



We exist to provide outstanding opportunities through recreation for children and adults with disabilities.

**September 4, 2024
10:30 am
Special Board Meeting
Park Central
3000 W. Central Road
Rolling Meadows, IL 60008**

AGENDA

- I. Call to Order
Roll Call

- II. Public Comment

- III. **Business**
 - a. W2 IRS late filing penalty for FY2022
 - b. Lauterbach and Amen Invoices
 - c. FY2023 Operating Loss
 - d. Financials for FY 2024
 - e. Paid Leave for All Workers
 - f. Vacation Policy
 - g. Gift Policy
 - h. Mileage Policy
 - i. Per Diem Policy

- IV. Adjournment

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Palatine • Prospect Heights • River Trails • Rolling Meadows • Salt Creek • Schaumburg • South Barrington • Streamwood • Wheeling

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III. Business

[\(Home\)](#)

Date: September 4, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Nicolae Gereu, Superintendent of Finance
Re: FY2023 Shortfall Explanation/Updated Fourth Quarter FY23 Budget
Variance Explanation Review

The Budget vs. Actual Report for the fiscal year ending December 31, 2023, was completed and reviewed by the NWSRA staff. To address the Boards inquiry regarding the FY2023 shortfalls, this document has been updated. A 10% variance was used as the indicator for explanation for the 4th quarter budget variance, that was previously given to the Board. Highlighted in green are the GL items that contributed to the FY2023 operational shortfall.

Income

310000 Member District Annual Assessment (MDAA) – 100%

The NWSRA Member Districts approved the Member District Annual Assessments in July 2022 to take to each of their Boards for approval freezing the assessment rates for FY2024 for each member district. The NWSRA Boards together with their individual Boards approved the MDAA for FY 2023 for \$4,320,307.35.

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

320000 – Program Fees – 146.6%

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 over the targeted variance due to an increase in registrations for Club Fees, Leisure Education, Day Camp, General Program, and Special Events, and the remaining program fees remain within the allotted variance.

321000 Transportation- Door to Door – 120.99%

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 an increase in Day Camp Door to Door transportation and offering Door to Door transportation for all ability levels not just the physical and visual impairments. Access to this benefit is conducted through an application process for participants who may have a barrier to accessing recreation due to lack of transportation.

321100 Transportation- Pick up Points - 89.17%

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 slightly below the targeted variance range for two reasons. First, the implementation of a more regional approach to programming has resulted in a decreased need for numerous Pick-Up locations outside of our six programming locations. Second, to meet the growing need for door-to-door transportation, we have expanded door-to-door transportation beyond those individuals with physical disabilities through a new door-to-door request program.

340000 Non Program Revenue – 101.9%

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 – 85.6%

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

This line item is less than the budgeted amount due to SLSF directly paying the Clearbrook deficit portion from the drop in numbers due to COVID-19. Based on the PURSUIT Collaboration Agreement, this deficit expense was equally split between Clearbrook and NWSRA. NWSRA's portion of the expense was \$42,913. During this time, NWSRA offered virtual PURSUIT programming, which was paid by the State of Illinois at a lower than the in-person budgeted cost.

360000 Sale of Fixed Assets – 8.6%

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

This line item is less than budgeted due to the two buses that were earmarked to be sold on Gov Deals. However, one of the buses is an IDOT vehicle and is not allowed to be sold because it is a granted bus. The other bus that was sold on Gov Deals brought in \$1350. Staff also sold other fixed assets that brought in a total of \$85. Received January 2024.

370000 Interest – 147.65%

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

This line item is higher than anticipated due to FY2023 yielding higher interest rates than FY2022. This is related to higher inflation rates and the Fed's raising the prime rate. This could not be accurately foreseen during the budget process.

Administration Expenses

421001 Professional Expenses – 58.2%

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

This line item is currently under budget due to the pending settlement of finance contract fees.

421100 Office Supplies – 139.96%

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 – 128.41%

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

This line item is over the budget due to the fees associated with increased positive pay (Bank verification for checks and ACH payments) as well as an increase from FY2022 to FY2023 in credit card fees due to an increase in credit card usage reflected in increased registration.

421200 Postage – 146.5%

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

This line item is higher than budgeted for several reasons. These include: increase in postage costs, increased requests for mailed marketing materials for staff recruitment, and mailing of registration-related documents to be supported by increased registration for programming.

421300 Telephone/Fax – 90.79%

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

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

421400 Conference/Education- 110.99%

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. However, this line item represents the inflation of food, transportation, and hotel increases.

421500 Memberships/Certifications - 113.74%

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 higher than budgeted due to an increase need for CPI (Crisis Prevention Intervention) certified staff. This increase is due to staff vacancies and turnover as well as the need to have a CPI certified trainer on staff. This is a high cost investment for the agency but critical for safety and when addressing the increase in aggressive behaviors and mental and emotional challenges demonstrated by our participants.

421600 Health Insurance – 95.4%

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- 90.7%

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 lower than budgeted due to SLSF securing donations for cleaning supplies.

421800 Rent – 90.2%

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 – 115.7%

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

This line item is higher than the budgeted due to the delayed transition from Quickbooks to AccFund – causing the agency to pay for QuickBooks for an extended period that was not anticipated during the budget process.

Program Expenses

422100 Rental Municipal – 88.4%

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

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

422200 Commercial Expenses – 104.4%

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

This line item is higher than budgeted due to the Elk Grove Bowl closure and the difficulty in finding an open reasonably-priced bowling alley. Bowling is a long standing, and extremely popular program for our participants and families. Staff was able to secure Bowlero to accommodate our bowling programs at a higher cost. It also reflects an increase in expenses for airfare and ground transportation for the annual overnight trips.

422300 Program Development – 33.10%

This line item includes expenses for new programming endeavors.

This line item is below budget due to SLSF receiving grant funds to support the sensory gardens.

422400 Program Supplies – 98.3%

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 – 60.21%

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

This line item is less than budgeted due to Safeway Transportation's inability to provide all the transportation needed for the summer day camp program resulting in full-time staff having to provide transportation participants in NWSRA vehicles.

422600 Mileage – 141.35%

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

This line item is higher than budgeted due to an increase in full-time staff using their vehicles to fill the gaps in part-time staff needs for programming.

422700 Transportation Maintenance – 146.8%

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

This line item is higher than budgeted due to the increase in maintenance costs due to inflation for the NWSRA fleet. These costs include:

\$4,691.00 - roof repair due to accident – have not received reimbursement from PDRMA yet.

\$5,000.00 - Lift Inspection and repairs

\$6,000.00 - Multiple Muffler/exhaust Repairs

\$4,719.50 – Body Repairs due to an accident. Received reimbursement from PDRMA

\$4,771.00 – Lift Door Repair due to accident. Received reimbursement from PDRMA

\$3,980.07 – Wheel Repairs, Transmission Service, Suspension Repair.

\$2,100.00 – Shifter replacement, Battery Replacement Upper & Lower, Front Shocks

\$4,500.00 – Heating & AC System Repairs

\$3,500.00 - Multiple Brake Repairs

The majority of it is maintenance for issues that affect bus drivability and safety for FY2023.

422800 Gas/Tolls – 89.05%

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 gas prices dropping from the budgeted amount.

422900 Printing – 85.4%

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/Recruitment/Outreach –109.2%

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 the increased use of recruitment ads and job postings to fill vacancies within the agency. It represents increased attendance at job fairs locally and at Universities with RT programs, requiring an overnight stay and two retirement recognitions.

Salary Expenses

424100 Full Time Salaries – 97.32%

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

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

424200 Part-Time Salaries- 164.5%

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

This line item is over budget due to an increase in staff needed to support Day Camp as we addressed an increase in participants with aggressive behaviors and more one on one physical needs. In addition, Saturday program leaders were hired to replace Full-Time staff to free them up for program staff vacancies throughout the work week. FY2023 marked the increase in the hourly rates for part-time staff and drivers to keep NWSRA competitive with their surrounding markets. Note: There is an increase in revenue due to the increase in registrations for programs and services.

424300 Payroll Processing – 65.63%

This line item includes expenses for FSA fees and W-2 and 1099 forms.

This line item is under the budget due to NWSRA budgets for full exposure for FSA benefits. NWSRA pays for the administrative fees for this benefit. However, fewer staff enrolled in this benefit for FY2023.

424400 Independent Contractors – 143.73%

This line item includes expenses for independent contractors of Day Camps, General Programs, offices, Trips, PURSUIT, STAR Academy, Athletics, and Leisure Ed.

This line item is over budget due to the return of the medically fragile population after three of no participation of this population in Camp Connections Day camp. The return of this population in FY2023 required invasive nursing-level care. This was contracted through an outside organization.

424500 Car Allowance – 96.2%

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 – 85.89%

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 PDRMA rebate received throughout the fiscal year. It also represents lower-than-budgeted physicals and drug screenings for full-time new hires, as well as no unemployment costs in FY2023.

442000 Audit – 121.85%

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 over budget due to unanticipated GASB charges with the previous auditor.

442100 FICA – 85.0%***This line item includes expenses for FICA.***

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

442200 IMRF – 75.23%***This line item includes expenses for IMRF.***

This line item is under target due to due to the gap in full-time employment throughout the year.

Inclusion

450000 Inclusion – 160.43%***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. To fulfill the Inclusion requests during the staffing crisis, an outside agency was contracted to provide Inclusion Aide support during FY2023. This represents a budget overage of \$275,002.90. For a budget breakdown by member district see below:

| Park District | Original Budget FY 2023 | Adjusted Budget after 11/23 Finance Committee Meeting | YE 2023 Actual Expenses |
|----------------------|------------------------------------|--|--------------------------------|
| Arlington Heights | 42,165.21 | 31,034.72 | 60,041.99 |
| Bartlett | 12,764.62 | 9,240.56 | 17,927.04 |
| Buffalo Grove | 51,798.25 | 44,358.03 | 83,786.19 |
| Elk Grove | 18,671.39 | 12,728.55 | 23,518.13 |
| Hanover Park | 10,292.89 | 8,993.54 | 9,333.87 |
| Hoffman Estates | 28,534.83 | 23,865.66 | 47,523.09 |
| Inverness | 267.58 | 100.00 | 102.44 |
| Mt. Prospect | 22,446.28 | 19,512.53 | 25,017.22 |
| Palatine | 46,892.64 | 41,533.53 | 52,012.33 |
| Prospect Heights | 17,739.19 | 15,762.90 | 7,730.82 |
| River Trails | 9,269.11 | 6,094.05 | 15,364.89 |
| Rolling Meadows | 48,283.30 | 42,104.71 | 63,075.07 |
| Salt Creek | 3,509.38 | 2,826.71 | 1,285.78 |
| Schaumburg | 69,681.17 | 57,328.47 | 156,319.52 |
| South Barrington | 6,236.95 | 3,306.32 | 15,631.04 |
| Streamwood | 5,395.75 | 2,541.59 | 3,941.37 |
| Wheeling | 69,860.57 | 62,389.46 | 76,113.45 |
| Total | 463,809.11 | 383,721.33 | 658,724.24 |

Capital Expenses

460000 Capital Fund – 62.7%

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 budgeted due to the Greenhouse payment not occurring in FY2023, the Rolling Meadows cabling project expenses occurring during the fourth quarter and only purchasing two of the four buses for FY 2023.

Date: September 4, 2024
To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Nicolae Gere, Superintendent of Finance
Re: FY 2024 Financial Review

Following the July Board Meeting, the finance team focused on analyzing the Income Statements and the Balance Sheets for FY2024. We also focused on correcting the mapping of the Income Statement to and from the Balance Sheets within the new financial software, AccuFund.

During this process, it was discovered that there was a discrepancy between the old QuickBooks mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts with the new AccuFund mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts. This mis-mapping led to these accounts being overstated in the AccuFund Income Statements and Balance Sheets.

To address this issue, staff met with the AccuFund implementation staff to correct the mapping and ensure that the proper distribution allocations are now being made to the above payroll accounts. The following GL line items were adjusted through the journal entry correction process:

- IMRF Liability/Employer cost
- Health Insurance Liability/Employer cost
- FSA Liability
- FICA Liability (L&A blended our FICA liability accounts into one account, staff have gone back to breaking this liability out into Federal Income Tax Withholding, FICA/MED Liability employer share, and employee share)

Each month was analyzed to ensure that all transactions and events were accounted for properly to meet the GAAP and GASB accounting standards.

Motion:

Motion to approve the FY2024 monthly financials through July 2024 as presented.

Balance Sheet
Northwest Special Recreation Association
For 1/31/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 8,883.72 |
| 10 10 101002 0000 MDAA Max Safe | 1,199,277.09 |
| 10 10 101003 0000 Capital Max Safe | 376,348.50 |
| 10 10 101004 0000 PFM General Reserve | 70,110.68 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 27,558.65 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 956,233.79 |

Total Cash **3,844,912.43**

Receivables

| | |
|--|------------|
| 10 10 102001 0000 Accounts Receivable | 286,242.57 |
| 10 10 102002 0000 Scholarship - Receivable | 25,473.04 |

Total Receivables **311,715.61**

Other Current Assets

| | |
|--|-----------|
| 10 10 102099 0000 Due To/From Capital Fund | 19,995.87 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **117,880.87**

Total Current Assets **4,274,508.91**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **6,805,174.22**

Liabilities and Net Assets

Current Liabilities

| | |
|--|-------------|
| 10 20 201001 0000 Accounts Payable | 89,905.55 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 64,570.90 |
| 10 20 201005 0000 EFT Liability | 0.00 |
| 10 20 201015 0000 Accrued Expenses | 37,420.39 |
| 10 20 201006 0000 Employee Health Insurance | 6,235.58 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes | (11,978.05) |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 4,153.58 |
| 10 20 201011 0000 IMRF EE | 567.36 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD | 3,158.70 |
| 10 20 201014 0000 Accrued Vacation | 95,984.16 |

Total Current Liabilities **302,489.37**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 251,435.00 |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |

Total Long Term Payable **239,172.08**

Net Assets

| | |
|---|----------------|
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings Change in Net Assets | (1,008,422.13) |
| | 619,038.67 |

Total Net Assets **6,263,512.77**

Total Liabilities and Net Assets **6,805,174.22**

Balance Sheet
Northwest Special Recreation Association
For 1/31/2024

| | |
|--|--------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 1,723.42 |
| Total Cash | 1,723.42 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (19,995.87) |
| Total Other Current Assets | (19,995.87) |
| Total Current Assets | (18,272.45) |
| Fixed Assets | |
| Total Assets | (18,272.45) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | (11,124.15) |
| Total Current Liabilities | (11,124.15) |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (7,148.30) |
| Total Net Assets | (7,148.30) |
| Total Liabilities and Net Assets | (18,272.45) |

Balance Sheet
Northwest Special Recreation Association
For 1/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | 0.00 |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | 1,162,366.00 |
| Total Other Current Assets | 1,712,157.51 |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | 1,712,157.51 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | 898.90 |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | 149,825.00 |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | 11,675.18 |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

