

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
 January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310000 · Member District Assessments				
310001 · Arlington Heights Assessment	283,041.72	566,083.43	-283,041.71	50.0%
310002 · Bartlett Assessment	118,476.91	236,953.83	-118,476.92	50.0%
310003 · Buffalo Grove Assessment	155,391.98	310,783.96	-155,391.98	50.0%
310004 · Elk Grove Assessment	330,485.59	330,485.59	0.00	100.0%
310005 · Hanover Park Assessment	76,093.78	152,187.56	-76,093.78	50.0%
310006 · Hoffman Estates Assessment	155,436.53	310,873.06	-155,436.53	50.0%
310007 · Inverness Assessment	37,854.25	37,854.25	0.00	100.0%
310008 · Mount Prospect Assessment	363,308.24	363,308.24	0.00	100.0%
310009 · Palatine Assessment	475,372.96	475,372.96	0.00	100.0%
310010 · Prospect Heights Assessment	77,491.12	77,491.10	0.02	100.0%
310011 · River Trails Assessment	107,365.04	107,365.04	0.00	100.0%
310012 · Rolling Meadows Assessment	71,181.89	142,363.78	-71,181.89	50.0%
310013 · Salt Creek Assessment	19,175.29	38,350.57	-19,175.28	50.0%
310014 · Schaumburg Assessment	680,516.88	680,516.88	0.00	100.0%
310015 · South Barrington Assessment	36,290.81	72,581.62	-36,290.81	50.0%
310016 · Streamwood Assessment	88,603.73	177,207.46	-88,603.73	50.0%
310017 · Wheeling Assessment	240,528.02	240,528.02	0.00	100.0%
Total 310000 · Member District Assessments	3,316,614.74	4,320,307.35	-1,003,692.61	76.77%
320000 · Program Fees				
320001 · Club Fees	23,808.63	18,000.00	5,808.63	132.27%
320002 · Leisure Education Fees	8,635.00	8,400.00	235.00	102.8%
320003 · New Initiatives Fees	0.23	10,000.00	-9,999.77	0.0%
320004 · Special Events Fees	13,882.86	12,000.00	1,882.86	115.69%
320005 · Day Camp Fees	243,915.97	175,000.00	68,915.97	139.38%
320006 · General Programs Fees	245,936.33	150,000.00	95,936.33	163.96%
320008 · Trips Fees	49,290.94	70,000.00	-20,709.06	70.42%
320009 · PURSUIT	77,104.00	0.00	77,104.00	100.0%
320011 · Athletic Fees	26,353.11	37,000.00	-10,646.89	71.23%
320012 · Program Fees - Credits	-885.75	0.00	-885.75	100.0%
Total 320000 · Program Fees	688,041.32	480,400.00	207,641.32	143.22%
321000 · Transportation - Door to Door				
321001 · Clubs Door to Door	1,602.52	2,500.00	-897.48	64.1%
321003 · New Initiatives Door to Door	0.00	0.00	0.00	0.0%
321004 · Special Events Door to Door	16.00	2,100.00	-2,084.00	0.76%
321005 · Day Camp Door to Door	13,858.78	9,000.00	4,858.78	153.99%
321006 · General Programs Door to Door	2,253.82	2,500.00	-246.18	90.15%
321007 · Miscellaneous Door to Door	0.00	0.00	0.00	0.0%
321008 · Athletics Door to Door	0.00	0.00	0.00	0.0%
Total 321000 · Transportation - Door to Door	17,731.12	16,100.00	1,631.12	110.13%
321100 · Transportation - Pick up Points				
321101 · Clubs Pick Up Points	1,385.85	2,500.00	-1,114.15	55.43%
321102 · Leisure Edu Pick Up Points	545.00	1,680.00	-1,135.00	32.44%
321103 · New Initiatives Pick Up Points	0.00	0.00	0.00	0.0%
321104 · Special Events Pick Up Points	753.54	2,416.00	-1,662.46	31.19%
321105 · Day Camp Pick Up Points	7,689.25	12,000.00	-4,310.75	64.08%
321106 · General Programs Pick Up Points	8,111.05	8,000.00	111.05	101.39%
321107 · Miscellaneous Pick Up Points	0.00	0.00	0.00	0.0%
321108 · Athletics Pick Up Points	0.00	0.00	0.00	0.0%
Total 321100 · Transportation - Pick up Points	18,484.69	26,596.00	-8,111.31	69.5%
340000 · Non Program Revenue				
340001 · Non Program Revenue	6,022.91	4,250.00	1,772.91	141.72%
340009 · Collaboratives	256,891.59	439,696.00	-182,804.41	58.43%
340000 · Non Program Revenue - Other	149.66			

