

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

Modified Accrual Basis

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310000 · Member District Assessments				
310001 · Arlington Heights Assessment	0.00	571,987.59	-571,987.59	0.0%
310002 · Bartlett Assessment	0.00	237,521.67	-237,521.67	0.0%
310003 · Buffalo Grove Assessment	0.00	317,288.41	-317,288.41	0.0%
310004 · Elk Grove Assessment	165,242.80	322,953.58	-157,710.78	51.2%
310005 · Hanover Park Assessment	0.00	152,909.96	-152,909.96	0.0%
310006 · Hoffman Estates Assessment	0.00	311,404.66	-311,404.66	0.0%
310007 · Inverness Assessment	18,927.12	38,635.31	-19,708.19	49.0%
310008 · Mount Prospect Assessment	181,654.12	360,825.27	-179,171.15	50.3%
310009 · Palatine Assessment	237,686.48	480,992.40	-243,305.92	49.4%
310010 · Prospect Heights Assessment	19,372.78	78,646.95	-59,274.17	24.6%
310011 · River Trails Assessment	26,841.26	105,808.74	-78,967.48	25.4%
310012 · Rolling Meadows Assessment	71,181.89	138,104.07	-66,922.18	51.5%
310013 · Salt Creek Assessment	0.00	38,944.03	-38,944.03	0.0%
310014 · Schaumburg Assessment	340,258.44	672,676.14	-332,417.70	50.6%
310015 · South Barrington Assessment	36,290.81	75,357.02	-39,066.21	48.2%
310016 · Streamwood Assessment	0.00	180,706.90	-180,706.90	0.0%
310017 · Wheeling Assessment	120,264.01	235,544.65	-115,280.64	51.1%
Total 310000 · Member District Assessments	1,217,719.71	4,320,307.35	-3,102,587.64	28.2%
320000 · Program Fees				
320001 · Club Fees	10,311.32	18,000.00	-7,688.68	57.3%
320002 · Leisure Education Fees	2,206.00	8,400.00	-6,194.00	26.3%
320003 · New Initiatives Fees	0.00	10,000.00	-10,000.00	0.0%
320004 · Special Events Fees	4,671.28	12,000.00	-7,328.72	38.9%
320005 · Day Camp Fees	98,473.46	175,000.00	-76,526.54	56.3%
320006 · General Programs Fees	88,851.27	150,000.00	-61,148.73	59.2%
320008 · Trips Fees	5,780.00	70,000.00	-64,220.00	8.3%
320009 · PURSUIT	3,050.00	0.00	3,050.00	100.0%
320011 · Athletic Fees	17,691.20	37,000.00	-19,308.80	47.8%
320012 · Program Fees - Credits	925.00	0.00	925.00	100.0%
Total 320000 · Program Fees	231,959.53	480,400.00	-248,440.47	48.3%
321000 · Transportation - Door to Door				
321001 · Clubs Door to Door	339.10	2,500.00	-2,160.90	13.6%
321003 · New Initiatives Door to Door	0.00	0.00	0.00	0.0%
321004 · Special Events Door to Door	10.00	2,100.00	-2,090.00	0.5%
321005 · Day Camp Door to Door	4,059.70	9,000.00	-4,940.30	45.1%
321006 · General Programs Door to Door	714.91	2,500.00	-1,785.09	28.6%
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	5,123.71	16,100.00	-10,976.29	31.8%

