenses of any Capital or General expenses for dedicated projects. Expenses are low at this time, as only computer expenses have occurred. Remaining expenses will for the ADA Transition Plan, Condo Expenses, Wheeling Sensory Room, General Equipment and Vogelei House will occur in 3rd and 4th quarters.
Subtotal Inclusion/Capital Expenses		759,666.96	75,698.15	0.00	75,698.15	10.0%	
Total Expenses		5,083,391.19	1,726,113.51	0.00	1,726,113.51	34.0%	
Net Income(Revenue-Expenses)		242,195.29	1,003,303.60	0.00	1,003,303.60	414.3%	