

## Northwest Special Recreation Association Profit & Loss Budget vs. Actual January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>310000 · Member District Assessments</b>			
310001 · Arlington Heights Assessment	285,993.80	571,987.59	50.0%
310002 · Bartlett Assessment	118,760.84	237,521.67	50.0%
310003 · Buffalo Grove Assessment	158,644.21	317,288.41	50.0%
310004 · Elk Grove Assessment	161,476.79	322,953.58	50.0%
310005 · Hanover Park Assessment	76,454.98	152,909.96	50.0%
310006 · Hoffman Estates Assessment	0.00	311,404.66	0.0%
310007 · Inverness Assessment	30,858.76	38,635.31	79.9%
310008 · Mount Prospect Assessment	288,244.11	360,825.27	79.9%
310009 · Palatine Assessment	385,081.58	480,992.40	80.1%
310010 · Prospect Heights Assessment	58,985.22	78,646.95	75.0%
310011 · River Trails Assessment	79,356.55	105,808.74	75.0%
310012 · Rolling Meadows Assessment	69,052.04	138,104.07	50.0%
310013 · Salt Creek Assessment	19,472.02	38,944.03	50.0%
310014 · Schaumburg Assessment	537,018.49	672,676.14	79.8%
310015 · South Barrington Assessment	37,678.51	75,357.02	50.0%
310016 · Streamwood Assessment	90,353.45	180,706.90	50.0%
310017 · Wheeling Assessment	188,021.27	235,544.65	79.8%
<b>Total 310000 · Member District Assessments</b>	2,585,452.62	4,320,307.35	59.8%
<b>320000 · Program Fees</b>			
320001 · Club Fees	7,426.50	15,500.00	47.9%
320002 · Leisure Education Fees	1,468.00	25,000.00	5.9%
320003 · New Initiatives Fees	0.00	20,000.00	0.0%
320004 · Special Events Fees	3,268.30	22,000.00	14.9%
320005 · Day Camp Fees	141,738.25	192,290.00	73.7%
320006 · General Programs Fees	56,884.30	250,000.00	22.8%
320008 · Trips Fees	14,875.60	28,000.00	53.1%
320009 · PURSUIT	0.00	5,000.00	0.0%
320010 · STAR	0.00	0.00	0.0%
320011 · Athletic Fees	14,334.70	39,018.25	36.7%
320012 · Program Fees - Credits	124.00	3,500.00	3.5%
<b>Total 320000 · Program Fees</b>	240,119.65	600,308.25	40.0%
<b>321000 · Transportation - Door to Door</b>			
321001 · Clubs Door to Door	642.00	3,000.00	21.4%
321003 · New Initiatives Door to Door	0.00	1,000.00	0.0%
321004 · Special Events Door to Door	0.00	0.00	0.0%
321005 · Day Camp Door to Door	7,530.60	2,000.00	376.5%
321006 · General Programs Door to Door	820.00	2,880.00	28.5%
321007 · Miscellaneous Door to Door	0.00	0.00	0.0%
321008 · Athletics Door to Door	0.00	0.00	0.0%
<b>Total 321000 · Transportation - Door to Door</b>	8,992.60	8,880.00	101.3%
<b>321100 · Transportation - Pick up Points</b>			
321101 · Clubs Pick Up Points	504.00	1,500.00	33.6%
321102 · Leisure Edu Pick Up Points	0.00	3,880.00	0.0%
321103 · New Initiatives Pick Up Points	0.00	0.00	0.0%
321104 · Special Events Pick Up Points	368.00	1,225.00	30.0%
321105 · Day Camp Pick Up Points	10,753.60	20,000.00	53.8%
321106 · General Programs Pick Up Points	3,430.80	8,000.00	42.9%
321107 · Miscellaneous Pick Up Points	0.00	0.00	0.0%
321108 · Athletics Pick Up Points	0.00	0.00	0.0%
<b>Total 321100 · Transportation - Pick up Points</b>	15,056.40	34,605.00	43.5%