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Total 340000 · Non Program Revenue	263,064.16	443,946.00	-180,881.84	59.26%
350000 · SLSF Grant Contributions				
350001 · Scholarship Contribution	81,207.00	73,759.50	7,447.50	110.1%
350002 · Programs Contribution	0.00	95,410.31	-95,410.31	0.0%
350003 · Inclusion Contribution	500.00	14,846.00	-14,346.00	3.37%
350004 · Transportation Contribution	15,000.00	57,415.53	-42,415.53	26.13%
350005 · Athletics Contribution	3,647.00	55,871.99	-52,224.99	6.53%
350006 · Miscellaneous Contribution	0.00	0.00	0.00	0.0%
Total 350000 · SLSF Grant Contributions	100,354.00	297,303.33	-196,949.33	33.76%
360000 · Sale of Fixed Assets				
360001 · Sale of Fixed Assets	0.00	16,675.00	-16,675.00	0.0%
Total 360000 · Sale of Fixed Assets	0.00	16,675.00	-16,675.00	0.0%
370000 · Interest				
370001 · Operating Interest	86,915.06	95,000.00	-8,084.94	91.49%
370002 · Investment Interest	19,469.78	5,000.00	14,469.78	389.4%
Total 370000 · Interest	106,384.84	100,000.00	6,384.84	106.39%
380000 · Revenue SLSF				
380001 · Revenue SLSF	36.95	500.00	-463.05	7.39%
Total 380000 · Revenue SLSF	36.95	500.00	-463.05	7.39%
390000 · General Ledger Credit	0.00			
Total Income	4,510,711.82	5,701,827.68	-1,191,115.86	79.11%
Gross Profit	4,510,711.82	5,701,827.68	-1,191,115.86	79.11%
Expense				
420000 · Operating Expenses				
421000 · Administration				
421001 · Professional Expenses				
421002 · Professional Fees	41,053.40	87,875.00	-46,821.60	46.72%
421003 · Legal Fees	9,199.80	10,150.00	-950.20	90.64%
421004 · Miscellaneous	1,408.56	770.00	638.56	182.93%
Total 421001 · Professional Expenses	51,661.76	98,795.00	-47,133.24	52.29%
421100 · Office Supplies				
421101 · Coffee / Water	147.30	425.00	-277.70	34.66%
421102 · Furniture Needs	590.99	300.00	290.99	197.0%
421103 · Locksmith / Keys	519.95	500.00	19.95	103.99%
421104 · Nametags	495.93	500.00	-4.07	99.19%
421105 · Supplies	3,523.83	3,000.00	523.83	117.46%
421106 · Miscellaneous	583.74	350.00	233.74	166.78%
Total 421100 · Office Supplies	5,861.74	5,075.00	786.74	115.5%
421150 · Credit Card & Bank Fees				
421151 · Bank Fees	13,713.46	8,500.00	5,213.46	161.34%
421152 · Credit Card Processing Fees	236.70	4,500.00	-4,263.30	5.26%
421153 · PFM Fees	1,260.39	2,000.00	-739.61	63.02%
Total 421150 · Credit Card & Bank Fees	15,210.55	15,000.00	210.55	101.4%
421200 · Postage				
421201 · Postage	4,514.51	1,500.00	3,014.51	300.97%
421202 · Postal Machine Rental	1,364.13	1,860.00	-495.87	73.34%
421203 · Printing Vendors	0.00	0.00	0.00	0.0%
421204 · Miscellaneous	380.21	240.00	140.21	158.42%
Total 421200 · Postage	6,258.85	3,600.00	2,658.85	173.86%
421300 · Telephone/Fax				
421301 · Cell Phone Service	7,029.16	9,360.50	-2,331.34	75.09%
421302 · Director Phone/Internet Service	0.00	1,200.00	-1,200.00	0.0%
421303 · Fax Maintenance	0.00	399.00	-399.00	0.0%
421304 · Office Phones	6,416.12	7,812.00	-1,395.88	82.13%
421305 · Phone Maintenance	2,906.55	4,768.00	-1,861.45	60.96%
421306 · Miscellaneous	0.00	250.00	-250.00	0.0%

