

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

	Jan - Sep 22	Budget	\$ Over 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	-285,993.79	50.0%
310002 - Bartlett Assessment	118,760.84	237,521.67	-118,760.83	50.0%
310003 - Buffalo Grove Assessment	158,644.21	317,288.41	-158,644.20	50.0%
310004 - Elk Grove Assessment	161,476.79	322,953.58	-161,476.79	50.0%
310005 - Hanover Park Assessment	76,454.98	152,909.96	-76,454.98	50.0%
310006 - Hoffman Estates Assessment	155,702.33	311,404.66	-155,702.33	50.0%
310007 - Inverness Assessment	30,858.76	38,635.31	-7,776.55	79.9%
310008 - Mount Prospect Assessment	288,244.11	360,825.27	-72,581.16	79.9%
310009 - Palatine Assessment	385,081.58	480,992.40	-95,910.82	80.1%
310010 - Prospect Heights Assessment	63,093.85	78,646.95	-15,553.10	80.2%
310011 - River Trails Assessment	85,071.26	105,808.74	-20,737.48	80.4%
310012 - Rolling Meadows Assessment	69,052.04	138,104.07	-69,052.03	50.0%
310013 - Salt Creek Assessment	19,472.02	38,944.03	-19,472.01	50.0%
310014 - Schaumburg Assessment	537,018.49	672,676.14	-135,657.65	79.8%
310015 - South Barrington Assessment	60,667.98	75,357.02	-14,689.04	80.5%
310016 - Streamwood Assessment	90,353.45	180,706.90	-90,353.45	50.0%
310017 - Wheeling Assessment	188,021.27	235,544.65	-47,523.38	79.8%
<b>Total 310000 - Member District Assessments</b>	<b>2,773,967.76</b>	<b>4,320,307.35</b>	<b>-1,546,339.59</b>	<b>64.2%</b>
<b>320000 - Program Fees</b>				
320001 - Club Fees	14,090.72	15,500.00	-1,409.28	90.9%
320002 - Leisure Education Fees	1,468.00	25,000.00	-23,532.00	5.9%
320003 - New Initiatives Fees	0.00	20,000.00	-20,000.00	0.0%
320004 - Special Events Fees	3,110.33	22,000.00	-18,889.67	14.1%
320005 - Day Camp Fees	172,717.21	192,290.00	-19,572.79	89.8%
320006 - General Programs Fees	135,163.70	250,000.00	-114,836.30	54.1%
320008 - Trips Fees	22,222.00	28,000.00	-5,778.00	79.4%
320009 - PURSUIT	0.00	5,000.00	-5,000.00	0.0%
320010 - STAR	0.00	0.00	0.00	0.0%
320011 - Athletic Fees	20,321.70	39,018.25	-18,696.55	52.1%
320012 - Program Fees - Credits	923.75	3,500.00	-2,576.25	26.4%
<b>Total 320000 - Program Fees</b>	<b>370,017.41</b>	<b>600,308.25</b>	<b>-230,290.84</b>	<b>61.6%</b>
<b>321000 - Transportation - Door to Door</b>				
321001 - Clubs Door to Door	1,313.50	3,000.00	-1,686.50	43.8%
321003 - New Initiatives Door to Door	0.00	1,000.00	-1,000.00	0.0%
321004 - Special Events Door to Door	0.00	0.00	0.00	0.0%
321005 - Day Camp Door to Door	9,277.35	2,000.00	7,277.35	463.9%
321006 - General Programs Door to Door	1,780.68	2,880.00	-1,099.32	61.8%
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%
<b>Total 321000 - Transportation - Door to Door</b>	<b>12,371.53</b>	<b>8,880.00</b>	<b>3,491.53</b>	<b>139.3%</b>
<b>321100 - Transportation - Pick up Points</b>				
321101 - Clubs Pick Up Points	921.08	1,500.00	-578.92	61.4%
321102 - Leisure Edu Pick Up Points	0.00	3,880.00	-3,880.00	0.0%
321103 - New Initiatives Pick Up Points	0.00	0.00	0.00	0.0%
321104 - Special Events Pick Up Points	782.58	1,225.00	-442.42	63.9%
321105 - Day Camp Pick Up Points	12,952.24	20,000.00	-7,047.76	64.8%
321106 - General Programs Pick Up Points	6,773.88	8,000.00	-1,226.12	84.7%
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%
<b>Total 321100 - Transportation - Pick up Points</b>	<b>21,429.78</b>	<b>34,605.00</b>	<b>-13,175.22</b>	<b>61.9%</b>
<b>340000 - Non Program Revenue</b>				
340001 - Non Program Revenue	1,982.50	5,000.00	-3,017.50	39.7%
340009 - Collaboratives	271,544.28	423,566.20	-152,021.92	64.1%
<b>Total 340000 - Non Program Revenue</b>	<b>273,526.78</b>	<b>428,566.20</b>	<b>-155,039.42</b>	<b>63.8%</b>
<b>350000 - SLSF Grant Contributions</b>				
350001 - Scholarship Contribution	51,240.50	65,000.00	-13,759.50	78.8%
350002 - Programs Contribution	9,589.69	65,000.00	-55,410.31	14.8%
350003 - Inclusion Contribution	154.00	10,000.00	-9,846.00	1.5%
350004 - Transportation Contribution	31,084.47	48,500.00	-17,415.53	64.1%
350005 - Athletics Contribution	9,128.01	30,000.00	-20,871.99	30.4%
350006 - Miscellaneous Contribution	0.00	0.00	0.00	0.0%
<b>Total 350000 - SLSF Grant Contributions</b>	<b>101,196.67</b>	<b>218,500.00</b>	<b>-117,303.33</b>	<b>46.3%</b>

