

## FY 2020 NWSRA 4th Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2020 Budget	Jan-Dec 2020	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
<b>Income</b>							
310000	Member District Assessments	4,320,307.35	4,320,307.36			100.0%	On target.
320000	Program Fees	679,280.02	196,690.06	19,901.95	176,788.11	26.0%	Revenue is lower than budgeted due to offering In-Person programs for 8 months only (including summer day camps) with fewer offerings and smaller than typical maximums. Vacation trips and winter camps did not run due to COVID. No special events or clubs were offered in-person after March. Collaborative program revenue was significantly lower than budgeted due to programs closing for a few months and a staggered start of families once programs returned. Virtual program fees were not collected until Fall.
321000	Transportation - Door to Door	5,275.00	-159.00	952.50	-1,111.50	-21.1%	Door to Door transportation was no longer offered after March due to COVID. Negative amount is due to refunds given due to Covid-19.
321100	Transportation - Pick up Points	27,533.75	-2,687.50			-9.8%	Transportation was no longer offered after March due to COVID. Negative amount is due to refunds given due to Covid-19.
340000	Non-Program Revenue	348,502.00	213,397.29			61.2%	Revenue is lower due to several reasons. Beginning in April, Clearbrook provided less reimbursement than originally budgeted for program driver fees. Clearbrook also did not provide reimbursement for 2 months of program space rent and Collaborative Coordinator salaries (months of November and December). In addition, speaker fees were less than budgeted due to COVID-19, and the funds originally budgeted to be received for the ADA Transition Plan were not granted by the State of Illinois.
350000	SLSF Grant Contributions	287,500.00	211,906.74	9,269.17	202,637.57	70.5%	Lower than budgeted due to lower scholarships requested because of lower registratons due to COVID guidelines, decreased amount of program supplies needed due to lower enrollment numbers, and decreased amount needed to be restricted towards athletics due to cancellation of tournaments. SLSF's Board of Directors approved that funds could be allocated where needed due to agency needs shifting because of COVID-19. SLSF funds were also used to assist with the maintenance of the NWSRA vehicle fleet and additional PPE and safety supplies required in order to provide participants and staff a safe recreational environment.
360000	Sale of Fixed Assets	1,250.00	0.00			0.0%	There were no sales of fixed assets in 2020.
370000	Interest	105,659.84	50,491.32			47.8%	Revenue is lower than budgeted due to decrease in interest rates.
380000	Revenue SLSF	200.00	2,878.75			1439.4%	Revenue is higher in this line item due to an unanticipated increase in donations. These donations stemmed from the donation of program fee credits that were given in the wake of the COVID-19 pandemic (due to program cancellations).
385000	Transfer of Reserve	500,000.00	500,000.00			100.0%	This amount is on target. All transfers for new program sites have been made.
	<b>Total Income</b>	<b>6,275,507.96</b>	<b>5,492,825.02</b>	<b>30,123.62</b>	<b>5,462,701.40</b>	<b>87.0%</b>	
<b>Administration</b>							
421000	Professional Fees	18,190.15	20,367.25			112.0%	Expenses are higher than budgeted due to an increase in Legal Fees, in the wake of COVID-19 and related guidance necessary to create the Return to Work guidelines, and ensure compliance with related staffing restrictions.
421100	Office Supplies	5,359.80	6,117.97			114.1%	Expenses were higher than budgeted, as supplies for 2021 were purchased ahead in 2020. These expenses included various office needs, calendars, pens, scissors, etc.
421150	Credit Card & Bank Fees	14,450.00	10,239.38			70.9%	Due to a decrease in program participation in the wake of the pandemic, there were fewer transactions processed, and therefore credit card fee expenses were lower.
421200	Postage	4,700.00	4,640.03			98.7%	Amount is on target in this line item. During COVID-19, mailings regarding program credits and changes to programming were sent to families to maintain connections as transitions were made.
421300	Telephone/Fax	20,049.00	18,723.30			93.4%	Amount is slightly lower due to decreased use of cell phones at programs due to the cancellation and minimization of in person programming through COVID-19.
421400	Conference/Education	54,511.00	26,926.67			49.4%	Amount is lower than budgeted due to the cancellation of in person conferences. Staff only attended virtual conferences throughout this period, resulting in decreased travel or lodging expenses for out of state conferences.
421500	Memberships	29,308.00	21,748.28			74.2%	Amount is lower than budgeted due to a decrease in staff retained at NWSRA. Many positions that were made vacant throughout the year were not filled due to COVID-19, resulting in less Full Time staff that needed to renew CTRS or CPRP.