**Northwest Special Recreation Association
Income Statement
For 1/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 0.00 | 0.00 | 549,152.95 | (549,152.95) | 0.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 0.00 | 237,979.44 | (237,979.44) | 0.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 0.00 | 345,757.67 | (345,757.67) | 0.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 0.00 | 320,854.81 | (320,854.81) | 0.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 0.00 | 149,718.43 | (149,718.43) | 0.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 0.00 | 328,595.99 | (328,595.99) | 0.00 |
| 10 31 0000 310007 Inverness Assessment | 0.00 | 0.00 | 37,289.74 | (37,289.74) | 0.00 |
| 10 31 0000 310008 Mount Prospect Assessment | 176,316.87 | 176,316.87 | 352,343.74 | (176,026.87) | 50.04 |
| 10 31 0000 310009 Palatine Assessment | 118,657.46 | 118,657.46 | 474,629.85 | (355,972.39) | 25.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 21,964.49 | 21,964.49 | 87,857.95 | (65,893.46) | 25.00 |
| 10 31 0000 310011 River Trails Assessment | 0.00 | 0.00 | 106,608.02 | (106,608.02) | 0.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 0.00 | 174,557.98 | (174,557.98) | 0.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 0.00 | 40,211.12 | (40,211.12) | 0.00 |
| 10 31 0000 310014 Schaumburg Assessment | 342,291.12 | 342,291.12 | 684,582.23 | (342,291.11) | 50.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 0.00 | 72,999.83 | (72,999.83) | 0.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 0.00 | 163,278.56 | (163,278.56) | 0.00 |
| 10 31 0000 310017 Wheeling Assessment | 140,147.59 | 140,147.59 | 280,295.19 | (140,147.60) | 50.00 |
| Total Member District Assessments | 799,377.53 | 799,377.53 | 4,406,713.50 | (3,607,335.97) | 18.14 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 16,269.03 | 16,269.03 | 26,000.00 | (9,730.97) | 62.57 |
| 10 32 1002 320002 Leisure Education Program Fees | 1,574.00 | 1,574.00 | 9,000.00 | (7,426.00) | 17.49 |
| 10 32 1004 320004 Special Events Program Fees | 4,161.55 | 4,161.55 | 21,000.00 | (16,838.45) | 19.82 |
| 10 32 1005 320005 Day Camp Program Fees | 16,045.00 | 16,045.00 | 252,000.00 | (235,955.00) | 6.37 |
| 10 32 1006 320006 General Programs Fees | 79,903.94 | 79,903.94 | 250,000.00 | (170,096.06) | 31.96 |
| 10 32 1008 320008 Trips Program Fees | 5,463.00 | 5,463.00 | 55,000.00 | (49,537.00) | 9.93 |
| 10 32 1009 320009 PURSUIT Program Fees | 66.67 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 2,937.00 | 2,937.00 | 42,000.00 | (39,063.00) | 6.99 |
| 10 32 1012 320012 Program Credits Fees | 226.00 | 226.00 | 0.00 | 226.00 | 0.00 |
| Total Program Fees | 126,646.19 | 126,646.19 | 777,376.00 | (650,729.81) | 16.29 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 185.56 | 185.56 | 2,800.00 | (2,614.44) | 6.63 |
| 10 33 1004 321004 Special Events Transport Door to Door | 0.00 | 0.00 | 100.00 | (100.00) | 0.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 0.00 | 0.00 | 14,000.00 | (14,000.00) | 0.00 |
| 10 33 1006 321006 General Programs Transport Door to Door | 1,442.02 | 1,442.02 | 3,300.00 | (1,857.98) | 43.70 |
| Total Transportation Door to Door | 1,627.58 | 1,627.58 | 20,200.00 | (18,572.42) | 8.06 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 58.51 | 58.51 | 2,000.00 | (1,941.49) | 2.93 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 0.00 | 0.00 | 2,000.00 | (2,000.00) | 0.00 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 2.45 | 2.45 | 1,400.00 | (1,397.55) | 0.18 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 0.00 | 0.00 | 9,000.00 | (9,000.00) | 0.00 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 481.11 | 481.11 | 10,000.00 | (9,518.89) | 4.81 |
| Total Transportation Pickup Points | 542.07 | 542.07 | 24,400.00 | (23,857.93) | 2.22 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 500.00 | 500.00 | 6,000.00 | (5,500.00) | 8.33 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 37,326.37 | 448,046.00 | (410,719.63) | 8.33 |
| Total Non Program Revenue | 37,826.37 | 37,826.37 | 454,046.00 | (416,219.63) | 8.33 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 0.00 | 125,000.00 | (125,000.00) | 0.00 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 0.00 | 25,000.00 | (25,000.00) | 0.00 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 0.00 | 85,000.00 | (85,000.00) | 0.00 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 0.00 | 50,000.00 | (50,000.00) | 0.00 |
| Total SLSF Grant Contributions | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00 |
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 0.00 | 0.00 | 10,000.00 | (10,000.00) | 0.00 |
| Total Sale of Fixed Assets | 0.00 | 0.00 | 10,000.00 | (10,000.00) | 0.00 |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|---------------------|----------------------|
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 4,926.68 | 4,926.68 | 54,100.00 | (49,173.32) | 9.11 |
| 10 38 0000 370002 Investment Interest | 8,941.92 | 8,941.92 | 81,950.04 | (73,008.12) | 10.91 |
| Total Interest | 13,868.60 | 13,868.60 | 136,050.04 | (122,181.44) | 10.19 |
| Total Revenues | 979,888.34 | 979,888.34 | 6,178,785.54 | (5,198,897.20) | 15.86 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 0.00 | 0.00 | 4,375.00 | 4,375.00 | 0.00 |
| 10 41 0000 421002 Legal Fees | 0.00 | 0.00 | 12,150.00 | 12,150.00 | 0.00 |
| 10 41 0000 421003 Miscellaneous professional fees | 0.00 | 0.00 | 850.00 | 850.00 | 0.00 |
| 10 41 0000 421004 Audit | 4,047.10 | 4,047.10 | 12,510.00 | 8,462.90 | 32.35 |
| Total Professional Fees | 4,047.10 | 4,047.10 | 29,885.00 | 25,837.90 | 13.54 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 0.00 | 0.00 | 7,000.00 | 7,000.00 | 0.00 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 227.88 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 4,982.84 | 4,982.84 | 12,000.00 | 7,017.16 | 41.52 |
| 10 65 1007 424412 Miscellaneous | 4,787.56 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 4,691.36 | 4,691.36 | 2,800.00 | (1,891.36) | 167.55 |
| 10 65 1011 424407 Athletics | 50.00 | 50.00 | 2,500.00 | 2,450.00 | 2.00 |
| Total Independent Contractors | 14,739.64 | 14,739.64 | 38,800.00 | 24,060.36 | 37.99 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 130.08 | 130.08 | 400.00 | 269.92 | 32.52 |
| 10 42 0000 421102 Furniture Needs | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 42 0000 421103 Locksmith / Keys | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 42 0000 421104 Nametags | 117.03 | 117.03 | 500.00 | 382.97 | 23.41 |
| 10 42 0000 421105 Supplies | 1,028.06 | 1,028.06 | 2,500.00 | 1,471.94 | 41.12 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Office Supplies | 1,275.17 | 1,275.17 | 4,550.00 | 3,274.83 | 28.03 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 3,705.45 | 3,705.45 | 13,415.88 | 9,710.43 | 27.62 |
| 10 43 0000 421152 PFM Fees | 25.90 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 3,731.35 | 3,731.35 | 15,415.88 | 11,684.53 | 24.20 |
| Payroll Processing | | | | | |
| 10 64 0000 424301 Payroll Fees | 2,329.48 | 2,329.48 | 0.00 | (2,329.48) | 0.00 |
| 10 64 0000 424303 FSA | 0.00 | 0.00 | 1,250.00 | 1,250.00 | 0.00 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| Total Payroll Processing | 2,329.48 | 2,329.48 | 1,650.00 | (679.48) | 141.18 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 44 0000 421202 Postal Machine Rental | 0.00 | 0.00 | 1,817.78 | 1,817.78 | 0.00 |
| 10 44 0000 421204 Miscellaneous Postage | 0.00 | 0.00 | 240.00 | 240.00 | 0.00 |
| | 0.00 | 0.00 | 4,557.78 | 4,557.78 | 0.00 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 856.42 | 856.42 | 9,360.50 | 8,504.08 | 9.15 |
| 10 45 0000 421304 Office Phones | 531.49 | 531.49 | 2,643.05 | 2,111.56 | 20.11 |
| 10 45 0000 421305 Phone Maintenance | 1,217.69 | 1,217.69 | 14,275.68 | 13,057.99 | 8.53 |
| Total Telephone/Fax | 2,605.60 | 2,605.60 | 26,279.23 | 23,673.63 | 9.92 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA Conferences/Workshops/Webinars/Schools | 75.95 | 75.95 | 5,200.00 | 5,124.05 | 1.46 |
| 10 46 0000 421402 IPRA Conferences/Workshops/Webinars/Schools | 12,814.18 | 12,814.18 | 29,700.00 | 16,885.82 | 43.15 |
| 10 46 0000 421403 PDRMA Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 140.00 | 140.00 | 0.00 |
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 46 0000 421405 Evaluation Lunches | 195.39 | 195.39 | 1,673.00 | 1,477.61 | 11.68 |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|------------------|------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421406 Professional Meetings | 634.28 | 634.28 | 4,800.00 | 4,165.72 | 13.21 |
| 10 46 0000 421407 Other Trainings/Workshops | 5,231.42 | 5,231.42 | 8,087.00 | 2,855.58 | 64.69 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 6,800.00 | 6,800.00 | 0.00 |
| Total Conference Education | 18,951.22 | 18,951.22 | 57,400.00 | 38,448.78 | 33.02 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 0.00 | 3,150.00 | 3,150.00 | 0.00 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 0.00 | 0.00 | 680.00 | 680.00 | 0.00 |
| 10 47 0000 421503 CPRP Exam/Renewal | 70.00 | 70.00 | 464.00 | 394.00 | 15.09 |
| 10 47 0000 421504 CTRS Exam/Renewal | 170.00 | 170.00 | 3,085.00 | 2,915.00 | 5.51 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 0.00 | 0.00 | 12,762.00 | 12,762.00 | 0.00 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 0.00 | 0.00 | 470.00 | 470.00 | 0.00 |
| 10 47 0000 421510 Safety Training | 608.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421513 Miscellaneous | 539.00 | 539.00 | 2,988.59 | 2,449.59 | 18.04 |
| 10 47 0000 421514 CPI Recertification | 3,198.90 | 3,198.90 | 3,698.00 | 499.10 | 86.50 |
| 10 47 0000 421515 SHRM | 244.00 | 244.00 | 244.00 | 0.00 | 100.00 |
| Total Memberships/certification | 4,829.90 | 4,829.90 | 30,511.59 | 25,681.69 | 15.83 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 0.00 | 11,611.05 | 11,611.05 | 0.00 |
| 10 49 0000 421702 Electric | 0.00 | 0.00 | 9,886.76 | 9,886.76 | 0.00 |
| 10 49 0000 421703 Gas | 468.17 | 468.17 | 5,376.16 | 4,907.99 | 8.71 |
| 10 49 0000 421705 Service Agreements | 0.00 | 0.00 | 5,309.35 | 5,309.35 | 0.00 |
| 10 49 0000 421706 Internet | 1,607.91 | 1,607.91 | 19,367.76 | 17,759.85 | 8.30 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 49 0000 421708 Cleaning Supplies | 249.48 | 249.48 | 1,866.50 | 1,617.02 | 13.37 |
| Total Maintenance/Utilities | 2,325.56 | 2,325.56 | 55,417.58 | 53,092.02 | 4.20 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 1,065.00 | 1,065.00 | 42,870.00 | 41,805.00 | 2.48 |
| 10 50 0000 421802 RMCC Rental Space | 3,460.00 | 3,460.00 | 30,000.00 | 26,540.00 | 11.53 |
| 10 50 0000 421803 HPCC Rental Space | 1,443.00 | 1,443.00 | 17,316.00 | 15,873.00 | 8.33 |
| 10 50 0000 421804 MPPD Rental Space | 2,500.00 | 2,500.00 | 30,000.00 | 27,500.00 | 8.33 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| 10 50 0000 421806 BYPD Rental Space | 31,938.00 | 31,938.00 | 30,000.00 | (1,938.00) | 106.46 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | (1,723.42) | (1,723.42) | 0.00 | 1,723.42 | 0.00 |
| Total Rent | 38,682.58 | 38,682.58 | 210,276.00 | 171,593.42 | 18.40 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 1,402.50 | 1,402.50 | 72,517.00 | 71,114.50 | 1.93 |
| 10 51 0000 421904 Web Development | 0.00 | 0.00 | 900.00 | 900.00 | 0.00 |
| 10 51 0000 421905 Miscellaneous Software | 12,376.11 | 12,376.11 | 65,904.50 | 53,528.39 | 18.78 |
| 10 51 0000 421906 Miscellaneous Hardware | 293.53 | 293.53 | 4,100.00 | 3,806.47 | 7.16 |
| Total Computers | 14,072.14 | 14,072.14 | 149,921.50 | 135,849.36 | 9.39 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 421.76 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 52 1005 422105 Day Camp Rental Municipal | 0.00 | 0.00 | 14,304.00 | 14,304.00 | 0.00 |
| 10 52 1006 422106 General Programs Rental Municipal | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 925.00 | 925.00 | 1,500.00 | 575.00 | 61.67 |
| 10 52 1011 422111 Athletic Rental Municipal | 1,016.65 | 1,016.65 | 3,100.00 | 2,083.35 | 32.80 |
| Total Rental Municipal | 2,363.41 | 2,363.41 | 30,604.00 | 28,240.59 | 7.72 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 0.00 | 0.00 | 5,600.00 | 5,600.00 | 0.00 |
| 10 53 1002 422202 Leisure Education Commercial Expenses | 105.20 | 105.20 | 1,000.00 | 894.80 | 10.52 |
| 10 53 1004 422204 Special Events Commercial Expenses | 0.00 | 0.00 | 9,000.00 | 9,000.00 | 0.00 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 165.00 | 165.00 | 4,800.00 | 4,635.00 | 3.44 |
| 10 53 1006 422206 General Programs Commercial Expenses | 0.00 | 0.00 | 37,000.00 | 37,000.00 | 0.00 |
| 10 53 1008 422208 Trips Commercial Expenses | 0.00 | 0.00 | 46,000.00 | 46,000.00 | 0.00 |

Northwest Special Recreation Association
Income Statement
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1009 422209 PURSUIT Commercial Expenses | 369.93 | 369.93 | 15,000.00 | 14,630.07 | 2.47 |
| 10 53 1011 422211 Athletic Commercial Expenses | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 |
| Total Commercial | 640.13 | 640.13 | 124,400.00 | 123,759.87 | 0.51 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 674.47 | 674.47 | 2,500.00 | 1,825.53 | 26.98 |
| Total Program Development | 674.47 | 674.47 | 2,500.00 | 1,825.53 | 26.98 |
| Program Supplies | | | | | |
| 10 55 0000 422411 Paper Products / Program Supplies | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 0.00 | 0.00 | 1,450.00 | 1,450.00 | 0.00 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 0.00 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422421 Safety/Behavior | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 10 55 0000 422422 Committees Program Supplies | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 0.00 | 0.00 | 1,100.00 | 1,100.00 | 0.00 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 585.03 | 585.03 | 3,200.00 | 2,614.97 | 18.28 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 223.37 | 223.37 | 900.00 | 676.63 | 24.82 |
| 10 55 1004 422404 Special Events / Program Supplies | 0.00 | 0.00 | 1,800.00 | 1,800.00 | 0.00 |
| 10 55 1005 422405 Day Camp / Program Supplies | 20.00 | 20.00 | 13,976.00 | 13,956.00 | 0.14 |
| 10 55 1006 422406 General Programs / Program Supplies | 387.13 | 387.13 | 14,500.00 | 14,112.87 | 2.67 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 706.71 | 706.71 | 27,000.00 | 26,293.29 | 2.62 |
| 10 55 1011 422423 Athletics / Program Supplies | 713.39 | 713.39 | 2,000.00 | 1,286.61 | 35.67 |
| Total Program Supplies | 2,635.63 | 2,635.63 | 75,426.00 | 72,790.37 | 3.49 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Commercial Transportation | 0.00 | 0.00 | 108,480.00 | 108,480.00 | 0.00 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 10 58 0000 422702 Repair / Transport Maintenance | 13,108.31 | 13,108.31 | 80,000.00 | 66,891.69 | 16.39 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 137.06 | 137.06 | 100.00 | (37.06) | 137.06 |
| Total Transportation Maintenance | 13,245.37 | 13,245.37 | 80,200.00 | 66,954.63 | 16.52 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 1,397.25 | 1,397.25 | 40,000.00 | 38,602.75 | 3.49 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 1,397.25 | 1,397.25 | 41,000.00 | 39,602.75 | 3.41 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 86.39 | 86.39 | 88,000.00 | 87,913.61 | 0.10 |
| 10 59 0000 422802 Transportation/Tolls | 1,097.65 | 1,097.65 | 6,000.00 | 4,902.35 | 18.29 |
| Total Transportation Gas/Tolls | 1,184.04 | 1,184.04 | 94,000.00 | 92,815.96 | 1.26 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 |
| 10 60 0000 422903 Day Camp Brochure | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 60 0000 422904 Paper | 937.80 | 937.80 | 2,450.00 | 1,512.20 | 38.28 |
| 10 60 0000 422906 Printer Toner (OPS) | 4,730.75 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 0.00 | 0.00 | 18,100.00 | 18,100.00 | 0.00 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 0.00 | 1,230.00 | 1,230.00 | 0.00 |
| 10 60 0000 422909 Miscellaneous / Printing | 895.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 6,563.55 | 6,563.55 | 33,280.00 | 26,716.45 | 19.72 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 0.00 | 0.00 | 2,277.16 | 2,277.16 | 0.00 |
| 10 61 0000 423102 Ads | 0.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| 10 61 0000 423103 Legal Notices | 0.00 | 0.00 | 420.00 | 420.00 | 0.00 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 61 0000 423107 Staff Support | 54.07 | 54.07 | 2,400.00 | 2,345.93 | 2.25 |
| 10 61 0000 423108 Subscriptions | 179.79 | 179.79 | 2,142.00 | 1,962.21 | 8.39 |
| 10 61 0000 423110 Recruitment | 3,121.61 | 3,121.61 | 19,000.00 | 15,878.39 | 16.43 |
| 10 61 0000 423111 Outreach | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| Total Public Awareness | 3,355.47 | 3,355.47 | 29,119.16 | 25,763.69 | 11.52 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 66 0000 441002 Drug Tests / Physicals | 0.00 | 0.00 | 3,970.00 | 3,970.00 | 0.00 |
| 10 66 0000 441003 Unemployment | 0.00 | 0.00 | 8,220.29 | 8,220.29 | 0.00 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| Total Liability Expense | 0.00 | 0.00 | 102,870.59 | 102,870.59 | 0.00 |
| Total Expenses | 139,649.06 | 139,649.06 | 1,346,544.31 | 1,206,895.25 | 10.37 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 130,149.56 | 130,149.56 | 2,578,001.58 | 2,447,852.02 | 5.05 |
| 10 62 0000 424102 Over-Time | 156.67 | 156.67 | 500.00 | 343.33 | 31.33 |
| 10 62 0000 424103 Phone/Data Stipend | 1,560.00 | 1,560.00 | 20,640.00 | 19,080.00 | 7.56 |
| 10 62 0000 424105 Car Allowance | 300.00 | 300.00 | 7,800.00 | 7,500.00 | 3.85 |
| Total Full-Time Salary | 132,166.23 | 132,166.23 | 2,606,941.58 | 2,474,775.35 | 5.07 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 4,300.15 | 4,300.15 | 60,000.00 | 55,699.85 | 7.17 |
| 10 63 0000 424211 Training / Part-Time Salary | 869.18 | 869.18 | 31,600.00 | 30,730.82 | 2.75 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 2,371.45 | 2,371.45 | 100,000.00 | 97,628.55 | 2.37 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 0.00 | 23,881.53 | 23,881.53 | 0.00 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 22,868.49 | 22,868.49 | 330,000.00 | 307,131.51 | 6.93 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 0.00 | 0.00 | 154,000.00 | 154,000.00 | 0.00 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 0.00 | 0.00 | 25,027.50 | 25,027.50 | 0.00 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 885.89 | 885.89 | 15,000.00 | 14,114.11 | 5.91 |
| Total Part-Time Salary | 31,295.16 | 31,295.16 | 741,509.03 | 710,213.87 | 4.22 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 120.09 | 120.09 | 0.00 | (120.09) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 2,775.42 | 2,775.42 | 58,187.77 | 55,412.35 | 4.77 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 2,456.78 | 2,456.78 | 16,219.04 | 13,762.26 | 15.15 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 2,654.42 | 2,654.42 | 80,325.30 | 77,670.88 | 3.30 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 155.55 | 155.55 | 29,380.47 | 29,224.92 | 0.53 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 508.20 | 508.20 | 8,732.36 | 8,224.16 | 5.82 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 1,209.79 | 1,209.79 | 39,236.64 | 38,026.85 | 3.08 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 979.78 | 979.78 | 24,108.83 | 23,129.05 | 4.06 |
| 10 69 0001 450009 Palatine Inclusion Salary | 805.89 | 805.89 | 51,326.79 | 50,520.90 | 1.57 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 0.00 | 0.00 | 7,421.23 | 7,421.23 | 0.00 |
| 10 69 0001 450011 River Trails Inclusion Salary | 0.00 | 0.00 | 15,584.13 | 15,584.13 | 0.00 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 2,127.85 | 2,127.85 | 71,157.43 | 69,029.58 | 2.99 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 0.00 | 0.00 | 862.25 | 862.25 | 0.00 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 11,814.91 | 11,814.91 | 133,592.07 | 121,777.16 | 8.84 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 0.00 | 0.00 | 15,341.15 | 15,341.15 | 0.00 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 1,894.59 | 1,894.59 | 74,668.73 | 72,774.14 | 2.54 |
| 10 69 0001 450019 Inclusion Training Salary | 1,045.05 | 1,045.05 | 14,400.00 | 13,354.95 | 7.26 |
| 10 69 0001 450020 Rovers Salary Inclusion | 0.00 | 0.00 | 19,000.00 | 19,000.00 | 0.00 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |

Northwest Special Recreation Association
Income Statement
For 1/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 465.95 | 465.95 | 1,800.00 | 1,334.05 | 25.89 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | 0.00 | 1,156.00 | 1,156.00 | 0.00 |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 0.00 | 2,503.00 | 2,503.00 | 0.00 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 0.00 | 1,123.00 | 1,123.00 | 0.00 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 0.00 | 0.00 | 15,600.00 | 15,600.00 | 0.00 |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 29,014.27 | 29,014.27 | 699,678.94 | 670,664.67 | 4.15 |
| Total Salary Expense | 192,475.66 | 192,475.66 | 4,048,129.55 | 3,855,653.89 | 4.75 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 10,802.58 | 10,802.58 | 109,963.94 | 99,161.36 | 9.82 |
| 10 67 0000 442103 FICA Part Time | 8,183.33 | 8,183.33 | 197,813.82 | 189,630.49 | 4.14 |
| Total FICA | 18,985.91 | 18,985.91 | 307,777.76 | 288,791.85 | 6.17 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 3,586.00 | 3,586.00 | 0.00 | (3,586.00) | 0.00 |
| 10 48 0000 421603 Health Contributions | 117.82 | 117.82 | 440,000.00 | 439,882.18 | 0.03 |
| Total Health Insurance | 3,703.82 | 3,703.82 | 440,000.00 | 436,296.18 | 0.84 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 4,311.80 | 4,311.80 | 60,583.04 | 56,271.24 | 7.12 |
| 10 68 0000 442204 IMRF /PT Contributions | 0.00 | 0.00 | 6,350.88 | 6,350.88 | 0.00 |
| Total IMRF | 4,311.80 | 4,311.80 | 66,933.92 | 62,622.12 | 6.44 |
| Total Payroll Taxes & Benefits | 27,001.53 | 27,001.53 | 814,711.68 | 787,710.15 | 3.31 |
| Total Expenses | 359,126.25 | 359,126.25 | 6,209,385.54 | 5,850,259.29 | 5.78 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 2,443.00 | 2,443.00 | 0.00 | (2,443.00) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 1,021.91 | 1,021.91 | 34,900.00 | 33,878.09 | 2.93 |
| 20 80 2204 460003 Tech Infrastructure | 0.00 | 0.00 | 17,223.67 | 17,223.67 | 0.00 |
| 20 80 2205 460003 iPads | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 20 80 2206 460003 Printer Lease | 1,021.91 | 1,021.91 | 15,080.64 | 14,058.73 | 6.78 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 30 70 2201 460003 Technology/Hardware | (15,080.64) | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 4,169.90 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 215.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |

**Northwest Special Recreation Association
Income Statement
For 1/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|-------------------|-------------------|----------------------|
| 20 80 2317 460004 Other infrastructure | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2318 460004 Office Update* | 0.00 | 0.00 | 35,000.00 | 35,000.00 | 0.00 |
| Total Capital Expenses | (6,208.92) | (6,208.92) | 667,244.54 | 673,453.46 | (0.93) |
| Excess Revenue Over (Under) Expenditures | 626,971.01 | 626,971.01 | (697,844.54) | 1,324,815.55 | 89.84 |

Balance Sheet
Northwest Special Recreation Association
For 2/29/2024

| | |
|--|-----------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 10 10 101001 0000 NWSRA Operating | 555,612.90 |
| 10 10 101002 0000 MDAA Max Safe | 821,445.62 |
| 10 10 101003 0000 Capital Max Safe | 377,970.72 |
| 10 10 101004 0000 PFM General Reserve | 70,399.48 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 25,888.22 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | <u>641,762.20</u> |
| Total Cash | 3,699,579.14 |
| Receivables | |
| 10 10 102001 0000 Accounts Receivable | 286,242.57 |
| 10 10 102002 0000 Scholarship - Receivable | <u>25,372.24</u> |
| Total Receivables | 311,614.81 |
| Other Current Assets | |
| 10 10 102099 0000 Due To/From Capital Fund | 25,727.62 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | <u>97,885.00</u> |
| Total Other Current Assets | 123,612.62 |
| Total Current Assets | 4,134,806.57 |
| Fixed Assets | |
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | <u>(1,737,736.90)</u> |
| Total Fixed Assets | 2,530,665.31 |
| Total Assets | 6,665,471.88 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 10 20 201001 0000 Accounts Payable | 79,338.36 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 52,459.29 |
| 10 20 201005 0000 EFT Liability | 0.00 |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 9,237.80 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes | 23,240.60 |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 4,481.16 |
| 10 20 201011 0000 IMRF EE | 14,436.52 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD | 6,317.40 |
| 10 20 201013 0000 Accrued Payroll | (1,673.65) |
| 10 20 201014 0000 Accrued Vacation | <u>96,184.88</u> |
| Total Current Liabilities | 342,707.68 |
| Long Term Payable | |
| 10 20 201016 0000 Deferred Revenue | 251,435.00 |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | <u>(11,233.08)</u> |
| Total Long Term Payable | 239,172.08 |
| Net Assets | |
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | <u>439,118.02</u> |
| Total Net Assets | 6,083,592.12 |
| Total Liabilities and Net Assets | 6,665,471.88 |

Balance Sheet
Northwest Special Recreation Association
For 2/29/2024

| | |
|--|--------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 1,723.42 |
| Total Cash | 1,723.42 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (25,727.62) |
| Total Other Current Assets | (25,727.62) |
| Total Current Assets | (24,004.20) |
| Fixed Assets | |
| Total Assets | (24,004.20) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | (9,877.43) |
| Total Current Liabilities | (9,877.43) |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (14,126.77) |
| Total Net Assets | (14,126.77) |
| Total Liabilities and Net Assets | (24,004.20) |

Balance Sheet
Northwest Special Recreation Association
For 2/29/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | <u>0.00</u> |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | <u>1,162,366.00</u> |
| Total Other Current Assets | <u>1,712,157.51</u> |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | <u>1,712,157.51</u> |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | <u>898.90</u> |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | <u>149,825.00</u> |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | <u>11,675.18</u> |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

Northwest Special Recreation Association
Income Statement
For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 0.00 | 0.00 | 549,152.95 | (549,152.95) | 0.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 0.00 | 237,979.44 | (237,979.44) | 0.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 0.00 | 345,757.67 | (345,757.67) | 0.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 0.00 | 320,854.81 | (320,854.81) | 0.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 0.00 | 149,718.43 | (149,718.43) | 0.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 0.00 | 328,595.99 | (328,595.99) | 0.00 |
| 10 31 0000 310007 Inverness Assessment | 0.00 | 0.00 | 37,289.74 | (37,289.74) | 0.00 |
| 10 31 0000 310008 Mount Prospect Assessment | 0.00 | 176,316.87 | 352,343.74 | (176,026.87) | 50.04 |
| 10 31 0000 310009 Palatine Assessment | 118,657.46 | 237,314.92 | 474,629.85 | (237,314.93) | 50.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 3,868.65 | 25,833.14 | 87,857.95 | (62,024.81) | 29.40 |
| 10 31 0000 310011 River Trails Assessment | 0.00 | 0.00 | 106,608.02 | (106,608.02) | 0.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 0.00 | 174,557.98 | (174,557.98) | 0.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 0.00 | 40,211.12 | (40,211.12) | 0.00 |
| 10 31 0000 310014 Schaumburg Assessment | 0.00 | 342,291.12 | 684,582.23 | (342,291.11) | 50.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 0.00 | 72,999.83 | (72,999.83) | 0.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 0.00 | 163,278.56 | (163,278.56) | 0.00 |
| 10 31 0000 310017 Wheeling Assessment | 0.00 | 140,147.59 | 280,295.19 | (140,147.60) | 50.00 |
| Total Member District Assessments | 122,526.11 | 921,903.64 | 4,406,713.50 | (3,484,809.86) | 20.92 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 2,581.29 | 18,850.32 | 26,000.00 | (7,149.68) | 72.50 |
| 10 32 1002 320002 Leisure Education Program Fees | 25.02 | 1,599.02 | 9,000.00 | (7,400.98) | 17.77 |
| 10 32 1004 320004 Special Events Program Fees | (363.64) | 3,797.91 | 21,000.00 | (17,202.09) | 18.09 |
| 10 32 1005 320005 Day Camp Program Fees | 872.00 | 16,917.00 | 252,000.00 | (235,083.00) | 6.71 |
| 10 32 1006 320006 General Programs Fees | 15,505.13 | 95,409.07 | 250,000.00 | (154,590.93) | 38.16 |
| 10 32 1008 320008 Trips Program Fees | 1,226.00 | 6,689.00 | 55,000.00 | (48,311.00) | 12.16 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 3,408.88 | 6,345.88 | 42,000.00 | (35,654.12) | 15.11 |
| 10 32 1012 320012 Program Credits Fees | 2,283.60 | 2,509.60 | 0.00 | 2,509.60 | 0.00 |
| Total Program Fees | 25,538.28 | 152,184.47 | 777,376.00 | (625,191.53) | 19.58 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 223.86 | 409.42 | 2,800.00 | (2,390.58) | 14.62 |
| 10 33 1004 321004 Special Events Transport Door to Door | 0.00 | 0.00 | 100.00 | (100.00) | 0.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 0.00 | 0.00 | 14,000.00 | (14,000.00) | 0.00 |
| 10 33 1006 321006 General Programs Transport Door to Door | 700.31 | 2,142.33 | 3,300.00 | (1,157.67) | 64.92 |
| Total Transportation Door to Door | 924.17 | 2,551.75 | 20,200.00 | (17,648.25) | 12.63 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 100.86 | 159.37 | 2,000.00 | (1,840.63) | 7.97 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 5.01 | 5.01 | 2,000.00 | (1,994.99) | 0.25 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | (48.56) | (46.11) | 1,400.00 | (1,446.11) | (3.29) |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 0.00 | 0.00 | 9,000.00 | (9,000.00) | 0.00 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 727.25 | 1,208.36 | 10,000.00 | (8,791.64) | 12.08 |
| Total Transportation Pickup Points | 784.56 | 1,326.63 | 24,400.00 | (23,073.37) | 5.44 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 1,400.00 | 1,900.00 | 6,000.00 | (4,100.00) | 31.67 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 74,652.74 | 448,046.00 | (373,393.26) | 16.66 |
| 10 35 0000 340010 Revenue SLSF | (119.17) | (119.17) | 0.00 | (119.17) | 0.00 |
| Total Non Program Revenue | 38,607.20 | 76,433.57 | 454,046.00 | (377,612.43) | 16.83 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 0.00 | 125,000.00 | (125,000.00) | 0.00 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 0.00 | 25,000.00 | (25,000.00) | 0.00 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 0.00 | 85,000.00 | (85,000.00) | 0.00 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 0.00 | 50,000.00 | (50,000.00) | 0.00 |
| Total SLSF Grant Contributions | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00 |
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 1,435.00 | 1,435.00 | 10,000.00 | (8,565.00) | 14.35 |

Northwest Special Recreation Association Income Statement

For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|------------------|-------------------|---------------------|----------------------|
| Total Sale of Fixed Assets | 1,435.00 | 1,435.00 | 10,000.00 | (8,565.00) | 14.35 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 5,133.29 | 10,059.97 | 54,100.00 | (44,040.03) | 18.60 |
| 10 38 0000 370002 Investment Interest | 817.21 | 9,759.13 | 81,950.04 | (72,190.91) | 11.91 |
| Total Interest | 5,950.50 | 19,819.10 | 136,050.04 | (116,230.94) | 14.57 |
| Total Revenues | 195,765.82 | 1,175,654.16 | 6,178,785.54 | (5,003,131.38) | 19.03 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 4,100.00 | 4,100.00 | 4,375.00 | 275.00 | 93.71 |
| 10 41 0000 421002 Legal Fees | 0.00 | 0.00 | 12,150.00 | 12,150.00 | 0.00 |
| 10 41 0000 421003 Miscellaneous professional fees | 0.00 | 0.00 | 850.00 | 850.00 | 0.00 |
| 10 41 0000 421004 Audit | 0.00 | 4,047.10 | 12,510.00 | 8,462.90 | 32.35 |
| Total Professional Fees | 4,100.00 | 8,147.10 | 29,885.00 | 21,737.90 | 27.26 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 153.00 | 153.00 | 7,000.00 | 6,847.00 | 2.19 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 0.00 | 4,982.84 | 12,000.00 | 7,017.16 | 41.52 |
| 10 65 1007 424412 Miscellaneous | 0.00 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 110.00 | 4,801.36 | 2,800.00 | (2,001.36) | 171.48 |
| 10 65 1011 424407 Athletics | 200.00 | 250.00 | 2,500.00 | 2,250.00 | 10.00 |
| Total Independent Contractors | 463.00 | 15,202.64 | 38,800.00 | 23,597.36 | 39.18 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 178.79 | 308.87 | 400.00 | 91.13 | 77.22 |
| 10 42 0000 421102 Furniture Needs | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 42 0000 421103 Locksmith / Keys | 1,025.00 | 1,025.00 | 500.00 | (525.00) | 205.00 |
| 10 42 0000 421104 Nametags | 0.00 | 117.03 | 500.00 | 382.97 | 23.41 |
| 10 42 0000 421105 Supplies | 798.17 | 1,826.23 | 2,500.00 | 673.77 | 73.05 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Office Supplies | 2,001.96 | 3,277.13 | 4,550.00 | 1,272.87 | 72.02 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 1,167.34 | 4,872.79 | 13,415.88 | 8,543.09 | 36.32 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 1,167.34 | 4,898.69 | 15,415.88 | 10,517.19 | 31.78 |
| Payroll Processing | | | | | |
| 10 64 0000 424301 Payroll Fees | 513.78 | 2,843.26 | 0.00 | (2,843.26) | 0.00 |
| 10 64 0000 424303 FSA | 0.00 | 0.00 | 1,250.00 | 1,250.00 | 0.00 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| Total Payroll Processing | 513.78 | 2,843.26 | 1,650.00 | (1,193.26) | 172.32 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | (38.07) | (38.07) | 2,500.00 | 2,538.07 | (1.52) |
| 10 44 0000 421202 Postal Machine Rental | 0.00 | 0.00 | 1,817.78 | 1,817.78 | 0.00 |
| 10 44 0000 421204 Miscellaneous Postage | 23.84 | 23.84 | 240.00 | 216.16 | 9.93 |
| | (14.23) | (14.23) | 4,557.78 | 4,572.01 | (0.31) |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 842.48 | 1,698.90 | 9,360.50 | 7,661.60 | 18.15 |
| 10 45 0000 421304 Office Phones | 531.54 | 1,063.03 | 2,643.05 | 1,580.02 | 40.22 |
| 10 45 0000 421305 Phone Maintenance | 1,220.92 | 2,438.61 | 14,275.68 | 11,837.07 | 17.08 |
| Total Telephone/Fax | 2,594.94 | 5,200.54 | 26,279.23 | 21,078.69 | 19.79 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA Conferences/Workshops/Webinars/Schools | 0.00 | 75.95 | 5,200.00 | 5,124.05 | 1.46 |
| 10 46 0000 421402 IPRA Conferences/Workshops/Webinars/Schools | 71.24 | 12,885.42 | 29,700.00 | 16,814.58 | 43.39 |
| 10 46 0000 421403 PDRMA Conferences/Workshops/Webinars/Schools | 25.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |