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
360000 · Sale of Fixed Assets				
360001 · Sale of Fixed Assets	0.00	1,500.00	-1,500.00	0.0%
<b>Total 360000 · Sale of Fixed Assets</b>	0.00	1,500.00	-1,500.00	0.0%
370000 · Interest				
370001 · Operating Interest	32,270.83	5,783.87	26,486.96	557.9%
370002 · Investment Interest	987.38	4,216.13	-3,228.75	23.4%
<b>Total 370000 · Interest</b>	33,258.21	10,000.00	23,258.21	332.6%
380000 · Revenue SLSF				
380001 · Revenue SLSF	298.03	500.00	-201.97	59.6%
<b>Total 380000 · Revenue SLSF</b>	298.03	500.00	-201.97	59.6%
<b>Total Income</b>	3,586,066.17	5,623,166.80	-2,037,100.63	63.8%
<b>Gross Profit</b>	3,586,066.17	5,623,166.80	-2,037,100.63	63.8%
<b>Expense</b>				
420000 · Operating Expenses				
421000 · Administration				
421001 · Professional Expenses				
421002 · Professional Fees	39,295.48	3,475.00	35,820.48	1,130.8%
421003 · Legal Fees	10,507.74	5,150.00	5,357.74	204.0%
421004 · Miscellaneous	273.80	1,770.00	-1,496.20	15.5%
421001 · Professional Expenses - Other	0.00			
<b>Total 421001 · Professional Expenses</b>	50,077.02	10,395.00	39,682.02	481.7%
421100 · Office Supplies				
421101 · Coffee / Water	643.47	470.00	173.47	136.9%
421102 · Furniture Needs	2,180.23	300.00	1,880.23	726.7%
421103 · Locksmith / Keys	237.58	460.00	-222.42	51.6%
421104 · Nametags	671.97	400.00	271.97	168.0%
421105 · Supplies	2,944.79	3,612.37	-667.58	81.5%
421106 · Miscellaneous	278.59	350.00	-71.41	79.6%
<b>Total 421100 · Office Supplies</b>	6,956.63	5,592.37	1,364.26	124.4%
421150 · Credit Card & Bank Fees				
421151 · Bank Fees	7,743.66	2,450.00	5,293.66	316.1%
421152 · Credit Card Processing Fees	1,672.51	6,000.00	-4,327.49	27.9%
421153 · PFM Fees	2,154.74	2,000.00	154.74	107.7%
<b>Total 421150 · Credit Card &amp; Bank Fees</b>	11,570.91	10,450.00	1,120.91	110.7%
421200 · Postage				
421201 · Postage	4,074.71	5,500.00	-1,425.29	74.1%
421202 · Postal Machine Rental	1,364.13	1,860.00	-495.87	73.3%
421203 · Printing Vendors	0.00	0.00	0.00	0.0%
421204 · Miscellaneous	181.11	240.00	-58.89	75.5%
<b>Total 421200 · Postage</b>	5,619.95	7,600.00	-1,980.05	73.9%
421300 · Telephone/Fax				
421301 · Cell Phone Service	6,082.23	8,042.50	-1,960.27	75.6%
421302 · Director Phone/Internet Service	0.00	0.00	0.00	0.0%
421303 · Fax Maintenance	399.00	399.00	0.00	100.0%
421304 · Office Phones	4,899.13	6,540.50	-1,641.37	74.9%
421305 · Phone Maintenance	3,754.45	4,768.00	-1,013.55	78.7%
421306 · Miscellaneous	0.00	250.00	-250.00	0.0%
<b>Total 421300 · Telephone/Fax</b>	15,134.81	20,000.00	-4,865.19	75.7%
421400 · Conferences/Education				
421401 · NRPA Conf/Wkshps/Webnrs/Schools	5,749.85	3,475.00	2,274.85	165.5%
421402 · IPRA Conf/Wkshps/Webnrs/Schools	8,730.35	35,154.00	-26,423.65	24.8%
421403 · PDRMA Conf/Wkshps/Webnrs/School	405.00	610.00	-205.00	66.4%
421404 · IAPD Conf/Wkshps/Webnrs/Schools	0.00	2,007.00	-2,007.00	0.0%
421405 · Evaluation Lunches	1,609.03	1,564.00	45.03	102.9%
421406 · Professional Meetings	4,909.77	4,200.00	709.77	116.9%
421407 · Other Trainings/Workshops	11,723.24	7,310.00	4,413.24	160.4%
421408 · ATRA/Conf/Wrkshopp Web Schls	4,485.34	5,460.00	-974.66	82.1%
421400 · Conferences/Education - Other	0.00			
<b>Total 421400 · Conferences/Education</b>	37,612.58	59,780.00	-22,167.42	62.9%

