

Date: April 28, 2022  
To: NWSRA Board of Directors  
From: Tracey Crawford, Executive Director  
Re: 1<sup>st</sup> Quarterly FY 2022 Budget Variance Explanation Review

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The Budget vs. Actual Report for the first quarter ending March 31, 2022, has been completed and reviewed by the NWSRA staff and Financial Team. During this review, a 10% variance was used as the indicator for explanation. The following pages list the line-by-line descriptions as well as the explanations for any variance within the 10% perimeters.

## **FY2022 Budget Adjustments**

Below is a summary of the adjustments that the Finance Team made to the FY 2022 Budget after reviewing each budget worksheet and checking each formula. Please see below for the outlined adjustments related to the budget.

- 320000 – Program Fees – was \$518,771.75 – should have been \$600,308.25 – this variance was caused by an error in the equation and subtracting out one portion of income instead of adding it.
- 421300 – Telephone/Fax – was \$20,277.50 – should have been \$20,000.00 – this variance was caused by the number being hard coded into the expense line instead of being linked to the appropriate tab, which detailed out the expenses.
- 421700 – Maintenance/Utilities – was \$50,134.58 – should have been \$55,449.44 – this variance was caused by missing some expenses in the detailed tab.
- 450000 – Inclusion – was \$585,017.44 – should have been \$579,957.44 – this variance was caused by double counting the Inclusion Expenses.

The above adjustments outline a total difference of \$81,559.14 in increased revenue allowing for a reduction in the SLSF Grant Contribution line item from the original \$300,000.00 to a rounded \$218,500.00. SLSF will allocate these funds to the Vogelei House project.

## **Income**

### **310000 Member District Annual Assessment (MDAA) – 105.3%**

***The NWSRA Member Districts approved the Member District Annual Assessments in July 2021 to take to each of their individual Boards for approval freezing the assessment rates for FY2022 for each member district. In September of 2021, the NWSRA Boards together with their individual Boards approved the MDAA for FY 2022 in the amount of \$4,320,307.35.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**320000 – Program Fees – 66.94%**

***This line item includes fees collected for Clubs, Weekly programs, Leisure Ed., Summer Camps, Special Events and the Adult Day Program.***

This line item lower than budgeted due to the cancelation of one overnight trip and the cancelation of in-person special events.

**321000 Transportation- Door to Door – 148.33%**

***This line item includes fees collected for participants receiving transportation from their residence and then dropped off at the same location at the end of the program.***

This line item is over budget due to due to expanding transportation to encompass all ability levels.

**321100 Transportation- Pick up Points - 84.29%**

***This line item includes fees collected for participants receiving transportation from a designated pick up location and then dropped off at the same location at the end of the program. Pick up points were set in NWSRA quadrant for a regional approach.***

This line item lower than budgeted due to COVID restrictions and school districts providing their own transportation for Leisure Education.

**340000 Non Program Revenue – 58.4%**

***This line item includes the revenue that comes into the agency such as the P-card rebate checks, speaker honorarium for speaking fees, PDRMA Accreditation award and PURSUIT reimbursements (rent, staff and drivers).***

This line item lower than budgeted due to not receiving Clearbrook's March payment when this report was pulled.

**350000 SLSF Grant Contributions -0%**

***This line item includes grant funding requested by NWSRA for Lightning Athletes, Accessible Vehicles, Scholarship, Inclusion, General Program Support and Adaptive Equipment.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**360000 Sale of Fixed Assets – 0%**

***This line represents the sale of equipment, furniture or vehicles.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**370000 Interest- 65.77%**

***This line item includes interest earned on the Operating and Investment accounts.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**380000 Revenue SLSF- 0%**

***This line item includes donations to SLSF received via the NWSRA registration form, Booster Club and any other form of donation to SLSF through an NWSRA platform. This amount will be transferred to SLSF Booster Club at the end of the year.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

## **Administration Expenses**

**421000 Professional Fees- 505.59%**

***This line item is for professional fees such as legal fees, HR Source annual fee and file retention.***

This line item is over budget due to the unbudgeted addition of the contracted financial services of Lauterbach and Amen

**421100 Office Supplies – 107.21%**

***This line item includes expenses for locksmith/keys, office furniture, office supplies and miscellaneous office needs.***

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**421150 Credit Card & Bank Fees- 235.76%**

***This line item includes all fees associated with credit card processing and banking fees.***

This line item is over budget due to Positive Pay not being used or entered on time. This was corrected in March and going into April

**421200 Postage – 160.97%**

***This line item includes all postage expenses and rental of the postage machine.***

This line item is over budget due to the SLSF reimbursement received and deposited on 4/6/22 for \$589.19.

**421300 Telephone/Fax – 85.21%**

*This line item includes agency phone service, Director phone and staff cell phone expenses.*

This line item lower than budgeted due to payments being made in arrears so we are missing the March payment, which would be a part of the April P-Card.

**421400 Conference/Education- 118.26%**

*This line item includes expenses for the NRPA conference, State Conference, Continuing Education Workshops /CEU/ Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, ATRA, local meetings, and evaluation meetings for staff.*

This line item is over budget due to a majority of conferences and professional meetings happening in Q1.

**421500 Memberships/Certifications - 79.26%**

*This line item includes expenses for IPRA, NRPA, SPRA memberships, CTRS exams and annual maintenance, CPRP exam and renewal fees, safety training, CDL reimbursement and renewal, and miscellaneous membership fees (ATRA, ILTRA, other disability organizations and associations).*

This line item lower than budgeted due to memberships and certifications needing renewal at various points throughout the year.