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Total 421300 · Telephone/Fax	16,351.83	23,789.50	-7,437.67	68.74%
421400 · Conferences/Education				
421401 · NRPA Conf/Wkshps/Webnrs/Schools	3,895.53	3,988.00	-92.47	97.68%
421402 · IPRA Conf/Wkshps/Webnrs/Schools	16,606.51	26,788.64	-10,182.13	61.99%
421403 · PDRMA Conf/Wkshps/Webnrs/School	70.00	610.00	-540.00	11.48%
421404 · IAPD Conf/Wkshps/Webnrs/Schools	388.89	2,007.00	-1,618.11	19.38%
421405 · Evaluation Lunches	1,417.95	2,280.00	-862.05	62.19%
421406 · Professional Meetings	7,150.15	4,800.00	2,350.15	148.96%
421407 · Other Trainings/Workshops	7,675.32	8,474.00	-798.68	90.58%
421408 · ATRA/Conf/Wrkshopp Web Schls	6,810.94	11,238.00	-4,427.06	60.61%
Total 421400 · Conferences/Education	44,015.29	60,185.64	-16,170.35	73.13%
421500 · Memberships				
421501 · ATRA	3,275.00	1,500.00	1,775.00	218.33%
421502 · CDL Reimbursement / Renewal	51.13	920.00	-868.87	5.56%
421503 · CPRP Exam / Renewal	150.00	703.00	-553.00	21.34%
421504 · CTRS Exam / Renewal	1,705.00	3,390.00	-1,685.00	50.3%
421505 · Distinguished Accreditation	600.00	100.00	500.00	600.0%
421506 · Hands On Suburban Chicago	0.00	300.00	-300.00	0.0%
421507 · IPRA	2,900.00	12,747.00	-9,847.00	22.75%
421508 · LAC Group	0.00	500.00	-500.00	0.0%
421509 · NRPA	550.00	525.00	25.00	104.76%
421510 · Safety	847.99	2,410.00	-1,562.01	35.19%
421511 · Costco	0.00	170.00	-170.00	0.0%
421513 · Miscellaneous	3,680.93	933.00	2,747.93	394.53%
421514 · CPI Recertification	400.00	300.00	100.00	133.33%
421515 · SHRM	664.00	0.00	664.00	100.0%
Total 421500 · Memberships	14,824.05	24,498.00	-9,673.95	60.51%
421600 · Health Insurance				
421601 · Voluntary Benefits	-4,883.39	0.00	-4,883.39	100.0%
421602 · Employee Contributions	0.00	0.00	0.00	0.0%
421603 · Employer Contributions	285,382.90	446,763.96	-161,381.06	63.88%
Total 421600 · Health Insurance	280,499.51	446,763.96	-166,264.45	62.79%
421700 · Maintenance/Utilities				
421701 · Condo Maintenance	8,731.05	11,000.00	-2,268.95	79.37%
421702 · Electric	6,017.35	12,000.00	-5,982.65	50.15%
421703 · Gas	3,450.63	4,000.00	-549.37	86.27%
421705 · Total Fire and Safety	5,309.35	7,477.00	-2,167.65	71.01%
421706 · Internet	13,270.59	17,370.84	-4,100.25	76.4%
421707 · Miscellaneous	3,008.32	5,000.00	-1,991.68	60.17%
421708 · Cleaning Supplies	866.50	4,580.39	-3,713.89	18.92%
Total 421700 · Maintenance/Utilities	40,653.79	61,428.23	-20,774.44	66.18%
421800 · Rent				
421801 · Condo Association Fee	9,585.00	12,780.00	-3,195.00	75.0%
421802 · RMCC Rental Space	22,500.00	30,000.00	-7,500.00	75.0%
421803 · HPPD Rental Space	12,987.00	17,316.00	-4,329.00	75.0%
421804 · MPPD Rental Space	20,000.00	30,000.00	-10,000.00	66.67%
421805 · Wheeling Rental Space	30,000.00	30,000.00	0.00	100.0%
421806 · BGPD Rental Space	15,000.00	30,090.00	-15,090.00	49.85%
421807 · HEPD Rental Space	30,000.00	30,090.00	-90.00	99.7%
Total 421800 · Rent	140,072.00	180,276.00	-40,204.00	77.7%
421900 · Computer				
421901 · Database Enhancements	95.88	4,537.00	-4,441.12	2.11%
421902 · Framework Support	48,080.29	81,180.00	-33,099.71	59.23%
421904 · Web Development	792.02	900.00	-107.98	88.0%
421905 · Miscellaneous Software	54,800.46	59,407.09	-4,606.63	92.25%
421906 · Miscellaneous Hardware	2,021.59	2,700.00	-678.41	74.87%