Northwest Special Recreation Association
Income Statement
For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|------------------|------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421405 Evaluation Lunches | 336.10 | 531.49 | 1,673.00 | 1,141.51 | 31.77 |
| 10 46 0000 421406 Professional Meetings | 1,281.63 | 1,915.91 | 4,800.00 | 2,884.09 | 39.91 |
| 10 46 0000 421407 Other Trainings/Workshops | 2,205.60 | 7,437.02 | 8,087.00 | 649.98 | 91.96 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 6,800.00 | 6,800.00 | 0.00 |
| Total Conference Education | 3,919.57 | 22,870.79 | 57,400.00 | 34,529.21 | 39.84 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 0.00 | 3,150.00 | 3,150.00 | 0.00 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 30.00 | 30.00 | 680.00 | 650.00 | 4.41 |
| 10 47 0000 421503 CPRP Exam/Renewal | 70.00 | 140.00 | 464.00 | 324.00 | 30.17 |
| 10 47 0000 421504 CTRS Exam/Renewal | 0.00 | 170.00 | 3,085.00 | 2,915.00 | 5.51 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 0.00 | 0.00 | 12,762.00 | 12,762.00 | 0.00 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 470.00 | 470.00 | 470.00 | 0.00 | 100.00 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421513 Miscellaneous | 126.00 | 665.00 | 2,988.59 | 2,323.59 | 22.25 |
| 10 47 0000 421514 CPI Recertification | 0.00 | 3,198.90 | 3,698.00 | 499.10 | 86.50 |
| 10 47 0000 421515 SHRM | 0.00 | 244.00 | 244.00 | 0.00 | 100.00 |
| Total Memberships/certification | 696.00 | 5,525.90 | 30,511.59 | 24,985.69 | 18.11 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 0.00 | 11,611.05 | 11,611.05 | 0.00 |
| 10 49 0000 421702 Electric | 834.00 | 834.00 | 9,886.76 | 9,052.76 | 8.44 |
| 10 49 0000 421703 Gas | 0.00 | 468.17 | 5,376.16 | 4,907.99 | 8.71 |
| 10 49 0000 421705 Service Agreements | 1,795.00 | 1,795.00 | 5,309.35 | 3,514.35 | 33.81 |
| 10 49 0000 421706 Internet | 1,636.90 | 3,244.81 | 19,367.76 | 16,122.95 | 16.75 |
| 10 49 0000 421707 Miscellaneous | 1,190.70 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 131.97 | 381.45 | 1,866.50 | 1,485.05 | 20.44 |
| Total Maintenance/Utilities | 5,588.57 | 7,914.13 | 55,417.58 | 47,503.45 | 14.28 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 1,065.00 | 2,130.00 | 42,870.00 | 40,740.00 | 4.97 |
| 10 50 0000 421802 RMCC Rental Space | 3,460.00 | 6,920.00 | 30,000.00 | 23,080.00 | 23.07 |
| 10 50 0000 421803 HPCC Rental Space | 1,443.00 | 2,886.00 | 17,316.00 | 14,430.00 | 16.67 |
| 10 50 0000 421804 MPPD Rental Space | 2,500.00 | 5,000.00 | 30,000.00 | 25,000.00 | 16.67 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 |
| 10 50 0000 421806 BCPD Rental Space | 0.00 | 31,938.00 | 30,000.00 | (1,938.00) | 106.46 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | 0.00 | (1,723.42) | 0.00 | 1,723.42 | 0.00 |
| Total Rent | 8,468.00 | 47,150.58 | 210,276.00 | 163,125.42 | 22.42 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 3,684.20 | 5,086.70 | 72,517.00 | 67,430.30 | 7.01 |
| 10 51 0000 421904 Web Development | 0.00 | 0.00 | 900.00 | 900.00 | 0.00 |
| 10 51 0000 421905 Miscellaneous Software | 8,385.03 | 20,761.14 | 65,904.50 | 45,143.36 | 31.50 |
| 10 51 0000 421906 Miscellaneous Hardware | 314.44 | 607.97 | 4,100.00 | 3,492.03 | 14.83 |
| Total Computers | 12,383.67 | 26,455.81 | 149,921.50 | 123,465.69 | 17.65 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 0.00 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 387.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 180.00 | 180.00 | 14,304.00 | 14,124.00 | 1.26 |
| 10 52 1006 422106 General Programs Rental Municipal | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 0.00 | 925.00 | 1,500.00 | 575.00 | 61.67 |
| 10 52 1011 422111 Athletic Rental Municipal | (20.00) | 996.65 | 3,100.00 | 2,103.35 | 32.15 |
| Total Rental Municipal | 547.00 | 2,910.41 | 30,604.00 | 27,693.59 | 9.51 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 611.50 | 611.50 | 5,600.00 | 4,988.50 | 10.92 |
| 10 53 1002 422202 Leisure Education Commercial Expenses | 408.00 | 513.20 | 1,000.00 | 486.80 | 51.32 |
| 10 53 1004 422204 Special Events Commercial Expenses | 1,110.20 | 1,110.20 | 9,000.00 | 7,889.80 | 12.34 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 0.00 | 165.00 | 4,800.00 | 4,635.00 | 3.44 |
| 10 53 1006 422206 General Programs Commercial Expenses | 3,313.63 | 3,313.63 | 37,000.00 | 33,686.37 | 8.96 |

Northwest Special Recreation Association
Income Statement
For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1008 422208 Trips Commercial Expenses | 0.00 | 0.00 | 46,000.00 | 46,000.00 | 0.00 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 221.26 | 591.19 | 15,000.00 | 14,408.81 | 3.94 |
| 10 53 1011 422211 Athletic Commercial Expenses | 880.00 | 880.00 | 6,000.00 | 5,120.00 | 14.67 |
| Total Commercial | 6,544.59 | 7,184.72 | 124,400.00 | 117,215.28 | 5.78 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 391.48 | 1,065.95 | 2,500.00 | 1,434.05 | 42.64 |
| Total Program Development | 391.48 | 1,065.95 | 2,500.00 | 1,434.05 | 42.64 |
| Program Supplies | | | | | |
| 10 55 0000 422411 Paper Products / Program Supplies | 117.22 | 117.22 | 2,000.00 | 1,882.78 | 5.86 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 0.00 | 0.00 | 1,450.00 | 1,450.00 | 0.00 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 0.00 | 0.00 | 1,300.00 | 1,300.00 | 0.00 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422421 Safety/Behavior | 48.47 | 48.47 | 1,500.00 | 1,451.53 | 3.23 |
| 10 55 0000 422422 Committees Program Supplies | 16.83 | 16.83 | 1,500.00 | 1,483.17 | 1.12 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 0.00 | 0.00 | 1,100.00 | 1,100.00 | 0.00 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 310.75 | 895.78 | 3,200.00 | 2,304.22 | 27.99 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 11.25 | 234.62 | 900.00 | 665.38 | 26.07 |
| 10 55 1004 422404 Special Events / Program Supplies | 495.48 | 495.48 | 1,800.00 | 1,304.52 | 27.53 |
| 10 55 1005 422405 Day Camp / Program Supplies | 0.00 | 20.00 | 13,976.00 | 13,956.00 | 0.14 |
| 10 55 1006 422406 General Programs / Program Supplies | 1,717.14 | 2,104.27 | 14,500.00 | 12,395.73 | 14.51 |
| 10 55 1007 422418 Miscellaneous Program Supplies | 8.75 | 8.75 | 0.00 | (8.75) | 0.00 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,753.89 | 2,460.60 | 27,000.00 | 24,539.40 | 9.11 |
| 10 55 1011 422423 Athletics / Program Supplies | 307.63 | 1,021.02 | 2,000.00 | 978.98 | 51.05 |
| Total Program Supplies | 4,787.41 | 7,423.04 | 75,426.00 | 68,002.96 | 9.84 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | 19.81 | 19.81 | 0.00 | (19.81) | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Commercial Transportation | 19.81 | 19.81 | 108,480.00 | 108,460.19 | 0.02 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 10 58 0000 422702 Repair / Transport Maintenance | 2,686.74 | 15,795.05 | 80,000.00 | 64,204.95 | 19.74 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 0.00 | 137.06 | 100.00 | (37.06) | 137.06 |
| Total Transportation Maintenance | 2,686.74 | 15,932.11 | 80,200.00 | 64,267.89 | 19.87 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 1,682.29 | 3,079.54 | 40,000.00 | 36,920.46 | 7.70 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 1,682.29 | 3,079.54 | 41,000.00 | 37,920.46 | 7.51 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 4,811.36 | 4,897.75 | 88,000.00 | 83,102.25 | 5.57 |
| 10 59 0000 422802 Transportation/Tolls | 0.00 | 1,097.65 | 6,000.00 | 4,902.35 | 18.29 |
| Total Transportation Gas/Tolls | 4,811.36 | 5,995.40 | 94,000.00 | 88,004.60 | 6.38 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 |
| 10 60 0000 422903 Day Camp Brochure | 575.00 | 575.00 | 2,000.00 | 1,425.00 | 28.75 |
| 10 60 0000 422904 Paper | 121.50 | 1,059.30 | 2,450.00 | 1,390.70 | 43.24 |
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 0.00 | 0.00 | 18,100.00 | 18,100.00 | 0.00 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 0.00 | 1,230.00 | 1,230.00 | 0.00 |
| 10 60 0000 422909 Miscellaneous / Printing | 0.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 696.50 | 7,260.05 | 33,280.00 | 26,019.95 | 21.82 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | (72.07) | (72.07) | 2,277.16 | 2,349.23 | (3.16) |

Northwest Special Recreation Association
Income Statement
For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 61 0000 423102 Ads | 0.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| 10 61 0000 423103 Legal Notices | 0.00 | 0.00 | 420.00 | 420.00 | 0.00 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 61 0000 423107 Staff Support | 56.46 | 110.53 | 2,400.00 | 2,289.47 | 4.61 |
| 10 61 0000 423108 Subscriptions | 173.79 | 353.58 | 2,142.00 | 1,788.42 | 16.51 |
| 10 61 0000 423109 Miscellaneous | 58.76 | 58.76 | 0.00 | (58.76) | 0.00 |
| 10 61 0000 423110 Recruitment | 2,626.83 | 5,748.44 | 19,000.00 | 13,251.56 | 30.25 |
| 10 61 0000 423111 Outreach | 123.53 | 123.53 | 2,000.00 | 1,876.47 | 6.18 |
| Total Public Awareness | 2,967.30 | 6,322.77 | 29,119.16 | 22,796.39 | 21.71 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 66 0000 441002 Drug Tests / Physicals | 0.00 | 0.00 | 3,970.00 | 3,970.00 | 0.00 |
| 10 66 0000 441003 Unemployment | 768.22 | 768.22 | 8,220.29 | 7,452.07 | 9.35 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| Total Liability Expense | 768.22 | 768.22 | 102,870.59 | 102,102.37 | 0.75 |
| Total Expenses | 67,785.30 | 207,434.36 | 1,346,544.31 | 1,139,109.95 | 15.40 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 171,460.94 | 301,610.50 | 2,578,001.58 | 2,276,391.08 | 11.70 |
| 10 62 0000 424102 Over-Time | 127.24 | 283.91 | 500.00 | 216.09 | 56.78 |
| 10 62 0000 424103 Phone/Data Stipend | 1,530.00 | 3,090.00 | 20,640.00 | 17,550.00 | 14.97 |
| 10 62 0000 424105 Car Allowance | 300.00 | 600.00 | 7,800.00 | 7,200.00 | 7.69 |
| Total Full-Time Salary | 173,418.18 | 305,584.41 | 2,606,941.58 | 2,301,357.17 | 11.72 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 4,276.90 | 8,577.05 | 60,000.00 | 51,422.95 | 14.30 |
| 10 63 0000 424211 Training / Part-Time Salary | 719.86 | 1,589.04 | 31,600.00 | 30,010.96 | 5.03 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 6,980.98 | 9,352.43 | 100,000.00 | 90,647.57 | 9.35 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 0.00 | 23,881.53 | 23,881.53 | 0.00 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 402.26 | 23,270.75 | 330,000.00 | 306,729.25 | 7.05 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 24,105.34 | 24,105.34 | 154,000.00 | 129,894.66 | 15.65 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 303.77 | 303.77 | 25,027.50 | 24,723.73 | 1.21 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 1,167.57 | 2,053.46 | 15,000.00 | 12,946.54 | 13.69 |
| Total Part-Time Salary | 37,956.68 | 69,251.84 | 741,509.03 | 672,257.19 | 9.34 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 7.36 | 127.45 | 0.00 | (127.45) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 5,894.50 | 8,669.92 | 58,187.77 | 49,517.85 | 14.90 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 1,440.25 | 3,897.03 | 16,219.04 | 12,322.01 | 24.03 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 2,850.38 | 5,504.80 | 80,325.30 | 74,820.50 | 6.85 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 609.11 | 764.66 | 29,380.47 | 28,615.81 | 2.60 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 1,399.23 | 1,907.43 | 8,732.36 | 6,824.93 | 21.84 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 1,807.99 | 3,017.78 | 39,236.64 | 36,218.86 | 7.69 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 2,430.19 | 3,409.97 | 24,108.83 | 20,698.86 | 14.14 |
| 10 69 0001 450009 Palatine Inclusion Salary | 1,154.09 | 1,959.98 | 51,326.79 | 49,366.81 | 3.82 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 0.00 | 0.00 | 7,421.23 | 7,421.23 | 0.00 |
| 10 69 0001 450011 River Trails Inclusion Salary | 93.39 | 93.39 | 15,584.13 | 15,490.74 | 0.60 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 3,455.01 | 5,582.86 | 71,157.43 | 65,574.57 | 7.85 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 0.00 | 0.00 | 862.25 | 862.25 | 0.00 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 6,756.27 | 18,571.18 | 133,592.07 | 115,020.89 | 13.90 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 42.96 | 42.96 | 15,341.15 | 15,298.19 | 0.28 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 2,549.34 | 4,443.93 | 74,668.73 | 70,224.80 | 5.95 |
| 10 69 0001 450019 Inclusion Training Salary | 295.43 | 1,340.48 | 14,400.00 | 13,059.52 | 9.31 |
| 10 69 0001 450020 Rovers Salary Inclusion | 0.00 | 0.00 | 19,000.00 | 19,000.00 | 0.00 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |

Northwest Special Recreation Association
Income Statement
For 2/29/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 209.24 | 675.19 | 1,800.00 | 1,124.81 | 37.51 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | 0.00 | 1,156.00 | 1,156.00 | 0.00 |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 0.00 | 2,503.00 | 2,503.00 | 0.00 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 0.00 | 1,123.00 | 1,123.00 | 0.00 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 0.00 | 0.00 | 15,600.00 | 15,600.00 | 0.00 |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 30,994.74 | 60,009.01 | 699,678.94 | 639,669.93 | 8.58 |
| Total Salary Expense | 242,369.60 | 434,845.26 | 4,048,129.55 | 3,613,284.29 | 10.74 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 10,820.32 | 21,622.90 | 109,963.94 | 88,341.04 | 19.66 |
| 10 67 0000 442103 FICA Part Time | 7,773.66 | 15,956.99 | 197,813.82 | 181,856.83 | 8.07 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 0.72 | 0.72 | 0.00 | (0.72) | 0.00 |
| Total FICA | 18,594.70 | 37,580.61 | 307,777.76 | 270,197.15 | 12.21 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 3,531.82 | 7,117.82 | 0.00 | (7,117.82) | 0.00 |
| 10 48 0000 421603 Health Contributions | 39,508.34 | 39,626.16 | 440,000.00 | 400,373.84 | 9.01 |
| Total Health Insurance | 43,040.16 | 46,743.98 | 440,000.00 | 393,256.02 | 10.62 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 3,896.71 | 8,208.51 | 60,583.04 | 52,374.53 | 13.55 |
| 10 68 0000 442204 IMRF /PT Contributions | 0.00 | 0.00 | 6,350.88 | 6,350.88 | 0.00 |
| Total IMRF | 3,896.71 | 8,208.51 | 66,933.92 | 58,725.41 | 12.26 |
| Total Payroll Taxes & Benefits | 65,531.57 | 92,533.10 | 814,711.68 | 722,178.58 | 11.36 |
| Total Expenses | 375,686.47 | 734,812.72 | 6,209,385.54 | 5,474,572.82 | 11.83 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 0.00 | 2,443.00 | 0.00 | (2,443.00) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 0.00 | 1,021.91 | 34,900.00 | 33,878.09 | 2.93 |
| 20 80 2204 460003 Tech Infrastructure | 387.98 | 387.98 | 17,223.67 | 16,835.69 | 2.25 |
| 20 80 2205 460003 iPads | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 20 80 2206 460003 Printer Lease | 2,513.44 | 3,535.35 | 15,080.64 | 11,545.29 | 23.44 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |

**Northwest Special Recreation Association
Income Statement
For 2/29/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|-----------------|-------------------|-------------------|----------------------|
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 2,157.38 | 2,157.38 | 5,000.00 | 2,842.62 | 43.15 |
| 20 80 2317 460004 Other infrastructure | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2318 460004 Office Update* | 1,919.67 | 1,919.67 | 35,000.00 | 33,080.33 | 5.48 |
| Total Capital Expenses | 6,978.47 | 769.55 | 667,244.54 | 666,474.99 | 0.12 |
| Excess Revenue Over (Under) Expenditures | (186,899.12) | 440,071.89 | (697,844.54) | 1,137,916.43 | 63.06 |

Balance Sheet
Northwest Special Recreation Association
For 3/31/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 391,997.99 |
| 10 10 101002 0000 MDAA Max Safe | 531,396.79 |
| 10 10 101003 0000 Capital Max Safe | 694,900.03 |
| 10 10 101004 0000 PFM General Reserve | 73,948.50 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 24,144.76 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 641,944.99 |

Total Cash **3,564,833.06**

Receivables

| | |
|--|------------|
| 10 10 102001 0000 Accounts Receivable | 286,242.57 |
| 10 10 102002 0000 Scholarship - Receivable | 25,372.24 |

Total Receivables **311,614.81**

Other Current Assets

| | |
|--|-----------|
| 10 10 102003 0000 Prepaid Expenses | 6,050.00 |
| 10 10 102099 0000 Due To/From Capital Fund | 20,606.99 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **124,541.99**

Total Current Assets **4,000,989.86**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **6,531,655.17**

Liabilities and Net Assets

Current Liabilities

| | |
|--|-------------|
| 10 20 201001 0000 Accounts Payable | 30,793.81 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 30,933.96 |
| 10 20 201005 0000 EFT Liability | 0.00 |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 35,733.71 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes | (15,017.36) |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 4,443.79 |
| 10 20 201010 0000 State Payroll Withholding | 22.83 |
| 10 20 201011 0000 IMRF EE | 21,106.14 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD | 9,376.10 |
| 10 20 201013 0000 Accrued Payroll | 160,662.13 |
| 10 20 201014 0000 Accrued Vacation | 96,184.88 |

Total Current Liabilities **432,925.31**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 251,435.00 |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |

Total Long Term Payable **239,172.08**

Net Assets

| | |
|--|----------------|
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | 215,083.68 |

Total Net Assets **5,859,557.78**

Balance Sheet
Northwest Special Recreation Association
For 3/31/2024

Total Liabilities and Net Assets

6,531,655.17

Balance Sheet
Northwest Special Recreation Association
For 3/31/2024

| | |
|--|--------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 1,723.42 |
| Total Cash | 1,723.42 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (20,606.99) |
| Total Other Current Assets | (20,606.99) |
| Total Current Assets | (18,883.57) |
| Fixed Assets | |
| Total Assets | (18,883.57) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | (10.00) |
| Total Current Liabilities | (10.00) |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (18,873.57) |
| Total Net Assets | (18,873.57) |
| Total Liabilities and Net Assets | (18,883.57) |

Balance Sheet
Northwest Special Recreation Association
For 3/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | <u>0.00</u> |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | <u>1,162,366.00</u> |
| Total Other Current Assets | <u>1,712,157.51</u> |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | <u>1,712,157.51</u> |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | <u>898.90</u> |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | <u>149,825.00</u> |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | <u>11,675.18</u> |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

**Northwest Special Recreation Association
Income Statement
For 3/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 0.00 | 0.00 | 549,152.95 | (549,152.95) | 0.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 0.00 | 237,979.44 | (237,979.44) | 0.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 0.00 | 345,757.67 | (345,757.67) | 0.00 |
| 10 31 0000 310004 Elk Grove Assessment | 160,427.40 | 160,427.40 | 320,854.81 | (160,427.41) | 50.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 0.00 | 149,718.43 | (149,718.43) | 0.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 0.00 | 328,595.99 | (328,595.99) | 0.00 |
| 10 31 0000 310007 Inverness Assessment | 18,644.87 | 18,644.87 | 37,289.74 | (18,644.87) | 50.00 |
| 10 31 0000 310012 Mount Prospect Assessment | 0.00 | 176,316.87 | 352,343.74 | (176,026.87) | 50.04 |
| 10 31 0000 310009 Palatine Assessment | 0.00 | 237,314.92 | 474,629.85 | (237,314.93) | 50.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 0.00 | 25,833.14 | 87,857.95 | (62,024.81) | 29.40 |
| 10 31 0000 310011 River Trails Assessment | 26,652.01 | 26,652.01 | 106,608.02 | (79,956.01) | 25.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 0.00 | 174,557.98 | (174,557.98) | 0.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 0.00 | 40,211.12 | (40,211.12) | 0.00 |
| 10 31 0000 310014 Schaumburg Assessment | 0.00 | 342,291.12 | 684,582.23 | (342,291.11) | 50.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 0.00 | 72,999.83 | (72,999.83) | 0.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 0.00 | 163,278.56 | (163,278.56) | 0.00 |
| 10 31 0000 310017 Wheeling Assessment | 0.00 | 140,147.59 | 280,295.19 | (140,147.60) | 50.00 |
| Total Member District Assessments | 205,724.28 | 1,127,627.92 | 4,406,713.50 | (3,279,085.58) | 25.59 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 1,035.36 | 19,885.68 | 26,000.00 | (6,114.32) | 76.48 |
| 10 32 1002 320002 Leisure Education Program Fees | 2,361.31 | 3,960.33 | 9,000.00 | (5,039.67) | 44.00 |
| 10 32 1004 320004 Special Events Program Fees | 1,039.81 | 4,837.72 | 21,000.00 | (16,162.28) | 23.04 |
| 10 32 1005 320005 Day Camp Program Fees | 102,978.32 | 119,895.32 | 252,000.00 | (132,104.68) | 47.58 |
| 10 32 1006 320006 General Programs Fees | 11,668.79 | 107,077.86 | 250,000.00 | (142,922.14) | 42.83 |
| 10 32 1008 320008 Trips Program Fees | 3,315.00 | 10,004.00 | 55,000.00 | (44,996.00) | 18.19 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 1,284.50 | 7,630.38 | 42,000.00 | (34,369.62) | 18.17 |
| 10 32 1012 320012 Program Credits Fees | (92.00) | 2,417.60 | 0.00 | 2,417.60 | 0.00 |
| Total Program Fees | 123,591.09 | 275,775.56 | 777,376.00 | (501,600.44) | 35.48 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 48.00 | 457.42 | 2,800.00 | (2,342.58) | 16.34 |
| 10 33 1004 321004 Special Events Transport Door to Door | 0.00 | 0.00 | 100.00 | (100.00) | 0.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 5,847.53 | 5,847.53 | 14,000.00 | (8,152.47) | 41.77 |
| 10 33 1006 321006 General Programs Transport Door to Door | 210.41 | 2,352.74 | 3,300.00 | (947.26) | 71.30 |
| Total Transportation Door to Door | 6,105.94 | 8,657.69 | 20,200.00 | (11,542.31) | 42.86 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 130.25 | 289.62 | 2,000.00 | (1,710.38) | 14.48 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 348.69 | 353.70 | 2,000.00 | (1,646.30) | 17.69 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 66.39 | 20.28 | 1,400.00 | (1,379.72) | 1.45 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 2,973.50 | 2,973.50 | 9,000.00 | (6,026.50) | 33.04 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 925.79 | 2,134.15 | 10,000.00 | (7,865.85) | 21.34 |
| Total Transportation Pickup Points | 4,444.62 | 5,771.25 | 24,400.00 | (18,628.75) | 23.65 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 6,561.65 | 8,461.65 | 6,000.00 | 2,461.65 | 141.03 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 111,979.11 | 448,046.00 | (336,066.89) | 24.99 |
| 10 35 0000 340010 Revenue SLSF | 20.54 | (98.63) | 0.00 | (98.63) | 0.00 |
| Total Non Program Revenue | 43,908.56 | 120,342.13 | 454,046.00 | (333,703.87) | 26.50 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 0.00 | 125,000.00 | (125,000.00) | 0.00 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 0.00 | 25,000.00 | (25,000.00) | 0.00 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 0.00 | 85,000.00 | (85,000.00) | 0.00 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 0.00 | 50,000.00 | (50,000.00) | 0.00 |
| Total SLSF Grant Contributions | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00 |
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 0.00 | 1,435.00 | 10,000.00 | (8,565.00) | 14.35 |

Northwest Special Recreation Association
Income Statement
For 3/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|------------------|-------------------|---------------------|----------------------|
| Total Sale of Fixed Assets | 0.00 | 1,435.00 | 10,000.00 | (8,565.00) | 14.35 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 6,156.20 | 16,216.17 | 54,100.00 | (37,883.83) | 29.97 |
| 10 38 0000 370002 Investment Interest | 3,731.81 | 13,490.94 | 81,950.04 | (68,459.10) | 16.46 |
| Total Interest | 9,888.01 | 29,707.11 | 136,050.04 | (106,342.93) | 21.84 |
| Total Revenues | 393,662.50 | 1,569,316.66 | 6,178,785.54 | (4,609,468.88) | 25.40 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 22,885.00 | 26,985.00 | 4,375.00 | (22,610.00) | 616.80 |
| 10 41 0000 421002 Legal Fees | 6,050.00 | 6,050.00 | 12,150.00 | 6,100.00 | 49.79 |
| 10 41 0000 421003 Miscellaneous professional fees | 13.97 | 13.97 | 850.00 | 836.03 | 1.64 |
| 10 41 0000 421004 Audit | 0.00 | 4,047.10 | 12,510.00 | 8,462.90 | 32.35 |
| 10 41 0000 421005 GASB | 910.00 | 910.00 | 0.00 | (910.00) | 0.00 |
| Total Professional Fees | 29,858.97 | 38,006.07 | 29,885.00 | (8,121.07) | 127.17 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 0.00 | 153.00 | 7,000.00 | 6,847.00 | 2.19 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 875.00 | 5,857.84 | 12,000.00 | 6,142.16 | 48.82 |
| 10 65 1007 424412 Miscellaneous | 0.00 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 0.00 | 4,801.36 | 2,800.00 | (2,001.36) | 171.48 |
| 10 65 1011 424407 Athletics | 878.05 | 1,128.05 | 2,500.00 | 1,371.95 | 45.12 |
| Total Independent Contractors | 1,753.05 | 16,955.69 | 38,800.00 | 21,844.31 | 43.70 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 23.99 | 332.86 | 400.00 | 67.14 | 83.22 |
| 10 42 0000 421102 Furniture Needs | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 42 0000 421103 Locksmith / Keys | 0.00 | 1,025.00 | 500.00 | (525.00) | 205.00 |
| 10 42 0000 421104 Nametags | 0.00 | 117.03 | 500.00 | 382.97 | 23.41 |
| 10 42 0000 421105 Supplies | 282.80 | 2,109.03 | 2,500.00 | 390.97 | 84.36 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Office Supplies | 306.79 | 3,583.92 | 4,550.00 | 966.08 | 78.77 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 353.23 | 5,226.02 | 13,415.88 | 8,189.86 | 38.95 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 353.23 | 5,251.92 | 15,415.88 | 10,163.96 | 34.07 |
| Payroll Processing | | | | | |
| 10 64 0000 424301 Payroll Fees | (2,843.26) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 64 0000 424303 FSA | 162.00 | 162.00 | 1,250.00 | 1,088.00 | 12.96 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| Total Payroll Processing | (2,681.26) | 162.00 | 1,650.00 | 1,488.00 | 9.82 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | 49.61 | 11.54 | 2,500.00 | 2,488.46 | 0.46 |
| 10 44 0000 421202 Postal Machine Rental | 454.71 | 454.71 | 1,817.78 | 1,363.07 | 25.01 |
| 10 44 0000 421204 Miscellaneous Postage | 0.00 | 23.84 | 240.00 | 216.16 | 9.93 |
| | 504.32 | 490.09 | 4,557.78 | 4,067.69 | 10.75 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 708.27 | 2,407.17 | 9,360.50 | 6,953.33 | 25.72 |
| 10 45 0000 421304 Office Phones | 531.54 | 1,594.57 | 2,643.05 | 1,048.48 | 60.33 |
| 10 45 0000 421305 Phone Maintenance | 1,220.17 | 3,658.78 | 14,275.68 | 10,616.90 | 25.63 |
| Total Telephone/Fax | 2,459.98 | 7,660.52 | 26,279.23 | 18,618.71 | 29.15 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA | (75.95) | 0.00 | 5,200.00 | 5,200.00 | 0.00 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421402 IPRA | 356.78 | 13,242.20 | 29,700.00 | 16,457.80 | 44.59 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421403 PDRMA | 0.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| Conferences/Workshops/Webinars/Schools | | | | | |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 46 0000 421405 Evaluation Lunches | 59.39 | 590.88 | 1,673.00 | 1,082.12 | 35.32 |
| 10 46 0000 421406 Professional Meetings | 321.15 | 2,237.06 | 4,800.00 | 2,562.94 | 46.61 |
| 10 46 0000 421407 Other Trainings/Workshops | (3,848.80) | 3,588.22 | 8,087.00 | 4,498.78 | 44.37 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 177.00 | 177.00 | 6,800.00 | 6,623.00 | 2.60 |
| Total Conference Education | (3,010.43) | 19,860.36 | 57,400.00 | 37,539.64 | 34.60 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 0.00 | 3,150.00 | 3,150.00 | 0.00 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 30.00 | 60.00 | 680.00 | 620.00 | 8.82 |
| 10 47 0000 421503 CPRP Exam/Renewal | 0.00 | 140.00 | 464.00 | 324.00 | 30.17 |
| 10 47 0000 421504 CTRS Exam/Renewal | 85.00 | 255.00 | 3,085.00 | 2,830.00 | 8.27 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 80.00 | 80.00 | 12,762.00 | 12,682.00 | 0.63 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 80.00 | 550.00 | 470.00 | (80.00) | 117.02 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421513 Miscellaneous | 0.00 | 665.00 | 2,988.59 | 2,323.59 | 22.25 |
| 10 47 0000 421514 CPI Recertification | 4,349.00 | 7,547.90 | 3,698.00 | (3,849.90) | 204.11 |
| 10 47 0000 421515 SHRM | 0.00 | 244.00 | 244.00 | 0.00 | 100.00 |
| Total Memberships/certification | 4,624.00 | 10,149.90 | 30,511.59 | 20,361.69 | 33.27 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 960.00 | 960.00 | 11,611.05 | 10,651.05 | 8.27 |
| 10 49 0000 421702 Electric | 890.63 | 1,724.63 | 9,886.76 | 8,162.13 | 17.44 |
| 10 49 0000 421703 Gas | 227.07 | 695.24 | 5,376.16 | 4,680.92 | 12.93 |
| 10 49 0000 421705 Service Agreements | 0.00 | 1,795.00 | 5,309.35 | 3,514.35 | 33.81 |
| 10 49 0000 421706 Internet | 1,636.90 | 4,881.71 | 19,367.76 | 14,486.05 | 25.21 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 0.00 | 381.45 | 1,866.50 | 1,485.05 | 20.44 |
| Total Maintenance/Utilities | 3,714.60 | 11,628.73 | 55,417.58 | 43,788.85 | 20.98 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 1,065.00 | 3,195.00 | 42,870.00 | 39,675.00 | 7.45 |
| 10 50 0000 421802 RMCC Rental Space | 2,500.00 | 9,420.00 | 30,000.00 | 20,580.00 | 31.40 |
| 10 50 0000 421803 HPCC Rental Space | 0.00 | 2,886.00 | 17,316.00 | 14,430.00 | 16.67 |
| 10 50 0000 421804 MPPD Rental Space | 0.00 | 5,000.00 | 30,000.00 | 25,000.00 | 16.67 |
| 10 50 0000 421805 WPD Rental Space | 15,000.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421806 BCPD Rental Space | 0.00 | 31,938.00 | 30,000.00 | (1,938.00) | 106.46 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | 0.00 | (1,723.42) | 0.00 | 1,723.42 | 0.00 |
| Total Rent | 18,565.00 | 65,715.58 | 210,276.00 | 144,560.42 | 31.25 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 12,691.65 | 17,778.35 | 72,517.00 | 54,738.65 | 24.52 |
| 10 51 0000 421904 Web Development | 29.90 | 29.90 | 900.00 | 870.10 | 3.32 |
| 10 51 0000 421905 Miscellaneous Software | 9,221.62 | 29,982.76 | 65,904.50 | 35,921.74 | 45.49 |
| 10 51 0000 421906 Miscellaneous Hardware | (160.10) | 447.87 | 4,100.00 | 3,652.13 | 10.92 |
| Total Computers | 21,783.07 | 48,238.88 | 149,921.50 | 101,682.62 | 32.18 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 0.00 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 0.00 | 180.00 | 14,304.00 | 14,124.00 | 1.26 |
| 10 52 1006 422106 General Programs Rental Municipal | 12.00 | 12.00 | 10,000.00 | 9,988.00 | 0.12 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 82.50 | 1,007.50 | 1,500.00 | 492.50 | 67.17 |
| 10 52 1011 422111 Athletic Rental Municipal | 180.00 | 1,176.65 | 3,100.00 | 1,923.35 | 37.96 |
| 10 52 1012 422112 Program Credits Rental Municipal | 1,000.00 | 1,000.00 | 0.00 | (1,000.00) | 0.00 |
| Total Rental Municipal | 1,274.50 | 4,184.91 | 30,604.00 | 26,419.09 | 13.67 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 1,685.07 | 2,296.57 | 5,600.00 | 3,303.43 | 41.01 |
| 10 53 1002 422202 Leisure Education Commercial Expenses | 226.00 | 739.20 | 1,000.00 | 260.80 | 73.92 |
| 10 53 1004 422204 Special Events Commercial Expenses | 40.58 | 1,150.78 | 9,000.00 | 7,849.22 | 12.79 |

**Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1005 422205 Day Camp Commercial Expenses | 0.00 | 165.00 | 4,800.00 | 4,635.00 | 3.44 |
| 10 53 1006 422206 General Programs Commercial Expenses | 5,087.41 | 8,401.04 | 37,000.00 | 28,598.96 | 22.71 |
| 10 53 1008 422208 Trips Commercial Expenses | 0.00 | 0.00 | 46,000.00 | 46,000.00 | 0.00 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 718.81 | 1,310.00 | 15,000.00 | 13,690.00 | 8.73 |
| 10 53 1011 422211 Athletic Commercial Expenses | 430.41 | 1,310.41 | 6,000.00 | 4,689.59 | 21.84 |
| Total Commercial | 8,188.28 | 15,373.00 | 124,400.00 | 109,027.00 | 12.36 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 392.93 | 1,458.88 | 2,500.00 | 1,041.12 | 58.36 |
| Total Program Development | 392.93 | 1,458.88 | 2,500.00 | 1,041.12 | 58.36 |
| Program Supplies | | | | | |
| 10 55 0000 422411 Paper Products / Program Supplies | 51.28 | 168.50 | 2,000.00 | 1,831.50 | 8.43 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 0.00 | 0.00 | 1,450.00 | 1,450.00 | 0.00 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 264.64 | 264.64 | 1,300.00 | 1,035.36 | 20.36 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422421 Safety/Behavior | 133.88 | 182.35 | 1,500.00 | 1,317.65 | 12.16 |
| 10 55 0000 422422 Committees Program Supplies | 119.52 | 136.35 | 1,500.00 | 1,363.65 | 9.09 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | (45.52) | (45.52) | 1,100.00 | 1,145.52 | (4.14) |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 351.63 | 1,247.41 | 3,200.00 | 1,952.59 | 38.98 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 0.00 | 234.62 | 900.00 | 665.38 | 26.07 |
| 10 55 1004 422404 Special Events / Program Supplies | 42.58 | 538.06 | 1,800.00 | 1,261.94 | 29.89 |
| 10 55 1005 422405 Day Camp / Program Supplies | 25.00 | 45.00 | 13,976.00 | 13,931.00 | 0.32 |
| 10 55 1006 422406 General Programs / Program Supplies | 1,035.34 | 3,139.61 | 14,500.00 | 11,360.39 | 21.65 |
| 10 55 1007 422418 Miscellaneous Program Supplies | (8.75) | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,270.70 | 3,731.30 | 27,000.00 | 23,268.70 | 13.82 |
| 10 55 1011 422423 Athletics / Program Supplies | 618.25 | 1,639.27 | 2,000.00 | 360.73 | 81.96 |
| Total Program Supplies | 3,858.55 | 11,281.59 | 75,426.00 | 64,144.41 | 14.96 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | (39.62) | (19.81) | 0.00 | 19.81 | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| Total Commercial Transportation | (39.62) | (19.81) | 108,480.00 | 108,499.81 | (0.02) |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 10 58 0000 422702 Repair / Transport Maintenance | 13,764.68 | 29,559.73 | 80,000.00 | 50,440.27 | 36.95 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 0.00 | 137.06 | 100.00 | (37.06) | 137.06 |
| Total Transportation Maintenance | 13,764.68 | 29,696.79 | 80,200.00 | 50,503.21 | 37.03 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursment | 2,197.78 | 5,277.32 | 40,000.00 | 34,722.68 | 13.19 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursment | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 2,197.78 | 5,277.32 | 41,000.00 | 35,722.68 | 12.87 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 5,931.51 | 10,829.26 | 88,000.00 | 77,170.74 | 12.31 |
| 10 59 0000 422802 Transportation/Tolls | 0.00 | 1,097.65 | 6,000.00 | 4,902.35 | 18.29 |
| Total Transportation Gas/Tolls | 5,931.51 | 11,926.91 | 94,000.00 | 82,073.09 | 12.69 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 |
| 10 60 0000 422903 Day Camp Brochure | 2,913.00 | 3,488.00 | 2,000.00 | (1,488.00) | 174.40 |
| 10 60 0000 422904 Paper | 0.00 | 1,059.30 | 2,450.00 | 1,390.70 | 43.24 |
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 0.00 | 0.00 | 18,100.00 | 18,100.00 | 0.00 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 0.00 | 1,230.00 | 1,230.00 | 0.00 |
| 10 60 0000 422909 Miscellaneous / Printing | 0.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 2,913.00 | 10,173.05 | 33,280.00 | 23,106.95 | 30.57 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|---------------------|---------------------|----------------------|
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 351.46 | 279.39 | 2,277.16 | 1,997.77 | 12.27 |
| 10 61 0000 423102 Ads | 0.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| 10 61 0000 423103 Legal Notices | 0.00 | 0.00 | 420.00 | 420.00 | 0.00 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 61 0000 423107 Staff Support | 500.00 | 610.53 | 2,400.00 | 1,789.47 | 25.44 |
| 10 61 0000 423108 Subscriptions | 107.98 | 461.56 | 2,142.00 | 1,680.44 | 21.55 |
| 10 61 0000 423109 Miscellaneous | (1,792.40) | (1,733.64) | 0.00 | 1,733.64 | 0.00 |
| 10 61 0000 423110 Recruitment | 2,333.27 | 8,081.71 | 19,000.00 | 10,918.29 | 42.54 |
| 10 61 0000 423111 Outreach | 27.95 | 151.48 | 2,000.00 | 1,848.52 | 7.57 |
| Total Public Awareness | 1,528.26 | 7,851.03 | 29,119.16 | 21,268.13 | 26.96 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 66 0000 441002 Drug Tests / Physicals | 0.00 | 0.00 | 3,970.00 | 3,970.00 | 0.00 |
| 10 66 0000 441003 Unemployment | 0.00 | 768.22 | 8,220.29 | 7,452.07 | 9.35 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| Total Liability Expense | 0.00 | 768.22 | 102,870.59 | 102,102.37 | 0.75 |
| Total Expenses | 118,241.19 | 325,675.55 | 1,346,544.31 | 1,020,868.76 | 24.19 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 263,842.87 | 565,453.37 | 2,578,001.58 | 2,012,548.21 | 21.93 |
| 10 62 0000 424102 Over-Time | 226.51 | 510.42 | 500.00 | (10.42) | 102.08 |
| 10 62 0000 424103 Phone/Data Stipend | 2,720.00 | 5,810.00 | 20,640.00 | 14,830.00 | 28.15 |
| 10 62 0000 424105 Car Allowance | 300.00 | 900.00 | 7,800.00 | 6,900.00 | 11.54 |
| Total Full-Time Salary | 267,089.38 | 572,673.79 | 2,606,941.58 | 2,034,267.79 | 21.97 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 3,911.75 | 12,488.80 | 60,000.00 | 47,511.20 | 20.81 |
| 10 63 0000 424211 Training / Part-Time Salary | 412.62 | 2,001.66 | 31,600.00 | 29,598.34 | 6.33 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 13,557.50 | 22,909.93 | 100,000.00 | 77,090.07 | 22.91 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 60.61 | 60.61 | 2,000.00 | 1,939.39 | 3.03 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 0.00 | 23,881.53 | 23,881.53 | 0.00 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 11,818.15 | 35,088.90 | 330,000.00 | 294,911.10 | 10.63 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 34,246.64 | 58,351.98 | 154,000.00 | 95,648.02 | 37.89 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 1,237.94 | 1,541.71 | 25,027.50 | 23,485.79 | 6.16 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 3,442.49 | 5,495.95 | 15,000.00 | 9,504.05 | 36.64 |
| Total Part-Time Salary | 68,687.70 | 137,939.54 | 741,509.03 | 603,569.49 | 18.60 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 161.92 | 289.37 | 0.00 | (289.37) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 9,725.72 | 18,395.64 | 58,187.77 | 39,792.13 | 31.61 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 2,663.86 | 6,560.89 | 16,219.04 | 9,658.15 | 40.45 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 4,176.13 | 9,680.93 | 80,325.30 | 70,644.37 | 12.05 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 2,635.25 | 3,399.91 | 29,380.47 | 25,980.56 | 11.57 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 1,647.03 | 3,554.46 | 8,732.36 | 5,177.90 | 40.70 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 2,452.32 | 5,470.10 | 39,236.64 | 33,766.54 | 13.94 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 3,064.67 | 6,474.64 | 24,108.83 | 17,634.19 | 26.86 |
| 10 69 0001 450009 Palatine Inclusion Salary | 1,817.90 | 3,777.88 | 51,326.79 | 47,548.91 | 7.36 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 316.47 | 316.47 | 7,421.23 | 7,104.76 | 4.26 |
| 10 69 0001 450011 River Trails Inclusion Salary | 783.31 | 876.70 | 15,584.13 | 14,707.43 | 5.63 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 6,316.74 | 11,899.60 | 71,157.43 | 59,257.83 | 16.72 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 150.50 | 150.50 | 862.25 | 711.75 | 17.45 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 15,833.62 | 34,404.80 | 133,592.07 | 99,187.27 | 25.75 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 164.66 | 207.62 | 15,341.15 | 15,133.53 | 1.35 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 3,488.03 | 7,931.96 | 74,668.73 | 66,736.77 | 10.62 |
| 10 69 0001 450019 Inclusion Training Salary | 208.02 | 1,548.50 | 14,400.00 | 12,851.50 | 10.75 |
| 10 69 0001 450020 Rovers Salary Inclusion | 35.00 | 35.00 | 19,000.00 | 18,965.00 | 0.18 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | (39.99) | (39.99) | 500.00 | 539.99 | (8.00) |
| 10 69 0002 450002 Bartlett Inclusion Expenses | (28.92) | (28.92) | 500.00 | 528.92 | (5.78) |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | (79.12) | (79.12) | 500.00 | 579.12 | (15.82) |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | (20.01) | (20.01) | 500.00 | 520.01 | (4.00) |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |

Northwest Special Recreation Association
Income Statement
For 3/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | (656.54) | (656.54) | 500.00 | 1,156.54 | (131.31) |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 178.54 | 853.73 | 1,800.00 | 946.27 | 47.43 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | (215.98) | (215.98) | 1,156.00 | 1,371.98 | (18.68) |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 0.00 | 2,503.00 | 2,503.00 | 0.00 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 0.00 | 1,123.00 | 1,123.00 | 0.00 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | (535.59) | (535.59) | 15,600.00 | 16,135.59 | (3.43) |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 54,243.54 | 114,252.55 | 699,678.94 | 585,426.39 | 16.33 |
| Total Salary Expense | 390,020.62 | 824,865.88 | 4,048,129.55 | 3,223,263.67 | 20.38 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 16,892.55 | 38,515.45 | 109,963.94 | 71,448.49 | 35.03 |
| 10 67 0000 442103 FICA Part Time | 11,853.05 | 27,810.04 | 197,813.82 | 170,003.78 | 14.06 |
| 10 67 9902 442102 ER FICA Part Time | 1.53 | 1.53 | 0.00 | (1.53) | 0.00 |
| 10 67 9912 442102 ER FICA Medicare Part Time | 0.36 | 0.36 | 0.00 | (0.36) | 0.00 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 0.00 | 0.72 | 0.00 | (0.72) | 0.00 |
| Total FICA | 28,747.49 | 66,328.10 | 307,777.76 | 241,449.66 | 21.55 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 3,136.82 | 10,254.64 | 0.00 | (10,254.64) | 0.00 |
| 10 48 0000 421603 Health Contributions | 73,263.66 | 112,889.82 | 440,000.00 | 327,110.18 | 25.66 |
| Total Health Insurance | 76,400.48 | 123,144.46 | 440,000.00 | 316,855.54 | 27.99 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 6,217.10 | 14,425.61 | 60,583.04 | 46,157.43 | 23.81 |
| 10 68 0000 442204 IMRF /PT Contributions | 0.00 | 0.00 | 6,350.88 | 6,350.88 | 0.00 |
| Total IMRF | 6,217.10 | 14,425.61 | 66,933.92 | 52,508.31 | 21.55 |
| Total Payroll Taxes & Benefits | 111,365.07 | 203,898.17 | 814,711.68 | 610,813.51 | 25.03 |
| Total Expenses | 619,626.88 | 1,354,439.60 | 6,209,385.54 | 4,854,945.94 | 21.81 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 0.00 | 2,443.00 | 0.00 | (2,443.00) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 1,021.91 | 2,043.82 | 34,900.00 | 32,856.18 | 5.86 |
| 20 80 2204 460003 Tech Infrastructure | 1,093.07 | 1,481.05 | 17,223.67 | 15,742.62 | 8.60 |
| 20 80 2205 460003 iPads | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 20 80 2206 460003 Printer Lease | 224.81 | 3,760.16 | 15,080.64 | 11,320.48 | 24.93 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |

**Northwest Special Recreation Association
Income Statement
For 3/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------------|------------------------|--------------------------|--------------------------|----------------------|
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 0.00 | 2,157.38 | 5,000.00 | 2,842.62 | 43.15 |
| 20 80 2317 460004 Other infrastructure | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2318 460004 Office Update* | 240.76 | 2,160.43 | 35,000.00 | 32,839.57 | 6.17 |
| Total Capital Expenses | <u>2,580.55</u> | <u>3,350.10</u> | <u>667,244.54</u> | <u>663,894.44</u> | <u>0.50</u> |
| Excess Revenue Over (Under) Expenditures | <u>(228,544.93)</u> | <u>211,526.96</u> | <u>(697,844.54)</u> | <u>909,371.50</u> | <u>30.31</u> |

Balance Sheet
Northwest Special Recreation Association
For 4/30/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 422,116.08 |
| 10 10 101002 0000 MDAA Max Safe | 710,429.63 |
| 10 10 101003 0000 Capital Max Safe | 694,900.03 |
| 10 10 101004 0000 PFM General Reserve | 86,569.71 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 22,030.88 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 642,122.32 |

Total Cash **3,784,668.65**

Receivables

| | |
|--|------------|
| 10 10 102001 0000 Accounts Receivable | 286,452.57 |
| 10 10 102002 0000 Scholarship - Receivable | 60,887.34 |

Total Receivables **347,339.91**

Other Current Assets

| | |
|--|-----------|
| 10 10 102003 0000 Prepaid Expenses | 6,050.00 |
| 10 10 102099 0000 Due To/From Capital Fund | 24,301.98 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **128,236.98**

Total Current Assets **4,260,245.54**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **6,790,910.85**

Liabilities and Net Assets

Current Liabilities

| | |
|--|-------------|
| 10 20 201001 0000 Accounts Payable | 40,567.64 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 37,104.59 |
| 10 20 201005 0000 EFT Liability | 0.00 |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 41,583.95 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H | (14,517.51) |
| Taxes | |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 4,708.63 |
| 10 20 201010 0000 State Payroll Withholding | 155.46 |
| 10 20 201011 0000 IMRF EE | 17,508.34 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD | 12,597.60 |
| 10 20 201013 0000 Accrued Payroll | 151,443.91 |
| 10 20 201014 0000 Accrued Vacation | 96,184.88 |

Total Current Liabilities **446,022.81**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 251,435.00 |
| 10 20 201019 0000 Wage Garnishment Payable | (970.49) |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |

Total Long Term Payable **238,201.59**

Net Assets

| | |
|--|----------------|
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | 462,212.35 |

Balance Sheet
Northwest Special Recreation Association
For 4/30/2024

| | |
|---|---------------------|
| Total Net Assets | 6,106,686.45 |
| Total Liabilities and Net Assets | 6,790,910.85 |

