

## Expense Account

June 30, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>of Budget</u>
<b>Expenses</b>				
<u>Operating</u>				
10 42 421101 0000 Coffee / Water	350.54	400.00	49.46	87.64
10 42 421102 0000 Furniture Needs	138.52	300.00	161.48	46.17
10 42 421103 0000 Locksmith / Keys	1,025.00	500.00	(525.00)	205.00
10 42 421104 0000 Nametags	329.09	500.00	170.91	65.82
10 42 421105 0000 Supplies	2,808.75	2,500.00	(308.75)	112.35
10 42 421106 0000 Miscellaneous Office supplies	0.00	350.00	350.00	0.00
<b>Total Office Supplies</b>	<b>4,651.90</b>	<b>4,550.00</b>	<b>(101.90)</b>	<b>102.24</b>
10 43 421151 0000 Bank Fees & Credit Card Fees	16,124.80	13,415.88	(2,708.92)	120.19
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
<b>Total Bank Fees</b>	<b>16,150.70</b>	<b>15,415.88</b>	<b>(734.82)</b>	<b>104.77</b>
10 44 421201 0000 Postage	2,844.15	2,500.00	(344.15)	113.77
10 44 421202 0000 Postal Machine Rental	454.71	1,817.78	1,363.07	25.01
10 44 421204 0000 Miscellaneous Postage	29.87	240.00	210.13	12.45
<b>Total Postage</b>	<b>3,328.73</b>	<b>4,557.78</b>	<b>1,229.05</b>	<b>73.03</b>
10 45 421301 0000 Cell Phone Service	3,941.39	9,360.50	5,419.11	42.11
10 45 421304 0000 Office Phones	2,639.66	2,643.05	3.39	99.87
10 45 421305 0000 Phone Maintenance	7,310.31	14,275.68	6,965.37	51.21
<b>Total Telephone/Fax</b>	<b>13,891.36</b>	<b>26,279.23</b>	<b>12,387.87</b>	<b>52.86</b>
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	75.95	5,200.00	5,124.05	1.46
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	13,166.25	29,700.00	16,533.75	44.33
10 46 421403 0000 PDRMA Conferences/Workshops/Webinars/Schools	25.00	140.00	115.00	17.86
10 46 421404 0000 IAPD Conferences/Workshops/Webinars/Schools	900.23	1,000.00	99.77	90.02
10 46 421405 0000 Evaluation Lunches	1,260.20	1,673.00	412.80	75.33
10 46 421406 0000 Professional Meetings	2,614.03	4,800.00	2,185.97	54.46
10 46 421407 0000 Other Trainings/Workshops	9,929.55	8,087.00	(1,842.55)	122.78
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	304.76	6,800.00	6,495.24	4.48
<b>Total Conference Education</b>	<b>28,275.97</b>	<b>57,400.00</b>	<b>29,124.03</b>	<b>49.26</b>
10 47 421501 0000 ATRA/ILRTA	4,000.00	3,150.00	(850.00)	126.98
10 47 421502 0000 CDL Reimbursement/Renewal	192.26	680.00	487.74	28.27
10 47 421503 0000 CPRP Exam/Renewal	140.00	464.00	324.00	30.17
10 47 421504 0000 CTRS Exam/Renewal	425.00	3,085.00	2,660.00	13.78
10 47 421505 0000 Distinguished Accreditation	80.00	0.00	(80.00)	0.00
10 47 421506 0000 Hands on Suburban Chicago	0.00	300.00	300.00	0.00
10 47 421507 0000 IPRA	345.00	12,762.00	12,417.00	2.70