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421900 · Computer - Other	1,205.70			
Total 421900 · Computer	106,995.94	148,724.09	-41,728.15	71.94%
Total 421000 · Administration	722,405.31	1,068,135.42	-345,730.11	67.63%
422000 · Program				
422100 · Rental Municipal				
422101 · Clubs	0.00	2,000.00	-2,000.00	0.0%
422102 · Leisure Education	0.00	1,000.00	-1,000.00	0.0%
422104 · Special Events	0.00	959.00	-959.00	0.0%
422105 · Day Camp	14,501.43	8,000.00	6,501.43	181.27%
422106 · General Programs	2,956.99	11,500.00	-8,543.01	25.71%
422107 · Miscellaneous	0.00	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.00	0.0%
422109 · PURSUIT	544.74	3,600.00	-3,055.26	15.13%
422111 · Athletics	3,185.00	4,000.00	-815.00	79.63%
Total 422100 · Rental Municipal	21,188.16	31,059.00	-9,870.84	68.22%
422200 · Commercial Expenses				
422201 · Clubs	5,408.48	6,500.00	-1,091.52	83.21%
422202 · Leisure Education	1,394.00	1,000.00	394.00	139.4%
422204 · Special Events	9,336.14	8,000.00	1,336.14	116.7%
422205 · Day Camp	2,837.00	6,000.00	-3,163.00	47.28%
422206 · General Programs	25,928.39	21,000.00	4,928.39	123.47%
422207 · Miscellaneous	12.70	0.00	12.70	100.0%
422208 · Trips	43,119.56	35,000.00	8,119.56	123.2%
422209 · PURSUIT	17,092.64	30,000.00	-12,907.36	56.98%
422211 · Athletics	6,081.80	22,000.00	-15,918.20	27.65%
Total 422200 · Commercial Expenses	111,210.71	129,500.00	-18,289.29	85.88%
422300 · Program Development				
422301 · New Programming Space	2,011.19	4,500.00	-2,488.81	44.69%
422302 · PURSUIT	0.00	0.00	0.00	0.0%
422303 · New Initiatives / Programs	2,137.09	2,500.00	-362.91	85.48%
422305 · Program Space 6	18.99	2,000.00	-1,981.01	0.95%
Total 422300 · Program Development	4,167.27	9,000.00	-4,832.73	46.3%
422400 · Program Supplies				
422401 · Clubs	2,234.94	4,000.00	-1,765.06	55.87%
422402 · Leisure Education	605.75	1,000.00	-394.25	60.58%
422404 · Special Events	704.27	800.00	-95.73	88.03%
422405 · Day Camp	2,880.59	8,000.00	-5,119.41	36.01%
422406 · General Programs	11,713.25	17,350.00	-5,636.75	67.51%
422407 · Equipment Repair	2,004.29	1,000.00	1,004.29	200.43%
422408 · Trips	-242.00	300.00	-542.00	-80.67%
422409 · PURSUIT	25,304.83	21,500.00	3,804.83	117.7%
422411 · Paper Products	1,226.58	2,000.00	-773.42	61.33%
422412 · Training / Orientation	1,351.38	1,250.00	101.38	108.11%
422413 · CPI Books	854.70	0.00	854.70	100.0%
422414 · First Aid / CPR	2,306.78	1,300.00	1,006.78	177.45%
422415 · Staff Appreciation Party	1,725.49	1,500.00	225.49	115.03%
422416 · Part Time/ Volunteer Apparel	0.00	0.00	0.00	0.0%
422417 · Storeroom Supplies	0.00	500.00	-500.00	0.0%
422418 · Miscellaneous	825.33	0.00	825.33	100.0%
422419 · Full Time Apparel	97.17	0.00	97.17	100.0%
422421 · Safety/Behavior	627.63	5,500.00	-4,872.37	11.41%
422422 · Committees	1,336.87	2,000.00	-663.13	66.84%
422423 · Athletics	1,435.83	2,000.00	-564.17	71.79%
Total 422400 · Program Supplies	56,993.68	70,000.00	-13,006.32	81.42%
422500 · Commercial Transportation				
422502 · Leisure Education	0.00	0.00	0.00	0.0%

