

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

Modified Accrual Basis

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
310000 · Member District Assessments				
310001 · Arlington Heights Assessment	141,520.86	566,083.43	-424,562.57	25.0%
310002 · Bartlett Assessment	118,476.91	236,953.83	-118,476.92	50.0%
310003 · Buffalo Grove Assessment	155,391.98	310,783.96	-155,391.98	50.0%
310004 · Elk Grove Assessment	165,242.80	330,485.59	-165,242.79	50.0%
310005 · Hanover Park Assessment	76,093.78	152,187.56	-76,093.78	50.0%
310006 · Hoffman Estates Assessment	155,436.53	310,873.06	-155,436.53	50.0%
310007 · Inverness Assessment	37,854.25	37,854.25	0.00	100.0%
310008 · Mount Prospect Assessment	363,308.24	363,308.24	0.00	100.0%
310009 · Palatine Assessment	475,372.96	475,372.96	0.00	100.0%
310010 · Prospect Heights Assessment	58,118.34	77,491.10	-19,372.76	75.0%
310011 · River Trails Assessment	53,682.52	107,365.04	-53,682.52	50.0%
310012 · Rolling Meadows Assessment	71,181.89	142,363.78	-71,181.89	50.0%
310013 · Salt Creek Assessment	19,175.29	38,350.57	-19,175.28	50.0%
310014 · Schaumburg Assessment	680,516.88	680,516.88	0.00	100.0%
310015 · South Barrington Assessment	36,290.81	72,581.62	-36,290.81	50.0%
310016 · Streamwood Assessment	88,603.73	177,207.46	-88,603.73	50.0%
310017 · Wheeling Assessment	240,528.02	240,528.02	0.00	100.0%
Total 310000 · Member District Assessments	2,936,795.79	4,320,307.35	-1,383,511.56	68.0%
320000 · Program Fees				
320001 · Club Fees	15,484.05	18,000.00	-2,515.95	86.0%
320002 · Leisure Education Fees	8,635.00	8,400.00	235.00	102.8%
320003 · New Initiatives Fees	0.00	10,000.00	-10,000.00	0.0%
320004 · Special Events Fees	8,895.82	12,000.00	-3,104.18	74.1%
320005 · Day Camp Fees	206,027.32	175,000.00	31,027.32	117.7%
320006 · General Programs Fees	148,677.89	150,000.00	-1,322.11	99.1%
320008 · Trips Fees	33,574.00	70,000.00	-36,426.00	48.0%
320009 · PURSUIT	3,564.00	0.00	3,564.00	100.0%
320011 · Athletic Fees	23,872.46	37,000.00	-13,127.54	64.5%
320012 · Program Fees - Credits	2,022.25	0.00	2,022.25	100.0%
Total 320000 · Program Fees	450,752.79	480,400.00	-29,647.21	93.8%
321000 · Transportation - Door to Door				
321001 · Clubs Door to Door	800.89	2,500.00	-1,699.11	32.0%
321003 · New Initiatives Door to Door	0.00	0.00	0.00	0.0%
321004 · Special Events Door to Door	16.00	2,100.00	-2,084.00	0.8%
321005 · Day Camp Door to Door	10,424.13	9,000.00	1,424.13	115.8%
321006 · General Programs Door to Door	1,353.63	2,500.00	-1,146.37	54.1%
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	12,594.65	16,100.00	-3,505.35	78.2%
321100 · Transportation - Pick up Points				
321101 · Clubs Pick Up Points	689.06	2,500.00	-1,810.94	27.6%
321102 · Leisure Edu Pick Up Points	545.00	1,680.00	-1,135.00	32.4%
321103 · New Initiatives Pick Up Points	0.00	0.00	0.00	0.0%
321104 · Special Events Pick Up Points	448.63	2,416.00	-1,967.37	18.6%
321105 · Day Camp Pick Up Points	6,121.46	12,000.00	-5,878.54	51.0%
321106 · General Programs Pick Up Points	4,385.93	8,000.00	-3,614.07	54.8%
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	12,190.08	26,596.00	-14,405.92	45.8%
340000 · Non Program Revenue				
340001 · Non Program Revenue	4,995.91	4,250.00	745.91	117.6%
340009 · Collaboratives	183,588.85	439,696.00	-256,107.15	41.8%
340000 · Non Program Revenue - Other	149.66			
Total 340000 · Non Program Revenue	188,734.42	443,946.00	-255,211.58	42.5%