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>421500 · Memberships</b>				
421501 · ATRA	650.00	1,250.00	-600.00	52.0%
421502 · CDL Reimbursement / Renewal	155.42	750.00	-594.58	20.7%
421503 · CPRP Exam / Renewal	360.00	1,542.00	-1,182.00	23.3%
421504 · CTRS Exam / Renewal	2,685.00	3,815.00	-1,130.00	70.4%
421505 · Distinguished Accreditation	0.00	100.00	-100.00	0.0%
421506 · Hands On Suburban Chicago	300.00	300.00	0.00	100.0%
421507 · IPRA	2,511.00	12,219.00	-9,708.00	20.5%
421508 · LAC Group	0.00	500.00	-500.00	0.0%
421509 · NRPA	525.00	450.00	75.00	116.7%
421510 · Safety	840.00	2,410.00	-1,570.00	34.9%
421511 · Costco	170.00	120.00	50.00	141.7%
421513 · Miscellaneous	-1,654.61	1,883.00	-3,537.61	-87.9%
421514 · CPI Recertification	4,491.46	1,650.00	2,841.46	272.2%
421515 · SHRM	585.00	558.00	27.00	104.8%
<b>Total 421500 · Memberships</b>	<b>11,618.27</b>	<b>27,547.00</b>	<b>-15,928.73</b>	<b>42.2%</b>
<b>421600 · Health Insurance</b>				
421601 · Voluntary Benefits	2,966.64	0.00	2,966.64	100.0%
421602 · Employee Contributions	0.00	-41,635.64	41,635.64	0.0%
421603 · Employer Contributions	301,244.66	488,002.85	-186,758.19	61.7%
<b>Total 421600 · Health Insurance</b>	<b>304,211.30</b>	<b>446,367.21</b>	<b>-142,155.91</b>	<b>68.2%</b>
<b>421700 · Maintenance/Utilities</b>				
421701 · Condo Maintenance	9,557.80	13,269.32	-3,711.52	72.0%
421702 · Electric	8,078.99	14,557.55	-6,478.56	55.5%
421703 · Gas	2,341.13	2,500.00	-158.87	93.6%
421704 · Hudson Energy	0.00			
421705 · Total Fire and Safety	88.00	715.00	-627.00	12.3%
421706 · Internet	9,228.16	14,932.71	-5,704.55	61.8%
421707 · Miscellaneous	12,495.88	4,160.00	8,335.88	300.4%
421708 · Cleaning Supplies	928.28	5,314.86	-4,386.58	17.5%
421700 · Maintenance/Utilities - Other	0.00			
<b>Total 421700 · Maintenance/Utilities</b>	<b>42,718.24</b>	<b>55,449.44</b>	<b>-12,731.20</b>	<b>77.0%</b>
<b>421800 · Rent</b>				
421801 · Condo Association Fee	9,585.00	12,780.00	-3,195.00	75.0%
421802 · RMCC Rental Space	20,000.00	30,000.00	-10,000.00	66.7%
421803 · HPPD Rental Space	12,987.00	17,316.00	-4,329.00	75.0%
421804 · MPPD Rental Space	22,500.00	30,000.00	-7,500.00	75.0%
421805 · Wheeling Rental Space	30,000.00	30,000.00	0.00	100.0%
421806 · BGPD Rental Space	22,500.00	30,090.00	-7,590.00	74.8%
421807 · HEPD Rental Space	15,000.00	30,090.00	-15,090.00	49.9%
421800 · Rent - Other	2,500.00			
<b>Total 421800 · Rent</b>	<b>135,072.00</b>	<b>180,276.00</b>	<b>-45,204.00</b>	<b>74.9%</b>
<b>421900 · Computer</b>				
421901 · Database Enhancements	4,825.00	12,500.00	-7,675.00	38.6%
421902 · Framework Support	79,223.18	92,303.00	-13,079.82	85.8%
421904 · Web Development	444.42	900.00	-455.58	49.4%
421905 · Miscellaneous Software	49,233.71	60,783.43	-11,549.72	81.0%
421906 · Miscellaneous Hardware	33,681.24	2,839.48	30,841.76	1,186.2%
<b>Total 421900 · Computer</b>	<b>167,407.55</b>	<b>169,325.91</b>	<b>-1,918.36</b>	<b>98.9%</b>
<b>Total 421000 · Administration</b>	<b>787,999.26</b>	<b>992,782.93</b>	<b>-204,783.67</b>	<b>79.4%</b>
<b>422000 · Program</b>				
<b>422100 · Rental Municipal</b>				
422101 · Clubs	1,786.75	2,000.00	-213.25	89.3%
422102 · Leisure Education	0.00	1,000.00	-1,000.00	0.0%
422104 · Special Events	336.00	724.00	-388.00	46.4%
422105 · Day Camp	10,709.61	15,000.00	-4,290.39	71.4%
422106 · General Programs	10,500.77	10,200.00	300.77	102.9%
422107 · Miscellaneous	0.00	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.00	0.0%
422109 · PURSUIT	1,396.92	5,749.97	-4,353.05	24.3%
422110 · STAR	0.00	0.00	0.00	0.0%
422111 · Athletics	1,534.97	4,000.00	-2,465.03	38.4%
<b>Total 422100 · Rental Municipal</b>	<b>26,265.02</b>	<b>38,673.97</b>	<b>-12,408.95</b>	<b>67.9%</b>