10 47 421508 0000 LAC Group	0.00	500.00	500.00	0.00
10 47 421509 0000 NRPA	550.00	470.00	(80.00)	117.02
10 47 421510 0000 Safety Training	608.00	2,000.00	1,392.00	30.40
10 47 421511 0000 COSTCO	0.00	170.00	170.00	0.00
10 47 421512 0000 SPRA	42.00	0.00	(42.00)	0.00
10 47 421513 0000 Miscellaneous	857.00	2,988.59	2,131.59	28.68
10 47 421514 0000 CPI Recertification	3,198.90	3,698.00	499.10	86.50
10 47 421515 0000 SHRM	429.00	244.00	(185.00)	175.82
<b>Total Memberships/certification</b>	<b>10,867.16</b>	<b>30,511.59</b>	<b>19,644.43</b>	<b>35.62</b>
10 48 421601 0000 Voluntary Benefits	13,002.64	0.00	(13,002.64)	0.00
10 48 421603 0000 Health Contributions	267,254.98	440,000.00	172,745.02	60.74
<b>Total Health Insurance</b>	<b>280,257.62</b>	<b>440,000.00</b>	<b>159,742.38</b>	<b>63.69</b>
10 49 421701 0000 Condo Cleaning	960.00	11,611.05	10,651.05	8.27
10 49 421702 0000 Electric	3,785.91	9,886.76	6,100.85	38.29
10 49 421703 0000 Gas	2,840.03	5,376.16	2,536.13	52.83
10 49 421705 0000 Service Agreements	3,590.00	5,309.35	1,719.35	67.62
10 49 421706 0000 Internet	8,155.29	19,367.76	11,212.47	42.11
10 49 421707 0000 Miscellaneous	1,190.70	2,000.00	809.30	59.54
10 49 421708 0000 Cleaning Supplies	869.55	1,866.50	996.95	46.59
<b>Total Maintenance/Utilities</b>	<b>21,391.48</b>	<b>55,417.58</b>	<b>34,026.10</b>	<b>38.60</b>
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	25,228.95	72,517.00	47,288.05	34.79
10 51 421904 0000 Web Development	462.88	900.00	437.12	51.43
10 51 421905 0000 Miscellaneous Software	51,557.08	65,904.50	14,347.42	78.23
10 51 421906 0000 Miscellaneous Hardware	1,473.26	4,100.00	2,626.74	35.93
<b>Total Computers</b>	<b>78,722.17</b>	<b>149,921.50</b>	<b>71,199.33</b>	<b>52.51</b>
10 50 421801 0000 Condo Association Fee	3,195.00	42,870.00	39,675.00	7.45
10 50 421802 0000 RMCC Rental Space	9,420.00	30,000.00	20,580.00	31.40
10 50 421803 0000 HPCC Rental Space	8,658.00	17,316.00	8,658.00	50.00
10 50 421804 0000 MPPD Rental Space	30,000.00	30,000.00	0.00	100.00
10 50 421805 0000 WPD Rental Space	15,000.00	30,000.00	15,000.00	50.00
10 50 421806 0000 BYPD Rental Space	31,938.00	30,000.00	(1,938.00)	106.46
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(13,670.62)	0.00	13,670.62	0.00
<b>Total Rent</b>	<b>84,540.38</b>	<b>210,276.00</b>	<b>125,735.62</b>	<b>40.20</b>
10 52 422101 1001 Clubs Rental Municipal	421.76	1,200.00	778.24	35.15
10 52 422104 1004 Special Events Rental Municipal	387.00	500.00	113.00	77.40
10 52 422105 1005 Day Camp Rental Municipal	4,180.00	14,304.00	10,124.00	29.22
10 52 422106 1006 General Programs Rental Municipal	3,270.15	10,000.00	6,729.85	32.70
10 52 422109 1009 PURSUIT Rental Municipal	968.50	1,500.00	531.50	64.57
10 52 422111 1011 Athletic Rental Municipal	1,176.65	3,100.00	1,923.35	37.96
<b>Total Rental Municipal</b>	<b>10,404.06</b>	<b>30,604.00</b>	<b>20,199.94</b>	<b>34.00</b>
10 53 422201 1001 Clubs Commercial Expenses	2,938.03	5,600.00	2,661.97	52.46
10 53 422202 1002 Leisure Education Commercial Expenses	1,151.18	1,000.00	(151.18)	115.12
10 53 422204 1004 Special Events Commercial Expenses	1,309.53	9,000.00	7,690.47	14.55