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350000 · SLSF Grant Contributions				
350001 · Scholarship Contribution	81,207.00	73,759.50	7,447.50	110.1%
350002 · Programs Contribution	0.00	95,410.31	-95,410.31	0.0%
350003 · Inclusion Contribution	500.00	14,846.00	-14,346.00	3.4%
350004 · Transportation Contribution	15,000.00	57,415.53	-42,415.53	26.1%
350005 · Athletics Contribution	3,647.00	55,871.99	-52,224.99	6.5%
350006 · Miscellaneous Contribution	0.00	0.00	0.00	0.0%
Total 350000 · SLSF Grant Contributions	100,354.00	297,303.33	-196,949.33	33.8%
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	66,515.89	95,000.00	-28,484.11	70.0%
370002 · Investment Interest	9,630.44	5,000.00	4,630.44	192.6%
Total 370000 · Interest	76,146.33	100,000.00	-23,853.67	76.1%
380000 · Revenue SLSF				
380001 · Revenue SLSF	-60.15	500.00	-560.15	-12.0%
Total 380000 · Revenue SLSF	-60.15	500.00	-560.15	-12.0%
390000 · General Ledger Credit	0.00			
Total Income	3,777,507.91	5,701,827.68	-1,924,319.77	66.3%
Gross Profit	3,777,507.91	5,701,827.68	-1,924,319.77	66.3%
Expense				
420000 · Operating Expenses				
421000 · Administration				
421001 · Professional Expenses				
421002 · Professional Fees	28,103.40	87,875.00	-59,771.60	32.0%
421003 · Legal Fees	3,312.00	10,150.00	-6,838.00	32.6%
421004 · Miscellaneous	1,274.47	770.00	504.47	165.5%
Total 421001 · Professional Expenses	32,689.87	98,795.00	-66,105.13	33.1%
421100 · Office Supplies				
421101 · Coffee / Water	241.38	425.00	-183.62	56.8%
421102 · Furniture Needs	409.02	300.00	109.02	136.3%
421103 · Locksmith / Keys	192.45	500.00	-307.55	38.5%
421104 · Nametags	307.05	500.00	-192.95	61.4%
421105 · Supplies	2,845.89	3,000.00	-154.11	94.9%
421106 · Miscellaneous	482.02	350.00	132.02	137.7%
Total 421100 · Office Supplies	4,477.81	5,075.00	-597.19	88.2%
421150 · Credit Card & Bank Fees				
421151 · Bank Fees	7,786.56	8,500.00	-713.44	91.6%
421152 · Credit Card Processing Fees	161.70	4,500.00	-4,338.30	3.6%
421153 · PFM Fees	1,197.72	2,000.00	-802.28	59.9%
Total 421150 · Credit Card & Bank Fees	9,145.98	15,000.00	-5,854.02	61.0%
421200 · Postage				
421201 · Postage	3,600.29	1,500.00	2,100.29	240.0%
421202 · Postal Machine Rental	909.42	1,860.00	-950.58	48.9%
421203 · Printing Vendors	0.00	0.00	0.00	0.0%
421204 · Miscellaneous	0.00	240.00	-240.00	0.0%
Total 421200 · Postage	4,509.71	3,600.00	909.71	125.3%