## Northwest Special Recreation Association Profit & Loss Budget vs. Actual January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>340000 · Non Program Revenue</b>			
340001 · Non Program Revenue	105.00	5,000.00	2.1%
340009 · Collaboratives	124,938.80	423,566.20	29.5%
<b>Total 340000 · Non Program Revenue</b>	125,043.80	428,566.20	29.2%
<b>350000 · SLSF Grant Contributions</b>			
350001 · Scholarship Contribution	51,240.50	65,000.00	78.8%
350002 · Programs Contribution	9,589.69	65,000.00	14.8%
350003 · Inclusion Contribution	154.00	10,000.00	1.5%
350004 · Transportation Contribution	31,084.47	48,500.00	64.1%
350005 · Athletics Contribution	9,128.01	30,000.00	30.4%
350006 · Miscellaneous Contribution	0.00	0.00	0.0%
<b>Total 350000 · SLSF Grant Contributions</b>	101,196.67	218,500.00	46.3%
<b>360000 · Sale of Fixed Assets</b>			
360001 · Sale of Fixed Assets	0.00	1,500.00	0.0%
<b>Total 360000 · Sale of Fixed Assets</b>	0.00	1,500.00	0.0%
<b>370000 · Interest</b>			
370001 · Operating Interest	8,755.70	5,783.87	151.4%
370002 · Investment Interest	-20.63	4,216.13	-0.5%
<b>Total 370000 · Interest</b>	8,735.07	10,000.00	87.4%
<b>380000 · Revenue SLSF</b>			
380001 · Revenue SLSF	144.00	500.00	28.8%
<b>Total 380000 · Revenue SLSF</b>	144.00	500.00	28.8%
<b>Total Income</b>	3,084,740.81	5,623,166.80	54.9%
<b>Gross Profit</b>	3,084,740.81	5,623,166.80	54.9%
<b>Expense</b>			
<b>420000 · Operating Expenses</b>			
<b>421000 · Administration</b>			
<b>421001 · Professional Expenses</b>			
421002 · Professional Fees	19,045.48	3,475.00	548.1%
421003 · Legal Fees	5,325.25	5,150.00	103.4%
421004 · Miscellaneous	273.80	1,770.00	15.5%
421001 · Professional Expenses - Other	50.00		
<b>Total 421001 · Professional Expenses</b>	24,694.53	10,395.00	237.6%
<b>421100 · Office Supplies</b>			
421101 · Coffee / Water	457.02	470.00	97.2%
421102 · Furniture Needs	1,561.17	300.00	520.4%
421103 · Locksmith / Keys	-394.50	460.00	-85.8%
421104 · Nametags	444.95	400.00	111.2%
421105 · Supplies	1,519.67	3,612.37	42.1%
421106 · Miscellaneous	316.07	350.00	90.3%
<b>Total 421100 · Office Supplies</b>	3,904.38	5,592.37	69.8%
<b>421150 · Credit Card &amp; Bank Fees</b>			
421151 · Bank Fees	8,230.29	2,450.00	335.9%
421152 · Credit Card Processing Fees	98.15	6,000.00	1.6%
421153 · PFM Fees	1,871.80	2,000.00	93.6%
421150 · Credit Card & Bank Fees - Other	79.10		
<b>Total 421150 · Credit Card &amp; Bank Fees</b>	10,279.34	10,450.00	98.4%