10 53 422205 1005 Day Camp Commercial Expenses	165.00	4,800.00	4,635.00	3.44
10 53 422206 1006 General Programs Commercial Expenses	15,627.87	37,000.00	21,372.13	42.24
10 53 422207 1007 Miscellaneous Commercial Expenses	1,277.50	0.00	(1,277.50)	0.00
10 53 422208 1008 Trips Commercial Expenses	4,173.30	46,000.00	41,826.70	9.07
10 53 422209 1009 PURSUIT Commercial Expenses	5,264.55	15,000.00	9,735.45	35.10
10 53 422211 1011 Athletic Commercial Expenses	1,962.25	6,000.00	4,037.75	32.70
<b>Total Commercial</b>	<b>33,869.21</b>	<b>124,400.00</b>	<b>90,530.79</b>	<b>27.23</b>
10 54 422301 0000 Programming Space Misc.	1,591.08	2,500.00	908.92	63.64
10 54 422305 0000 New Program Space	213.98	0.00	(213.98)	0.00
<b>Total Program Development</b>	<b>1,805.06</b>	<b>2,500.00</b>	<b>694.94</b>	<b>72.20</b>
10 55 422401 1001 Clubs / Program Supplies	1,391.90	3,200.00	1,808.10	43.50
10 55 422402 1002 Leisure Education / Program Supplies	381.56	900.00	518.44	42.40
10 55 422404 1004 Special Events / Program Supplies	744.07	1,800.00	1,055.93	41.34
10 55 422405 1005 Day Camp / Program Supplies	4,748.88	13,976.00	9,227.12	33.98
10 55 422406 1006 General Programs / Program Supplies	6,028.32	14,500.00	8,471.68	41.57
10 55 422407 0000 Equipment Repair / Program Supplies	64.71	0.00	(64.71)	0.00
10 55 422408 1008 Trips / Program Supplies	3,607.15	0.00	(3,607.15)	0.00
10 55 422409 1009 PURSUIT / Program Supplies	6,530.74	27,000.00	20,469.26	24.19
10 55 422411 0000 Paper Products / Program Supplies	358.63	2,000.00	1,641.37	17.93
10 55 422412 0000 General Training/Orientation Program Supplies	59.21	1,450.00	1,390.79	4.08
10 55 422413 0000 CPI Books / Program Supplies	0.00	500.00	500.00	0.00
10 55 422414 0000 First Aid/CPR Program Supplies	1,110.23	1,300.00	189.77	85.40
10 55 422415 0000 Staff Appreciation Party Program Supplies	300.00	1,700.00	1,400.00	17.65
10 55 422417 0000 Storeroom Supplies	221.99	500.00	278.01	44.40
10 55 422418 1007 Miscellaneous Program Supplies	8.75	0.00	(8.75)	0.00
10 55 422421 0000 Safety/Behavior	269.79	1,500.00	1,230.21	17.99
10 55 422422 0000 Committees Program Supplies	286.33	1,500.00	1,213.67	19.09
10 55 422423 1011 Athletics / Program Supplies	1,546.22	2,000.00	453.78	77.31
10 55 422424 0000 Speciality Programs /Program Supplies	110.24	1,100.00	989.76	10.02
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
<b>Total Program Supplies</b>	<b>27,768.72</b>	<b>75,426.00</b>	<b>47,657.28</b>	<b>36.82</b>
10 56 422505 1005 Day Camp / Commercial Transport	0.00	103,480.00	103,480.00	0.00
10 56 422506 1006 General Programs / Commercial Transport	19.81	0.00	(19.81)	0.00
10 56 422511 1011 Athletic / Commercial Transport	990.56	5,000.00	4,009.44	19.81
<b>Total Commercial Transportation</b>	<b>1,010.37</b>	<b>108,480.00</b>	<b>107,469.63</b>	<b>0.93</b>
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	0.00	100.00	100.00	0.00
10 58 422702 0000 Repair / Transport Maintenance	56,075.00	80,000.00	23,925.00	70.09
10 58 422705 0000 Miscellaneous / Transport Maintenance	203.15	100.00	(103.15)	203.15
<b>Total Transportation Maintenance</b>	<b>56,278.15</b>	<b>80,200.00</b>	<b>23,921.85</b>	<b>70.17</b>
10 57 422601 0000 Full Time Staff Mileage Reimbursement	9,275.29	40,000.00	30,724.71	23.19
10 57 422602 0000 Part Time Staff Mileage Reimbursement	0.00	1,000.00	1,000.00	0.00