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421300 · Telephone/Fax				
421301 · Cell Phone Service	4,630.49	9,360.50	-4,730.01	49.5%
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	4,645.76	7,812.00	-3,166.24	59.5%
421305 · Phone Maintenance	2,247.15	4,768.00	-2,520.85	47.1%
421306 · Miscellaneous	0.00	250.00	-250.00	0.0%
Total 421300 · Telephone/Fax	11,523.40	23,789.50	-12,266.10	48.4%
421400 · Conferences/Education				
421401 · NRPA Conf/Wkshps/Webnrs/Sch...	2,945.03	3,988.00	-1,042.97	73.8%
421402 · IPRA Conf/Wkshps/Webnrs/Scho...	16,090.51	26,788.64	-10,698.13	60.1%
421403 · PDRMA Conf/Wkshps/Webnrs/Sc...	0.00	610.00	-610.00	0.0%
421404 · IAPD Conf/Wkshps/Webnrs/Scho...	388.89	2,007.00	-1,618.11	19.4%
421405 · Evaluation Lunches	942.48	2,280.00	-1,337.52	41.3%
421406 · Professional Meetings	4,001.36	4,800.00	-798.64	83.4%
421407 · Other Trainings/Workshops	4,766.88	8,474.00	-3,707.12	56.3%
421408 · ATRA/Conf/Wrkshopp Web Schls	3,760.69	11,238.00	-7,477.31	33.5%
Total 421400 · Conferences/Education	32,895.84	60,185.64	-27,289.80	54.7%
421500 · Memberships				
421501 · ATRA	3,275.00	1,500.00	1,775.00	218.3%
421502 · CDL Reimbursement / Renewal	51.13	920.00	-868.87	5.6%
421503 · CPRP Exam / Renewal	150.00	703.00	-553.00	21.3%
421504 · CTRS Exam / Renewal	1,115.00	3,390.00	-2,275.00	32.9%
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	1,724.00	12,747.00	-11,023.00	13.5%
421508 · LAC Group	0.00	500.00	-500.00	0.0%
421509 · NRPA	470.00	525.00	-55.00	89.5%
421510 · Safety	847.99	2,410.00	-1,562.01	35.2%
421511 · Costco	0.00	170.00	-170.00	0.0%
421513 · Miscellaneous	3,521.33	933.00	2,588.33	377.4%
421514 · CPI Recertification	0.00	300.00	-300.00	0.0%
421515 · SHRM	169.00	0.00	169.00	100.0%
Total 421500 · Memberships	11,923.45	24,498.00	-12,574.55	48.7%
421600 · Health Insurance				
421601 · Voluntary Benefits	0.00	0.00	0.00	0.0%
421602 · Employee Contributions	0.00	0.00	0.00	0.0%
421603 · Employer Contributions	218,099.28	446,763.96	-228,664.68	48.8%
Total 421600 · Health Insurance	218,099.28	446,763.96	-228,664.68	48.8%
421700 · Maintenance/Utilities				
421701 · Condo Maintenance	5,851.05	11,000.00	-5,148.95	53.2%
421702 · Electric	3,690.22	12,000.00	-8,309.78	30.8%
421703 · Gas	2,740.51	4,000.00	-1,259.49	68.5%
421705 · Total Fire and Safety	3,354.00	7,477.00	-4,123.00	44.9%
421706 · Internet	8,982.53	17,370.84	-8,388.31	51.7%
421707 · Miscellaneous	2,592.37	5,000.00	-2,407.63	51.8%
421708 · Cleaning Supplies	798.91	4,580.39	-3,781.48	17.4%
Total 421700 · Maintenance/Utilities	28,009.59	61,428.23	-33,418.64	45.6%
421800 · Rent				
421801 · Condo Association Fee	6,390.00	12,780.00	-6,390.00	50.0%
421802 · RMCC Rental Space	15,000.00	30,000.00	-15,000.00	50.0%
421803 · HPPD Rental Space	8,658.00	17,316.00	-8,658.00	50.0%
421804 · MPPD Rental Space	12,500.00	30,000.00	-17,500.00	41.7%
421805 · Wheeling Rental Space	15,000.00	30,000.00	-15,000.00	50.0%
421806 · BGPD 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	72,548.00	180,276.00	-107,728.00	40.2%