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422504 · Special Events	0.00	0.00	0.00	0.0%
422505 · Day Camp	18,320.75	144,000.00	-125,679.25	12.72%
422508 · Trips	4,388.20	15,000.00	-10,611.80	29.26%
422509 · Miscellaneous	0.00	0.00	0.00	0.0%
422510 · Athletics	3,150.96	5,000.00	-1,849.04	63.02%
Total 422500 · Commercial Transportation	25,859.91	164,000.00	-138,140.09	15.77%
422600 · Mileage				
422601 · Mileage	33,232.57	31,000.00	2,232.57	107.2%
Total 422600 · Mileage	33,232.57	31,000.00	2,232.57	107.2%
422700 · Transportation Maintenance				
422701 · Cleaning Supplies	0.00	1,380.00	-1,380.00	0.0%
422702 · Repair / Maintenance	72,023.84	76,620.00	-4,596.16	94.0%
422703 · General Equipment	0.00	0.00	0.00	0.0%
422705 · Miscellaneous	483.06	500.00	-16.94	96.61%
Total 422700 · Transportation Maintenance	72,506.90	78,500.00	-5,993.10	92.37%
422800 · Transportation- Gas/Tolls/Park				
422801 · Gas	48,630.67	79,200.00	-30,569.33	61.4%
422802 · Tolls	4,382.40	6,300.00	-1,917.60	69.56%
Total 422800 · Transportation- Gas/Tolls/Park	53,013.07	85,500.00	-32,486.93	62.0%
422900 · Printing				
422901 · Copier 2nd Floor	0.00	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.00	0.0%
422903 · Day Camp Brochure	2,058.00	2,700.00	-642.00	76.22%
422904 · Paper	2,079.36	2,450.00	-370.64	84.87%
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	3,225.71	8,520.00	-5,294.29	37.86%
422907 · Seasonal Brochure	12,637.00	17,700.00	-5,063.00	71.4%
422908 · Stationary / Business Cards	855.28	1,130.00	-274.72	75.69%
422909 · Miscellaneous	52.28	1,500.00	-1,447.72	3.49%
Total 422900 · Printing	20,907.63	34,000.00	-13,092.37	61.49%
423100 · Public Awareness				
423101 · Awards / Recognition	6,612.02	1,500.00	5,112.02	440.8%
423102 · Ads	189.42	980.00	-790.58	19.33%
423103 · Legal Notices	0.00	500.00	-500.00	0.0%
423104 · Online Media	221.53	960.00	-738.47	23.08%
423105 · Giveaways	0.00	750.00	-750.00	0.0%
423106 · Admin Professionals Week	349.00	250.00	99.00	139.6%
423107 · Staff Support	1,329.77	3,200.00	-1,870.23	41.56%
423108 · Subscriptions	1,737.58	2,076.00	-338.42	83.7%
423109 · Miscellaneous	292.00	0.00	292.00	100.0%
423110 · Recruitment	18,395.43	21,409.50	-3,014.07	85.92%
423111 · Outreach	3,240.67	5,000.00	-1,759.33	64.81%
Total 423100 · Public Awareness	32,367.42	36,625.50	-4,258.08	88.37%
Total 422000 · Program	431,447.32	669,184.50	-237,737.18	64.47%
424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	1,726,408.53	2,437,113.49	-710,704.96	70.84%
424102 · Overtime	354.72	200.00	154.72	177.36%
424103 · Phone/Data Stipend	13,320.00	20,160.00	-6,840.00	66.07%
Total 424100 · Full Time	1,740,083.25	2,457,473.49	-717,390.24	70.81%
424200 · Part Time				
424201 · Clubs	0.00	2,000.00	-2,000.00	0.0%
424203 · Program Dev't	0.00	2,000.00	-2,000.00	0.0%
424204 · Special Events	2,197.12	0.00	2,197.12	100.0%
424205 · Day Camp	338,750.82	275,000.00	63,750.82	123.18%
424206 · General Programs	282,423.60	97,000.00	185,423.60	291.16%