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321100 · Transportation - Pick up Points				
321101 · Clubs Pick Up Points	190.68	2,500.00	-2,309.32	7.6%
321102 · Leisure Edu Pick Up Points	314.00	1,680.00	-1,366.00	18.7%
321103 · New Initiatives Pick Up Points	0.00	0.00	0.00	0.0%
321104 · Special Events Pick Up Points	129.97	2,416.00	-2,286.03	5.4%
321105 · Day Camp Pick Up Points	3,428.84	12,000.00	-8,571.16	28.6%
321106 · General Programs Pick Up Points	1,650.12	8,000.00	-6,349.88	20.6%
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	5,713.61	26,596.00	-20,882.39	21.5%
340000 · Non Program Revenue				
340001 · Non Program Revenue	1,089.44	4,250.00	-3,160.56	25.6%
340009 · Collaboratives	73,546.74	439,696.00	-366,149.26	16.7%
Total 340000 · Non Program Revenue	74,636.18	443,946.00	-369,309.82	16.8%
350000 · SLSF Grant Contributions				
350001 · Scholarship Contribution	0.00	73,759.50	-73,759.50	0.0%
350002 · Programs Contribution	0.00	95,410.31	-95,410.31	0.0%
350003 · Inclusion Contribution	0.00	14,846.00	-14,846.00	0.0%
350004 · Transportation Contribution	0.00	57,415.53	-57,415.53	0.0%
350005 · Athletics Contribution	0.00	55,871.99	-55,871.99	0.0%
350006 · Miscellaneous Contribution	0.00	0.00	0.00	0.0%
Total 350000 · SLSF Grant Contributions	0.00	297,303.33	-297,303.33	0.0%
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	33,147.69	95,000.00	-61,852.31	34.9%
370002 · Investment Interest	3,493.94	5,000.00	-1,506.06	69.9%
Total 370000 · Interest	36,641.63	100,000.00	-63,358.37	36.6%
380000 · Revenue SLSF				
380001 · Revenue SLSF	72.05	500.00	-427.95	14.4%
Total 380000 · Revenue SLSF	72.05	500.00	-427.95	14.4%
385000 · Transfer from Capital Reserve				
385001 · Reserve Transfer	0.00	0.00	0.00	0.0%
Total 385000 · Transfer from Capital Reserve	0.00	0.00	0.00	0.0%

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390000 · General Ledger Credit	0.00			
Total Income	1,571,866.42	5,701,827.68	-4,129,961.26	27.6%
Gross Profit	1,571,866.42	5,701,827.68	-4,129,961.26	27.6%
Expense				
420000 · Operating Expenses				
421000 · Administration				
421001 · Professional Expenses				
421002 · Professional Fees	14,878.40	87,875.00	-72,996.60	16.9%
421003 · Legal Fees	675.00	10,150.00	-9,475.00	6.7%
421004 · Miscellaneous	1,274.47	770.00	504.47	165.5%
Total 421001 · Professional Expenses	16,827.87	98,795.00	-81,967.13	17.0%
421100 · Office Supplies				
421101 · Coffee / Water	96.25	425.00	-328.75	22.6%
421102 · Furniture Needs	312.61	300.00	12.61	104.2%
421103 · Locksmith / Keys	133.51	500.00	-366.49	26.7%
421104 · Nametags	65.82	500.00	-434.18	13.2%
421105 · Supplies	1,386.30	3,000.00	-1,613.70	46.2%
421106 · Miscellaneous	482.02	350.00	132.02	137.7%
Total 421100 · Office Supplies	2,476.51	5,075.00	-2,598.49	48.8%
421150 · Credit Card & Bank Fees				
421151 · Bank Fees	1,287.40	8,500.00	-7,212.60	15.1%
421152 · Credit Card Processing Fees	86.35	4,500.00	-4,413.65	1.9%
421153 · PFM Fees	395.14	2,000.00	-1,604.86	19.8%
Total 421150 · Credit Card & Bank Fees	1,768.89	15,000.00	-13,231.11	11.8%
421200 · Postage				
421201 · Postage	1,000.00	1,500.00	-500.00	66.7%
421202 · Postal Machine Rental	454.71	1,860.00	-1,405.29	24.4%
421203 · Printing Vendors	0.00	0.00	0.00	0.0%
421204 · Miscellaneous	0.00	240.00	-240.00	0.0%
Total 421200 · Postage	1,454.71	3,600.00	-2,145.29	40.4%

