

FY 2021 NWSRA 1st Quarter Budget Worksheet (Cash Basis with Accrual Adjustments)

Line Item #	Description	FY 2021 Budget	January-March 2021	Accrual Adjustments	Total after Adjustments	% Change from Budget	Explanation
<b>Income</b>							
310000	Member District Assessments	4,320,307.35	1,082,265.87			25.1%	This line item is the MDAA contributions from each Member District. The Member Districts that are scheduled to pay their MDAA first and second installments, are all paid in full, therefore we are on target in this line item for the first quarter.
320000	Program Fees	292,362.56	62,154.25			21.3%	This line item encompasses revenue collected for all NWSRA programs. The 2020 COVID Budget has continued through the first quarter of the 2021 fiscal year. An anticipated increase in revenue will be collected and reflected in the second quarter due to the implementation of Social Clubs & Special Events being in-person.
321000	Transportation - Door to Door	1,227.80	0.00			0.0%	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. Due to COVID 19, Door to Door transportation is not offered during the first quarter of the fiscal year.
321100	Transportation - Pick up Points	10,793.00	301.00			2.8%	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. Due to COVID 19 restrictions, transportation is not offered during the first quarter of the fiscal year for NWSRA programs. The only transportation currently being provided is twice a week from the Collaborative PURSUIT Community Day Programs and is limited to 4 clients per bus.
340000	Non-Program Revenue	158,458.20	0.00			0.0%	The revenue that comes into the agency for Pcard rebate checks, speaker honorariums, and other Collaborative reimbursement money. There was no receipt of non-program revenue in the 1st quarter.
350000	SLSF Grant Contributions	260,000.00	0.00			0.0%	This line item is designated for the SLSF Grants funds for transportation, lighten athletes, scholarships, inclusion and general program support. The first transfer is scheduled to take place in the second quarter.
360000	Sale of Fixed Assets	500.00	0.00			0.0%	This line item represents the sale of equipment, furniture or vehicles. There were no sales of fixed asset in 1st quarter.
370000	Interest	12,175.11	2,618.32			21.5%	This line item includes interest earned on the operating and investment accounts. Interest rates continue to fluctuate, however, this line item is on target.
380000	Revenue SLSF	150.00	15.00			10.0%	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 on target.
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. There were no reserve transfers in the 1st quarter.
	<b>Total Income</b>	<b>5,325,586.48</b>	<b>1,147,354.44</b>	<b>0.00</b>	<b>1,147,354.44</b>	<b>21.5%</b>	
<b>Administration</b>							
421001	Professional Fees	4,475.00	0.00			0.0%	This line item is used for professional fees including HR Source membership, Comprehensive Salary Survey. There has been no professional fees this quarter.
421002	Legal Fees	6,650.00	0.00			0.0%	This line item includes all the legal fees for the agency. Legal fees were delayed by law firm. Charges will reflect in 2nd quarter.
421003	Miscellaneous	1,230.00	97.66			7.9%	This line item is for any additional professional fee or service that has not been allocated. On target as majority of expenses expected in 3rd quarter.
421100	Office Supplies	3,790.00	1,462.97			38.6%	This line item includes expenses for lock smith, keys, office furniture, supplies and misc., office needs. Expenses are higher in the first quarter due to the purchase of checks.
421150	Credit Card & Bank Fees	11,772.00	1,894.81			16.1%	This line item includes all fees associated with credit card processing and banking fees. This line item is as projected for the 1st quarter.
421200	Postage	7,100.00	2,465.00			34.7%	This line item includes all postage expenses and the rental of the postage machine. Expenses are slightly higher in this line item due to the payment of the Pitney Bowes postage machine taking place in the 1st quarter.
421300	Telephone/Fax	21,257.00	4,713.17			22.2%	This line item includes the agency phone serve, the director internet and all of the staff phone expenses. Expenses are on target in this line item, with cell phone, office phone and other phone related expenses remaining consistent with anticipated COVID budgeting.