**Northwest Special Recreation Association**  
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**January through September 2022**

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>422200 · Commercial Expenses</b>				
422201 · Clubs	3,092.72	3,000.00	92.72	103.1%
422202 · Leisure Education	878.50	3,000.00	-2,121.50	29.3%
422204 · Special Events	10,354.39	4,400.00	5,954.39	235.3%
422205 · Day Camp	3,159.03	5,000.00	-1,840.97	63.2%
422206 · General Programs	19,335.32	15,756.00	3,579.32	122.7%
422207 · Miscellaneous	240.42	0.00	240.42	100.0%
422208 · Trips	14,824.85	11,000.00	3,824.85	134.8%
422209 · PURSUIT	27,250.48	32,300.00	-5,049.52	84.4%
422210 · STAR	0.00	0.00	0.00	0.0%
422211 · Athletics	13,584.21	7,500.00	6,084.21	181.1%
422200 · Commercial Expenses - Other	0.00			
<b>Total 422200 · Commercial Expenses</b>	<b>92,719.92</b>	<b>81,956.00</b>	<b>10,763.92</b>	<b>113.1%</b>
<b>422300 · Program Development</b>				
422301 · New Programming Space	6,042.55	2,500.00	3,542.55	241.7%
422303 · New Initiatives / Programs	910.99	2,500.00	-1,589.01	36.4%
422304 · STAR Scholarship Reimbursement	0.00	0.00	0.00	0.0%
422305 · Program Space 6	10,879.35	10,300.00	579.35	105.6%
<b>Total 422300 · Program Development</b>	<b>17,832.89</b>	<b>15,300.00</b>	<b>2,532.89</b>	<b>116.6%</b>
<b>422400 · Program Supplies</b>				
422401 · Clubs	2,932.53	2,500.00	432.53	117.3%
422402 · Leisure Education	275.34	1,500.00	-1,224.66	18.4%
422404 · Special Events	363.38	635.00	-271.62	57.2%
422405 · Day Camp	4,620.57	5,000.00	-379.43	92.4%
422406 · General Programs	12,440.89	25,000.00	-12,559.11	49.8%
422407 · Equipment Repair	0.00	500.00	-500.00	0.0%
422408 · Trips	572.38	6,000.00	-5,427.62	9.5%
422409 · PURSUIT	29,827.24	25,000.00	4,827.24	119.3%
422411 · Paper Products	1,782.86	500.00	1,282.86	356.6%
422412 · Training / Orientation	916.64	1,325.00	-408.36	69.2%
422413 · CPI Books	0.00	1,174.50	-1,174.50	0.0%
422414 · First Aid / CPR	3,860.50	700.00	3,160.50	551.5%
422415 · Staff Appreciation Party	7,687.14	2,500.00	5,187.14	307.5%
422416 · Part Time/ Volunteer Apparel	0.00	0.00	0.00	0.0%
422417 · Storeroom Supplies	638.21	500.00	138.21	127.6%
422418 · Miscellaneous	392.26	0.00	392.26	100.0%
422419 · Full Time Apparel	0.00	0.00	0.00	0.0%
422420 · STAR	0.00	0.00	0.00	0.0%
422421 · Safety/Behavior	-3,063.23	1,500.00	-4,563.23	-204.2%
422422 · Committees	1,627.37	1,250.00	377.37	130.2%
422423 · Athletics	2,590.94	1,000.00	1,590.94	259.1%
422400 · Program Supplies - Other	0.00			
<b>Total 422400 · Program Supplies</b>	<b>67,465.02</b>	<b>76,584.50</b>	<b>-9,119.48</b>	<b>88.1%</b>
<b>422500 · Commercial Transportation</b>				
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	115,563.83	118,629.96	-3,066.13	97.4%
422508 · Trips	0.00	0.00	0.00	0.0%
422509 · Miscellaneous	0.00	0.00	0.00	0.0%
422510 · Athletics	3,003.16	0.00	3,003.16	100.0%
<b>Total 422500 · Commercial Transportation</b>	<b>118,566.99</b>	<b>118,629.96</b>	<b>-62.97</b>	<b>99.9%</b>
<b>422600 · Mileage</b>				
422601 · Mileage	23,837.22	20,000.00	3,837.22	119.2%
<b>Total 422600 · Mileage</b>	<b>23,837.22</b>	<b>20,000.00</b>	<b>3,837.22</b>	<b>119.2%</b>
<b>422700 · Transportation Maintenance</b>				
422701 · Cleaning Supplies	317.25	1,200.00	-882.75	26.4%
422702 · Repair / Maintenance	77,060.51	75,000.00	2,060.51	102.7%
422703 · General Equipment	0.00	0.00	0.00	0.0%
422705 · Miscellaneous	506.96	623.80	-116.84	81.3%
<b>Total 422700 · Transportation Maintenance</b>	<b>77,884.72</b>	<b>76,823.80</b>	<b>1,060.92</b>	<b>101.4%</b>
<b>422800 · Transportation- Gas/Tolls/Park</b>				
422801 · Gas	53,336.91	74,000.00	-20,663.09	72.1%
422802 · Tolls	2,545.65	8,300.00	-5,754.35	30.7%
<b>Total 422800 · Transportation- Gas/Tolls/Park</b>	<b>55,882.56</b>	<b>82,300.00</b>	<b>-26,417.44</b>	<b>67.9%</b>