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421300 · Telephone/Fax				
421301 · Cell Phone Service	2,352.97	9,360.50	-7,007.53	25.1%
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	1,949.67	7,812.00	-5,862.33	25.0%
421305 · Phone Maintenance	374.10	4,768.00	-4,393.90	7.8%
421306 · Miscellaneous	0.00	250.00	-250.00	0.0%
Total 421300 · Telephone/Fax	4,676.74	23,789.50	-19,112.76	19.7%
421400 · Conferences/Education				
421401 · NRPA Conf/Wkshps/Webnrs/Schools	642.00	3,988.00	-3,346.00	16.1%
421402 · IPRA Conf/Wkshps/Webnrs/Schools	15,758.01	26,788.64	-11,030.63	58.8%
421403 · PDRMA Conf/Wkshps/Webnrs/School	0.00	610.00	-610.00	0.0%
421404 · IAPD Conf/Wkshps/Webnrs/Schools	0.00	2,007.00	-2,007.00	0.0%
421405 · Evaluation Lunches	520.76	2,280.00	-1,759.24	22.8%
421406 · Professional Meetings	1,016.80	4,800.00	-3,783.20	21.2%
421407 · Other Trainings/Workshops	5,003.03	8,474.00	-3,470.97	59.0%
421408 · ATRA/Conf/Wrkshopp Web Schls	0.00	11,238.00	-11,238.00	0.0%
Total 421400 · Conferences/Education	22,940.60	60,185.64	-37,245.04	38.1%
421500 · Memberships				
421501 · ATRA	3,150.00	1,500.00	1,650.00	210.0%
421502 · CDL Reimbursement / Renewal	51.13	920.00	-868.87	5.6%
421503 · CPRP Exam / Renewal	0.00	703.00	-703.00	0.0%
421504 · CTRS Exam / Renewal	320.00	3,390.00	-3,070.00	9.4%
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	1,086.00	12,747.00	-11,661.00	8.5%
421508 · LAC Group	0.00	500.00	-500.00	0.0%
421509 · NRPA	0.00	525.00	-525.00	0.0%
421510 · Safety	0.00	2,410.00	-2,410.00	0.0%
421511 · Costco	0.00	170.00	-170.00	0.0%
421513 · Miscellaneous	1,556.29	933.00	623.29	166.8%
421514 · CPI Recertification	0.00	300.00	-300.00	0.0%
421515 · SHRM	0.00	0.00	0.00	0.0%
Total 421500 · Memberships	6,763.42	24,498.00	-17,734.58	27.6%
421600 · Health Insurance				
421601 · Voluntary Benefits	6,533.11	0.00	6,533.11	100.0%
421602 · Employee Contributions	0.00	0.00	0.00	0.0%
421603 · Employer Contributions	65,073.26	446,763.96	-381,690.70	14.6%
Total 421600 · Health Insurance	71,606.37	446,763.96	-375,157.59	16.0%