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424207 · Office Support	44,388.49	34,230.00	10,158.49	129.68%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	16,952.41	24,480.00	-7,527.59	69.25%
424211 · Training	28,944.02	35,000.00	-6,055.98	82.7%
424213 · Athletics	0.00	8,500.00	-8,500.00	0.0%
424214 · Transportation	85,124.42	80,000.00	5,124.42	106.41%
Total 424200 · Part Time	798,780.88	558,210.00	240,570.88	143.1%
424300 · Payroll Processing				
424301 · Payroll Fees	0.00	0.00	0.00	0.0%
424302 · Direct Deposit	0.00	0.00	0.00	0.0%
424303 · FSA	738.25	1,450.00	-711.75	50.91%
424304 · W2 Processing	230.21	330.00	-99.79	69.76%
424305 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 424300 · Payroll Processing	968.46	1,780.00	-811.54	54.4%
424400 · Independent Contractors				
424401 · Day Camp	11,347.50	2,000.00	9,347.50	567.38%
424402 · General Programs	8,350.00	10,000.00	-1,650.00	83.5%
424403 · Office	5,520.00	5,000.00	520.00	110.4%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	2,157.50	3,000.00	-842.50	71.92%
424407 · Athletics	675.00	2,500.00	-1,825.00	27.0%
424408 · Leisure Ed	0.00	2,500.00	-2,500.00	0.0%
424400 · Independent Contractors - Other	100.00			
Total 424400 · Independent Contractors	28,150.00	25,000.00	3,150.00	112.6%
424500 · Car Allowance				
424501 · Car Allowance	5,700.00	7,800.00	-2,100.00	73.08%
Total 424500 · Car Allowance	5,700.00	7,800.00	-2,100.00	73.08%
Total 424000 · Salary(Staff & Indep Cntrctrs)	2,573,682.59	3,050,263.49	-476,580.90	84.38%
Total 420000 · Operating Expenses	3,727,535.22	4,787,583.41	-1,060,048.19	77.86%
441000 · Liabilities				
441001 · Criminal Background Checks	3,000.00	1,640.00	1,360.00	182.93%
441002 · Drug Tests / Physicals	2,183.00	4,200.00	-2,017.00	51.98%
441003 · Unemployment	0.00	13,278.93	-13,278.93	0.0%
441004 · Liability Fees	33,207.42	64,266.00	-31,058.58	51.67%
441006 · Miscellaneous	11.50	0.00	11.50	100.0%
Total 441000 · Liabilities	38,401.92	83,384.93	-44,983.01	46.05%
442000 · Audit				
442001 · Audit	20.00	12,500.00	-12,480.00	0.16%
442002 · GASB	2,700.00	0.00	2,700.00	100.0%
Total 442000 · Audit	2,720.00	12,500.00	-9,780.00	21.76%
442100 · FICA - Employer Tax Expense	244,948.32	276,230.52	-31,282.20	88.68%
442200 · IMRF				
442201 · ER Contributions - FT	45,804.25	94,350.70	-48,546.45	48.55%
442202 · EE Deductions - FT	8,338.95			
442203 · ER Contributions - PT	-820.07	36,355.56	-37,175.63	-2.26%
442204 · EE Deductions - PT	1,311.06	0.00	1,311.06	100.0%
442205 · Voluntary Contributions	-859.93	0.00	-859.93	100.0%
Total 442200 · IMRF	53,774.26	130,706.26	-76,932.00	41.14%
450000 · Inclusion				
450001 · Arlington Heights	45,386.27	31,034.72	14,351.55	146.24%
450002 · Bartlett	13,856.14	9,240.56	4,615.58	149.95%
450003 · Buffalo Grove	69,709.22	44,358.03	25,351.19	157.15%
450004 · Elk Grove Village	20,999.83	12,728.55	8,271.28	164.98%
450005 · Hanover Park	9,232.36	8,993.54	238.82	102.66%
450006 · Hoffman Estates	37,214.48	23,865.66	13,348.82	155.93%
450007 · Inverness	78.91	100.00	-21.09	78.91%

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
 January through September 2023

	Jan - Sep 23	Budget	\$ Over Budget	% of Budget
450008 · Mount Prospect	15,678.70	19,512.35	-3,833.65	80.35%
450009 · Palatine	48,574.31	41,533.53	7,040.78	116.95%
450010 · Prospect Heights	7,375.79	15,762.90	-8,387.11	46.79%
450011 · River Trails	15,284.13	6,094.05	9,190.08	250.8%
450012 · Rolling Meadows	50,009.03	42,104.71	7,904.32	118.77%
450013 · Salt Creek	1,262.25	2,826.71	-1,564.46	44.65%
450014 · Schaumburg	128,823.87	57,328.47	71,495.40	224.71%
450015 · South Barrington	14,897.65	3,306.32	11,591.33	450.58%
450016 · Steamwood	3,917.84	2,541.59	1,376.25	154.15%
450017 · Wheeling	68,058.46	62,389.46	5,669.00	109.09%
450018 · Ability Awareness	224.02	500.00	-275.98	44.8%
450019 · Training Salary	13,308.88	8,250.00	5,058.88	161.32%
450020 · Rovers Salary	18,454.37	36,420.00	-17,965.63	50.67%
450021 · Training Supplies	993.11	2,000.00	-1,006.89	49.66%
450022 · Miscellaneous	2,679.00	3,760.00	-1,081.00	71.25%
Total 450000 · Inclusion	586,018.62	434,651.15	151,367.47	134.83%
6560 · Payroll Expenses	0.00			
Total Expense	4,653,398.34	5,725,056.27	-1,071,657.93	81.28%
Net Ordinary Income	-142,686.52	-23,228.59	-119,457.93	614.27%
Other Income/Expense				
Other Expense				
460000 · Capital Fund				
460001 · Capital Expenses/Projects	3,077.40	98,597.05	-95,519.65	3.12%
460002 · Vehicles/Maintenance	218,238.00	463,740.00	-245,502.00	47.06%
460003 · Technology/Hardware	91,680.67	142,653.05	-50,972.38	64.27%
460004 · Building/Maintenance	58,399.77	151,870.60	-93,470.83	38.45%
Total 460000 · Capital Fund	371,395.84	856,860.70	-485,464.86	43.34%
Total Other Expense	371,395.84	856,860.70	-485,464.86	43.34%
Net Other Income	-371,395.84	-856,860.70	485,464.86	43.34%
Net Income	-514,082.36	-880,089.29	366,006.93	58.41%