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421900 · Computer				
421901 · Database Enhancements	95.88	4,537.00	-4,441.12	2.1%
421902 · Framework Support	33,685.50	81,180.00	-47,494.50	41.5%
421904 · Web Development	749.02	900.00	-150.98	83.2%
421905 · Miscellaneous Software	39,152.70	59,407.09	-20,254.39	65.9%
421906 · Miscellaneous Hardware	1,538.83	2,700.00	-1,161.17	57.0%
Total 421900 · Computer	75,221.93	148,724.09	-73,502.16	50.6%
Total 421000 · Administration	501,044.86	1,068,135.42	-567,090.56	46.9%
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	1,876.99	11,500.00	-9,623.01	16.3%
422107 · Miscellaneous	0.00	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.00	0.0%
422109 · PURSUIT	544.74	3,600.00	-3,055.26	15.1%
422111 · Athletics	625.00	4,000.00	-3,375.00	15.6%
Total 422100 · Rental Municipal	3,046.73	31,059.00	-28,012.27	9.8%
422200 · Commercial Expenses				
422201 · Clubs	2,506.43	6,500.00	-3,993.57	38.6%
422202 · Leisure Education	1,394.00	1,000.00	394.00	139.4%
422204 · Special Events	6,615.33	8,000.00	-1,384.67	82.7%
422205 · Day Camp	1,074.97	6,000.00	-4,925.03	17.9%
422206 · General Programs	18,261.53	21,000.00	-2,738.47	87.0%
422207 · Miscellaneous	12.70	0.00	12.70	100.0%
422208 · Trips	11,463.27	35,000.00	-23,536.73	32.8%
422209 · PURSUIT	9,108.77	30,000.00	-20,891.23	30.4%
422211 · Athletics	3,271.15	22,000.00	-18,728.85	14.9%
Total 422200 · Commercial Expenses	53,708.15	129,500.00	-75,791.85	41.5%
422300 · Program Development				
422301 · New Programming Space	1,379.83	4,500.00	-3,120.17	30.7%
422302 · PURSUIT	1,036.42	0.00	1,036.42	100.0%
422303 · New Initiatives / Programs	2,137.09	2,500.00	-362.91	85.5%
422305 · Program Space 6	0.00	2,000.00	-2,000.00	0.0%
Total 422300 · Program Development	4,553.34	9,000.00	-4,446.66	50.6%
422400 · Program Supplies				
422401 · Clubs	1,845.69	4,000.00	-2,154.31	46.1%
422402 · Leisure Education	605.75	1,000.00	-394.25	60.6%
422404 · Special Events	454.13	800.00	-345.87	56.8%
422405 · Day Camp	1,079.54	8,000.00	-6,920.46	13.5%
422406 · General Programs	8,974.08	17,350.00	-8,375.92	51.7%
422407 · Equipment Repair	469.98	1,000.00	-530.02	47.0%
422408 · Trips	0.00	300.00	-300.00	0.0%
422409 · PURSUIT	16,326.99	21,500.00	-5,173.01	75.9%
422411 · Paper Products	908.21	2,000.00	-1,091.79	45.4%
422412 · Training / Orientation	589.15	1,250.00	-660.85	47.1%
422413 · CPI Books	854.70	0.00	854.70	100.0%
422414 · First Aid / CPR	1,461.58	1,300.00	161.58	112.4%
422415 · Staff Appreciation Party	90.00	1,500.00	-1,410.00	6.0%
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	809.34	0.00	809.34	100.0%
422419 · Full Time Apparel	55.17	0.00	55.17	100.0%
422421 · Safety/Behavior	367.12	5,500.00	-5,132.88	6.7%