10 57 422603 0000 Executive Director Staff Mileage Reimbursement	0.00	0.00	0.00	0.00
<b>Total Mileage</b>	<b>9,275.29</b>	<b>48,800.00</b>	<b>39,524.71</b>	<b>23.19</b>
10 59 422801 0000 Transportation/ Gas	28,681.79	88,000.00	59,318.21	32.59
10 59 422802 0000 Transportation/Tolls	2,220.15	6,000.00	3,779.85	37.00
<b>Total Transportation Gas/Tolls</b>	<b>30,901.94</b>	<b>94,000.00</b>	<b>63,098.06</b>	<b>32.87</b>
10 60 422901 0000 Copier 2nd Floor	0.00	8,500.00	8,500.00	0.00
10 60 422903 0000 Day Camp Brochure	3,488.00	2,000.00	(1,488.00)	174.40
10 60 422904 0000 Paper	1,528.20	2,450.00	921.80	62.38
10 60 422906 0000 Printer Toner (OPS)	4,730.75	0.00	(4,730.75)	0.00
10 60 422907 0000 Seasonal Brochure	5,230.00	18,100.00	12,870.00	28.90
10 60 422908 0000 Stationary/Business Cards	67.96	1,230.00	1,162.04	5.53
10 60 422909 0000 Miscellaneous / Printing	895.00	1,000.00	105.00	89.50
<b>Total Printing</b>	<b>15,939.91</b>	<b>33,280.00</b>	<b>17,340.09</b>	<b>47.90</b>
10 61 423101 0000 Awards/Recognition	574.65	2,277.16	1,702.51	25.24
10 61 423102 0000 Ads	22.75	180.00	157.25	12.64
10 61 423103 0000 Legal Notices	64.80	420.00	355.20	15.43
10 61 423105 0000 Give Aways	0.00	400.00	400.00	0.00
10 61 423106 0000 Admin Professionals Week	332.69	300.00	(32.69)	110.90
10 61 423107 0000 Staff Support	1,315.53	2,400.00	1,084.47	54.81
10 61 423108 0000 Subscriptions	1,150.13	2,142.00	991.87	53.69
10 61 423109 0000 Miscellaneous	(740.89)	0.00	740.89	0.00
10 61 423110 0000 Recruitment	12,620.42	19,000.00	6,379.58	66.42
10 61 423111 0000 Outreach	1,116.81	2,000.00	883.19	55.84
<b>Total Public Awareness</b>	<b>16,456.89</b>	<b>29,119.16</b>	<b>12,662.27</b>	<b>56.52</b>
10 41 421001 0000 Professional Fees	85,680.00	4,375.00	(81,305.00)	1,958.40
10 41 421002 0000 Legal Fees	6,050.00	12,150.00	6,100.00	49.79
10 41 421003 0000 Miscellaneous professional fees	64.38	850.00	785.62	7.57
10 41 421004 0000 Audit	9,047.10	12,510.00	3,462.90	72.32
10 41 421005 0000 GASB	910.00	0.00	(910.00)	0.00
<b>Total Professional Fees</b>	<b>101,751.48</b>	<b>29,885.00</b>	<b>(71,866.48)</b>	<b>340.48</b>
<b>Total Operating Expenses</b>	<b>847,538.55</b>	<b>1,651,023.72</b>	<b>803,485.17</b>	<b>51.33</b>
<b>Salary Expense</b>				
10 62 424101 0000 Salary	1,094,434.68	2,578,001.58	1,483,566.90	42.45
10 62 424102 0000 Over-Time	1,228.41	500.00	(728.41)	245.68
10 62 424103 0000 Phone/Data Stipend	8,490.00	20,640.00	12,150.00	41.13
10 62 424105 0000 Car Allowance	2,100.00	7,800.00	(2,100.00)	26.92
<b>Total Full-Time Salary</b>	<b>1,106,253.09</b>	<b>2,606,941.58</b>	<b>1,492,888.49</b>	<b>42.44</b>
10 63 424201 1001 Clubs / Part-Time Salary	1,313.45	2,000.00	686.55	65.67
10 63 424204 1004 Special Events / Part-Time Salary	45.10	23,881.53	23,836.43	0.19
10 63 424205 1005 Day Camp / Part-Time Salary	138,538.86	330,000.00	191,461.14	41.98
10 63 424206 1006 General Programs / Part-Time Salary	116,148.18	154,000.00	37,851.82	75.42
10 63 424207 0000 Office Support / Part-Time Salary	24,170.35	60,000.00	35,829.65	40.28
10 63 424208 1008 Trips / Part-Time Salary	(475.90)	0.00	475.90	0.00
10 63 424209 1009 PURSUIT / Part-Time Salary	25,160.14	25,027.50	(132.64)	100.53

