

FY 2020 NWSRA 2nd Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2020 Budget	January-June 2020	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
<b>Income</b>							
310000	Member District Assessments	4,320,307.35	2,336,145.45			54.1%	All assessments have been received for the first half of 2020
320000	Program Fees	679,280.02	193,739.76	39,543.95	154,195.81	22.7%	Revenue is lower than budgeted in this line item due to Spring In-Person Programs going virtual with no fee attached. Fees for Virtual Programs began in June. In-Person programs began in July offering 73% less of programs than summer 2019.
321000	Transportation - Door to Door	5,275.00	1,375.25	952.50	422.75	8.0%	Revenue is lower than budgeted in this line item due to the majority of revenue coming in budgeted to Summer Camp and Friday Night Social Clubs. Transportation has been cancelled since March 19. Revenue collected is from February and half of March for Friday Night Social Clubs. Remaining revenue will be created or refunded back to participants.
321100	Transportation - Pick up Points	27,533.75	-714.75			-2.6%	Revenue collected for Winter/Spring Programs has been refunded back to all participants.
340000	Non-Program Revenue	348,502.00	121,312.57			34.8%	Pursuit rent reimbursement for first 6 months
350000	SLSF Grant Contributions	287,500.00	9,728.42	9,269.17	459.25	0.2%	2019 scholarship ask processed in 2020 - was a 2019 expense
360000	Sale of Fixed Assets	1,250.00	0.00			0.0%	There have been no sale of fixed assets
370000	Interest	105,659.84	43,929.06			41.6%	Interest is down due the current market
380000	Revenue SLSF	200.00	74.00			37.0%	Donations from families given on registration forms
385000	Transfer of Reserve	500,000.00	250,000.00			50.0%	Capital transfer for construction costs of Wheeling Program Site
	<b>Total Income</b>	<b>6,275,507.96</b>	<b>2,955,589.76</b>	<b>49,765.62</b>	<b>2,905,824.14</b>	<b>46.3%</b>	
<b>Administration</b>							
421000	Professional Fees	18,190.15	8,875.89			48.8%	Includes compensation survey started before COVID and Attorney fees for COVID conversations.
421100	Office Supplies	5,359.80	1,442.15			26.9%	Expenses are lower than budgeted in this line item. A majority of expenses for keys, office supplies and other items took place in the 1st quarter prior to the COVID-19 outbreak. Expenses will be lower in future quarters.
421150	Credit Card & Bank Fees	14,450.00	5,770.46			39.9%	Credit card fees are lower due to two months of no credit Card processing
421200	Postage	4,700.00	1,369.43			29.1%	Expenses are down due to a shift toward electronic communication to families due to the COVID-19 outbreak. Expenses will be lower in future quarters.
421300	Telephone/Fax	20,049.00	7,948.07			39.6%	Expenses are lower than budgeted due not needing to purchase additional phones and telephone service not needed Wheeling and Buffalo Grove program sites until June 2020.
421400	Conference/Education	54,511.00	11,749.32			21.6%	This line item dropped 3.1% from first quarter due to reimbursement from MidWest Symposium registration fee. It will continue to be stable at 21.6% with a freeze place on conference attendance for the remainder of the new future.
421500	Memberships	29,308.00	8,165.78			27.9%	This line indicates a 2.4% increase due to the expense of Full Time staff Certification renewals for CTRS and CPRP. This line item will increase slightly over the next two quarters due to Full Time staff Certification renewals for mandatory certifications.
421600	Health Insurance	424,140.38	198,415.30			46.8%	Health insurance is lower than budgeted due to staff vacancies
421700	Maintenance/Utilities	49,235.21	19,643.48			39.9%	Utilities are lower than budgeted due to the Stay at Home order.
421800	Rent	146,486.00	30,257.31			20.7%	Rent is down due to the delay in Wheeling opening
421900	Computer	122,040.70	50,881.16			41.7%	Expenses are lower than budgeted due to a delayed implementation of computer hardware at the Buffalo Grove and Wheeling program spaces (originally budgeted for April), as well as a pause on computer support at the remote programming locations with Excalibur Technology due to the COVID-19 outbreak.
	<b>Subtotal Administration Expense</b>	<b>888,470.24</b>	<b>344,518.35</b>	<b>0.00</b>	<b>344,518.35</b>	<b>38.8%</b>	
<b>Program</b>							
422100	Rental Municipal	43,079.02	5,568.00			12.9%	2nd quarter expenses will be lower than budgeted due to the Stay at Home order. Usually, expenses are larger during the spring and summer months. Currently, the only expense in Rental Municipal is for Palatine Park District Horse Stables and Prospect Heights Park District Old Orchard Golf Course.