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422422 · Committees	1,132.12	2,000.00	-867.88	56.6%
422423 · Athletics	788.29	2,000.00	-1,211.71	39.4%
Total 422400 · Program Supplies	36,811.84	70,000.00	-33,188.16	52.6%
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	3,150.96	5,000.00	-1,849.04	63.0%
Total 422500 · Commercial Transportation	3,150.96	164,000.00	-160,849.04	1.9%
422600 · Mileage				
422601 · Mileage	23,889.53	31,000.00	-7,110.47	77.1%
Total 422600 · Mileage	23,889.53	31,000.00	-7,110.47	77.1%
422700 · Transportation Maintenance				
422701 · Cleaning Supplies	0.00	1,380.00	-1,380.00	0.0%
422702 · Repair / Maintenance	30,009.86	76,620.00	-46,610.14	39.2%
422703 · General Equipment	0.00	0.00	0.00	0.0%
422705 · Miscellaneous	424.08	500.00	-75.92	84.8%
Total 422700 · Transportation Maintenance	30,433.94	78,500.00	-48,066.06	38.8%
422800 · Transportation- Gas/Tolls/Park				
422801 · Gas	26,424.66	79,200.00	-52,775.34	33.4%
422802 · Tolls	2,722.25	6,300.00	-3,577.75	43.2%
Total 422800 · Transportation- Gas/Tolls/Park	29,146.91	85,500.00	-56,353.09	34.1%
422900 · Printing				
422901 · Copier 2nd Floor	0.00	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.00	0.0%
422903 · Day Camp Brochure	2,058.00	2,700.00	-642.00	76.2%
422904 · Paper	2,008.02	2,450.00	-441.98	82.0%
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	3,225.71	8,520.00	-5,294.29	37.9%
422907 · Seasonal Brochure	7,262.00	17,700.00	-10,438.00	41.0%
422908 · Stationary / Business Cards	616.49	1,130.00	-513.51	54.6%
422909 · Miscellaneous	52.28	1,500.00	-1,447.72	3.5%
Total 422900 · Printing	15,222.50	34,000.00	-18,777.50	44.8%
423100 · Public Awareness				
423101 · Awards / Recognition	4,476.02	1,500.00	2,976.02	298.4%
423102 · Ads	189.42	980.00	-790.58	19.3%
423103 · Legal Notices	0.00	500.00	-500.00	0.0%
423104 · Online Media	151.84	960.00	-808.16	15.8%
423105 · Giveaways	0.00	750.00	-750.00	0.0%
423106 · Admin Professionals Week	349.00	250.00	99.00	139.6%
423107 · Staff Support	1,251.11	3,200.00	-1,948.89	39.1%
423108 · Subscriptions	1,039.58	2,076.00	-1,036.42	50.1%
423109 · Miscellaneous	292.00	0.00	292.00	100.0%
423110 · Recruitment	11,741.89	21,409.50	-9,667.61	54.8%
423111 · Outreach	2,827.08	5,000.00	-2,172.92	56.5%
Total 423100 · Public Awareness	22,317.94	36,625.50	-14,307.56	60.9%
Total 422000 · Program	222,281.84	669,184.50	-446,902.66	33.2%

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424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	1,163,179.43	2,437,113.49	-1,273,934.06	47.7%
424102 · Overtime	123.27	200.00	-76.73	61.6%
424103 · Phone/Data Stipend	9,000.00	20,160.00	-11,160.00	44.6%
Total 424100 · Full Time	1,172,302.70	2,457,473.49	-1,285,170.79	47.7%
424200 · Part Time				
424201 · Clubs	0.00	2,000.00	-2,000.00	0.0%
424203 · Program Dev't	1,064.83	2,000.00	-935.17	53.2%
424204 · Special Events	2,197.12	0.00	2,197.12	100.0%
424205 · Day Camp	89,901.26	275,000.00	-185,098.74	32.7%
424206 · General Programs	128,272.70	97,000.00	31,272.70	132.2%
424207 · Office Support	26,379.66	34,230.00	-7,850.34	77.1%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	12,643.99	24,480.00	-11,836.01	51.7%
424211 · Training	25,697.35	35,000.00	-9,302.65	73.4%
424213 · Athletics	0.00	8,500.00	-8,500.00	0.0%
424214 · Transportation	47,065.10	80,000.00	-32,934.90	58.8%
Total 424200 · Part Time	333,222.01	558,210.00	-224,987.99	59.7%
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	610.75	1,450.00	-839.25	42.1%
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	610.75	1,780.00	-1,169.25	34.3%
424400 · Independent Contractors				
424401 · Day Camp	0.00	2,000.00	-2,000.00	0.0%
424402 · General Programs	2,183.00	10,000.00	-7,817.00	21.8%
424403 · Office	4,800.00	5,000.00	-200.00	96.0%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	1,937.50	3,000.00	-1,062.50	64.6%
424407 · Athletics	425.00	2,500.00	-2,075.00	17.0%
424408 · Leisure Ed	0.00	2,500.00	-2,500.00	0.0%
Total 424400 · Independent Contractors	9,345.50	25,000.00	-15,654.50	37.4%
424500 · Car Allowance				
424501 · Car Allowance	3,900.00	7,800.00	-3,900.00	50.0%
Total 424500 · Car Allowance	3,900.00	7,800.00	-3,900.00	50.0%
Total 424000 · Salary(Staff & Indep Cntrctrs)	1,519,380.96	3,050,263.49	-1,530,882.53	49.8%
Total 420000 · Operating Expenses	2,242,707.66	4,787,583.41	-2,544,875.75	46.8%
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	33,207.42	64,266.00	-31,058.58	51.7%
441006 · Miscellaneous	11.50	0.00	11.50	100.0%
Total 441000 · Liabilities	36,335.92	83,384.93	-47,049.01	43.6%
442000 · Audit				
442001 · Audit	20.00	12,500.00	-12,480.00	0.2%
442002 · GASB	2,700.00	0.00	2,700.00	100.0%
Total 442000 · Audit	2,720.00	12,500.00	-9,780.00	21.8%
442100 · FICA - Employer Tax Expense	111,896.87	276,230.52	-164,333.65	40.5%