10 63 424211 0000 Training / Part-Time Salary	33,252.87	31,600.00	(1,652.87)	105.23
10 63 424213 1011 Athletics / Part-Time Salary	18,866.92	15,000.00	(3,866.92)	125.78
10 63 424214 0000 Transportation / Part-Time Salary	31,763.99	100,000.00	68,236.01	31.76
	<b>388,783.96</b>	<b>741,509.03</b>	<b>352,725.07</b>	<b>52.43</b>

10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	11,887.84	12,000.00	112.16	99.07
10 65 424403 0000 Office	8,562.33	7,000.00	(1,562.33)	122.32
10 65 424405 1009 PURSUIT	5,361.36	2,800.00	(2,561.36)	191.48
10 65 424407 1011 Athletics	3,593.93	2,500.00	(1,093.93)	143.76
10 65 424408 1002 Leisure Ed	0.00	2,500.00	2,500.00	0.00
10 65 424411 1005 Day Camp	227.88	0.00	(227.88)	0.00
10 65 424412 1007 Miscellaneous	4,787.56	0.00	(4,787.56)	0.00

<b>Total Independent Contractors</b>	<b>34,420.90</b>	<b>38,800.00</b>	<b>4,379.10</b>	<b>88.71</b>
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10 64 424301 0000 Payroll Fees	(19,916.35)	0.00	19,916.35	0.00
10 64 424303 0000 FSA	243.00	1,250.00	1,007.00	19.44
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
10 64 424305 1007 Miscellaneous / Payroll Processing	439.20	0.00	(439.20)	0.00

<b>Total Payroll Processing</b>	<b>(19,234.15)</b>	<b>1,650.00</b>	<b>20,884.15</b>	<b>(1,165.71)</b>
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10 68 442201 0000 IMRF / FT Contributions	40,391.99	60,583.04	20,191.05	66.67
10 68 442204 0000 IMRF /PT Contributions	294.63	6,350.88	6,056.25	4.64
10 68 442205 0000 IMRF / Voluntary Additional Contributions	1,061.18	0.00	(1,061.18)	0.00

<b>Total IMRF</b>	<b>41,747.80</b>	<b>66,933.92</b>	<b>25,186.12</b>	<b>62.37</b>
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10 67 442102 0000 FICA Part Time	109,771.05	109,963.94	192.89	99.82
10 67 442102 9902 ER FICA Part Time	26,887.39	0.00	(26,887.39)	0.00
10 67 442102 9912 ER FICA Medicare Part Time	6,288.11	0.00	(6,288.11)	0.00
10 67 442103 0000 FICA Full Time	26,660.13	197,813.82	171,153.69	13.48
10 67 442103 9902 ER FICA Full Time	21,646.02	0.00	(21,646.02)	0.00
10 67 442103 9912 ER FICA Medicare Full Time	5,066.50	0.00	(5,066.50)	0.00
10 67 442300 0000 IRS Liability	(37,420.39)	0.00	37,420.39	0.00

10 66 441001 0000 Background Checks	6.00	1,000.00	994.00	0.60
10 66 441002 0000 Drug Tests / Physicals	279.00	3,970.00	3,691.00	7.03
10 66 441003 0000 Unemployment	768.22	8,220.29	7,452.07	9.35
10 66 441004 0000 Liability Fees	0.00	89,680.30	89,680.30	0.00
10 66 441006 0000 Miscellaneous / Liability	418.21	0.00	(418.21)	0.00

10 69 450001 0001 Arlington Heights Inclusion Salary	34,520.40	58,187.77	23,667.37	59.33
10 69 450001 0002 Arlington Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	0.00	1,156.00	1,156.00	0.00
10 69 450002 0001 Bartlett Inclusion Salary	17,157.54	16,219.04	(938.50)	105.79
10 69 450002 0002 Bartlett Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450002 0003 Bartlett Inclusion Independent Contractors	132.00	0.00	(132.00)	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	33,902.56	80,325.30	46,422.74	42.21
10 69 450003 0002 Buffalo Grove Inclusion Expenses	44.95	500.00	455.05	8.99