**Northwest Special Recreation Association**  
**Profit & Loss Budget vs. Actual**  
 January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>421200 · Postage</b>			
421201 · Postage	2,074.71	5,500.00	37.7%
421202 · Postal Machine Rental	909.42	1,860.00	48.9%
421203 · Printing Vendors	0.00	0.00	0.0%
421204 · Miscellaneous	181.11	240.00	75.5%
<b>Total 421200 · Postage</b>	<b>3,165.24</b>	<b>7,600.00</b>	<b>41.6%</b>
<b>421300 · Telephone/Fax</b>			
421301 · Cell Phone Service	3,705.74	8,042.50	46.1%
421302 · Director Phone/Internet Service	0.00	0.00	0.0%
421303 · Fax Maintenance	399.00	399.00	100.0%
421304 · Office Phones	2,957.82	6,540.50	45.2%
421305 · Phone Maintenance	2,358.00	4,768.00	49.5%
421306 · Miscellaneous	0.00	250.00	0.0%
<b>Total 421300 · Telephone/Fax</b>	<b>9,420.56</b>	<b>20,000.00</b>	<b>47.1%</b>
<b>421400 · Conferences/Education</b>			
421401 · NRPA Conf/Wkshps/Webnrs/Schools	4,034.94	3,475.00	116.1%
421402 · IPRA Conf/Wkshps/Webnrs/Schools	8,476.48	35,154.00	24.1%
421403 · PDRMA Conf/Wkshps/Webnrs/School	85.00	610.00	13.9%
421404 · IAPD Conf/Wkshps/Webnrs/Schools	0.00	2,007.00	0.0%
421405 · Evaluation Lunches	1,056.61	1,564.00	67.6%
421406 · Professional Meetings	3,152.70	4,200.00	75.1%
421407 · Other Trainings/Workshops	8,811.88	7,310.00	120.5%
421408 · ATRA/Conf/Wrkshopp Web Schls	2,515.09	5,460.00	46.1%
421400 · Conferences/Education - Other	0.00		
<b>Total 421400 · Conferences/Education</b>	<b>28,132.70</b>	<b>59,780.00</b>	<b>47.1%</b>
<b>421500 · Memberships</b>			
421501 · ATRA	650.00	1,250.00	52.0%
421502 · CDL Reimbursement / Renewal	143.25	750.00	19.1%
421503 · CPRP Exam / Renewal	280.00	1,542.00	18.2%
421504 · CTRS Exam / Renewal	2,075.00	3,815.00	54.4%
421505 · Distinguished Accreditation	0.00	100.00	0.0%
421506 · Hands On Suburban Chicago	0.00	300.00	0.0%
421507 · IPRA	837.00	12,219.00	6.8%
421508 · LAC Group	0.00	500.00	0.0%
421509 · NRPA	350.00	450.00	77.8%
421510 · Safety	840.00	2,410.00	34.9%
421511 · Costco	170.00	120.00	141.7%
421513 · Miscellaneous	-1,654.61	1,883.00	-87.9%
421514 · CPI Recertification	242.46	1,650.00	14.7%
421515 · SHRM	0.00	558.00	0.0%
<b>Total 421500 · Memberships</b>	<b>3,933.10</b>	<b>27,547.00</b>	<b>14.3%</b>
<b>421600 · Health Insurance</b>			
421601 · Voluntary Benefits	0.00	0.00	0.0%
421602 · Employee Contributions	-13,238.45	-27,757.10	47.7%
421603 · Employer Contributions	177,086.86	488,002.85	36.3%
421600 · Health Insurance - Other	16.00		
<b>Total 421600 · Health Insurance</b>	<b>163,864.41</b>	<b>460,245.75</b>	<b>35.6%</b>

