

COLLABORATION FOR EARLY CHILDHOOD CARE AND EDUCATION

Budget vs. Actuals: Collaboration FY2020-21

June 2021 (Adjusted after Year End)

	June	YTD Actual	Budget	% of Budget
Revenue				
4000 Public Support				
4010 Individual Contributions	\$2,427.42	\$70,031.70	\$80,000.00	87.54%
4020 Grants & Foundations	\$0.00	\$80,457.85	\$29,000.00	277.44%
4030 Corporate Income	\$1,096.26	\$8,340.26	\$5,000.00	166.81%
4040 Organizational Donations	\$0.00	\$500.00	\$2,500.00	20.00%
4060 Program Activity Registrations	\$0.00	\$10,662.12	\$18,250.00	58.42%
4080 Fundraising Event	\$0.00	\$0.00	\$0.00	0.00%
4095 Donated Services	\$0.00	\$0.00	\$850.00	0.00%
Total 4000 Public Support	\$3,523.68	\$169,991.93	\$135,600.00	125.36%
4200 Government Contracts				
4210 Village of Oak Park	\$0.00	\$355,218.00	\$355,216.00	100.00%
4230 District 97	\$0.00	\$513,090.00	\$513,090.00	100.00%
4240 District 200	\$0.00	\$447,312.00	\$447,310.00	100.00%
4250 Park District of Oak Park	\$0.00	\$7,000.00	\$7,000.00	100.00%
4260 Oak Park Library	\$0.00	\$1,500.00	\$1,500.00	100.00%
4280 Illinois Dept of Public Health	\$406.00	\$10,220.00	\$14,476.00	70.60%
Total 4200 Government Contracts	\$406.00	\$1,334,340.00	\$1,338,592.00	99.68%
4800 Bank Interest	\$4.90	\$62.87	\$600.00	10.48%
4910 Misc Income	\$2,098.54	\$2,098.54	\$250.00	839.42%
Total Revenue	\$6,033.12	\$1,506,493.34	\$1,475,042.00	102.13%
Gross Profit	\$6,033.12	\$1,506,493.34	\$1,475,042.00	102.13%
Expenditures				
5000 Wages				
Total 5000 Wages	\$53,273.52	\$629,741.99	\$661,762.00	95.16%
5100 Contracted Services				
5110 Training Specialist	\$0.00	\$3,000.00	\$8,500.00	35.29%
5115 Home Visiting Program	\$79,910.25	\$355,561.39	\$375,240.00	94.76%
5116 Home Visiting Fidelity	\$337.50	\$337.50	\$800.00	42.19%
5130 Bookkeeper	\$714.00	\$9,282.00	\$10,000.00	92.82%
5140 Outreach Worker	\$0.00	\$150.00	\$0.00	0.00%
5170 Donor Development	\$4,100.00	\$43,815.00	\$47,800.00	91.66%
5175 Parent Support	\$1,500.00	\$24,406.08	\$23,250.00	104.97%
5180 Coordinated Intake Consultant	\$0.00	\$10,000.00	\$10,000.00	100.00%
5210 Program Facilitators & Mentors	\$1,626.25	\$25,178.75	\$15,925.00	158.11%
5215 Database Development/Analyst	\$39,263.84	\$145,981.55	\$100,000.00	145.98%
5220 Accounting/Audit	\$0.00	\$11,000.00	\$11,000.00	100.00%
5230 General Consulting	\$0.00	\$16,476.00	\$20,126.00	81.86%
5245 Technology Services	\$1,000.00	\$12,537.65	\$13,728.00	91.33%
5250 Legal Fees	\$0.00	\$0.00	\$0.00	0.00%
5285 Graphic Design	\$0.00	\$5,785.00	\$6,075.00	95.23%
5290 Communications	\$1,000.00	\$22,672.50	\$15,240.00	148.77%
Total 5100 Contracted Services	\$129,451.84	\$686,183.42	\$657,684.00	104.33%
5300 Insurance				
5305 General Liability	\$515.15	\$7,370.06	\$7,370.00	100.00%
5310 Directors and Officers	\$126.17	\$1,514.04	\$1,514.00	100.00%
5312 Workers Comp Insurance	\$177.00	\$4,320.50	\$2,000.00	216.03%
5313 Unemployment Insur Prg Fees	\$0.00	\$977.50	\$2,000.00	48.88%
5314 Volunteer Accident Insurance	\$0.00	\$0.00	\$450.00	0.00%
5315 Dishonesty Assurity	\$38.23	\$458.76	\$468.00	98.03%
Total 5300 Insurance	\$856.55	\$14,640.86	\$13,802.00	106.08%