Balance Sheet
Northwest Special Recreation Association
For 4/30/2024

| | |
|--|--------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 4,827.42 |
| Total Cash | 4,827.42 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (24,301.98) |
| Total Other Current Assets | (24,301.98) |
| Total Current Assets | (19,474.56) |
| Fixed Assets | |
| Total Assets | (19,474.56) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | 0.00 |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (19,474.56) |
| Total Net Assets | (19,474.56) |
| Total Liabilities and Net Assets | (19,474.56) |

Balance Sheet
Northwest Special Recreation Association
For 4/30/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | 0.00 |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | 1,162,366.00 |
| Total Other Current Assets | 1,712,157.51 |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | 1,712,157.51 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | 898.90 |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | 149,825.00 |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | 11,675.18 |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

Northwest Special Recreation Association
Income Statement
For 4/30/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 0.00 | 0.00 | 549,152.95 | (549,152.95) | 0.00 |
| 10 31 0000 310002 Bartlett Assessment | 118,989.72 | 118,989.72 | 237,979.44 | (118,989.72) | 50.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 0.00 | 345,757.67 | (345,757.67) | 0.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 160,427.40 | 320,854.81 | (160,427.41) | 50.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 0.00 | 149,718.43 | (149,718.43) | 0.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 164,298.00 | 164,298.00 | 328,595.99 | (164,297.99) | 50.00 |
| 10 31 0000 310007 Inverness Assessment | 0.00 | 18,644.87 | 37,289.74 | (18,644.87) | 50.00 |
| 10 31 0000 310008 Mount Prospect Assessment | 0.00 | 176,316.87 | 352,343.74 | (176,026.87) | 50.04 |
| 10 31 0000 310009 Palatine Assessment | 118,657.46 | 355,972.38 | 474,629.85 | (118,657.47) | 75.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 0.00 | 25,833.14 | 87,857.95 | (62,024.81) | 29.40 |
| 10 31 0000 310011 River Trails Assessment | 0.00 | 26,652.01 | 106,608.02 | (79,956.01) | 25.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 87,278.99 | 87,278.99 | 174,557.98 | (87,278.99) | 50.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 0.00 | 40,211.12 | (40,211.12) | 0.00 |
| 10 31 0000 310014 Schaumburg Assessment | 0.00 | 342,291.12 | 684,582.23 | (342,291.11) | 50.00 |
| 10 31 0000 310015 South Barrington Assessment | 36,499.92 | 36,499.92 | 72,999.83 | (36,499.91) | 50.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 0.00 | 163,278.56 | (163,278.56) | 0.00 |
| 10 31 0000 310017 Wheeling Assessment | 0.00 | 140,147.59 | 280,295.19 | (140,147.60) | 50.00 |
| Total Member District Assessments | 525,724.09 | 1,653,352.01 | 4,406,713.50 | (2,753,361.49) | 37.52 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 3,285.93 | 23,171.61 | 26,000.00 | (2,828.39) | 89.12 |
| 10 32 1002 320002 Leisure Education Program Fees | 0.00 | 3,960.33 | 9,000.00 | (5,039.67) | 44.00 |
| 10 32 1004 320004 Special Events Program Fees | 3,743.03 | 8,580.75 | 21,000.00 | (12,419.25) | 40.86 |
| 10 32 1005 320005 Day Camp Program Fees | 77,391.66 | 197,286.98 | 252,000.00 | (54,713.02) | 78.29 |
| 10 32 1006 320006 General Programs Fees | 38,870.30 | 145,948.16 | 250,000.00 | (104,051.84) | 58.38 |
| 10 32 1008 320008 Trips Program Fees | 5,089.00 | 15,093.00 | 55,000.00 | (39,907.00) | 27.44 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 3,966.40 | 11,596.78 | 42,000.00 | (30,403.22) | 27.61 |
| 10 32 1012 320012 Program Credits Fees | (1,729.45) | 688.15 | 0.00 | 688.15 | 0.00 |
| Total Program Fees | 130,616.87 | 406,392.43 | 777,376.00 | (370,983.57) | 52.28 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 412.65 | 870.07 | 2,800.00 | (1,929.93) | 31.07 |
| 10 33 1004 321004 Special Events Transport Door to Door | 12.00 | 12.00 | 100.00 | (88.00) | 12.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 7,479.74 | 13,327.27 | 14,000.00 | (672.73) | 95.19 |
| 10 33 1006 321006 General Programs Transport Door to Door | 404.17 | 2,756.91 | 3,300.00 | (543.09) | 83.54 |
| Total Transportation Door to Door | 8,308.56 | 16,966.25 | 20,200.00 | (3,233.75) | 83.99 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 409.32 | 698.94 | 2,000.00 | (1,301.06) | 34.95 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 0.00 | 353.70 | 2,000.00 | (1,646.30) | 17.69 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 400.78 | 421.06 | 1,400.00 | (978.94) | 30.08 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 1,318.68 | 4,292.18 | 9,000.00 | (4,707.82) | 47.69 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 2,627.88 | 4,762.03 | 10,000.00 | (5,237.97) | 47.62 |
| Total Transportation Pickup Points | 4,756.66 | 10,527.91 | 24,400.00 | (13,872.09) | 43.15 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 0.00 | 8,461.65 | 6,000.00 | 2,461.65 | 141.03 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 149,305.48 | 448,046.00 | (298,740.52) | 33.32 |
| 10 35 0000 340010 Revenue SLSF | 159.46 | 60.83 | 0.00 | 60.83 | 0.00 |
| Total Non Program Revenue | 37,485.83 | 157,827.96 | 454,046.00 | (296,218.04) | 34.76 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 0.00 | 125,000.00 | (125,000.00) | 0.00 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 0.00 | 25,000.00 | (25,000.00) | 0.00 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 0.00 | 85,000.00 | (85,000.00) | 0.00 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 0.00 | 50,000.00 | (50,000.00) | 0.00 |
| Total SLSF Grant Contributions | 0.00 | 0.00 | 350,000.00 | (350,000.00) | 0.00 |
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 20.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |

Northwest Special Recreation Association Income Statement

For 4/30/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|------------------|-------------------|-------------------|--------------------|----------------------|
| Total Sale of Fixed Assets | 20.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 3,308.75 | 19,524.92 | 54,100.00 | (34,575.08) | 36.09 |
| 10 38 0000 370002 Investment Interest | 12,798.54 | 26,289.48 | 81,950.04 | (55,660.56) | 32.08 |
| Total Interest | 16,107.29 | 45,814.40 | 136,050.04 | (90,235.64) | 33.67 |
| Total Revenues | 723,019.30 | 2,292,335.96 | 6,178,785.54 | (3,886,449.58) | 37.10 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 64,255.00 | 91,240.00 | 4,375.00 | (86,865.00) | 2,085.49 |
| 10 41 0000 421002 Legal Fees | 0.00 | 6,050.00 | 12,150.00 | 6,100.00 | 49.79 |
| 10 41 0000 421003 Miscellaneous professional fees | 50.41 | 64.38 | 850.00 | 785.62 | 7.57 |
| 10 41 0000 421004 Audit | 5,000.00 | 9,047.10 | 12,510.00 | 3,462.90 | 72.32 |
| 10 41 0000 421005 GASB | 0.00 | 910.00 | 0.00 | (910.00) | 0.00 |
| Total Professional Fees | 69,305.41 | 107,311.48 | 29,885.00 | (77,426.48) | 359.08 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 1,409.33 | 1,562.33 | 7,000.00 | 5,437.67 | 22.32 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 0.00 | 5,857.84 | 12,000.00 | 6,142.16 | 48.82 |
| 10 65 1007 424412 Miscellaneous | 0.00 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 110.00 | 4,911.36 | 2,800.00 | (2,111.36) | 175.41 |
| 10 65 1011 424407 Athletics | 100.00 | 1,228.05 | 2,500.00 | 1,271.95 | 49.12 |
| Total Independent Contractors | 1,619.33 | 18,575.02 | 38,800.00 | 20,224.98 | 47.87 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 17.68 | 350.54 | 400.00 | 49.46 | 87.64 |
| 10 42 0000 421102 Furniture Needs | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 42 0000 421103 Locksmith / Keys | 0.00 | 1,025.00 | 500.00 | (525.00) | 205.00 |
| 10 42 0000 421104 Nametags | 97.92 | 214.95 | 500.00 | 285.05 | 42.99 |
| 10 42 0000 421105 Supplies | 189.18 | 2,298.21 | 2,500.00 | 201.79 | 91.93 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Office Supplies | 304.78 | 3,888.70 | 4,550.00 | 661.30 | 85.47 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 4,532.27 | 9,758.29 | 13,415.88 | 3,657.59 | 72.74 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 4,532.27 | 9,784.19 | 15,415.88 | 5,631.69 | 63.47 |
| Payroll Processing | | | | | |
| 10 64 0000 424303 FSA | 81.00 | 243.00 | 1,250.00 | 1,007.00 | 19.44 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 64 1007 424305 Miscellaneous / Payroll Processing | 315.76 | 315.76 | 0.00 | (315.76) | 0.00 |
| Total Payroll Processing | 396.76 | 558.76 | 1,650.00 | 1,091.24 | 33.86 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | 1,839.66 | 1,851.20 | 2,500.00 | 648.80 | 74.05 |
| 10 44 0000 421202 Postal Machine Rental | 0.00 | 454.71 | 1,817.78 | 1,363.07 | 25.01 |
| 10 44 0000 421204 Miscellaneous Postage | 0.00 | 23.84 | 240.00 | 216.16 | 9.93 |
| | 1,839.66 | 2,329.75 | 4,557.78 | 2,228.03 | 51.12 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 768.29 | 3,175.46 | 9,360.50 | 6,185.04 | 33.92 |
| 10 45 0000 421304 Office Phones | 531.54 | 2,126.11 | 2,643.05 | 516.94 | 80.44 |
| 10 45 0000 421305 Phone Maintenance | 2,435.85 | 6,094.63 | 14,275.68 | 8,181.05 | 42.69 |
| Total Telephone/Fax | 3,735.68 | 11,396.20 | 26,279.23 | 14,883.03 | 43.37 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA | 0.00 | 0.00 | 5,200.00 | 5,200.00 | 0.00 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421402 IPRA | 0.00 | 13,242.20 | 29,700.00 | 16,457.80 | 44.59 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421403 PDRMA | 0.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| Conferences/Workshops/Webinars/Schools | | | | | |