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421700 · Maintenance/Utilities				
421701 · Condo Maintenance	2,011.05	11,000.00	-8,988.95	18.3%
421702 · Electric	1,478.35	12,000.00	-10,521.65	12.3%
421703 · Gas	1,428.88	4,000.00	-2,571.12	35.7%
421705 · Total Fire and Safety	1,677.00	7,477.00	-5,800.00	22.4%
421706 · Internet	4,478.10	17,370.84	-12,892.74	25.8%
421707 · Miscellaneous	2,276.39	5,000.00	-2,723.61	45.5%
421708 · Cleaning Supplies	570.32	4,580.39	-4,010.07	12.5%
Total 421700 · Maintenance/Utilities	13,920.09	61,428.23	-47,508.14	22.7%
421800 · Rent				
421801 · Condo Association Fee	4,155.00	12,780.00	-8,625.00	32.5%
421802 · RMCC Rental Space	7,500.00	30,000.00	-22,500.00	25.0%
421803 · HPPD Rental Space	2,886.00	17,316.00	-14,430.00	16.7%
421804 · MPPD Rental Space	5,000.00	30,000.00	-25,000.00	16.7%
421805 · Wheeling Rental Space	15,000.00	30,000.00	-15,000.00	50.0%
421806 · BYPD Rental Space	0.00	30,090.00	-30,090.00	0.0%
421807 · HEPD Rental Space	15,000.00	30,090.00	-15,090.00	49.9%
Total 421800 · Rent	49,541.00	180,276.00	-130,735.00	27.5%
421900 · Computer				
421901 · Database Enhancements	95.88	4,537.00	-4,441.12	2.1%
421902 · Framework Support	22,607.80	81,180.00	-58,572.20	27.8%
421903 · Server Lease	0.00	0.00	0.00	0.0%
421904 · Web Development	98.45	900.00	-801.55	10.9%
421905 · Miscellaneous Software	23,011.38	59,407.09	-36,395.71	38.7%
421906 · Miscellaneous Hardware	869.23	2,700.00	-1,830.77	32.2%
Total 421900 · Computer	46,682.74	148,724.09	-102,041.35	31.4%
Total 421000 · Administration	238,658.94	1,068,135.42	-829,476.48	22.3%
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	0.00	8,000.00	-8,000.00	0.0%
422106 · General Programs	609.00	11,500.00	-10,891.00	5.3%
422107 · Miscellaneous	0.00	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.00	0.0%
422109 · PURSUIT	486.00	3,600.00	-3,114.00	13.5%
422111 · Athletics	625.00	4,000.00	-3,375.00	15.6%
Total 422100 · Rental Municipal	1,720.00	31,059.00	-29,339.00	5.5%

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422200 · Commercial Expenses				
422201 · Clubs	1,902.55	6,500.00	-4,597.45	29.3%
422202 · Leisure Education	1,262.00	1,000.00	262.00	126.2%
422204 · Special Events	4,647.45	8,000.00	-3,352.55	58.1%
422205 · Day Camp	60.00	6,000.00	-5,940.00	1.0%
422206 · General Programs	9,546.97	21,000.00	-11,453.03	45.5%
422207 · Miscellaneous	12.70	0.00	12.70	100.0%
422208 · Trips	1,192.14	35,000.00	-33,807.86	3.4%
422209 · PURSUIT	1,090.98	30,000.00	-28,909.02	3.6%
422211 · Athletics	2,235.63	22,000.00	-19,764.37	10.2%
Total 422200 · Commercial Expenses	21,950.42	129,500.00	-107,549.58	17.0%
422300 · Program Development				
422301 · New Programming Space	605.91	4,500.00	-3,894.09	13.5%
422302 · PURSUIT	0.00	0.00	0.00	0.0%
422303 · New Initiatives / Programs	0.00	2,500.00	-2,500.00	0.0%
422305 · Program Space 6	0.00	2,000.00	-2,000.00	0.0%
Total 422300 · Program Development	605.91	9,000.00	-8,394.09	6.7%
422400 · Program Supplies				
422401 · Clubs	1,258.42	4,000.00	-2,741.58	31.5%
422402 · Leisure Education	437.83	1,000.00	-562.17	43.8%
422404 · Special Events	278.61	800.00	-521.39	34.8%
422405 · Day Camp	224.56	8,000.00	-7,775.44	2.8%
422406 · General Programs	2,604.87	17,350.00	-14,745.13	15.0%
422407 · Equipment Repair	469.98	1,000.00	-530.02	47.0%
422408 · Trips	0.00	300.00	-300.00	0.0%
422409 · PURSUIT	7,556.34	21,500.00	-13,943.66	35.1%
422411 · Paper Products	501.38	2,000.00	-1,498.62	25.1%
422412 · Training / Orientation	128.09	1,250.00	-1,121.91	10.2%
422413 · CPI Books	0.00	0.00	0.00	0.0%
422414 · First Aid / CPR	813.47	1,300.00	-486.53	62.6%
422415 · Staff Appreciation Party	15.00	1,500.00	-1,485.00	1.0%
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	47.97	0.00	47.97	100.0%
422419 · Full Time Apparel	55.17	0.00	55.17	100.0%
422421 · Safety/Behavior	12.69	5,500.00	-5,487.31	0.2%
422422 · Committees	60.62	2,000.00	-1,939.38	3.0%
422423 · Athletics	289.97	2,000.00	-1,710.03	14.5%
Total 422400 · Program Supplies	14,754.97	70,000.00	-55,245.03	21.1%