## Northwest Special Recreation Association Profit & Loss Budget vs. Actual January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>421700 · Maintenance/Utilities</b>			
421701 · Condo Maintenance	5,820.70	13,269.32	43.9%
421702 · Electric	4,486.75	14,557.55	30.8%
421703 · Gas	1,716.06	2,500.00	68.6%
421704 · Hudson Energy	4.90		
421705 · Total Fire and Safety	830.00	715.00	116.1%
421706 · Internet	5,792.78	14,932.71	38.8%
421707 · Miscellaneous	5,658.68	4,160.00	136.0%
421708 · Cleaning Supplies	423.08	5,314.86	8.0%
421700 · Maintenance/Utilities - Other	30.35		
<b>Total 421700 · Maintenance/Utilities</b>	24,763.30	55,449.44	44.7%
<b>421800 · Rent</b>			
421801 · Condo Association Fee	6,390.00	12,780.00	50.0%
421802 · RMCC Rental Space	12,500.00	30,000.00	41.7%
421803 · HPPD Rental Space	8,658.00	17,316.00	50.0%
421804 · MPPD Rental Space	15,000.00	30,000.00	50.0%
421805 · Wheeling Rental Space	15,000.00	30,000.00	50.0%
421806 · BGD Rental Space	7,500.00	30,090.00	24.9%
421807 · HEPD Rental Space	15,000.00	30,090.00	49.9%
421800 · Rent - Other	2,500.00		
<b>Total 421800 · Rent</b>	82,548.00	180,276.00	45.8%
<b>421900 · Computer</b>			
421901 · Database Enhancements	4,825.00	12,500.00	38.6%
421902 · Framework Support	47,554.50	92,303.00	51.5%
421904 · Web Development	401.42	900.00	44.6%
421905 · Miscellaneous Software	29,215.60	60,783.43	48.1%
421906 · Miscellaneous Hardware	2,980.12	2,839.48	105.0%
<b>Total 421900 · Computer</b>	84,976.64	169,325.91	50.2%
<b>Total 421000 · Administration</b>	439,682.20	1,006,661.47	43.7%
<b>422000 · Program</b>			
<b>422100 · Rental Municipal</b>			
422101 · Clubs	1,735.00	2,000.00	86.8%
422102 · Leisure Education	65.00	1,000.00	6.5%
422104 · Special Events	336.00	724.00	46.4%
422105 · Day Camp	0.00	15,000.00	0.0%
422106 · General Programs	7,425.25	10,200.00	72.8%
422107 · Miscellaneous	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.0%
422109 · PURSUIT	430.03	5,749.97	7.5%
422110 · STAR	0.00	0.00	0.0%
422111 · Athletics	48.00	4,000.00	1.2%
<b>Total 422100 · Rental Municipal</b>	10,039.28	38,673.97	26.0%
<b>422200 · Commercial Expenses</b>			
422201 · Clubs	2,461.20	3,000.00	82.0%
422202 · Leisure Education	677.50	3,000.00	22.6%
422204 · Special Events	4,509.23	4,400.00	102.5%
422205 · Day Camp	864.12	5,000.00	17.3%
422206 · General Programs	13,905.66	15,756.00	88.3%
422207 · Miscellaneous	240.42	0.00	100.0%
422208 · Trips	1,987.74	11,000.00	18.1%
422209 · PURSUIT	15,299.52	32,300.00	47.4%
422210 · STAR	0.00	0.00	0.0%
422211 · Athletics	3,766.44	7,500.00	50.2%
422200 · Commercial Expenses - Other	0.00		
<b>Total 422200 · Commercial Expenses</b>	43,711.83	81,956.00	53.3%

**Northwest Special Recreation Association**  
**Profit & Loss Budget vs. Actual**  
 January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>422300 · Program Development</b>			
422301 · New Programming Space	6,439.01	2,500.00	257.6%
422303 · New Initiatives / Programs	362.57	2,500.00	14.5%
422304 · STAR Scholarship Reimbursement	0.00	0.00	0.0%
422305 · Program Space 6	6,547.15	10,300.00	63.6%
<b>Total 422300 · Program Development</b>	<b>13,348.73</b>	<b>15,300.00</b>	<b>87.2%</b>
<b>422400 · Program Supplies</b>			
422401 · Clubs	993.72	2,500.00	39.7%
422402 · Leisure Education	275.34	1,500.00	18.4%
422404 · Special Events	335.67	635.00	52.9%
422405 · Day Camp	4,172.90	5,000.00	83.5%
422406 · General Programs	6,940.28	25,000.00	27.8%
422407 · Equipment Repair	0.00	500.00	0.0%
422408 · Trips	100.00	6,000.00	1.7%
422409 · PURSUIT	19,690.11	25,000.00	78.8%
422411 · Paper Products	931.23	500.00	186.2%
422412 · Training / Orientation	106.32	1,325.00	8.0%
422413 · CPI Books	0.00	1,174.50	0.0%
422414 · First Aid / CPR	3,860.50	700.00	551.5%
422415 · Staff Appreciation Party	2,597.24	2,500.00	103.9%
422416 · Part Time/ Volunteer Apparel	0.00	0.00	0.0%
422417 · Storeroom Supplies	306.35	500.00	61.3%
422418 · Miscellaneous	413.38	0.00	100.0%
422419 · Full Time Apparel	0.00	0.00	0.0%
422420 · STAR	0.00	0.00	0.0%
422421 · Safety/Behavior	-3,276.69	1,500.00	-218.4%
422422 · Committees	1,006.03	1,250.00	80.5%
422423 · Athletics	1,718.28	1,000.00	171.8%
422400 · Program Supplies - Other	0.00		
<b>Total 422400 · Program Supplies</b>	<b>40,170.66</b>	<b>76,584.50</b>	<b>52.5%</b>
<b>422500 · Commercial Transportation</b>			
422502 · Leisure Education	0.00	0.00	0.0%
422504 · Special Events	0.00	0.00	0.0%
422505 · Day Camp	0.00	118,629.96	0.0%
422508 · Trips	0.00	0.00	0.0%
422509 · Miscellaneous	0.00	0.00	0.0%
422510 · Athletics	3,003.16	0.00	100.0%
<b>Total 422500 · Commercial Transportation</b>	<b>3,003.16</b>	<b>118,629.96</b>	<b>2.5%</b>
<b>422600 · Mileage</b>			
422601 · Mileage	13,841.40	20,000.00	69.2%
<b>Total 422600 · Mileage</b>	<b>13,841.40</b>	<b>20,000.00</b>	<b>69.2%</b>
<b>422700 · Transportation Maintenance</b>			
422701 · Cleaning Supplies	159.06	1,200.00	13.3%
422702 · Repair / Maintenance	42,374.35	75,000.00	56.5%
422703 · General Equipment	0.00	0.00	0.0%
422705 · Miscellaneous	131.96	623.80	21.2%
<b>Total 422700 · Transportation Maintenance</b>	<b>42,665.37</b>	<b>76,823.80</b>	<b>55.5%</b>
<b>422800 · Transportation- Gas/Tolls/Park</b>			
422801 · Gas	22,988.46	74,000.00	31.1%
422802 · Tolls	971.20	8,300.00	11.7%
<b>Total 422800 · Transportation- Gas/Tolls/Park</b>	<b>23,959.66</b>	<b>82,300.00</b>	<b>29.1%</b>