10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	66.00	2,503.00	2,437.00	2.64
10 69 450004 0001 Elk Grove Village Inclusion Salary	10,997.38	29,380.47	18,383.09	37.43
10 69 450004 0002 Elk Grove Village Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450004 0003 Elk Grove Inclusion Independent Contractors	0.00	1,055.00	1,055.00	0.00
10 69 450005 0001 Hanover Park Inclusion Salary	9,829.71	8,732.36	(1,097.35)	112.57
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	16,977.78	39,236.64	22,258.86	43.27
10 69 450006 0002 Hoffman Estate Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0003 Hoffman Estates Inclusion Independent Contractors	239.25	1,123.00	883.75	21.30
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	23,976.78	24,108.83	132.05	99.45
10 69 450008 0002 Mount Prospect Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0001 Palatine Inclusion Salary	24,751.94	51,326.79	26,574.85	48.22
10 69 450009 0002 Palatine Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0003 Palatine Inclusion Independent Contractors	0.00	293.00	293.00	0.00
10 69 450010 0001 Prospect Heights Inclusion Salary	3,016.32	7,421.23	4,404.91	40.64
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450011 0001 River Trails Inclusion Salary	5,833.72	15,584.13	9,750.41	37.43
10 69 450011 0002 River Trails Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0001 Rolling Meadows Inclusion Salary	34,546.51	71,157.43	36,610.92	48.55
10 69 450012 0002 Rolling Meadows Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0003 Rolling Meadows Inclusion Independent Contractors	0.00	911.00	911.00	0.00
10 69 450013 0001 Salt Creek Inclusion Salary	2,926.15	862.25	(2,063.90)	339.36
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	72,688.78	133,592.07	60,903.29	54.41
10 69 450014 0002 Schaumburg Inclusion Expenses	25.00	500.00	475.00	5.00
10 69 450014 0003 Schaumburg Inclusion Independent Contractors	182.16	15,600.00	15,417.84	1.17
10 69 450015 0001 South Barrington Inclusion Salary	6,734.97	15,341.15	8,606.18	43.90
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450015 0003 South Barrington Inclusion Independent Contractors	240.00	0.00	(240.00)	0.00
10 69 450016 0001 Streamwood Inclusion Salary	0.00	3,417.84	3,417.84	0.00
10 69 450016 0002 Streamwood Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0001 Wheeling Inclusion Salary	31,888.95	74,668.73	42,779.78	42.71
10 69 450017 0002 Wheeling Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0003 Wheeling Inclusion Independent Contractors	0.00	697.00	697.00	0.00
10 69 450018 0000 Inclusion Ability Awareness Expenses	0.00	500.00	500.00	0.00
10 69 450019 0001 Inclusion Training Salary	11,843.36	14,400.00	2,556.64	82.25
10 69 450020 0001 Rovers Salary Inclusion	13,905.66	19,000.00	5,094.34	73.19
10 69 450021 0002 Inclusion Training Expenses	888.99	1,800.00	911.01	49.39
10 69 450022 0000 Miscellaneous Inclusion	589.14	3,000.00	2,410.86	19.64
<b>Total Inclusion</b>	<b>357,906.00</b>	<b>699,678.94</b>	<b>341,772.94</b>	<b>51.15</b>
<b>Total Salary Expenses</b>	<b>2,070,247.84</b>	<b>4,558,361.82</b>	<b>2,488,113.98</b>	<b>45.42</b>
<b>Total Expenses</b>	<b>2,917,786.39</b>	<b>6,209,385.54</b>	<b>3,291,599.15</b>	<b>46.99</b>
<b>Capital Expenses</b>				
20 80 460001 2001 Capital Projects / Wheeling Green House	0.00	69,969.23	69,969.23	0.00
20 80 460002 2101 26 passenger- accessible 2007	0.00	180,000.00	180,000.00	0.00