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422500 · Commercial Transportation				
422502 · Leisure Education	0.00	0.00	0.00	0.0%
422504 · Special Events	0.00	0.00	0.00	0.0%
422505 · Day Camp	0.00	144,000.00	-144,000.00	0.0%
422508 · Trips	0.00	15,000.00	-15,000.00	0.0%
422509 · Miscellaneous	0.00	0.00	0.00	0.0%
422510 · Athletics	0.00	5,000.00	-5,000.00	0.0%
Total 422500 · Commercial Transportation	0.00	164,000.00	-164,000.00	0.0%
422600 · Mileage				
422601 · Mileage	10,986.51	31,000.00	-20,013.49	35.4%
Total 422600 · Mileage	10,986.51	31,000.00	-20,013.49	35.4%
422700 · Transportation Maintenance				
422701 · Cleaning Supplies	0.00	1,380.00	-1,380.00	0.0%
422702 · Repair / Maintenance	9,009.07	76,620.00	-67,610.93	11.8%
422703 · General Equipment	0.00	0.00	0.00	0.0%
422705 · Miscellaneous	29.99	500.00	-470.01	6.0%
Total 422700 · Transportation Maintenance	9,039.06	78,500.00	-69,460.94	11.5%
422800 · Transportation- Gas/Tolls/Park				
422801 · Gas	9,734.45	79,200.00	-69,465.55	12.3%
422802 · Tolls	1,162.20	6,300.00	-5,137.80	18.4%
Total 422800 · Transportation- Gas/Tolls/Park	10,896.65	85,500.00	-74,603.35	12.7%
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	450.00	2,700.00	-2,250.00	16.7%
422904 · Paper	98.88	2,450.00	-2,351.12	4.0%
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	0.00	8,520.00	-8,520.00	0.0%
422907 · Seasonal Brochure	1,300.00	17,700.00	-16,400.00	7.3%
422908 · Stationary / Business Cards	342.54	1,130.00	-787.46	30.3%
422909 · Miscellaneous	52.28	1,500.00	-1,447.72	3.5%
Total 422900 · Printing	2,243.70	34,000.00	-31,756.30	6.6%