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

Modified Accrual Basis

	Jan - Jun 23	Budget	\$ Over Budget	% of Budget
442200 · IMRF				
442201 · ER Contributions - FT	24,987.46	94,350.70	-69,363.24	26.5%
442203 · ER Contributions - PT	0.00	36,355.56	-36,355.56	0.0%
442204 · EE Deductions - PT	0.00	0.00	0.00	0.0%
442205 · Voluntary Contributions	0.00	0.00	0.00	0.0%
Total 442200 · IMRF	24,987.46	130,706.26	-105,718.80	19.1%
450000 · Inclusion				
450001 · Arlington Heights	27,616.39	31,034.72	-3,418.33	89.0%
450002 · Bartlett	3,687.22	9,240.56	-5,553.34	39.9%
450003 · Buffalo Grove	27,315.37	44,358.03	-17,042.66	61.6%
450004 · Elk Grove Village	8,911.31	12,728.55	-3,817.24	70.0%
450005 · Hanover Park	1,992.97	8,993.54	-7,000.57	22.2%
450006 · Hoffman Estates	18,299.95	23,865.66	-5,565.71	76.7%
450007 · Inverness	29.72	100.00	-70.28	29.7%
450008 · Mount Prospect	5,692.64	19,512.35	-13,819.71	29.2%
450009 · Palatine	23,000.90	41,533.53	-18,532.63	55.4%
450010 · Prospect Heights	3,061.32	15,762.90	-12,701.58	19.4%
450011 · River Trails	3,979.13	6,094.05	-2,114.92	65.3%
450012 · Rolling Meadows	21,229.36	42,104.71	-20,875.35	50.4%
450013 · Salt Creek	506.39	2,826.71	-2,320.32	17.9%
450014 · Schaumburg	65,482.19	57,328.47	8,153.72	114.2%
450015 · South Barrington	5,699.99	3,306.32	2,393.67	172.4%
450016 · Steamwood	1,286.40	2,541.59	-1,255.19	50.6%
450017 · Wheeling	29,953.22	62,389.46	-32,436.24	48.0%
450018 · Ability Awareness	224.02	500.00	-275.98	44.8%
450019 · Training Salary	9,029.65	8,250.00	779.65	109.5%
450020 · Rovers Salary	6,754.27	36,420.00	-29,665.73	18.5%
450021 · Training Supplies	993.11	2,000.00	-1,006.89	49.7%
450022 · Miscellaneous	1,673.25	3,760.00	-2,086.75	44.5%
Total 450000 · Inclusion	266,418.77	434,651.15	-168,232.38	61.3%
6560 · Payroll Expenses	0.00			
Total Expense	2,685,066.68	5,725,056.27	-3,039,989.59	46.9%
Net Ordinary Income	1,092,441.23	-23,228.59	1,115,669.82	-4,703.0%
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	7,098.00	463,740.00	-456,642.00	1.5%
460003 · Technology/Hardware	70,946.52	142,653.05	-71,706.53	49.7%
460004 · Building/Maintenance	28,074.12	151,870.60	-123,796.48	18.5%
Total 460000 · Capital Fund	106,118.64	856,860.70	-750,742.06	12.4%
Total Other Expense	106,118.64	856,860.70	-750,742.06	12.4%
Net Other Income	-106,118.64	-856,860.70	750,742.06	12.4%
Net Income	986,322.59	-880,089.29	1,866,411.88	-112.1%

Date: July 18, 2023
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: 1st Half FY23 Budget Variance Explanation Review

The Budget vs. Actual Report for the first half of the year ending June 30, 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) – 68%

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 over the targeted variance for the first half of the year due to some districts paying before the due date and some paying after the due date.

320000 – Program Fees – 93.83%

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 Day Camp, General Programs, Athletics, Special Events, and Leisure Education programs.