421400	Conference/Education	30,914.00	1,518.95			4.9%	This line item includes all conferences, workshops, webinars and professional development training for staff. Expenses are lower in this line items due to the majority of conferences being held virtually or not at all in the first quarter.
421500	Memberships/Certifications	21,743.00	2,509.25			11.5%	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. Expenses are lower in this line items due to the majority of the memberships being renewed in the fourth quarter.
421600	Health Insurance	545,710.75	42,785.02			7.8%	This line item includes the health insurance for the full time employees. This amount only reflects 2 months of the 1st quarter and several full time positions still being vacant at this time. Budgeted to fill positions in the 3rd quarter.
421700	Maintenance/Utilities	51,527.42	9,207.94			17.9%	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. On target with utilities for 1st quarter.
421800	Rent	150,186.00	37,524.00			25.0%	This line item includes the rental fees for the NWSRA office condo space, RMCC, HPCC, MPCC, WCC, BGCC rent. On Target for Rent for 1st quarter.
421900	Computers	162,544.63	33,233.57			20.4%	This line item includes computer services and repairs, software, hardware, framework support, website and Database enhancements. Expenses are slightly lower in this line item. Annual software renewals and database expenses taking place in the 2nd, 3rd and 4th quarters
	<b>Subtotal Administration Expense</b>	<b>1,018,899.80</b>	<b>137,412.34</b>	<b>0.00</b>	<b>137,412.34</b>	<b>13.5%</b>	
<b>Program</b>							
422100	Rental Municipal	30,674.00	442.00			1.4%	This line item has expenses allocated for Member District rentals, NSSEO facility rentals, Scxhool District rentals and SRA rentals for tournaments and Church space rentals. NWSRA programs are still under COVID-19 restrictions, at this time limited space is being rented or used for programs and services outside of the 5 NWSRA Programming Spaces.
422200	Commercial Expense	34,271.68	800.00			2.3%	This line item includes expenses used at commercial facilities in the community. Expenses in this line item are anticipated to increase as COVID-19 restrictions ease and NWSRA staff begin to schedule community trips and outings.
422300	Program Development	9,672.50	1,300.98			13.5%	This line item includes expenses for new programming endeavors. Activity Boxes and Virtual Program Supply Boxes are currently what is budgeted for in this line item.
422400	Program Supplies	69,810.29	7,635.21			10.9%	This line item includes expenses for all program supplies, staff recognition and incentives and any misc., items needed to support programs and staff. The 2020 COVID Budget has continued through the first quarter of the 2021 fiscal year. An anticipated increase in expenses will occur in the second quarter due to the implementation of more in person programming.
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. No commercial transportation was budgeted for Day Camp or Leisure Education with the schools in 2021.
422600	Mileage	8,000.00	0.00			0.0%	This line item is designated for staff mileage reimbursement based on the rate of .58/mile. Mileage reimbursement was frozen in 2020 due to COVID and has not been reinstated.
422700	Transportation Maintenance	62,154.08	16,465.77			26.5%	This line item includes vehicle service fees and maintenance fees. Maintenance fees are slightly higher due to completing bus repairs before returning to programs that provide transportation.
422800	Transportation Gas/Tolls	42,711.00	2,727.46			6.4%	This line item includes the expenses for the gasoline for the NWSRA fleet, tolls and parking. On target due to transportation not being offered during the 1st quarter.
422900	Printing	15,150.00	1,444.96			9.5%	This line item includes agency brochures, copier leases, printer supplies, paper and other printed materials for PR and Marketing. Expenses are lower in this line item due to a pre-purchase of paper at the end of 2020, resulting in less need for paper orders. Marketing materials have been done electronically and most print materials have been done in house.
423100	Public Awareness	27,693.40	5,754.26			20.8%	This line item includes expenses that are for awards/recognition, ads, online advertisements, recruitment and outreach. Expenses are slightly lower in this line item, as outreach and recruitment activities have been limited due to COVID-19.