## Northwest Special Recreation Association Profit & Loss Budget vs. Actual January through June 2022

	Jan - Jun 22	Budget	% of Budget
<b>422900 · Printing</b>			
422901 · Copier 2nd Floor	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.0%
422903 · Day Camp Brochure	2,045.00	2,700.00	75.7%
422904 · Paper	1,099.09	2,300.00	47.8%
422905 · Printer Service	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	6,106.30	7,800.00	78.3%
422907 · Seasonal Brochure	5,690.00	13,200.00	43.1%
422908 · Stationary / Business Cards	426.41	1,130.00	37.7%
422909 · Miscellaneous	939.40	5,500.00	17.1%
<b>Total 422900 · Printing</b>	<b>16,306.20</b>	<b>32,630.00</b>	<b>50.0%</b>
<b>423100 · Public Awareness</b>			
423101 · Awards / Recognition	1,856.17	1,500.00	123.7%
423102 · Ads	0.00	980.00	0.0%
423103 · Legal Notices	164.70	500.00	32.9%
423104 · Online Media	267.01	960.00	27.8%
423105 · Giveaways	891.79	500.00	178.4%
423106 · Admin Professionals Week	289.18	250.00	115.7%
423107 · Staff Support	88.34	3,200.00	2.8%
423108 · Subscriptions	1,163.42	1,859.76	62.6%
423109 · Miscellaneous	244.22	1,000.00	24.4%
423110 · Recruitment	7,557.65	3,500.00	215.9%
423111 · Outreach	784.68	5,000.00	15.7%
<b>Total 423100 · Public Awareness</b>	<b>13,307.16</b>	<b>19,249.76</b>	<b>69.1%</b>
<b>Total 422000 · Program</b>	<b>220,353.45</b>	<b>562,147.99</b>	<b>39.2%</b>
<b>424000 · Salary(Staff &amp; Indep Cntrctrs)</b>			
<b>424100 · Full Time</b>			
424101 · Salary	1,036,159.51	2,444,793.95	42.4%
424102 · Overtime	0.00	200.00	0.0%
424103 · Phone/Data Stipend	7,805.00	18,060.00	43.2%
<b>Total 424100 · Full Time</b>	<b>1,043,964.51</b>	<b>2,463,053.95</b>	<b>42.4%</b>
<b>424200 · Part Time</b>			
424201 · Clubs	0.00	3,500.00	0.0%
424203 · Program Dev't	0.00	0.00	0.0%
424204 · Special Events	0.00	0.00	0.0%
424205 · Day Camp	18,921.80	273,525.62	6.9%
424206 · General Programs	31,297.93	180,000.00	17.4%
424207 · Office Support	13,180.64	21,000.00	62.8%
424208 · Trips	0.00	0.00	0.0%
424209 · PURSUIT	4,296.70	17,037.50	25.2%
424210 · STAR	0.00	0.00	0.0%
424211 · Training	24,944.44	50,000.00	49.9%
424213 · Athletics	0.00	8,000.00	0.0%
424214 · Transportation	18,889.67	87,600.00	21.6%
<b>Total 424200 · Part Time</b>	<b>111,531.18</b>	<b>640,663.12</b>	<b>17.4%</b>
<b>424300 · Payroll Processing</b>			
424301 · Payroll Fees	0.00	0.00	0.0%
424302 · Direct Deposit	0.00	0.00	0.0%
424303 · FSA	0.00	1,450.00	0.0%
424304 · W2 Processing	140.30	330.00	42.5%
424305 · Miscellaneous	5,364.96	0.00	100.0%
<b>Total 424300 · Payroll Processing</b>	<b>5,505.26</b>	<b>1,780.00</b>	<b>309.3%</b>