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	June	YTD Actual	Budget	% of Budget
5500 Operating Expenses				
5501 Service Charges	\$88.28	\$1,483.27	\$1,364.00	108.74%
5503 Activity Supplies	\$512.70	\$39,833.65	\$16,649.00	239.26%
5504 Activity Food	\$712.05	\$1,329.24	\$700.00	189.89%
5505 Office Supplies	\$458.93	\$2,718.70	\$3,366.00	80.77%
5506 Site Rental	\$0.00	\$40.00	\$250.00	16.00%
5508 Office Equipment	\$0.00	\$6,302.70	\$7,300.00	86.34%
5509 Payroll Processing	\$125.00	\$1,162.00	\$750.00	154.93%
5511 Childcare for Programs	\$0.00	\$0.00	\$100.00	0.00%
5540 Utilities	\$260.95	\$2,418.28	\$3,380.00	71.55%
6100 Telephone/Telecommunications				
6101 Telephone	\$450.69	\$4,988.82	\$4,890.00	102.02%
6103 Webhosting	\$0.00	\$1,214.00	\$1,800.00	67.44%
6105 Internet	\$452.34	\$4,425.04	\$3,656.00	121.04%
Total 6100 Telephone/Telecommunications	\$903.03	\$10,627.86	\$10,346.00	102.72%
6201 Postage and Delivery	\$0.00	\$2,169.33	\$1,800.00	120.52%
6250 Printed/Online Materials				
6251 Printing & Materials	\$9,239.00	\$16,417.31	\$8,500.00	193.14%
6252 Subscriptions & Dues	\$287.76	\$12,281.01	\$12,620.00	97.31%
Total 6250 Printed/Online Materials	\$9,526.76	\$28,698.32	\$21,120.00	135.88%
6400 Licenses and Filing Fees	\$0.00	\$25.00	\$25.00	100.00%
6500 Agency Advertising	\$1,050.00	\$2,915.23	\$2,500.00	116.61%
Total 5500 Operating Expenses	\$13,637.70	\$99,723.58	\$69,650.00	143.18%
6290 Rent	\$2,518.00	\$29,741.78	\$28,624.00	103.91%
6291 Computer Hardware & Software	\$471.37	\$18,729.93	\$18,800.00	99.63%
6300 Staff Volunteer Development				
6310 Staff/Volunteer Travel	\$120.00	\$1,468.79	\$1,490.00	98.58%
6320 Staff/volunteer Training	\$1,093.00	\$14,804.00	\$13,290.00	111.39%
6340 Staff/Volunteer Recognition	\$105.22	\$1,947.13	\$1,750.00	111.26%
Total 6300 Staff Volunteer Development	\$1,318.22	\$18,219.92	\$16,530.00	110.22%
6600 Special Event Costs	-\$455.00	\$7,847.16	\$6,500.00	120.73%
6900 Miscellaneous Expense	\$1,359.00	\$7,712.00	\$1,691.00	456.06%
Total Expenditures	\$202,431.20	\$1,512,540.64	\$1,475,043.00	102.54%
Net Operating Revenue	-\$196,398.08	-\$6,047.30	-\$1.00	
8100 Bad Debt Expense	\$7,000.00	\$7,000.00		
Net Revenue	-\$203,398.08	-\$13,047.30	-\$1.00	

Our policies and best practices state that we explain variances of more than 10% of the budgeted amount.