	<b>Subtotal Program Expense</b>	<b>300,136.95</b>	<b>36,570.64</b>	<b>0.00</b>	<b>36,570.64</b>	<b>12.2%</b>	
<b>Salary</b>							

424100	Full Time Salary	2,141,784.79	429,243.20			20.0%	This line includes salary expenses for full time employees. NWSRA froze all hiring of full time employees during 2020. Only one position has been filled in the first quarter.
424200	Part Time Salary	293,430.97	2,903.23			1.0%	This line item includes the wages for all hourly part time employees. Lower than anticipated due to the only part time employees currently on payroll are interns.
424300	Payroll Processing	12,850.00	855.98			6.7%	This line item includes the expenses for new hire reporting, TLO processing, quarterly, W-2 process, FSA processing and check processing.
424400	Independent Contractors	45,012.40	611.44			1.4%	This line item includes all independent contracted payments. Independent contractors are currently being used for the PURSUIT Community Adult Day Program and General NWSRA Music Programs.
424500	Car Allowance	7,800.00	1,800.00			23.1%	This line item is for the Executive Directors car allowance. On Target for 1st quarter
	<b>Subtotal Salary Expense</b>	<b>2,500,878.16</b>	<b>435,413.85</b>	<b>0.00</b>	<b>435,413.85</b>	<b>17.4%</b>	
<b>Liability/Audit/IMRF</b>							
441000	Liability	124,807.26	0.00			0.0%	This line item includes expenses for property, liability, workers compensation, employment and pollution, unemployment insurance, background checks, safety incentives, physicals and drug screenings. Liability payments are made in June & December, therefore high expenses expected in the 2nd and 4th quarters. The hiring restrictions of 2020 are still in place in the 1st quarter of 2021, therefore, no new hires in 1st quarter producing no expenses.
442000	Audit	6,625.00	5,500.00			83.0%	This line includes the auditor fees. Audit is performed in the 1st quarter. This line item is on target.
442100	FICA	215,421.88	34,343.94			15.9%	This line item includes expenses for FICA for all NWSRA staff. NWSRA continues a hiring freeze. Staff anticipate filling vacant positions in the 2nd and 3rd quarter. This line item is on target.
442200	IMRF	156,955.18	52,692.38			19.8%	This line item includes expenses for employer expenses for IMRF. NWSRA continues a hiring freeze. Staff anticipate filling vacant positions in the 2nd and 3rd quarter. This line item is on target.
	<b>Subtotal Liability/Audit/IMRF Expenses</b>	<b>503,809.32</b>	<b>92,536.32</b>	<b>0.00</b>	<b>92,536.32</b>	<b>18.4%</b>	
<b>ADA Compliance/Capital</b>							
450000	Inclusion	467,264.00	21,910.00			4.7%	This line item includes expenses for Inclusion staff and other inclusion support needed for Member Districts. This line item is significantly low due to less before care and after care needs due to the COVID 19 shutdown within schools. Member Park Districts registrations were high with ELearning but fluctuated based on the different phases the state was in. The department also did not spend any money on Winter/Spring Training for inclusion aides due to it being virtual.
460000	Capital Expenses	292,402.96	12,230.80			4.2%	This line item includes the expenses of any Capital or General expenses for dedicated projects. This line is low due to only working on necessary capital items: Copy machines and HVAC system.
	<b>Subtotal ADA/Capital Expenses</b>	<b>759,666.96</b>	<b>34,140.80</b>	<b>0.00</b>	<b>34,140.80</b>	<b>4.5%</b>	
	<b>Total Expenses</b>	<b>5,083,391.19</b>	<b>736,073.95</b>	<b>0.00</b>	<b>736,073.95</b>	<b>14.5%</b>	
	<b>Net Income(Revenue-Expenses)</b>	<b>242,195.29</b>	<b>411,280.49</b>	<b>0.00</b>	<b>411,280.49</b>	<b>169.8%</b>	