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	Jan - Jun 22	Budget	% of Budget
<b>424400 · Independent Contractors</b>			
424401 · Day Camp	997.50	16,000.00	6.2%
424402 · General Programs	1,329.50	28,130.00	4.7%
424403 · Office	2,695.75	3,000.00	89.9%
424404 · Trips	0.00	0.00	0.0%
424405 · PURSUIT	0.00	13,800.00	0.0%
424406 · STAR	0.00	0.00	0.0%
424407 · Athletics	0.00	2,500.00	0.0%
424408 · Leisure Ed	0.00	4,232.00	0.0%
<b>Total 424400 · Independent Contractors</b>	<b>5,022.75</b>	<b>67,662.00</b>	<b>7.4%</b>
<b>424500 · Car Allowance</b>			
424501 · Car Allowance	3,600.00	7,800.00	46.2%
<b>Total 424500 · Car Allowance</b>	<b>3,600.00</b>	<b>7,800.00</b>	<b>46.2%</b>
<b>Total 424000 · Salary(Staff &amp; Indep Cntrctrs)</b>	<b>1,169,623.70</b>	<b>3,180,959.07</b>	<b>36.8%</b>
<b>Total 420000 · Operating Expenses</b>	<b>1,829,659.35</b>	<b>4,749,768.53</b>	<b>38.5%</b>
<b>441000 · Liabilities</b>			
441001 · Criminal Background Checks	0.00	0.00	0.0%
441002 · Drug Tests / Physicals	1,670.00	3,000.00	55.7%
441003 · Unemployment	0.00	8,000.00	0.0%
441004 · Liability Fees	0.00	56,800.00	0.0%
441006 · Miscellaneous	0.00	0.00	0.0%
<b>Total 441000 · Liabilities</b>	<b>1,670.00</b>	<b>67,800.00</b>	<b>2.5%</b>
<b>442000 · Audit</b>			
442001 · Audit	10,645.00	6,625.00	160.7%
442002 · GASB	860.00	2,550.00	33.7%
<b>Total 442000 · Audit</b>	<b>11,505.00</b>	<b>9,175.00</b>	<b>125.4%</b>
<b>442100 · FICA - Employer Tax Expense</b>			
442101 · ER Tax - Inclusion	0.00	0.00	0.0%
442102 · ER Tax - Part Time	0.00		
442103 · ER Tax - Full Time	0.00		
442100 · FICA - Employer Tax Expense - Other	86,926.13	282,010.71	30.8%
<b>Total 442100 · FICA - Employer Tax Expense</b>	<b>86,926.13</b>	<b>282,010.71</b>	<b>30.8%</b>
<b>442200 · IMRF</b>			
442201 · ER Contributions - FT	72,811.36	220,197.02	33.1%
442202 · EE Deductions - FT	0.00		
442203 · ER Contributions - PT	1,014.27	28,406.53	3.6%
442204 · EE Deductions - PT	0.00		
442205 · Voluntary Contributions	820.66	0.00	100.0%
<b>Total 442200 · IMRF</b>	<b>74,646.29</b>	<b>248,603.55</b>	<b>30.0%</b>
<b>450000 · Inclusion</b>			
450001 · Arlington Heights	7,147.07	65,123.49	11.0%
450002 · Bartlett	4,613.63	18,340.76	25.2%
450003 · Buffalo Grove	8,008.00	80,175.36	10.0%
450004 · Elk Grove Village	4,665.84	35,155.58	13.3%
450005 · Hanover Park	1,217.73	5,153.09	23.6%
450006 · Hoffman Estates	10,665.78	24,789.66	43.0%
450007 · Inverness	0.00	250.86	0.0%
450008 · Mount Prospect	5,573.97	17,845.94	31.2%
450009 · Palatine	9,093.11	44,562.99	20.4%
450010 · Prospect Heights	8,495.84	10,441.99	81.4%
450011 · River Trails	1,477.01	12,187.66	12.1%
450012 · Rolling Meadows	14,111.29	25,730.88	54.8%