321000 Transportation- Door to Door – 78.23%

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 the targeted variance due to Day Camp Door to Door transportation needs occurring during the 2nd quarter.

321100 Transportation- Pick up Points - 45.83%

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 half of the year and within the designated variance perimeters.

340000 Non Program Revenue – 42.51%

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 and within the designated variance perimeters.

350000 SLSF Grant Contributions – 33.76%

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 majority of the asks occurring during the 3rd and 4th quarter.

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 having any assets to sell at this time. The vehicles scheduled to be sold will appear on this line item when the new vehicles are received.

370000 Interest - 76.15%

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 – -12.0%

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 a transfer of funds occurred on 06/19/2023 instead of waiting until the conclusion of FY23.

Administration Expenses

421001 Professional Expenses – 33.17%

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

This line item is under budget due to our legal fees being lower than budgeted. We anticipate additional expenses to occur during the 3rd and 4th quarter. The invoices for the May and June services from Lauterback and Amen were held and paid in July 2023.

421100 Office Supplies – 88.2%

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 Administrative Office and higher costs for office supplies. There has been an increase in costs due to the replacement of old broken office chairs.

421150 Credit Card & Bank Fees – 60.97%

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

This line item is over the budget due to the increase of the transactions for registrations.

421200 Postage – 125.27%

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

This line item is higher than budgeted due to the SLSF reimbursement for postage occurring during July FY23.

421300 Telephone/Fax – 48.44%

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 half and within the designated variance perimeters.

421400 Conference/Education- 54.7%

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 and within the designated variance perimeters.

421500 Memberships/Certifications - 48.70%

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 and within the designated variance perimeters.

421600 Health Insurance – 48.82%

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

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

421700 Maintenance/Utilities- 45.60%

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 and within the designated variance perimeters.

421800 Rent – 40.24%

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 and within the designated variance perimeters.

421900 Computer – 50.58%

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

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

Program Expenses

422100 Rental Municipal – 9.81%

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 and Q4, once Day Camp and Athletics has concluded and all facility expenses have occurred.

422200 Commercial Expenses – 41.47%

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

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

422300 Program Development – 50.59%

This line item includes expenses for new programming endeavors.

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

422400 Program Supplies – 52.59%

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 and within the designated variance perimeters.

422500 Commercial Transportation – 1.92%

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 of the Day Camp Commercial expenses occurring during Q3.

422600 Mileage – 77.06%

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

This line item is higher than budgeted due to an additional Federal mileage increase. We also have more Full Time staff using their personal vehicles to run programming.

422700 Transportation Maintenance – 38.8%

This line item includes vehicle service fees, maintenance fees and or transportation supplies.

This line item is lower than budgeted due to the an increase in regular vehicle maintenance and having the vehicles on a maintenance schedule. No vehicles needed repairs during Q2.

422800 Gas/Tolls – 34.09%

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 and Q2.

422900 Printing – 44.77%

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 and within the designated variance perimeters.

423100 Public Awareness/Subscriptions/Ads – 60.9%

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

This line item is over than budgeted due to an increase in life events for NWSRA staff, Board members and families.

Salary Expenses

424100 Full Time Salaries – 47.70%

This line item includes salary expenses for full time staff.

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

424200 Part Time Salaries- 59.70%

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.

424300 Payroll Processing – 34.31%

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

This line item is under the budgeted amount due to the purchase of supplies for end of year occurring in Q4.

424400 Independent Contractors – 37.38%

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 the lack of specialty instructor. Day Camp contracted nursing services not being invoiced until Q3.

424500 Car Allowance – 50.00%

This line item includes the car allowance for the Director.

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

Liability

441000 Liability – 43.58%

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 on target as budgeted and within the designated variance perimeters.

442000 Audit – 21.76%

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 under target as we haven't yet paid them for the services.

442100 FICA – 40.51%

This line item includes expenses for FICA.

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

442200 IMRF – 19.10%

This line item includes expenses for IMRF.

This line item is under target due to June's payments booked in July FY23.

Inclusion

450000 Inclusion – 61.30%

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 over budget due to an increase in Inclusion aide costs and increased hiring and training of inclusion support at all member districts.

Capital Expenses

460000 Capital Fund – 12.39%

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, Greenhouse Construction, and the ADA Transition Plan payment and fire alarm payment to Rolling Meadows not occurring until Q3.