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423100 · Public Awareness				
423101 · Awards / Recognition	1,655.32	1,500.00	155.32	110.4%
423102 · Ads	189.42	980.00	-790.58	19.3%
423103 · Legal Notices	0.00	500.00	-500.00	0.0%
423104 · Online Media	40.00	960.00	-920.00	4.2%
423105 · Giveaways	0.00	750.00	-750.00	0.0%
423106 · Admin Professionals Week	0.00	250.00	-250.00	0.0%
423107 · Staff Support	224.97	3,200.00	-2,975.03	7.0%
423108 · Subscriptions	507.59	2,076.00	-1,568.41	24.5%
423109 · Miscellaneous	0.00	0.00	0.00	0.0%
423110 · Recruitment	6,117.86	21,409.50	-15,291.64	28.6%
423111 · Outreach	3,104.02	5,000.00	-1,895.98	62.1%
Total 423100 · Public Awareness	11,839.18	36,625.50	-24,786.32	32.3%
Total 422000 · Program	84,036.40	669,184.50	-585,148.10	12.6%
424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	543,015.11	2,437,113.49	-1,894,098.38	22.3%
424102 · Overtime	25.25	200.00	-174.75	12.6%
424103 · Phone/Data Stipend	4,520.00	20,160.00	-15,640.00	22.4%
Total 424100 · Full Time	547,560.36	2,457,473.49	-1,909,913.13	22.3%
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	0.00	0.00	0.00	0.0%
424205 · Day Camp	18,877.35	275,000.00	-256,122.65	6.9%
424206 · General Programs	44,589.80	97,000.00	-52,410.20	46.0%
424207 · Office Support	6,904.60	34,230.00	-27,325.40	20.2%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	7,360.01	24,480.00	-17,119.99	30.1%
424211 · Training	1,395.45	35,000.00	-33,604.55	4.0%
424213 · Athletics	0.00	8,500.00	-8,500.00	0.0%
424214 · Transportation	19,649.06	80,000.00	-60,350.94	24.6%
Total 424200 · Part Time	98,776.27	558,210.00	-459,433.73	17.7%
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	360.00	1,450.00	-1,090.00	24.8%
424304 · W2 Processing	0.00	330.00	-330.00	0.0%
424305 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 424300 · Payroll Processing	360.00	1,780.00	-1,420.00	20.2%

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

Modified Accrual Basis

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
424400 · Independent Contractors				
424401 · Day Camp	0.00	2,000.00	-2,000.00	0.0%
424402 · General Programs	0.00	10,000.00	-10,000.00	0.0%
424403 · Office	2,760.00	5,000.00	-2,240.00	55.2%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	275.00	3,000.00	-2,725.00	9.2%
424407 · Athletics	350.00	2,500.00	-2,150.00	14.0%
424408 · Leisure Ed	0.00	2,500.00	-2,500.00	0.0%
Total 424400 · Independent Contractors	3,385.00	25,000.00	-21,615.00	13.5%
424500 · Car Allowance				
424501 · Car Allowance	1,800.00	7,800.00	-6,000.00	23.1%
Total 424500 · Car Allowance	1,800.00	7,800.00	-6,000.00	23.1%
Total 424000 · Salary(Staff & Indep Cntrctrs)	651,881.63	3,050,263.49	-2,398,381.86	21.4%
Total 420000 · Operating Expenses	974,576.97	4,787,583.41	-3,813,006.44	20.4%
441000 · Liabilities				
441001 · Criminal Background Checks	3,000.00	1,640.00	1,360.00	182.9%
441002 · Drug Tests / Physicals	117.00	4,200.00	-4,083.00	2.8%
441003 · Unemployment	0.00	13,278.93	-13,278.93	0.0%
441004 · Liability Fees	0.00	64,266.00	-64,266.00	0.0%
441006 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 441000 · Liabilities	3,117.00	83,384.93	-80,267.93	3.7%
442000 · Audit				
442001 · Audit	20.00	12,500.00	-12,480.00	0.2%
442002 · GASB	0.00	0.00	0.00	0.0%
Total 442000 · Audit	20.00	12,500.00	-12,480.00	0.2%
442100 · FICA - Employer Tax Expense	53,113.10	276,230.52	-223,117.42	19.2%
442200 · IMRF				
442201 · ER Contributions - FT	17,498.91	94,350.70	-76,851.79	18.5%
442203 · ER Contributions - PT	259.98	36,355.56	-36,095.58	0.7%
442204 · EE Deductions - PT	0.00	0.00	0.00	0.0%
442205 · Voluntary Contributions	5,043.27	0.00	5,043.27	100.0%
Total 442200 · IMRF	22,802.16	130,706.26	-107,904.10	17.4%