## Northwest Special Recreation Association Profit & Loss Budget vs. Actual January through June 2022

	Jan - Jun 22	Budget	% of Budget
450013 · Salt Creek	871.98	2,108.64	41.4%
450014 · Schaumburg	9,775.48	110,209.08	8.9%
450015 · South Barrington	1,326.30	18,814.83	7.0%
450016 · Steamwood	559.63	13,797.54	4.1%
450017 · Wheeling	13,538.50	42,739.09	31.7%
450018 · Ability Awareness	14.38	300.00	4.8%
450019 · Training Salary	75.00	16,950.00	0.4%
450020 · Rovers Salary	8,329.28	30,520.00	27.3%
450021 · Training Supplies	786.48	2,000.00	39.3%
450022 · Miscellaneous	1,282.20	2,760.00	46.5%
<b>Total 450000 · Inclusion</b>	<b>111,628.50</b>	<b>579,957.44</b>	<b>19.2%</b>
6560 · Payroll Expenses	-90,932.52	0.00	100.0%
<b>Total Expense</b>	<b>2,025,102.75</b>	<b>5,937,315.23</b>	<b>34.1%</b>
<b>Net Ordinary Income</b>	<b>1,059,638.06</b>	<b>-314,148.43</b>	<b>-337.3%</b>
<b>Other Income/Expense</b>			
<b>Other Expense</b>			
460000 · Capital Fund			
460001 · Capital Expenses/Projects	168,003.31	289,872.69	58.0%
460002 · Vehicles/Maintenance	26,290.00	533,400.00	4.9%
460003 · Technology/Hardware	69,410.96	132,905.72	52.2%
460004 · Building/Maintenance	40,630.00	98,858.04	41.1%
<b>Total 460000 · Capital Fund</b>	<b>304,334.27</b>	<b>1,055,036.45</b>	<b>28.8%</b>
<b>Total Other Expense</b>	<b>304,334.27</b>	<b>1,055,036.45</b>	<b>28.8%</b>
<b>Net Other Income</b>	<b>-304,334.27</b>	<b>-1,055,036.45</b>	<b>28.8%</b>
<b>Net Income</b>	<b>755,303.79</b>	<b>-1,369,184.88</b>	<b>-55.2%</b>



Date: July 27, 2022  
To: NWSRA Board of Directors  
From: Tracey Crawford, Executive Director  
Re: 2nd Quarterly FY 2022 Budget Variance Explanation Review

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The Budget vs. Actual Report for the second quarter ending June 30, 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.

## **Income**

### **310000 Member District Annual Assessment (MDAA) – 59.8%**

*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 second quarter and within the designated variance perimeters. *Each Member Assessment budgeted amount will be adjusted to reflect the COVID credit on the third quarter financials.*

### **320000 – Program Fees – 40%**

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

This line item is on target as budgeted for the second quarter and within the designated variance perimeters. There is currently approximately \$34,000 in outstanding program fees to be collected due to payment plans.

### **321000 Transportation- Door to Door – 101.3%**

*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 increased Day Camp registrations for Door-to-Door transportation.