Date: October 20, 2023
To: Finance Committee
From: Tracey Crawford, Executive Director
Re: PYE 2023 Budget Variance Explanations

To begin the FY 2024 budgeting process, staff reviewed the 3rd quarter financials and projected year end (PYE) numbers for revenue and expenses for the remainder of FY 2023. Based on this analysis, the PYE 2023 Budget is estimated to end the year over budget by **\$116,925.20**. Board and staff anticipated a potential budget shortfall due to the increase in salaries for part time employees and inflation effecting the purchases of supplies and equipment needed for the increased numbers of participants in programs. The detailed explanation for all line items significantly over and under budget is outlined below.

Income

320000 – Program Fees

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

PYE 2023 is over budget by **\$240,047.23 due to:**

- \$82,895 - PURSUIT brought in more than anticipated in revenue due to increased numbers of participation after COVID restrictions set by Clearbrook were lifted. All six sites are filled accounting for absences, illnesses and participants leaving. This increase also includes late fees, rise and shine am program.
- \$7,981.72 - Club registration increased due to marketing and recruitment efforts.
- \$8,235 – Leisure Education increased due to providing a full school year of programming.
- \$2,535.36 – Special Events increased due to staff ability to accommodate more participants on the wait list
- \$71,258.67 – Day Camp increased due to the addition of an 8-week camp to accommodate all registrations in addition to all camps having an increase over the maximum. Served more campers in 2023 than ever.
- \$97,453.58 – General Programs increased due to adult day extended day program registrations as well as including all New Initiative program registrations
- \$2,716.21 – Athletics increased due to Special Olympics returning to full programming

Program fees fell short by **\$33,028.31 in the following areas:**

- \$10,000 – New Initiatives were included in General Programs
- \$20,709.06 - Trips were under budget due to less anticipated registrations because participants were not fully ready for overnight trips.
- \$2,319.25 – Program Credits – Credits not utilized for program fees to date.

321000 Transportation- Door to Door

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.

PYE 2023 is over budget by \$3,432.29 due to:

- \$765.55 – General Programs has brought in more revenue to due the physically and visually impaired population accessing door to door transportation as well as offering door to door transportation to all families on an as needed basis when it is a barrier to participation.
- \$4,858.78 – Day Camp – offering door to door for all camps as in the past only offered for Camp Connections.

Program fees fell short by \$2,192.04 in the following areas:

- \$2,192.04 – Clubs and Special Events due to participants not needing door to door to participate.

321100 Transportation- Pick up Points

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.

PYE 2023 is over budget by \$1,113.24 due to:

- \$497 - Leisure Education due to programming for a full school year
- \$616.24 – General Programs due to adult day extended day program participants needing transportation to and from programs

PYE 2023 is under budget by \$6,635.39 due to:

- \$653.68 – Clubs are under budget due the implementation of the regional approach which required less pick up points.
- \$1,670.96 – Special Events is under budget due to the implementation of the regional approach which required less pick up points.
- \$4,310.75 – Day Camp is under budget due to families utilizing the door-to-door option vs. pick up points.

340000 Non-Program Revenue

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).

PYE 2023 is over budget by \$2,901.04 due to additional training presented by staff to non-member district agencies, addition of the Arlington Heights Walk for Autism event, selling of various surplus office furniture.

350000 SLSF Grant Contributions

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

PYE 2023 is under budget by **\$42,913.60** due to SLSF paying Clearbrook directly out of the budgeted NWSRA grant amount paid to NWSRA.

360000 Sale of Fixed Assets

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

PYE 2023 is under budget by **\$6,675** due to the fair market value of the buses that will be sold on the GovDeals website.

370000 Interest

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

PYE 2023 is over budget by **\$40,585.32** due to higher interest rates.

Administration Expenses

421000 Professional Fees

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

PYE is under budget by **\$19,299.05** due to the following:

- \$ 27,800 - Lauterbach and Amen contract was terminated in August of 2023. This represents a budget savings. Currently, NWSRA is in negotiations with L&A for the remaining payments of services rendered. The full amount invoiced is calculated in the PYE.