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

Modified Accrual Basis

	Jan - Mar 23	Budget	\$ Over Budget	% of Budget
450000 · Inclusion				
450001 · Arlington Heights	12,607.91	31,034.72	-18,426.81	40.6%
450002 · Bartlett	11.82	9,240.56	-9,228.74	0.1%
450003 · Buffalo Grove	5,907.96	44,358.03	-38,450.07	13.3%
450004 · Elk Grove Village	1,715.23	12,728.55	-11,013.32	13.5%
450005 · Hanover Park	11.82	8,993.54	-8,981.72	0.1%
450006 · Hoffman Estates	3,381.22	23,865.66	-20,484.44	14.2%
450007 · Inverness	11.82	100.00	-88.18	11.8%
450008 · Mount Prospect	1,750.59	19,512.35	-17,761.76	9.0%
450009 · Palatine	5,275.62	41,533.53	-36,257.91	12.7%
450010 · Prospect Heights	465.89	15,762.90	-15,297.01	3.0%
450011 · River Trails	812.02	6,094.05	-5,282.03	13.3%
450012 · Rolling Meadows	6,144.35	42,104.71	-35,960.36	14.6%
450013 · Salt Creek	330.81	2,826.71	-2,495.90	11.7%
450014 · Schaumburg	12,221.14	57,328.47	-45,107.33	21.3%
450015 · South Barrington	279.37	3,306.32	-3,026.95	8.4%
450016 · Steamwood	60.58	2,541.59	-2,481.01	2.4%
450017 · Wheeling	8,213.49	62,389.46	-54,175.97	13.2%
450018 · Ability Awareness	224.02	500.00	-275.98	44.8%
450019 · Training Salary	711.01	8,250.00	-7,538.99	8.6%
450020 · Rovers Salary	0.00	36,420.00	-36,420.00	0.0%
450021 · Training Supplies	259.01	2,000.00	-1,740.99	13.0%
450022 · Miscellaneous	1,098.49	3,760.00	-2,661.51	29.2%
Total 450000 · Inclusion	61,494.17	434,651.15	-373,156.98	14.1%
6560 · Payroll Expenses	0.00			
Total Expense	1,115,123.40	5,725,056.27	-4,609,932.87	19.5%
Net Ordinary Income	456,743.02	-23,228.59	479,971.61	-1,966.3%
Other Income/Expense				
Other Expense				
460000 · Capital Fund				
460001 · Capital Expenses/Projects	0.00	98,597.05	-98,597.05	0.0%
460002 · Vehicles/Maintenance	0.00	463,740.00	-463,740.00	0.0%
460003 · Technology/Hardware	24,133.45	142,653.05	-118,519.60	16.9%
460004 · Building/Maintenance	26,010.33	151,870.60	-125,860.27	17.1%
Total 460000 · Capital Fund	50,143.78	856,860.70	-806,716.92	5.9%
Total Other Expense	50,143.78	856,860.70	-806,716.92	5.9%
Net Other Income	-50,143.78	-856,860.70	806,716.92	5.9%
Net Income	406,599.24	-880,089.29	1,286,688.53	-46.2%

Date: April 17, 2023
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: 1st Quarterly FY 2023 Budget Variance Explanation Review

The Budget vs. Actual Report for the first quarter ending March 31, 2023, 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.

2023 Budget Adjustments

Income

310000 Member District Annual Assessment (MDAA) – 28.19%

The NWSRA Member Districts approved the Member District Annual Assessments in July 2022 to take to each of their individual Boards for approval freezing the assessment rates for FY2023 for each member district. The NWSRA Boards together with their individual Boards approved the MDAA for FY 2023 in the amount of \$4,320,307.35.

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

320000 – Program Fees – 48.29%

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 the targeted variance due to an increase in registrations for general programs, an earlier start for registration for Leisure Education programs and an increase in registrations for camps with participants not opting for payment plans and paying in full.

321000 Transportation- Door to Door – 31.82%

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

321100 Transportation- Pick up Points - 21.5%

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 first quarter and within the designated variance perimeters.