### **321100 Transportation- Pick up Points - 43.5%**

*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 is on target as budgeted for the second quarter and within the designated variance perimeters.

**340000 Non-Program Revenue – 29.2%**

***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 Hoffman Estates reimbursement not being paid because the programming space is not open.

**350000 SLSF Grant Contributions - 46.3%**

***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 second 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 below target due to the delay in purchase of new vehicles.

**370000 Interest- 87.4%**

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

This line item is above target due to interest rates being higher than projected.

**380000 Revenue SLSF- 28.8%**

***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 below target because donations have been lower than budgeted.

## **Administration Expenses**

**421000 Professional Fees- 237.6%**

***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 – 69.8%**

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

This line item is over budget due to the addition of furniture in staff offices.

**421150 Credit Card & Bank Fees- 98.4%**

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

This line item is over budget due to Bank Fees that being charged because the interest rates are low and the bank fees are not covered by interest rates.

**421200 Postage – 41.6%**

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

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

**421300 Telephone/Fax – 47.1%**

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

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

**421400 Conference/Education- 47.1%**

***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 on target as budgeted for the second quarter and within the designated variance perimeters.

**421500 Memberships/Certifications - 14.3%**

***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 IPRA expenses hitting during the 4<sup>th</sup> quarter.

**421600 Health Insurance – 35.6%**

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

The line item is lower than budgeted due not being fully staffed.

**421700 Maintenance/Utilities- 42.9%**

***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 is on target as budgeted for the second quarter and within the designated variance perimeters.

**421800 Rent – 45.8%**

***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 is on target as budgeted for the second quarter and within the designated variance perimeters.

**421900 Computer – 50.7%**

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

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

## **Program Expenses**

**422100 Rental Municipal – 26%**

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

This line item lower than budgeted due to Day Camp bill from NSSEO not sent until completion of Day Camp

**422200 Rental Commercial – 53.3%**

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

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

**422300 Program Development – 87.2%**

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

This line item higher than budgeted due to expenses for the Hoffman Estates programming space.

**422400 Program Supplies – 52.5%**

***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 second quarter and within the designated variance perimeters.

**422500 Commercial Transportation – 2.5%**

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

This line item is lower than budgeted due to the bill for Day Camp transportation being sent after the conclusion of camp.

**422600 Mileage – 69.2%**

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

This line item is higher than budget due to more employees during in mileage reimbursement.

**422700 Transportation Maintenance- 55.5%**

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

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

**422800 Gas/Tolls – 29.1%**

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

This line item lower than budgeted due to gas is paid a month in the rears and tolls are paid quarterly. The toll bill is still not received.

**422900 Printing – 50.0%**

*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 is on target as budgeted for the second quarter and within the designated variance perimeters.

**423100 Public Awareness/Subscriptions/Ads – 69.3%**

*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 – 42.4%**

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

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

**424200 Part Time Salaries – 17.4%**

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

This line item lower than budgeted due to this report being compiled with only two weeks Day Camp and summer program salaries and an overall reduction in part time staff.

**424300 Payroll Processing – 309.3%**

*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 – 7.4%**

*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 due to not to not needing independent contractors because of COVID restrictions. Will see increase in 3<sup>rd</sup> quarters.

#### **424500 Car Allowance – 46.2%**

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

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

## **Liability**

#### **441000 Liability – 2.5%**

*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 Q2.

#### **442000 Audit – 125.4%**

*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 higher than budgeted due to 2021 audit bill received in 2022 after audit was complete.

#### **442100 FICA – 30%**

*This line item includes expenses for FICA.*

This line item lower than budgeted due to having positions and low part-time staff numbers as well as camp staff only being in the system for two to three weeks in June.

#### **442200 IMRF – 30%**

*This line item includes expenses for IMRF.*

This line item lower than budgeted due to having open IMRF full-time and part-time two positions.

## **Inclusion/Capital Expenses**

#### **450000 Inclusion – 19.2%**

*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 still filling the voids for the absents of part-time staff and summer inclusion salaries are only listed for three weeks.

**460000 Capital Fund – 28.8%**

***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 lower than budgeted due to the delay in delivery of the new vehicles.