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	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
<b>422900 · Printing</b>				
422901 · Copier 2nd Floor	0.00	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.00	0.0%
422903 · Day Camp Brochure	2,045.00	2,700.00	-655.00	75.7%
422904 · Paper	2,362.92	2,300.00	62.92	102.7%
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	8,252.63	7,800.00	452.63	105.8%
422907 · Seasonal Brochure	11,717.00	13,200.00	-1,483.00	88.8%
422908 · Stationary / Business Cards	605.87	1,130.00	-524.13	53.6%
422909 · Miscellaneous	4,211.56	5,500.00	-1,288.44	76.6%
<b>Total 422900 · Printing</b>	<b>29,194.98</b>	<b>32,630.00</b>	<b>-3,435.02</b>	<b>89.5%</b>
<b>423100 · Public Awareness</b>				
423101 · Awards / Recognition	2,364.41	1,500.00	864.41	157.6%
423102 · Ads	0.00	980.00	-980.00	0.0%
423103 · Legal Notices	164.70	500.00	-335.30	32.9%
423104 · Online Media	275.00	960.00	-685.00	28.6%
423105 · Giveaways	891.79	500.00	391.79	178.4%
423106 · Admin Professionals Week	289.18	250.00	39.18	115.7%
423107 · Staff Support	211.28	3,200.00	-2,988.72	6.6%
423108 · Subscriptions	1,461.82	1,859.76	-397.94	78.6%
423109 · Miscellaneous	244.22	1,000.00	-755.78	24.4%
423110 · Recruitment	30,009.95	3,500.00	26,509.95	857.4%
423111 · Outreach	1,916.73	5,000.00	-3,083.27	38.3%
<b>Total 423100 · Public Awareness</b>	<b>37,829.08</b>	<b>19,249.76</b>	<b>18,579.32</b>	<b>196.5%</b>
<b>Total 422000 · Program</b>	<b>547,478.40</b>	<b>562,147.99</b>	<b>-14,669.59</b>	<b>97.4%</b>
<b>424000 · Salary(Staff &amp; Indep Cntrctrs)</b>				
<b>424100 · Full Time</b>				
424101 · Salary	1,546,346.08	2,444,793.95	-898,447.87	63.3%
424102 · Overtime	0.00	200.00	-200.00	0.0%
424103 · Phone/Data Stipend	11,585.00	18,060.00	-6,475.00	64.1%
<b>Total 424100 · Full Time</b>	<b>1,557,931.08</b>	<b>2,463,053.95</b>	<b>-905,122.87</b>	<b>63.3%</b>
<b>424200 · Part Time</b>				
424201 · Clubs	0.00	3,500.00	-3,500.00	0.0%
424203 · Program Dev't	66.50	0.00	66.50	100.0%
424204 · Special Events	0.00	0.00	0.00	0.0%
424205 · Day Camp	267,476.11	273,525.62	-6,049.51	97.8%
424206 · General Programs	168,739.55	180,000.00	-11,260.45	93.7%
424207 · Office Support	21,140.31	21,000.00	140.31	100.7%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	8,093.99	17,037.50	-8,943.51	47.5%
424210 · STAR	0.00	0.00	0.00	0.0%
424211 · Training	31,520.63	50,000.00	-18,479.37	63.0%
424213 · Athletics	0.00	8,000.00	-8,000.00	0.0%
424214 · Transportation	57,413.92	87,600.00	-30,186.08	65.5%
<b>Total 424200 · Part Time</b>	<b>554,451.01</b>	<b>640,663.12</b>	<b>-86,212.11</b>	<b>86.5%</b>
<b>424300 · Payroll Processing</b>				
424301 · Payroll Fees	0.00	0.00	0.00	0.0%
424302 · Direct Deposit	0.00	0.00	0.00	0.0%
424303 · FSA	466.00	1,450.00	-984.00	32.1%
424304 · W2 Processing	140.30	330.00	-189.70	42.5%
424305 · Miscellaneous	10,615.42	0.00	10,615.42	100.0%
<b>Total 424300 · Payroll Processing</b>	<b>11,221.72</b>	<b>1,780.00</b>	<b>9,441.72</b>	<b>630.4%</b>
<b>424400 · Independent Contractors</b>				
424401 · Day Camp	997.50	16,000.00	-15,002.50	6.2%
424402 · General Programs	2,107.75	28,130.00	-26,022.25	7.5%
424403 · Office	5,119.75	3,000.00	2,119.75	170.7%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	5,501.00	13,800.00	-8,299.00	39.9%
424406 · STAR	0.00	0.00	0.00	0.0%
424407 · Athletics	250.00	2,500.00	-2,250.00	10.0%
424408 · Leisure Ed	0.00	4,232.00	-4,232.00	0.0%
<b>Total 424400 · Independent Contractors</b>	<b>13,976.00</b>	<b>67,662.00</b>	<b>-53,686.00</b>	<b>20.7%</b>