REVENUE

Public Support

Our revenue from public supporters (individuals, grants, foundations, corporations, organizations, and events) exceeded our budget goals by 125%. This was largely due to grants we received (detailed separately in this packet of materials). Individual and corporate contributions remained steady despite the pandemic, balancing out reduced attendance income from the annual Symposium.

Government Contracts

Per the Contract for Early Childhood Services, the Collaboration can bill the IGA six times a year in installments of \$219,266 each. We bill in line with expenses with the goal of not returning any funds after the fiscal year ends. This year we billed the full six installments. The Park District and the Library contributed at their planned levels. The grant from the Illinois Department of Public Health (IDPH) is a reimbursable grant up to a maximum amount. We bill IDPH based on the number of actual hearing and vision screenings we conduct. Overall, Government Contracts came in at 99.68% of the budgeted amount.

Total Revenue

Total Revenue came in at 102.13% of the budgeted amount. We consider this a success in a year of uncertainty due to the pandemic.

EXPENSES

Wages and Benefits

We were fully staffed in FY21, with the addition of two new part-time staff roles. Our Community Engagement Coordinator started in January 2021 and our Intake Coordinator

started in April 2021. Benefits include medical, dental, life, and disability. Overall, Wages and Benefits came in at 95.16% of the budgeted amount.

Contracted Services

Our largest contracts are with Easterseals for home visiting and Chapin Hall for database analysis. Easterseals came in at 94.76% of their budgeted amount, as planned. The Collaboration Board of Directors approved the carry-over of part of their unspent funds into their FY22 budget. Chapin Hall came in at 145.98% of their budget, as planned. The additional amount was carry-over from unspent funds in the prior fiscal year, as approved by the Board. This shows a high level of engagement with data analysis and a big leap in the data tools at our disposal.

Certainly, some contracts were affected by the pandemic. We did not conduct KRT testing and there were limited or no in-person consultations and workshops. Our communications increased due to the pandemic and our parent support costs stayed stable despite the pandemic. Our traditional operating consultant costs stayed relatively stable as well (bookkeeper, development, auditors, home visiting nurse coordinated intake). Overall, Contracted Services came in at 104.33% of their budgeted amount.

Insurance

Insurance bills are adjusted throughout the year based on actual employee numbers and salaries so slight variances are expected. Overall, Insurance came in at 106.08% of the budgeted amount.

Operating Expenses

We certainly saw some changes in the budget with our operating costs, all due to adjusting activities during the pandemic. We updated our budget mid-year and plans still changed after that. (Note that the lower the cost of the line item, the higher the percentage change will be if

the item is under/over budget.) The largest adjustments came in the lines for Activity Supplies, Printing & Materials, and Miscellaneous Expenses.

The supply line was high as a result of the grants we received that covered these costs. The COVID-19 recovery grant from the Oak Park-River Forest Community Foundation purchased PPE. The garden grant from the Albrecht-Poss Family Foundation purchased materials for garden beds. We also took advantage of a significant discount offer to purchase two years of Teaching Strategies Creative Curriculum Cloud for the price of one year and that savings will show up in next year's budget.

Printing costs ended up being similar to past years, although we estimated it would be lower. We heard from our constituents that printed materials were still in demand so we printed and delivered them. A new cost was, again, related to the garden grant. We printed many copies of a laminated curriculum as a key part of that grant. We also printed 5,000 copies of the revised Early Childhood Resource Directory, which was a significant part of this line.

Miscellaneous Expenses included moving many of our items from Village Hall to the 171 South Oak Park Ave. office, plus cleaning and installing new furniture at 171. In FY22, many of these recurring costs will be allocated to a new category called "Repairs and Maintenance".

Overall, Operating Costs came in at 128.34% of their budgeted amount.

Additional Notes

The Bad Debt Expense comes from the previous fiscal year when we anticipated revenue that we did not receive. The auditors wrote off this bill from FY20.

Our expenses were \$6,047 more than our revenue and we received the full amount of IGA funds, resulting in a very busy and successful year despite the pandemic.