421100 Office Supplies

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

PYE 2023 is over budget **\$1,175.88** due to the replacement of broken office chairs and chairs to accommodate staff needs.

421150 Credit Card & Bank Fees

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

PYE 2023 is over budget **\$3,935.18** due to more charges with credit cards because of the increase of credit card transactions.

421200 Postage

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

PYE 2023 is over budget **\$1,112.50** due to increased mailing for staffing recruitment and postage increase.

421300 Telephone/Fax

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

PYE is under the budget by **\$2,322.73** due to no longer needing Converged to support our phone systems.

421400 Conference/Education

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.

PYE is over budget **\$1,329.94** due to NWSRA being closer to being fully staffed which represents more staff attending conferences.

421500 Memberships/Certifications

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).

PYE is over budget **\$13,203.05** due to CPI recertification has increased and we added an additional staff as well as increased memberships of IPRA because of the additional hires to fill staff vacancies. CPI training is to address the increasing behaviors by participants in programs.

421600 Health Insurance

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

PYE 2023 is under budget **\$57,804.68** due to a gap in full-time positions throughout the year.

421700 Maintenance/Utilities

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.

PYE 2023 is under budget **\$10,506.20** due to the stabilization of gas and electric rates. year.

421900 Computer

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

PYE 2023 is under budget by **\$3,021.42** due to the IT Manager being able to resolve IT issues in-house rather than using third party contracted services.

Program Expenses

422200 Rental Commercial

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

PYE 2023 is under budget **\$5,239.32** due to less athletes qualifying for state games thus not needing to pay for overnight state game expenses.

422300 Program Development

This line item includes expenses for new programming endeavors.

PYE 2023 is under budget **\$3,877.87** due to SLSF getting a grant for the Wheeling Greenhouse supplies.

422400 Program Supplies

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.

PYE is under budget by **\$1,718.65** due to Day Camp receiving donations through SLSF for cleaning, safety, and paper supplies.

422500 Commercial Transportation

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

PYE is under budget by **\$65,256.24** due to lack of bus aides being provided through the contracted transportation company for Day Camp. Mini vans were used for

morning routes rather than buses which decreased the overall cost for transportation. NWSRA staff drove more Day Camp field trips.

422600 Mileage

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

PYE is over budget by **\$12,053.64** due to Full Time staff having to use their personal vehicles when working Inclusion placements, PURSUIT sites and working part time assignments. This line item also includes Inclusion Rovers summer mileage.

422700 Transportation Maintenance

This line item includes vehicle service fees and maintenance fees.

PYE is over budget by **\$2,490.56** due to the increase in oil change costs and safety lane costs.

423100 Public Awareness/Subscriptions/Ads

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

PYE is over budget by **\$12,190.94** due to two retirements, memorial recognitions from Board and Staff, increase in recruitment and outreach efforts throughout our 17 communities.

Salary Expenses

424100 Full Time Salaries

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

PYE is under budget by **\$54,370.96** due to the gaps in Full Time employment throughout the year.

424200 Part Time Salaries

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

PYE is over budget by **\$302,853.26** due to:

- The increase in the staff needed for Day Camps to support the higher registration numbers and support Behavior Team case load campers that needed one on one assistance.
- The increase in program leaders hired to cover Saturday programming for Full Time staff.
- The increase in all Part Time staff positions
- The use of an outside staffing agency to assist with PURSUIT and the increase in participants.

424400 Independent Contractors

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

PYE is over budget **\$10,090** due to the registrations for the medically fragile population was lower due to the pandemic and for the 1st time in 4 years the campers that registered have required invasive nursing level care.

Liability

441000 Liability

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

PYE is under budget by **\$11,775.59** due to the PDRMA rebate received throughout the fiscal year.

442100 FICA

This line item includes expenses for FICA.

PYE is over budget by **\$4,709.95** due to the increased salary line items in both Part - Time and Full-Time salaries.

442200 IMRF

This line item includes expenses for IMRF.

PYE is under budget by **\$50,604.82** due to gaps in full-time employment throughout the year.

Inclusion

450000 Inclusion Salaries and Inclusion Expenses

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

PYE is over budget by **\$277,157.79** due to:

- The increased registrations for park district programs by participants needing more inclusion aides to support increased behaviors, social/emotional needs as well as an increase in wages for all inclusion aides to recruit and retain staff.
- The utilization of an outside staffing agency to assist with growing inclusion needs.
- 2023 represented an increase in inclusion aides and sensory support throughout the 17 member districts back to pre-COVID levels.