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
424500 · Car Allowance				
424501 · Car Allowance	5,700.00	7,800.00	-2,100.00	73.1%
<b>Total 424500 · Car Allowance</b>	<b>5,700.00</b>	<b>7,800.00</b>	<b>-2,100.00</b>	<b>73.1%</b>
<b>Total 424000 · Salary (Staff &amp; Indep Cntrctrs)</b>	<b>2,143,279.81</b>	<b>3,180,959.07</b>	<b>-1,037,679.26</b>	<b>67.4%</b>
<b>Total 420000 · Operating Expenses</b>	<b>3,478,757.47</b>	<b>4,735,889.99</b>	<b>-1,257,132.52</b>	<b>73.5%</b>
<b>441000 · Liabilities</b>				
441001 · Criminal Background Checks	0.00	0.00	0.00	0.0%
441002 · Drug Tests / Physicals	2,183.00	3,000.00	-817.00	72.8%
441003 · Unemployment	8,360.98	8,000.00	360.98	104.5%
441004 · Liability Fees	28,400.04	56,800.00	-28,399.96	50.0%
441006 · Miscellaneous	0.00	0.00	0.00	0.0%
<b>Total 441000 · Liabilities</b>	<b>38,944.02</b>	<b>67,800.00</b>	<b>-28,855.98</b>	<b>57.4%</b>
<b>442000 · Audit</b>				
442001 · Audit	10,645.00	6,625.00	4,020.00	160.7%
442002 · GASB	860.00	2,550.00	-1,690.00	33.7%
<b>Total 442000 · Audit</b>	<b>11,505.00</b>	<b>9,175.00</b>	<b>2,330.00</b>	<b>125.4%</b>
<b>442100 · FICA - Employer Tax Expense</b>				
442101 · ER Tax - Inclusion	0.00	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	131,867.71	282,010.71	-150,143.00	46.8%
<b>Total 442100 · FICA - Employer Tax Expense</b>	<b>131,867.71</b>	<b>282,010.71</b>	<b>-150,143.00</b>	<b>46.8%</b>
<b>442200 · IMRF</b>				
442201 · ER Contributions - FT	168,554.51	220,197.02	-51,642.51	76.5%
442202 · EE Deductions - FT	0.00			
442203 · ER Contributions - PT	2,446.46	28,406.53	-25,960.07	8.6%
442204 · EE Deductions - PT	0.00			
442205 · Voluntary Contributions	4,476.35	0.00	4,476.35	100.0%
<b>Total 442200 · IMRF</b>	<b>175,477.32</b>	<b>248,603.55</b>	<b>-73,126.23</b>	<b>70.6%</b>
<b>450000 · Inclusion</b>				
450001 · Arlington Heights	24,405.99	65,123.49	-40,717.50	37.5%
450002 · Bartlett	10,788.91	18,340.76	-7,551.85	58.8%
450003 · Buffalo Grove	40,488.99	80,175.36	-39,686.37	50.5%
450004 · Elk Grove Village	12,410.31	35,155.58	-22,745.27	35.3%
450005 · Hanover Park	8,541.89	5,153.09	3,388.80	165.8%
450006 · Hoffman Estates	21,782.09	24,789.66	-3,007.57	87.9%
450007 · Inverness	64.33	250.86	-186.53	25.6%
450008 · Mount Prospect	17,620.77	17,845.94	-225.17	98.7%
450009 · Palatine	34,045.05	44,562.99	-10,517.94	76.4%
450010 · Prospect Heights	15,676.04	10,441.99	5,234.05	150.1%
450011 · River Trails	7,991.65	12,187.66	-4,196.01	65.6%
450012 · Rolling Meadows	35,292.34	25,730.88	9,561.46	137.2%
450013 · Salt Creek	1,126.06	2,108.64	-982.58	53.4%
450014 · Schaumburg	42,532.29	110,209.08	-67,676.79	38.6%
450015 · South Barrington	5,254.67	18,814.83	-13,560.16	27.9%
450016 · Steamwood	4,489.94	13,797.54	-9,307.60	32.5%
450017 · Wheeling	55,779.61	42,739.09	13,040.52	130.5%
450018 · Ability Awareness	14.38	300.00	-285.62	4.8%
450019 · Training Salary	1,851.29	16,950.00	-15,098.71	10.9%
450020 · Rovers Salary	22,023.56	30,520.00	-8,496.44	72.2%
450021 · Training Supplies	1,136.07	2,000.00	-863.93	56.8%
450022 · Miscellaneous	1,675.16	2,760.00	-1,084.84	60.7%
<b>Total 450000 · Inclusion</b>	<b>364,991.39</b>	<b>579,957.44</b>	<b>-214,966.05</b>	<b>62.9%</b>
<b>6560 · Payroll Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>4,201,542.91</b>	<b>5,923,436.69</b>	<b>-1,721,893.78</b>	<b>70.9%</b>
<b>Net Ordinary Income</b>	<b>-615,476.74</b>	<b>-300,269.89</b>	<b>-315,206.85</b>	<b>205.0%</b>

