

FY 2021 NWSRA 3rd Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2021 Budget	Jan - Sept 2021	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
Income							
310000	Member District Assessments	4,320,307.35	3,345,873.73			77.4%	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	226,802.42			77.6%	This line item encompasses revenue collected for all NWSRA programs. Program fee income is on target as budgeted.
321000	Transportation - Door to Door	1,227.80	1,862.00			151.7%	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. Door-to-Door Transportation for 3rd quarter is over the projected revenue due to an increase in door to door transportation needs.
321100	Transportation - Pick up Points	10,793.00	4,624.50			42.8%	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. Transportation Pick up points for 3rd quarter is under the projected revenue amount to date, due to not running in-person leisure education in 2021 and a decrease in participants needing pick up points for General Recreation Therapy Programs.
340000	Non-Program Revenue	158,458.20	134.00			0.1%	The revenue that comes into the agency for Pcard rebate checks, speaker honorariums, and other Collaborative reimbursement money. Line item low due to not receiving payments from Cleabrook for the first 2 quarters.
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. SLSF Grant Contributions is under projected 3rd quarter budget, due to only having the May transfer. October and December transfers have not been received. This will be on target for the 4th quarter.
360000	Sale of Fixed Assets	500.00	0.00			0.0%	This line item represents the sale of equipment, furniture or vehicles. Payment for product will not be processed until 4th quarter.
370000	Interest	12,175.11	-668.91			-5.5%	This line item includes interest earned on the operating and investment accounts. This line item is lower than budget due to extremely low interest rates and accrued interest did not cover fees associated with the PFM Investment account.
380000	Revenue SLSF	150.00	1,451.50			967.7%	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 over budget due to refunds being donated versus accepted.
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. Transfer for Hoffman Estates project will occur in the 4th quarter.
	Total Income	5,325,586.48	3,631,203.81	0.00	3,631,203.81	68.2%	
Administration							
421002	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. This line item is below budget due to HR Source allowing a redo of the Comprehensive Salary Survey at a lower rate.
421003	Legal Fees	6,650.00	2,087.50			31.4%	This line item includes all the legal fees for the agency. This line item is lower than expected due to less legal instruction to date.
421004	Miscellaneous	1,230.00	268.90			21.9%	This line item is for any additional professional fee or service that has not been allocated. This line item is lower than budgeted due to not completing retention shredding for 2021.
421100	Office Supplies	3,790.00	4,503.58			118.8%	This line item includes expenses for lock smith , keys, office furniture, supplies and misc., office needs. Due to the vast number of new staff hired over the past few months, an increase of supplies were needed, including name badges. An additional order of checks was placed due to a discount offered for printing.

421150	Credit Card & Bank Fees	11,772.00	9,226.85			78.4%	This line item includes all fees associated with credit card processing and banking fees. This line item is slightly over budget due to low interest rates, not enough to cover fees.
421200	Postage	7,100.00	4,095.74			57.7%	This line item includes all postage expenses and the rental of the postage machine. Due to COVID, items which were normally printed and mailed, were sent electronically leading to the slight decrease in postage being used.
421300	Telephone/Fax	21,257.00	14,219.55			66.9%	This line item includes the agency phone serve, the director internet and all of the staff phone expenses. This line item is slightly lower in 3rd quarter due to some yearly expenses not yet purchased. In addition, we budgeted for phone maintenance/support outside of our phone contract which has not been utilized.
421400	Conference/Education	30,914.00	12,952.15			41.9%	This line item includes all conferences, workshops, webinars and professional development training for staff. This line item is under budget due to registration for IPRA conference happening in the 4th quarter.
421500	Memberships/Certifications	21,743.00	6,001.42			27.6%	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. This line item is low due to not having as many CDL certifications as planned and IPRA memberships being completed in the 4th quarter.
421600	Health Insurance	545,710.75	265,278.07			48.6%	This line item includes the health insurance for the full time employees. This line item is under budget due to the loss of FT employees early in the year and not hiring until late in the 3rd quarter.
421700	Maintenance/Utilities	51,527.42	39,274.44			76.2%	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 as budgeted.
421800	Rent	150,186.00	112,572.00			75.0%	This line item includes the rental fees for the NWSRA office condo space, RMCC, HPCC, MPCC, WCC, BGCC rent. Expenses are on target as budgeted.
421900	Computers	162,544.63	133,692.66			82.2%	This line item includes computer services and repairs, software, hardware, framework support, website and Database enhancements. This line item is slightly over budget due to the purchase of additional subscriptions including PowerDMS and other softwares.
Subtotal Administration Expense		1,018,899.80	605,242.86	0.00	605,242.86	59.4%	
Program							
422100	Rental Municipal	30,674.00	12,401.58			40.4%	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. Rental Municipal is under budget for the 3rd quarter due to Park District's allowing use of gyms therefore not needing to rent school gymnasiums for athletics. There hasn't been any in-person Leisure Education programs in 2021 therefore that money that was budgeted hasn't been spent.
422200	Commercial Expense	34,271.68	14,516.53			42.4%	This line item includes expenses used at commercial facilities in the community. Commercial Expenses are under budget for the 3rd quarter due to Day Camp using more Park District aquatic centers for field trips as well as Leisure Education not running in 2021.
422300	Program Development	9,672.50	2,055.42			21.3%	This line item includes expenses for new programming endeavors. This line currently holds expenses for virtual program supplies. Program Development is under the projected budget for 3rd quarter due to not needing many supplies for virtual programs and not adding new program ideas to the brochure until 2022 due to low registrations.
422400	Program Supplies	69,810.29	64,463.10			92.3%	This line item includes expenses for all program supplies, staff recognition and incentives and any misc., items needed to support programs and staff. Program Supplies are over budget for the 3rd quarter due to Athletics needing to spend a restricted 2020 donation from SLSF. Once the October and December transfers are received, this line item will be on target.
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. Commercial Transportation is right on target due to not utilizing commercial transportation for Day Camp 2021.

