	FY 2020 NWSRA	1st Quarter Bug	daet Worksheet	(Cash Basis wit	h Accrual Adius	tments)	
Line Item #	Description	FY 2020 Budget	January- March 2020	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
	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.
	Program Fees Transportation - Door to Door	679,280.02 5,275.00	242,501.51 1,710.25	117,927.00	124,574.51 397.75	18.3% 7.5%	Accrual amount of \$117,927.00 are credits on hold for future use or refunds. Accrual amount of \$1,312.50 Summer Day Camp transportation fees.
224400	Transportation Diekus Deinte					47.00/	Revenue is lower in 1st Quarter due to lower pickup
	Transportation - Pick up Points Non-Program Revenue	27,533.75 348,502.00	4,754.50 85,208.76			17.3% 24.5%	point transportation used in the 1st Quarter. 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.
	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 Total Income	500,000.00 6,275,507.96	0.00 1,347,465.70	128,508.67	1,218,957.03	0.0% 19.4%	No Transfer of Reserve in the 1st Quarter
Administration							
Administration 421000	Professional Fees	18,190.15	945.89			5.2%	This reflects attorney fees, which have been low in the 1st Quarter
							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
	Office Supplies	5,359.80	1,023.45			19.1%	quarters due to COVID-19
421150	Credit Card & Bank Fees	14,450.00	3,150.84			21.8%	This line is on target. Expenses are on target in this line item. Postage will
421200	Postage	4,700.00	1,465.00			31.2%	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. This line item is on target and includes 1st Quarter certification renewal, IPRA, NRPA, ATRA, CDL and
421500	Memberships	29,308.00	7,486.78			25.5%	other expenses paid in 1st Quarter This line item is lower due to 3 full time staff positions
	Health Insurance Maintenance/Utilities	424,140.38 49,235.21	57,718.24 11,134.01			13.6% 22.6%	not being filled. Amount also reflects an \$11,085 credit from PDRMA for the PATH program. This line item is on target
		<u> </u>	,				This line item is lower due to two Hanover Park rent payments not reflected in 1st Quarter.
421800	Computer	146,486.00 122,040.70	15,024.00 27.915.53			10.3% 22.9%	
72 1300	Subtotal Administration Expense	888,470.24	144,217.57	0.00	144,217.57	16.2%	,
Program							Louis due to many exposes twicelly being a first
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) Would have ended on target if programs did not end
422200	Commercial Expense	179,195.00	32,683.59			18.2%	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. This amount won't be spent until the 3rd quarter, if Day
422500	Commercial Transportation	134,143.50	0.00			0.0%	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 This line item is lower due to end of quarter gas prices,
422800	Transportation Gas/Tolls/Park	73,000.00	6,398.89			8.8%	and one outstanding gas bill that will be reflected in the 2nd Quarter. Expenses are lower than anticipated, as invoices for
	Printing	60,759.60	10,355.88			17.0%	brochure printing have not been received. Expenses will also be lower in future due to reduction of brochure quantities ordered due to COVID-19 Expenses are slightly lower than anticipated due to a
423100	Public Awareness Subtotal Program Expense	17,303.72 705,279.09	3,573.64 99,344.88	0.00	99,344.88	20.7% 14.1%	budgeted SRA partnership ad being cancelled
	oubtotal Flogram Expense	100,210.09	33,377.00	0.00	55,544.50	17.170	
Salary							

424100	Full Time Staff Salary	2,014,708.53	490,913.33			24.4%	This line is on target. The 3 Full Time staff with positions currently unfilled were paid out for remaining vacation days at the end of their employment, which happened in the 1st Quarter.
			,				This line item is lower, as it only reflects the Winter programming season Part Time staff and Inclusion aides. The majority of expenses for Part Time Staff
	Part Time Staff Salary	660,199.28	69,861.38			10.6%	are usually incurred in Summer for Day Camp.
424300	Payroll Processing	28,449.97	8,192.69			28.8%	This line is on target
424500	Car Allowance	7,800.00	1,800.00			23.1%	This line is on target. This is the Director's car allowance.
	Subtotal Salary Expense	2,711,157.78	570,767.40	0.00	570,767.40	21.1%	
Liability/Audit/IMRF							
441000	Liability/PDRMA	85,389.30	355.00			0.4%	This line item is lower, as PDRMA bill is paid in June and December. Will not receive the next bill until June.
442000	Audit	8,825.00	850.00			9.6%	This line item is low, as the Audit bill will be paid in the 2nd Quarter
442400	Employer FICA	254.229.12	45 440 22			17.8%	This line item is lower, as it only reflects the Winter programming season Part Time staff and Inclusion aides. The majority of expenses for Part Time Staff
442100	Employer FICA	254,229.12	45,140.22			17.8%	usually occurs in Summer for Day Camp. This line item is lower, as March payment is not
442200	IMRF	266,583.16	66,228.24			24.8%	reflected until the 2nd Quarter.
	Subtotal Liability/Audit/IMRF Expenses	615,026.58	112,573.46	0.00	112,573.46	18.3%	
ADA Compliance/ Capital							
450000	ADA Compliance	488,408.31	50,126.33			10.3%	This line item is lower, reflecting difficulty in hiring Part Time staff. In addition, it only reflects the Winter Inclusion aides, and Spring programming was highly limited due to COVID-19
460000	Capital Equipment Replacement	858,987.49	3,952.58			0.5%	This line item only reflects the computer replacements for the 1st Quarter. All other projects are on hold.
	Subtotal ADA/Capital Expenses	1,347,395.80	54,078.91	0.00	54,078.91	4.0%	
	Total Expenses	6,267,329.49	980,982.22	0.00	980,982.22	15.7%	
Net Income(Revenue-Expenses)		8,178.47	366,483.48	128,508.67	237,974.81	2909.8%	