20 80 460002 2111 Minivan (6 passengers) 2008	0.00	60,000.00	60,000.00	0.00
20 80 460002 2112 14 passenger- accessible 2010	450.00	108,300.00	107,850.00	0.42
20 80 460002 2119 14 passenger- accessible 2011	0.00	108,300.00	108,300.00	0.00
20 80 460002 2124 14 passenger- accessible, IDOT 2021 - NEW	118,293.70	0.00	(118,293.70)	0.00
20 80 460002 2125 14 passenger- accessible NEW	115,850.70	0.00	(115,850.70)	0.00
20 80 460003 2201 Technology/Hardware	(11,854.68)	0.00	11,854.68	0.00
20 80 460003 2202 Computer (lease / purchase)	23,176.20	34,900.00	11,723.80	66.41
20 80 460003 2204 Tech Infrastructure	13,698.27	17,223.67	3,525.40	79.53
20 80 460003 2205 iPads	298.00	2,500.00	2,202.00	11.92
20 80 460003 2206 Printer Lease	9,818.95	15,080.64	5,261.69	65.11
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460003 2211 Finance system update	4,312.50	0.00	(4,312.50)	0.00
20 80 460004 2302 Hanover Park Maintenance (Paid every 3 years)	0.00	9,936.00	9,936.00	0.00
20 80 460004 2306 RM Sensory Room Maintenance (every 3 years)	4,169.90	0.00	(4,169.90)	0.00
20 80 460004 2307 RM Dream Lab Maintenance	0.00	10,939.00	10,939.00	0.00
20 80 460004 2309 MP Sensory Room Maintenance (every 3 years)	0.00	2,000.00	2,000.00	0.00
20 80 460004 2312 Buffalo Grove Cleaning/Maintenance	215.00	3,896.00	3,681.00	5.52
20 80 460004 2316 HVAC (6 RTU being evaluated for replacement)	3,557.70	5,000.00	1,442.30	71.15
20 80 460004 2317 Other infrastructure	243.36	2,000.00	1,756.64	12.17
20 80 460004 2318 Office Update*	1,931.34	35,000.00	33,068.66	5.52
<b>Total Capital Expenses</b>	<b>284,160.94</b>	<b>667,244.54</b>	<b>383,083.60</b>	<b>42.59</b>

Date: July 24, 2024  
To: NWSRA Board of Directors  
From: Tracey Crawford, Executive Director  
Re: 2<sup>nd</sup> Quarterly FY 2024 Budget Variance Explanation Review

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The Budget vs. Actual Report for the 2nd quarter ending June 30, 2024, 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.

## **2024 Budget Adjustments**

### **Income**

#### **31 Member District Annual Assessment (MDAA) – 67.81%**

*The NWSRA Member Districts approved the Member District Annual Assessments in July 2024 to take to each of their Boards for approval with an increase of 2%. Boards approved the MDAA for FY 2024 for \$4,406,713.50.*

This line item is over budget due to an earlier-than-anticipated MDAA installment payment.

#### **32 – Program Fees – 66.46%**

*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 over budget due to an increase in registrations.

#### **33 - Transportation- Door to Door – 119.16%**

*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 the increase in the utilization of door-to-door transportation in Day Camp and General Programs in the first half of the year.



**34 - Transportation- Pick up Points - 58.73%**

*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 the NWSRA quadrant for a regional approach.*

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

**34 – Other Revenue – 51.75%**

*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) as well as any SLSF donations received during the registration process.*

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

**36 - SLSF Grant Contributions – 80.88%**

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

This line item is over budget due to the Illinois State Grant that was awarded to NWSRA to reimburse Inclusion costs for FY2023. An audit adjustment will be made once the audit is accepted that will move this additional revenue of \$250,000.00 from the Inclusion Grant Contribution to the Inclusion Payroll line items by member district for FY2023.

**37 - Sale of Fixed Assets – 14.55%**

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

This line item is less than budgeted due to the delivery of the new buses being delayed until the 3<sup>rd</sup> quarter and the sale of the old buses occurring in the 3<sup>rd</sup> quarter.

**38 - Interest – 47.74%**

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

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

# Administration Expenses

## **41 - Professional Fees – 340.48%**

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

This line item is higher than budgeted due to having to contract the outside firm of Robert Half to assist with the financials for the first quarter of the 2024 when the Superintendent of Finance position was vacant.

## **42 - Office Supplies – 113.08%**

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

This line item is higher than budgeted due to the unanticipated repair and replacement of key fob latches on interior doors in the main office. This is also the quarter that the annual office supplies are purchased for the year.

## **43 - Credit Card & Bank Fees – 104.93%**

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

This line item is higher than budgeted due to the increase in fees to use credit cards and more participants and families using credit cards to pay for programs and Day Camps.