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

	Jan - Sep 22	Budget	\$ Over Budget	% of Budget
Other Income/Expense				
Other Expense				
460000 - Capital Fund				
460001 - Capital Expenses/Projects	177,234.93	289,872.69	-112,637.76	61.1%
460002 - Vehicles/Maintenance	26,290.00	533,400.00	-507,110.00	4.9%
460003 - Technology/Hardware	93,687.40	132,905.72	-39,218.32	70.5%
460004 - Building/Maintenance	42,568.00	98,858.04	-56,290.04	43.1%
<b>Total 460000 - Capital Fund</b>	<b>339,780.33</b>	<b>1,055,036.45</b>	<b>-715,256.12</b>	<b>32.2%</b>
<b>Total Other Expense</b>	<b>339,780.33</b>	<b>1,055,036.45</b>	<b>-715,256.12</b>	<b>32.2%</b>
<b>Net Other Income</b>	<b>-339,780.33</b>	<b>-1,055,036.45</b>	<b>715,256.12</b>	<b>32.2%</b>
<b>Net Income</b>	<b>-955,257.07</b>	<b>-1,355,306.34</b>	<b>400,049.27</b>	<b>70.5%</b>

Date: November 16, 2022  
To: NWSRA Board of Directors  
From: Tracey Crawford, Executive Director  
Re: 3rd Quarter FY2022 Budget Variance Explanation Review

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The Budget vs. Actual Report for the third quarter ending September 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) – 64.2%**

***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 lower than budgeted due to the COVID rebate issued to Member Districts on their last payment of the fiscal year.

### **320000 – Program Fees – 61.6%**

***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 lower than budgeted due to:

- Less registrations during the 1<sup>st</sup> quarter due to the continued COVID restrictions for many participants.
- The leisure education registrations through the schools are processed during the 4<sup>th</sup> quarter
- Winter Break Camp fees are being collected during the 4<sup>th</sup> quarter

### **321000 Transportation- Door to Door – 139.3%**

***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.***

The line item is higher than budgeted due to increased need for door-to-door transportation during the Summer Day Camp.



**321100 Transportation- Pick up Points - 61.9%**

***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 lower than budgeted due to the use of pick-up points/locations for transportation services being lower than anticipated. This was offset by the increased need for door to door pick up points this year.

**340000 Non-Program Revenue – 63.8%**

***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 lower than budgeted due to delayed P-Card rebate and receipt of the collaborative September reimbursement. This line item is also impacted by the delayed Vogeley House programming space opening and the inability to bill Clearbrook for the PURSUIT until it opened.

**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 lower than budgeted because NWSRA will not be receiving the remaining grant funds from SLSF.

**360000 Sale of Fixed Assets – 0%**

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

This line item represents a lower than budgeted amount due to no sales of fixed assets.

**370000 Interest- 332.6%**

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

This line item is higher than budgeted due to higher interest rates at this time.

**380000 Revenue SLSF- 59.6%**

***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 lower than budgeted due to less donations for SLSF through registration this year.

**Administration Expenses**

**421000 Professional Fees- 481.7%**

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

This line item is higher than budgeted due to the unbudgeted Lauterbach and Amen Contract for financial services and increased legal fees.

**421100 Office Supplies – 124.4%**

***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 higher costs of office supplies and additional furniture needs due to broken office chairs and an additional desk in the Finance Office.