340000 Non Program Revenue – 16.81%

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

350000 SLSF Grant Contributions - 0%

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

This line item is less than the budgeted amount due to the May NWSRA ask not occurring.

360000 Sale of Fixed Assets – 0%

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

This line item is less than budgeted due to not have any assets to sell at this time. Expect to have some items in the second quarter.

370000 Interest - 36.64%

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

This line item is higher than anticipated due to interest rates being higher than budgeted.

380000 Revenue SLSF – 14.41%

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 less than anticipated because there have not been as many donations anticipated.

Administration Expenses

421000 Administration – 17.0%

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

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

421100 Office Supplies – 48.8%

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 more furniture needs for the Rolling Meadows office needing office chairs.

421150 Credit Card & Bank Fees – 11.8%

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

This line item is less than budgeted due to the elimination of the BMO Harris PCard account.

421200 Postage – 40.4%

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

This line item is higher than budgeted due to the postage account automatically replenishing at the end of the first quarter.

421300 Telephone/Fax – 19.7%

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

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

421400 Conference/Education- 38.1%

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 over due to the majority of conferences and professional meetings happening in Q1.

421500 Memberships/Certifications - 27.61%

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 first quarter and within the designated variance perimeters.

421600 Health Insurance – 16.03%

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

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

421700 Maintenance/Utilities- 22.7%

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 first quarter and within the designated variance perimeters.

421800 Rent – 27.5%

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 first quarter and within the designated variance perimeters.

421900 Computer – 31.39%

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 first quarter and within the designated variance perimeters.

Program Expenses

422100 Rental Municipal – 5.54%

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 occur during Q3 once Day Camp has concluded and all expenses have occurred.

422200 Commercial Expenses – 16.95%

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

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

422300 Program Development – 6.73%

This line item includes expenses for new programming endeavors.

This line item is under due to the expenses for new initiatives occurring during Q2 and Q3.

422400 Program Supplies – 21.1%

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

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

422500 Commercial Transportation – 0%

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

This line item is less than budgeted due to the majority on the expenses occurring during Q2 and Q3.

422600 Mileage – 35.44%

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

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

422700 Transportation Maintenance - 11.5%

This line item includes vehicle service fees and maintenance fees.

This line item is lower than budgeted due to the no vehicles needed maintenance or repairs during Q1.

422800 Gas/Tolls – 12.75%

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 less community outings for PURSUIT during Q1.

422900 Printing – 6.6%

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 lower than budgeted due to the brochure printing expenses occurring during Q2.

423100 Public Awareness/Subscriptions/Ads – 32.3%

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

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

Salary Expenses

424100 Full Time Salaries – 22.28%

This line item includes salary expenses for full time staff.

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

424200 Part Time Salaries- 17.7%

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

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

424300 Payroll Processing – 20.23%

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

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

424400 Independent Contractors – 13.54%

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 lower than budgeted due to not receiving speciality instructor invoices on time and the lack of specialty instructors.

424500 Car Allowance – 23.08%

This line item includes the car allowance for the Director.

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

Liability

441000 Liability – 3.74%

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 under because PDRMA is paid twice per year and was not paid during Q1.

442000 Audit – .16%

This line item includes expenses for Auditor fees to be paid to Seldon Fox based on the 2022 bid for three years of services. Increases gradually over the three year contract.

This line item is on target as budgeted for the first quarter and within the designated variance perimeters and the Audit is scheduled to occur during Q2.

442100 FICA – 19.2%

This line item includes expenses for FICA.

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

442200 IMRF – 17.45%

This line item includes expenses for IMRF.

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

Inclusion

450000 Inclusion – 14.15%

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 lower than budgeted due to full-time staff filling the voids for the absents of part-time staff and Clipboard not being fully utilized until Q2.

Capital Expenses

460000 Capital Fund – 5.83%

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 lower than expected due to the bus delivery not occurring until Q3.