## **44 - Postage – 83.87%**

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

This line item is higher than budgeted due to not yet receiving the SLSF reimbursement for postage.

## **45 - Telephone/Fax – 55.79%**

*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.

**46 - Conference/Education- 47.07%**

***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.

**47 - Memberships/Certifications - 50.97%**

***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 is on target as budgeted for the 2<sup>nd</sup> quarter and within the designated variance perimeters.

**48 - Health Insurance – 63.66%**

***This line item includes expenses for Health Insurance for full-time employees.***

This line item is higher than budgeted due to incorrectly reflecting the Employee Contribution of Voluntary Benefits for the first quarter. This occurred due to a mismapping in AccuFund that will be corrected in the 3<sup>rd</sup> quarter financials. The adjusted amount will be reflected in the Employee Contribution of Voluntary Benefits Line Item.

**49 - Maintenance/Utilities- 41.88%**

***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.

**50 - Rent – 32.15%**

***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 lower than budgeted due to the payment for invoices delayed for the NWSRA/Rolling Meadows Condo Association and the Rolling Meadows Programming Space.

**51 - Computer – 66.91%**

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

This line item is above budget for the second quarter due to the meetings scheduled to assist with the Accufund implementation with our AccuFund contact, Joyce Mason.

## **Program Expenses**

**52 - Rental Municipal – 37.92%**

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

This line item is under due to the bulk of the expenses occurring during Q3 once Day Camp has concluded and all expenses have occurred.

**53 - Commercial Expenses – 30.59%**

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

This line item is under due to the bulk of the expenses occurring during Q3 once the trips have concluded.

**54 - Program Development – 83.53%**

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

This line item is over budget due to the purchase of a changing table for the Rolling Meadows programming space to accommodate our adult participants.

**55 - Program Supplies – 42.55%**

*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.

**56 - Commercial Transportation – 3.03%**

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

This line item is less than budgeted due to the majority on the expenses occurring during Q3.

**57 - Mileage – 22.56%**

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

This line item is lower than budgeted due to the 2<sup>nd</sup> quarter ending on June 30 only reflecting two weeks of the summer programming. The majority of the mileage reimbursement occurs during the 3<sup>rd</sup> quarter.

**58 - Transportation Maintenance – 70.20%**

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

This line item is higher than budgeted due to higher costs to maintain the vehicle fleet.

**59 - Gas/Tolls – 33.26%**

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

This line item is lower than budgeted due to the majority of expenses occurring during Q3.

**60 - Printing – 49.76%**

*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.

**61 - Public Awareness/Subscriptions/Ads – 71.26%**

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

This line item is higher than budgeted due to numerous job postings and rigorous recruitment efforts for 7 open positions.

## **Salary Expenses**

**62 - Full Time Salaries – 42.43%**

*This line item includes salary expenses for full-time staff as well as the Director's car allowance.*

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

**63 - Part Time Salaries- 52.43%**

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

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

**64 - Payroll Processing – (1,328.21%)**

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

This line item presents higher than budget. However, the overage is due to a reclassification from the IRS and is an Audit adjustment from FY2023.

**65 - Independent Contractors – 88.71%**

*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 is higher than budgeted due to a reclassification of FY 2023 payroll expenses with a difference of 14,689.61 not captured in Audit entries of various independent contractors of 48,537.15.

## **Liability**

**66 - Liability Expenses – 2.08%**

*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 is lower than budgeted due to this expense is only paid twice a year, in July and December. The 3<sup>rd</sup> and 4<sup>th</sup> quarter will reflect these expenses.

**67 - FICA – 51.63%**

*This line item includes expenses for FICA.*

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

**68 - IMRF – 62.37%**

*This line item includes expenses for IMRF.*

This line item is higher than budgeted due to the Part-Time staff IMRF expenses being coded to the Full Time IMRF Expenses. The reclassification caused by the AccuFund mismapping will be reflected in the 3<sup>rd</sup> quarter. The amount designated for part time will be reflected in the Part Time IMRF Line Item.

## **Inclusion**

**69 - Inclusion – 51.23%**

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

## **Capital Expenses**

**20 - Capital Fund – 42.59%**

*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 second quarter and within the designated variance perimeters.