422200	Commercial Expense	179,195.00	37,093.31			20.7%	Commercial Expenses are from February and March, no new expenses since March 19th.
422300	Program Development	23,882.00	809.93			3.4%	Virtual Programming are only programs running in this line item. Very little expenses are needed to support Virtual Programs.
422400	Program Supplies	67,016.25	23,174.97			34.6%	This line item show an increase of 3.6% due to program supplies needed for in person Day Camp, General Recreation Programs. This line item will be monitored but will increase slightly due to COVID supplies and minimal supplies for Day Camp and General Recreation Programs.
422500	Commercial Transportation	134,143.50	0.00			0.0%	This line item will stay at 0% due to not utilizing Commercial Transportation for Day Camp and Overnight Trips or Athletics.

422600	Transportation Mileage	23,000.00	5,905.49			25.7%	Mileage is down due to not conducting in-person programs since 3/14/2020 as well as a mileage reimbursement freeze.
422700	Transportation Maintenance	83,900.00	20,085.50			23.9%	Vehicle maintenance is down due to not using of agency vehicles since 3/14/2020
422800	Transportation Gas/Tolls/Park	73,000.00	8,195.53			11.2%	Gas/Tolls is down due to not using of agency vehicles since 3/14/2020
422900	Printing	60,759.60	19,512.98			32.1%	Expenses are lower than budgeted due to staff not printing at the office during the COVID-19 shutdown, as well as a shift toward providing the programming brochure and other information electronically.
423100	Public Awareness	17,303.72	4,963.72			28.7%	Expenses are lower than budgeted due to all Outreach expenses being paused during the COVID-19 outbreak, as well as a pause on online advertising and recognition/awards
	<b>Subtotal Program Expense</b>	<b>705,279.09</b>	<b>125,309.43</b>	<b>0.00</b>	<b>125,309.43</b>	<b>17.8%</b>	
<b>Salary</b>							
424100	Full Time Staff Salary	2,014,708.53	962,577.14			47.8%	FT Salaries is down due to currently having four open full time positions
424200	Part Time Staff Salary	660,199.28	70,503.01			10.7%	Part-time salaries is down due to furloughing all PT employees as of 3/14/2020
424300	Payroll Processing	28,449.97	12,081.89			42.5%	Payroll Fees is down due to changing from ADP to quickbooks processing
424500	Car Allowance	7,800.00	3,600.00			46.2%	Executive Directors allowance is current for 2020
	<b>Subtotal Salary Expense</b>	<b>2,711,157.78</b>	<b>1,048,762.04</b>	<b>0.00</b>	<b>1,048,762.04</b>	<b>38.7%</b>	
<b>Liability/Audit/IMRF</b>							
441000	Liability/PDRMA	85,389.30	39,165.70			45.9%	This line item is on track and expected to continue for the rest of the FY.
442000	Audit	8,825.00	7,225.00			81.9%	Audit completed and all fees paid for 2020
442100	Employer FICA	254,229.12	80,015.97			31.5%	FICA down in all areas due to furloughing all PT employees and having four FT positions open
442200	IMRF	266,583.16	118,640.70			44.5%	IMRF down in all areas due to furloughing all PT employees and having four FT positions open
	<b>Subtotal Liability/Audit/IMRF Expenses</b>	<b>615,026.58</b>	<b>245,047.37</b>	<b>0.00</b>	<b>245,047.37</b>	<b>39.8%</b>	
<b>ADA Compliance/ Capital</b>							
450000	ADA Compliance	488,408.31	50,780.91			10.4%	Due to the COVID-19 Pandemic, the Inclusion Support Decision Process was created. This process has assisted in Inclusion Aide placement. NWSRA is supporting 11 inclusion requests for Aide support out of 18.
460000	Capital Equipment Replacement	858,987.49	6,712.16			0.8%	
	<b>Subtotal ADA/Capital Expenses</b>	<b>1,347,395.80</b>	<b>57,493.07</b>	<b>0.00</b>	<b>57,493.07</b>	<b>4.3%</b>	
	<b>Total Expenses</b>	<b>6,267,329.49</b>	<b>1,821,130.26</b>	<b>0.00</b>	<b>1,821,130.26</b>	<b>29.1%</b>	
	<b>Net Income(Revenue-Expenses)</b>	<b>8,178.47</b>	<b>1,134,459.50</b>	<b>49,765.62</b>	<b>1,084,693.88</b>	<b>13262.8%</b>	