421600	Health Insurance	424,140.38	358,195.11			84.5%	Amount is lower than budgeted due to a decrease in staff retained at NWSRA. Nine positions were made vacant throughout 2020 and were not filled due to COVID-19, resulting in less expenditures for health insurance.
421700	Maintenance/Utilities	49,235.21	48,653.49			98.8%	Amount is on target in this line item.
421800	Rent (Corrected)	125,096.00	87,805.31			70.2%	We adjusted this line item to reflect prepaid rent of \$23,527 that was not paid due to a change in the payment schedule with Rolling Meadows PD.
421900	Computer	122,040.70	127,767.25			104.7%	Amount is slightly above budgeted, as computer software and hardware needs were increased due to Virtual Programming and remote work in 2020.
	<b>Subtotal Administration Expense</b>	<b>867,080.24</b>	<b>731,184.04</b>	<b>0.00</b>	<b>731,184.04</b>	<b>84.3%</b>	
<b>Program</b>							
422100	Rental Municipal	43,079.02	5,839.14			13.6%	Expenses are lower due to COVID-19. All programs have been held in NWSRA Programming Spaces, resulting in little use at municipal facilities. The only two programs held in Park District facilities that incurred costs are Horseback Riding and Broadway Buddies.
422200	Commercial Expense	179,195.00	40,273.78			22.5%	Expenses are lower due to COVID-19. All programs have been held in NWSRA Programming Spaces, resulting in no costs for commercial facilities since March 2020.
422300	Program Development (Corrected)	28,882.00	21,395.05			74.1%	This line item includes STAR Academy After Care Scholarships. Due to COVID-19, STAR Academy After Care was only offered for 4 months and scholarships were not needed. In addition, new in-person programs budgeted in this line item did not run due to COVID-19. Many of the costs incurred within this line item include expenses related to the opening of the new programming sites.
422400	Program Supplies	67,016.25	92,560.36			138.1%	Expenses are higher than budgeted due to the purchase of Community Sensory Garden supplies. These costs were reimbursed through the SLSF ask. In addition, programming, sanitization and safety supplies were purchased to address the return of programming in the wake of the COVID-19 pandemic within this line item.
422500	Commercial Transportation	134,143.50	0.00			0.0%	Expenses were non-existent in this line item due to the fact that NWSRA did not utilize commercial transportation. Due to COVID-19, Summer Games for Special Olympics and all overnight trips were cancelled in 2020.
422600	Mileage	23,000.00	5,882.95			25.6%	Expenses within this line item were dramatically reduced, because mileage reimbursements were not provided as of April 1, 2020.
422700	Transportation Maintenance	83,900.00	98,787.16			117.7%	Expenses are higher, as preventative care and maintenance took place in 2020 due to the availability of vehicles not being used for programs (due to the decrease in in-person programming). Expenses were reimbursed through the SLSF ask.
422800	Transportation Gas/Tolls/Park	73,000.00	13,154.21			18.0%	Expenses are lower in this line item due to the cancellation and reduction of in person programming, and subsequent transportation needs, in the wake of COVID-19.
422900	Printing	60,759.60	40,943.27			67.4%	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. In addition, 2nd and 3rd floor copier expenses were reduced due to a new lease using the Konica Minolta OneRate program
423100	Public Awareness (Corrected)	17,903.72	9,307.20			52.0%	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
	<b>Subtotal Program Expense</b>	<b>710,879.09</b>	<b>328,143.12</b>	<b>0.00</b>	<b>328,143.12</b>	<b>46.2%</b>	
<b>Salary</b>							
424100	Full Time Staff Salary (Corrected)	2,195,650.05	2,010,902.54			91.6%	Amount is lower than budgeted due to a decrease in staff retained at NWSRA. Nine positions were made vacant throughout 2020 and were not filled due to COVID-19.
424200	Part Time Staff Salary	660,199.28	78,057.94			11.8%	Expenses are lower due to the furlough of all Part Time staff on March 13 in the wake of the COVID-19 pandemic. Throughout the year, full time staff led all in person and virtual programming opportunities.
424300	Payroll Processing	28,449.97	24,997.99			87.9%	Payroll processing expenses are lower due to the shift from ADP to Quickbooks payroll processing. These expense reductions will continue into the future due to the new pricing structure.
424500	Car Allowance	7,800.00	7,800.00			100.0%	Expenses are on target in this line item
	<b>Subtotal Salary Expense</b>	<b>2,892,099.30</b>	<b>2,121,758.47</b>	<b>0.00</b>	<b>2,121,758.47</b>	<b>73.4%</b>	
<b>Liability Expense</b>							
441000	Liability/PDRMA	85,389.30	43,782.15			51.3%	Expenses are on target in this line item
442000	Audit	8,825.00	7,225.00			81.9%	Expenses are lower within this line item due to the lack of need to complete the GASB report for 2020.
442100	Employer FICA	254,229.12	162,912.02			64.1%	Expenses are lower in this line item due to the furlough of all Part Time staff on March 13, 2020 in the wake of the COVID-19 pandemic.

442200	IMRF	266,583.16	256,128.93			96.1%	Amount is lower than budgeted due to a decrease in staff retained at NWSRA. Nine positions were made vacant throughout 2020 and were not filled due to COVID-19, resulting in less expenditures for IMRF.
<b>Subtotal Liability/Audit/IMRF Expenses</b>		<b>615,026.58</b>	<b>470,048.10</b>	<b>0.00</b>	<b>470,048.10</b>	<b>76.4%</b>	
<b>Inclusion/Capital</b>							
450000	Inclusion	488,408.31	109,189.25			22.4%	This line item is significantly low due to the COVID 19 shutdown as well as fewer registrations within Member Park Districts once programs returned. Additionally, four rovers and a behavior specialist that were previously budgeted, were not hired during 2020. The department also incurred significantly lower training costs for part-time inclusion aides due to reductions in programming.
460000	Capital Equipment Replacement	858,987.49	502,722.94	57,229.17	559,952.11	89.8%	Expenses in this line item are lower as many budgeted expenditures were not made due to COVID-19 and the focus toward conservation of financial resources. Expenditures not made include: a 26 passenger and sprinter accessible vehicle and security camera project. In addition, the funds for the ADA Transition Plan were not received from the State of Illinois, so an expenditure was not made for this purpose.
<b>Subtotal ADA/Capital Expenses</b>		<b>1,347,395.80</b>	<b>611,912.19</b>	<b>57,229.17</b>	<b>554,683.02</b>	<b>41.2%</b>	
<b>Total Expenses</b>		<b>6,432,481.01</b>	<b>4,263,045.92</b>	<b>57,229.17</b>	<b>4,205,816.75</b>	<b>65.4%</b>	
<b>Net Income(Revenue-Expenses)</b>		<b>-156,973.05</b>	<b>1,229,779.10</b>	<b>30,123.62</b>	<b>1,199,655.48</b>	<b>-764.2%</b>	