422600	Mileage	8,000.00	0.00			0.0%	This line item is designated for staff mileage reimbursement. Below budget, did not restart until October 2021.
422700	Transportation Maintenance	62,154.08	92,883.37			149.4%	This line item includes vehicle service fees and maintenance fees. This line item is over budget due to theft of 2 catalytic converters and proactively adding protection to try and prevent any future theft on the remaining fleet.
422800	Transportation Gas/Tolls	42,711.00	26,035.80			61.0%	This line item includes the expenses for the gasoline for the NWSRA fleet, tolls and parking. This line item is low due not starting transportation for general programs as planned due to Covid restrictions.
422900	Printing	15,150.00	7,783.70			51.4%	This line item includes agency brochures, copier leases, printer supplies, paper and other printed materials for PR and Marketing. Paper which comes out of this budget line Due to COVID, there has been a decrease in miscellaneous printing costs. This number is also low due to not placing our large paper order, which occurs in the 4th quarter.
423100	Public Awareness	27,693.40	16,319.76			58.9%	This line item includes expenses that are for awards/recognition, ads, online advertisements, recruitment and outreach. This amount is significantly lower due to COVID, primarily the budget lines for awards/recognitions, and general ads which were paused.
	Subtotal Program Expense	300,136.95	236,459.26	0.00	236,459.26	78.8%	
Salary							
424100	Full Time Salary	2,141,784.79	1,391,449.96			65.0%	This line includes salary expenses for full time employees. This line item is below budget due to not being fully staffed until the 3rd quarter.
424200	Part Time Salary	293,430.97	278,107.47			94.8%	This line item includes the wages for all hourly part time employees. Part Time salary for 3rd quarter is over budget due to increased hourly rates in order to recruit for more staff competitively.
424300	Payroll Processing	12,850.00	1,348.07			10.5%	This line item includes the expenses for new hire reporting, TLO processing, quarterly, W-2 process, FSA processing and check processing. This line item is low due to FSA fees not paid because of loss of FT staff and no charges for direct deposit.
424400	Independent Contractors	45,012.40	21,045.89			46.8%	This line item includes all independent contracted payments. This line item is under budget due to Leisure Ed programs being virtual for the 2020/2021 school year, therefore the money that was budgeted has not been spent.
424500	Car Allowance	7,800.00	5,700.00			73.1%	This line item is for the Executive Directors car allowance. Expenses are on target as budgeted.
	Subtotal Salary Expense	2,500,878.16	1,697,651.39	0.00	1,697,651.39	67.9%	
Liability							
441000	Liability	124,807.26	37,145.12			29.8%	This line item includes expenses for property, liability, workers compensation, employment and pollution, unemployment insurance, background checks, safety incentives, physicals and drug screenings. This line item is below budget due to Federal & State paying for all COVID related Unemployment Expenses.
442000	Audit	6,625.00	9,050.00			136.6%	This line includes the auditor fees. Audit fees are over budget due to unbudgeted GASB fees of \$2550 for 2020.
442100	FICA	215,421.88	142,317.47			66.1%	This line item includes expenses for FICA for all NWSRA staff. This line is slightly under due to lack of PT staff and hiring FT later in the quarter.
442200	IMRF	193,052.25	156,622.01			81.1%	This line item includes expenses for employer expenses for IMRF. This line item is in line with the addition of multiple FT hires.
	Subtotal Liability Expenses	539,906.39	345,134.60	0.00	345,134.60	63.9%	
Inclusion/Capital							
450000	Inclusion	467,264.00	167,000.03			35.7%	This line item includes expenses for Inclusion staff and other inclusion support needed for Member Districts. Less than half of the inclusion budget has been spent, due to a part-time staffing crisis. At this point, over 50% of our inclusion vacancies are being staffed by full-time staff.
460000	Capital Expenses	292,402.96	43,505.01			14.9%	This line item includes the expenses of any Capital or General expenses for dedicated projects. This line item is low due 75% of capital projects not starting until 4th quarter.
	Subtotal Inclusion/Capital Expenses	759,666.96	210,505.04	0.00	210,505.04	27.7%	

	Total Expenses	5,119,488.26	3,094,993.15	0.00	3,094,993.15	60.5%	
	Net Income(Revenue-Expenses)	206,098.22	536,210.66	0.00	536,210.66	260.2%	