**421600 Health Insurance – 90.96%**

*This line item includes expenses for Health Insurance for Full Time employees.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**421700 Maintenance/Utilities- 82.56%**

*This line item includes services from the Rolling Meadows Park District for Condo maintenance, internet, natural gas, electric and cleaning supplies for the offices and all programming spaces.*

This line item lower than budgeted amount due to reduced need for COVID mitigation clean supplies.

**421800 Rent – 83.3%**

*This line item includes Park Central Condo fees as well as rent for the NWSRA programming spaces at RMCC, HPCC, MPCC, WCC, BGCC and HEPD.*

This line item lower than budgeted due to our Hoffman Estates location still being built - rent will not start until this facility is completed.

**421900 Computer – 111.15%**

*This line item includes computer service and repairs, software, hardware, framework support and website hosting.*

This line item is over budget due to use paying Bamboo HR in full in Q1 to receive a significant discount.

## **Program Expenses**

**422100 Rental Municipal – 69.5%**

*This line item includes Member District rentals, NSSEO, School Districts, SRA rentals and churches.*

This line item lower than budgeted due to PURSUIT running virtual for the month of January and Park District providing gym space for athletic eliminating the need to rent school district facilities.

**422200 Rental Commercial – 100.08%**

*This line item includes expenses for ticketed events and community outings.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**422300 Program Development - 39.71%**

*This line item includes expenses for new programming endeavors.*

This line item lower than budgeted due to the purchasing of supplies for NWSRA's sixth programming space not being purchased in Q1.

**422400 Program Supplies – 99.33%**

*This line item includes paper products, t-shirts / apparel / uniforms, nametags / Business cards, awards / recognition / incentives, Library resources, AV, general recreation supplies / crafts, food, meetings, orientations, program supplies and miscellaneous.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**422500 Commercial Transportation – 0%**

*This line item includes expenses for transportation services for Summer Day Camp and Leisure Education.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**422600 Mileage – 102.35%**

*This line item is for the mileage reimbursement based on the Federal rate.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**422700 Transportation Maintenance- 86.58%**

*This line item includes vehicle service fees and maintenance fees.*

This line item lower than budgeted due to us following a maintenance plan which has reduced emergency unplanned repairs.

**422800 Gas/Tolls – 13.22%**

*This line item is the expense of gasoline for the NWSRA vehicle fleet, tolls and parking.*

This line item lower than budgeted due to the bill for Q1 not being received until Q2.

**422900 Printing – 15.18%**

*This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing.*

This line item lower than budgeted due to not reviving invoices from our printer vendor until April. In addition, we did not receive the invoice for our summer brochure in time for it to be included in Q1.

**423100 Public Awareness/Subscriptions/Ads – 159.22%**

*This line item includes expenses for awards and recognition, ads, online advertising, staff recognition, recruitment and outreach.*

This line item is over budget due to a heavy emphasis being placed on recruitment for summer employees.

## **Salary Expenses**

**424100 Full Time Salaries – 84.63%**

*This line item includes salary expenses for full time staff.*

This line item lower than budgeted due to having three open coordinator positions and one manager position.

**424200 Part Time Salaries- 36.85%**

*This line item includes the wages for all hourly part time employees.*

This line item lower than budgeted due to a majority of our part time salaries are incurred during Q2 and Q3.

**424300 Payroll Processing – 1296.85%**

*This line item includes expenses for direct deposit fees, FSA fees, and W-2 processing.*

This line item is over budget due to a late payment tax fee from previous Finance Manager.

**424400 Independent Contractors – 2.48%**

*This line item includes expenses for independent contractors of Day Camps, General Programs, Office, Trips, PURSUIT, STAR Academy, Athletics and Leisure Ed.*

This line item lower than budgeted to not needing independent contractors during Q1.

**424500 Car Allowance – 100%**

*This line item includes the car allowance for the Director.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

## **Liability**

**441000 Liability – 3.99%**

*This line item includes expenses for Property, Liability, Workers Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals and drug screenings.*

This line item lower than budgeted due to PDRMA being paid twice per year and was not paid during Q1.

**442000 Audit – 0%**

*This line item includes expenses for Auditor fees to be paid to Lauterbach & Amen, LLP based on the 2019 bid for three years of services. Increases gradually over the three year contract.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.

**442100 FICA – 66.17%**

*This line item includes expenses for FICA.*

This line item lower than budgeted due to having four open full-time positions and low part-time staff numbers.

**442200 IMRF – 84.26%**

*This line item includes expenses for IMRF.*

This line item lower than budgeted due to having four open full-time positions.

## **Inclusion/Capital Expenses**

**450000 Inclusion – 31.28%**

*This line item includes expenses for Inclusion Aide support, Member Park District inclusion reimbursements, Behavior Specialist/Rover salary, training/orientation and misc. supplies.*

This line item lower than budgeted due to full-time staff filling the voids for the absents of part-time staff.

**460000 Capital Fund – 80.53%**

*This line item includes expenditures for vehicles, ADA Transition Plan costs, construction costs, computers and other capital expenditures outlined in the Capital Improvement Plan approved by the NWSRA Board of Directors.*

This line item is on target as budgeted for the first quarter and within the designated variance perimeters.