**421150 Credit Card & Bank Fees- 110.7%**

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

This line item is higher than budgeted due to the increased usage of credit cards for payments of programs.

**421200 Postage – 73.9%**

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

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

**421300 Telephone/Fax – 75.7%**

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

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

**421400 Conference/Education- 62.9%**

***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 lower than budgeted due to the purchasing of IPRA Conference Registration for staff occurring in the 4<sup>th</sup> quarter.

**421500 Memberships/Certifications - 42.2%**

***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 lower than budgeted due to the majority of expenditures occurring in the 4<sup>th</sup> quarter with Membership renewals.

**421600 Health Insurance – 68.2%**

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

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

**421700 Maintenance/Utilities- 77%**

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

**421800 Rent – 74.9%**

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

**421900 Computer – 98.9%**

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

This line item is higher than budgeted due to the overlap of Excal Tech and SNI. As well as the costs for installing technology once we switch to SNI. These specific improvements were included in the Technology plan approved at the July Board meeting.

**Program Expenses**

**422100 Rental Municipal – 67.9%**

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

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

**422200 Rental Commercial – 113.1%**

***This line item includes expenses for ticketed events, facility event/activity tickets and community outings.***

This line item is higher than budgeted due to ticketed events/facility and parking prices higher than budgeted as well as the following:

- The change to the Bowlero Bowling Alley location due the closure of the Elk Grove Bowling Alley resulted in significantly higher bowling costs. NWSRA also has the higher registration numbers for bowling programs
- Trip expenses being moved to this line item.
- More athletic teams making it to Special Olympics State Games and needing room and board for all athletes and coaches.

**422300 Program Development – 116.6%**

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

This line item is higher than budgeted due to Hoffman Estates programming supply expenses being higher than anticipated.

**422400 Program Supplies – 88.1%**

***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 higher than budgeted due to following:

- Increased focus on the Staff Wellness/Appreciation Program and the Staff Enrichment programs
- Purchase of new CPR dummies for training.
- Supply costs for programs and services have increased across the board and are higher than anticipated.

**422500 Commercial Transportation – 99.9%**

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

This line item is higher than budgeted this quarter due to the payment of the Day Camp Commercial Transportation invoice being paid as well as a Coach Bus being hired to transport the athletes to the State Softball Tournament.

**422600 Mileage – 119.2%**

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

This line item is higher than budgeted due to the increase in the federal reimbursement rate for mileage and an increased number of employees using personal vehicles to attend programs and outreach events

**422700 Transportation Maintenance- 101.4%**

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

This line item is higher than budgeted due to the increased costs of fleet maintenance.

**422800 Gas/Tolls – 67.9%**

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

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

**422900 Printing – 89.5%**

***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 higher than budgeted due to an increased costs in paper and seasonal brochure, business cards and day camp brochure.

**423100 Public Awareness/Subscriptions/Ads – 196.5%**

***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 increased recruitment efforts. Staff are attending additional job fairs/open houses/events to plug job openings, postings for full and part time, as well as the first ever post card employment mailing targeting 105,000 households in Arlington Heights, Palatine, and Schaumburg.

## **Salary Expenses**

**424100 Full Time Salaries – 63.3%**

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

This line item is lower than budgeted currently, due to having three Full Time staff positions open.

**424200 Part Time Salaries- 86.5%**

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

This line item includes salaries for the day camp programs that hit in the 2<sup>nd</sup> and 3<sup>rd</sup> quarters and will be within designated perimeters in the 4<sup>th</sup> quarter.

**424300 Payroll Processing – 630.4%**

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

This line item is higher than budgeted to due late filing of the 941 quarterly reports and the increased fees of the W2 forms.

**424400 Independent Contractors – 20.7%**

***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 Day Camp not needing to hire a Nurse for Camp Connections as well as the anticipated hiring of two sign language interpreters. Contracted swim instructors were not hired, as full-time staff were used to instruct the swim lessons. Also, a grant researcher was hired to be used as needed.

**424500 Car Allowance – 73.5%**

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

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

## **Liability**

**441000 Liability – 57.4%**

***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 the 2<sup>nd</sup> PDRMA liability payment being due in the 4<sup>th</sup> quarter.

**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 higher than budgeted due to an invoice from Lauterbach and Amen coming in FY2022 for FY2021.

**442100 FICA – 46.8%**

***This line item includes expenses for FICA.***

This line item is lower than budgeted currently, due to having three Full Time staff positions open

**442200 IMRF – 70.6%**

***This line item includes expenses for IMRF.***

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

## **Inclusion**

**450000 Inclusion – 62.9%**

***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 lack of part time staff and full-time staff filling those assignments.

## **Capital Expenses**

**460000 Capital Fund – 32.2%**

***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 currently lower than budgeted due to the delay in delivery of the purchased vehicles, technology invoices and ADA projects will be completed during the 4<sup>th</sup> quarter. The payments for the larger purchased items are expected to affect the budget in the 4<sup>th</sup> quarter.