Northwest Special Recreation Association Income Statement

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|------------------|------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 648.00 | 648.00 | 1,000.00 | 352.00 | 64.80 |
| 10 46 0000 421405 Evaluation Lunches | 380.69 | 971.57 | 1,673.00 | 701.43 | 58.07 |
| 10 46 0000 421406 Professional Meetings | 673.22 | 2,910.28 | 4,800.00 | 1,889.72 | 60.63 |
| 10 46 0000 421407 Other Trainings/Workshops | 1,566.67 | 5,154.89 | 8,087.00 | 2,932.11 | 63.74 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 127.76 | 304.76 | 6,800.00 | 6,495.24 | 4.48 |
| Total Conference Education | 3,396.34 | 23,256.70 | 57,400.00 | 34,143.30 | 40.52 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 4,000.00 | 4,000.00 | 3,150.00 | (850.00) | 126.98 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 30.00 | 90.00 | 680.00 | 590.00 | 13.24 |
| 10 47 0000 421503 CPRP Exam/Renewal | 0.00 | 140.00 | 464.00 | 324.00 | 30.17 |
| 10 47 0000 421504 CTRS Exam/Renewal | 85.00 | 340.00 | 3,085.00 | 2,745.00 | 11.02 |
| 10 47 0000 421505 Distinguished Accreditation | 80.00 | 80.00 | 0.00 | (80.00) | 0.00 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 265.00 | 345.00 | 12,762.00 | 12,417.00 | 2.70 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 0.00 | 550.00 | 470.00 | (80.00) | 117.02 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421512 SPRA | 42.00 | 42.00 | 0.00 | (42.00) | 0.00 |
| 10 47 0000 421513 Miscellaneous | 192.00 | 857.00 | 2,988.59 | 2,131.59 | 28.68 |
| 10 47 0000 421514 CPI Recertification | 0.00 | 7,547.90 | 3,698.00 | (3,849.90) | 204.11 |
| 10 47 0000 421515 SHRM | 185.00 | 429.00 | 244.00 | (185.00) | 175.82 |
| Total Memberships/certification | 4,879.00 | 15,028.90 | 30,511.59 | 15,482.69 | 49.26 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 960.00 | 11,611.05 | 10,651.05 | 8.27 |
| 10 49 0000 421702 Electric | 668.30 | 2,392.93 | 9,886.76 | 7,493.83 | 24.20 |
| 10 49 0000 421703 Gas | 2,030.80 | 2,726.04 | 5,376.16 | 2,650.12 | 50.71 |
| 10 49 0000 421705 Service Agreements | 0.00 | 1,795.00 | 5,309.35 | 3,514.35 | 33.81 |
| 10 49 0000 421706 Internet | 1,636.90 | 6,518.61 | 19,367.76 | 12,849.15 | 33.66 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 348.24 | 729.69 | 1,866.50 | 1,136.81 | 39.09 |
| Total Maintenance/Utilities | 4,684.24 | 16,312.97 | 55,417.58 | 39,104.61 | 29.44 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 0.00 | 3,195.00 | 42,870.00 | 39,675.00 | 7.45 |
| 10 50 0000 421802 RMCC Rental Space | 0.00 | 9,420.00 | 30,000.00 | 20,580.00 | 31.40 |
| 10 50 0000 421803 HPCC Rental Space | 2,886.00 | 5,772.00 | 17,316.00 | 11,544.00 | 33.33 |
| 10 50 0000 421804 MPPD Rental Space | 0.00 | 5,000.00 | 30,000.00 | 25,000.00 | 16.67 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421806 BYPD Rental Space | 0.00 | 31,938.00 | 30,000.00 | (1,938.00) | 106.46 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | (3,104.00) | (4,827.42) | 0.00 | 4,827.42 | 0.00 |
| Total Rent | (218.00) | 65,497.58 | 210,276.00 | 144,778.42 | 31.15 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 9,231.30 | 27,009.65 | 72,517.00 | 45,507.35 | 37.25 |
| 10 51 0000 421904 Web Development | 84.98 | 114.88 | 900.00 | 785.12 | 12.76 |
| 10 51 0000 421905 Miscellaneous Software | 12,635.50 | 42,618.26 | 65,904.50 | 23,286.24 | 64.67 |
| 10 51 0000 421906 Miscellaneous Hardware | 77.34 | 525.21 | 4,100.00 | 3,574.79 | 12.81 |
| | 22,029.12 | 70,268.00 | 149,921.50 | 79,653.50 | 46.87 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 0.00 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 0.00 | 180.00 | 14,304.00 | 14,124.00 | 1.26 |
| 10 52 1006 422106 General Programs Rental Municipal | 0.00 | 12.00 | 10,000.00 | 9,988.00 | 0.12 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 0.00 | 1,007.50 | 1,500.00 | 492.50 | 67.17 |
| 10 52 1011 422111 Athletic Rental Municipal | 0.00 | 1,176.65 | 3,100.00 | 1,923.35 | 37.96 |
| 10 52 1012 422112 Program Credits Rental Municipal | 0.00 | 1,000.00 | 0.00 | (1,000.00) | 0.00 |
| Total Rental Municipal | 0.00 | 4,184.91 | 30,604.00 | 26,419.09 | 13.67 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 641.46 | 2,938.03 | 5,600.00 | 2,661.97 | 52.46 |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1002 422202 Leisure Education Commercial Expenses | 163.00 | 902.20 | 1,000.00 | 97.80 | 90.22 |
| 10 53 1004 422204 Special Events Commercial Expenses | 128.75 | 1,279.53 | 9,000.00 | 7,720.47 | 14.22 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 0.00 | 165.00 | 4,800.00 | 4,635.00 | 3.44 |
| 10 53 1006 422206 General Programs Commercial Expenses | 4,753.97 | 13,155.01 | 37,000.00 | 23,844.99 | 35.55 |
| 10 53 1007 422207 Miscellaneous Commercial Expenses | 1,277.50 | 1,277.50 | 0.00 | (1,277.50) | 0.00 |
| 10 53 1008 422208 Trips Commercial Expenses | 0.00 | 0.00 | 46,000.00 | 46,000.00 | 0.00 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 1,303.33 | 2,613.33 | 15,000.00 | 12,386.67 | 17.42 |
| 10 53 1011 422211 Athletic Commercial Expenses | 660.00 | 1,970.41 | 6,000.00 | 4,029.59 | 32.84 |
| Total Commercial | 8,928.01 | 24,301.01 | 124,400.00 | 100,098.99 | 19.53 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 245.81 | 1,704.69 | 2,500.00 | 795.31 | 68.19 |
| Total Program Development | 245.81 | 1,704.69 | 2,500.00 | 795.31 | 68.19 |
| Program Supplies | | | | | |
| 10 55 0000 422411 Paper Products / Program Supplies | 70.36 | 238.86 | 2,000.00 | 1,761.14 | 11.94 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 0.00 | 0.00 | 1,450.00 | 1,450.00 | 0.00 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 503.59 | 768.23 | 1,300.00 | 531.77 | 59.09 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 44.88 | 44.88 | 500.00 | 455.12 | 8.98 |
| 10 55 0000 422421 Safety/Behavior | 10.79 | 193.14 | 1,500.00 | 1,306.86 | 12.88 |
| 10 55 0000 422422 Committees Program Supplies | 128.63 | 264.98 | 1,500.00 | 1,235.02 | 17.67 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 78.25 | 32.73 | 1,100.00 | 1,067.27 | 2.98 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 112.19 | 1,359.60 | 3,200.00 | 1,840.40 | 42.49 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 40.99 | 275.61 | 900.00 | 624.39 | 30.62 |
| 10 55 1004 422404 Special Events / Program Supplies | 156.01 | 694.07 | 1,800.00 | 1,105.93 | 38.56 |
| 10 55 1005 422405 Day Camp / Program Supplies | 0.00 | 45.00 | 13,976.00 | 13,931.00 | 0.32 |
| 10 55 1006 422406 General Programs / Program Supplies | 1,200.27 | 4,339.88 | 14,500.00 | 10,160.12 | 29.93 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,439.73 | 5,171.03 | 27,000.00 | 21,828.97 | 19.15 |
| 10 55 1011 422423 Athletics / Program Supplies | (78.17) | 1,561.10 | 2,000.00 | 438.90 | 78.06 |
| Total Program Supplies | 3,707.52 | 14,989.11 | 75,426.00 | 60,436.89 | 19.87 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | 0.00 | (19.81) | 0.00 | 19.81 | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 990.56 | 990.56 | 5,000.00 | 4,009.44 | 19.81 |
| Total Commercial Transportation | 990.56 | 970.75 | 108,480.00 | 107,509.25 | 0.89 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 0.00 | 100.00 | 100.00 | 0.00 |
| 10 58 0000 422702 Repair / Transport Maintenance | 4,259.95 | 33,819.68 | 80,000.00 | 46,180.32 | 42.27 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 66.09 | 203.15 | 100.00 | (103.15) | 203.15 |
| Total Transportation Maintenance | 4,326.04 | 34,022.83 | 80,200.00 | 46,177.17 | 42.42 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 1,853.14 | 7,130.46 | 40,000.00 | 32,869.54 | 17.83 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 1,853.14 | 7,130.46 | 41,000.00 | 33,869.54 | 17.39 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 5,818.81 | 16,648.07 | 88,000.00 | 71,351.93 | 18.92 |
| 10 59 0000 422802 Transportation/Tolls | 1,122.50 | 2,220.15 | 6,000.00 | 3,779.85 | 37.00 |
| Total Transportation Gas/Tolls | 6,941.31 | 18,868.22 | 94,000.00 | 75,131.78 | 20.07 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 |
| 10 60 0000 422903 Day Camp Brochure | 0.00 | 3,488.00 | 2,000.00 | (1,488.00) | 174.40 |
| 10 60 0000 422904 Paper | 0.00 | 1,059.30 | 2,450.00 | 1,390.70 | 43.24 |
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 5,230.00 | 5,230.00 | 18,100.00 | 12,870.00 | 28.90 |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 60 0000 422908 Stationary/Business Cards | 67.96 | 67.96 | 1,230.00 | 1,162.04 | 5.53 |
| 10 60 0000 422909 Miscellaneous / Printing | 0.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 5,297.96 | 15,471.01 | 33,280.00 | 17,808.99 | 46.49 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 230.48 | 509.87 | 2,277.16 | 1,767.29 | 22.39 |
| 10 61 0000 423102 Ads | 0.00 | 0.00 | 180.00 | 180.00 | 0.00 |
| 10 61 0000 423103 Legal Notices | 0.00 | 0.00 | 420.00 | 420.00 | 0.00 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 332.69 | 332.69 | 300.00 | (32.69) | 110.90 |
| 10 61 0000 423107 Staff Support | 355.00 | 965.53 | 2,400.00 | 1,434.47 | 40.23 |
| 10 61 0000 423108 Subscriptions | 489.78 | 951.34 | 2,142.00 | 1,190.66 | 44.41 |
| 10 61 0000 423109 Miscellaneous | 896.20 | (837.44) | 0.00 | 837.44 | 0.00 |
| 10 61 0000 423110 Recruitment | 1,599.43 | 9,681.14 | 19,000.00 | 9,318.86 | 50.95 |
| 10 61 0000 423111 Outreach | 950.66 | 1,102.14 | 2,000.00 | 897.86 | 55.11 |
| Total Public Awareness | 4,854.24 | 12,705.27 | 29,119.16 | 16,413.89 | 43.63 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 6.00 | 6.00 | 1,000.00 | 994.00 | 0.60 |
| 10 66 0000 441002 Drug Tests / Physicals | 0.00 | 0.00 | 3,970.00 | 3,970.00 | 0.00 |
| 10 66 0000 441003 Unemployment | 0.00 | 768.22 | 8,220.29 | 7,452.07 | 9.35 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| Total Liability Expense | 6.00 | 774.22 | 102,870.59 | 102,096.37 | 0.75 |
| Total Expenses | 153,655.18 | 479,330.73 | 1,346,544.31 | 867,213.58 | 35.60 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 173,377.24 | 738,830.61 | 2,578,001.58 | 1,839,170.97 | 28.66 |
| 10 62 0000 424102 Over-Time | 477.84 | 988.26 | 500.00 | (488.26) | 197.65 |
| 10 62 0000 424103 Phone/Data Stipend | 1,280.00 | 7,090.00 | 20,640.00 | 13,550.00 | 34.35 |
| 10 62 0000 424105 Car Allowance | 600.00 | 1,500.00 | 7,800.00 | 6,300.00 | 19.23 |
| Total Full-Time Salary | 175,735.08 | 748,408.87 | 2,606,941.58 | 1,858,532.71 | 28.71 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 3,236.00 | 15,724.80 | 60,000.00 | 44,275.20 | 26.21 |
| 10 63 0000 424211 Training / Part-Time Salary | 812.36 | 2,814.02 | 31,600.00 | 28,785.98 | 8.91 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 4,997.69 | 27,907.62 | 100,000.00 | 72,092.38 | 27.91 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 547.28 | 607.89 | 2,000.00 | 1,392.11 | 30.39 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 45.10 | 45.10 | 23,881.53 | 23,836.43 | 0.19 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | (377.09) | 34,711.81 | 330,000.00 | 295,288.19 | 10.52 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 25,804.98 | 84,156.96 | 154,000.00 | 69,843.04 | 54.65 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 4,790.17 | 6,331.88 | 25,027.50 | 18,695.62 | 25.30 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 2,264.18 | 7,760.13 | 15,000.00 | 7,239.87 | 51.73 |
| Total Part-Time Salary | 42,120.67 | 180,060.21 | 741,509.03 | 561,448.82 | 24.28 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 110.75 | 400.12 | 0.00 | (400.12) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 7,008.22 | 25,403.86 | 58,187.77 | 32,783.91 | 43.66 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 1,016.08 | 7,576.97 | 16,219.04 | 8,642.07 | 46.72 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 3,936.44 | 13,617.37 | 80,325.30 | 66,707.93 | 16.95 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 1,735.24 | 5,135.15 | 29,380.47 | 24,245.32 | 17.48 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 440.16 | 3,994.62 | 8,732.36 | 4,737.74 | 45.75 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 1,727.89 | 7,197.99 | 39,236.64 | 32,038.65 | 18.35 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 3,345.60 | 9,820.24 | 24,108.83 | 14,288.59 | 40.73 |
| 10 69 0001 450009 Palatine Inclusion Salary | 1,643.38 | 5,421.26 | 51,326.79 | 45,905.53 | 10.56 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 0.00 | 316.47 | 7,421.23 | 7,104.76 | 4.26 |
| 10 69 0001 450011 River Trails Inclusion Salary | 152.54 | 1,029.24 | 15,584.13 | 14,554.89 | 6.60 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 3,532.14 | 15,431.74 | 71,157.43 | 55,725.69 | 21.69 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 0.00 | 150.50 | 862.25 | 711.75 | 17.45 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 6,381.83 | 40,786.63 | 133,592.07 | 92,805.44 | 30.53 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 582.47 | 790.09 | 15,341.15 | 14,551.06 | 5.15 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 1,077.96 | 9,009.92 | 74,668.73 | 65,658.81 | 12.07 |
| 10 69 0001 450019 Inclusion Training Salary | 66.75 | 1,615.25 | 14,400.00 | 12,784.75 | 11.22 |
| 10 69 0001 450020 Rovers Salary Inclusion | 0.00 | 35.00 | 19,000.00 | 18,965.00 | 0.18 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | (39.99) | 500.00 | 539.99 | (8.00) |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | (28.92) | 500.00 | 528.92 | (5.78) |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 0.00 | (79.12) | 500.00 | 579.12 | (15.82) |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 0.00 | (20.01) | 500.00 | 520.01 | (4.00) |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 0.00 | (656.54) | 500.00 | 1,156.54 | (131.31) |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 0.00 | 853.73 | 1,800.00 | 946.27 | 47.43 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | (215.98) | 1,156.00 | 1,371.98 | (18.68) |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 0.00 | 2,503.00 | 2,503.00 | 0.00 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 0.00 | 1,123.00 | 1,123.00 | 0.00 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 76.56 | (459.03) | 15,600.00 | 16,059.03 | (2.94) |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 32,834.01 | 147,086.56 | 699,678.94 | 552,592.38 | 21.02 |
| Total Salary Expense | 250,689.76 | 1,075,555.64 | 4,048,129.55 | 2,972,573.91 | 26.57 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 10,906.54 | 49,421.99 | 109,963.94 | 60,541.95 | 44.94 |
| 10 67 0000 442103 FICA Part Time | 7,604.28 | 35,414.32 | 197,813.82 | 162,399.50 | 17.90 |
| 10 67 9902 442102 ER FICA Part Time | 5.84 | 7.37 | 0.00 | (7.37) | 0.00 |
| 10 67 9912 442102 ER FICA Medicare Part Time | 1.36 | 1.72 | 0.00 | (1.72) | 0.00 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 0.98 | 1.70 | 0.00 | (1.70) | 0.00 |
| Total FICA | 18,519.00 | 84,847.10 | 307,777.76 | 222,930.66 | 27.57 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 2,586.00 | 12,840.64 | 0.00 | (12,840.64) | 0.00 |
| 10 48 0000 421603 Health Contributions | 35,356.01 | 148,245.83 | 440,000.00 | 291,754.17 | 33.69 |
| Total Health Insurance | 37,942.01 | 161,086.47 | 440,000.00 | 278,913.53 | 36.61 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 11,836.52 | 26,262.13 | 60,583.04 | 34,320.91 | 43.35 |
| 10 68 0000 442204 IMRF /PT Contributions | 144.16 | 144.16 | 6,350.88 | 6,206.72 | 2.27 |
| Total IMRF | 11,980.68 | 26,406.29 | 66,933.92 | 40,527.63 | 39.45 |
| Total Payroll Taxes & Benefits | 68,441.69 | 272,339.86 | 814,711.68 | 542,371.82 | 33.43 |
| Total Expenses | 472,786.63 | 1,827,226.23 | 6,209,385.54 | 4,382,159.31 | 29.43 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 0.00 | 2,443.00 | 0.00 | (2,443.00) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 1,021.91 | 3,065.73 | 34,900.00 | 31,834.27 | 8.78 |
| 20 80 2204 460003 Tech Infrastructure | 0.00 | 1,481.05 | 17,223.67 | 15,742.62 | 8.60 |

Northwest Special Recreation Association
Income Statement
For 4/30/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|-----------------|-------------------|-------------------|----------------------|
| 20 80 2205 460003 iPads | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 20 80 2206 460003 Printer Lease | 1,256.72 | 5,016.88 | 15,080.64 | 10,063.76 | 33.27 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 20 80 2211 460003 Finance system update | 625.00 | 625.00 | 0.00 | (625.00) | 0.00 |
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 0.00 | 2,157.38 | 5,000.00 | 2,842.62 | 43.15 |
| 20 80 2317 460004 Other infrastructure | 243.36 | 243.36 | 2,000.00 | 1,756.64 | 12.17 |
| 20 80 2318 460004 Office Update* | 558.00 | 2,718.43 | 35,000.00 | 32,281.57 | 7.77 |
| Total Capital Expenses | 3,704.99 | 7,055.09 | 667,244.54 | 660,189.45 | 1.06 |
| Excess Revenue Over (Under) Expenditures | 246,527.68 | 458,054.64 | (697,844.54) | 1,155,899.18 | 65.64 |

Balance Sheet
Northwest Special Recreation Association
For 5/31/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 368,353.96 |
| 10 10 101002 0000 MDAA Max Safe | 759,479.84 |
| 10 10 101003 0000 Capital Max Safe | 694,900.03 |
| 10 10 101004 0000 PFM General Reserve | 98,583.49 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 20,389.22 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 642,306.22 |

Total Cash **3,790,512.76**

Receivables

| | |
|--|------------|
| 10 10 102001 0000 Accounts Receivable | 286,452.57 |
| 10 10 102002 0000 Scholarship - Receivable | 30,820.54 |

Total Receivables **317,273.11**

Other Current Assets

| | |
|--|-----------|
| 10 10 102003 0000 Prepaid Expenses | 6,050.00 |
| 10 10 102099 0000 Due To/From Capital Fund | 46,825.41 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **150,760.41**

Total Current Assets **4,258,546.28**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **6,789,211.59**

Liabilities and Net Assets

Current Liabilities

| | |
|---|------------|
| 10 20 201001 0000 Accounts Payable | 44,367.64 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 46,325.47 |
| 10 20 201005 0000 EFT Liability | (4,628.91) |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 60,469.87 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H | 9,660.85 |
| Taxes | |
| 10 20 201008 9901 Payroll Liabilities / Federal EE FICA Taxes | 571.54 |
| 10 20 201008 9902 Payroll Liabilities / Federal ER FICA Taxes | 571.54 |
| 10 20 201008 9911 Payroll Liabilities / Federal EE FICA | 133.40 |
| Medicare Taxes | |
| 10 20 201008 9912 Payroll Liabilities / Federal ER FICA | 133.40 |
| Medicare Taxes | |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 5,409.21 |
| 10 20 201010 0000 State Payroll Withholding | 6,192.75 |
| 10 20 201011 0000 IMRF EE | 32,924.62 |
| 10 20 201011 9950 IMRF ER | 4,201.25 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, | 12,636.86 |
| NTWD | |
| 10 20 201013 0000 Accrued Payroll | 12,581.42 |
| 10 20 201014 0000 Accrued Vacation | 96,184.88 |

Total Current Liabilities **386,421.11**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 251,435.00 |
| 10 20 201019 0000 Wage Garnishment Payable | (970.49) |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |
| 10 20 201026 0000 Spouse Wellness Benefits Liability | 100.00 |

Balance Sheet
Northwest Special Recreation Association
For 5/31/2024

| | |
|--|---------------------|
| Total Long Term Payable | 238,301.59 |
| Net Assets | |
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | 520,014.79 |
| Total Net Assets | 6,164,488.89 |
| Total Liabilities and Net Assets | 6,789,211.59 |

Balance Sheet
Northwest Special Recreation Association
For 5/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | (223,686.39) |
| Total Cash | (223,686.39) |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (46,825.41) |
| Total Other Current Assets | (46,825.41) |
| Total Current Assets | (270,511.80) |
| Fixed Assets | |
| Total Assets | (270,511.80) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | 0.00 |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (270,511.80) |
| Total Net Assets | (270,511.80) |
| Total Liabilities and Net Assets | (270,511.80) |

Balance Sheet
Northwest Special Recreation Association
For 5/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | 0.00 |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | 1,162,366.00 |
| Total Other Current Assets | 1,712,157.51 |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | 1,712,157.51 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | 898.90 |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | 149,825.00 |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | 11,675.18 |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

**Northwest Special Recreation Association
Income Statement
For 5/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 137,288.24 | 137,288.24 | 549,152.95 | (411,864.71) | 25.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 118,989.72 | 237,979.44 | (118,989.72) | 50.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 0.00 | 345,757.67 | (345,757.67) | 0.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 160,427.40 | 320,854.81 | (160,427.41) | 50.00 |
| 10 31 0000 310005 Hanover Park Assessment | 74,859.22 | 74,859.22 | 149,718.43 | (74,859.21) | 50.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 164,298.00 | 328,595.99 | (164,297.99) | 50.00 |
| 10 31 0000 310007 Inverness Assessment | 0.00 | 18,644.87 | 37,289.74 | (18,644.87) | 50.00 |
| 10 31 0000 310008 Mount Prospect Assessment | 0.00 | 176,316.87 | 352,343.74 | (176,026.87) | 50.04 |
| 10 31 0000 310009 Palatine Assessment | 0.00 | 355,972.38 | 474,629.85 | (118,657.47) | 75.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 0.00 | 25,833.14 | 87,857.95 | (62,024.81) | 29.40 |
| 10 31 0000 310011 River Trails Assessment | 0.00 | 26,652.01 | 106,608.02 | (79,956.01) | 25.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 87,278.99 | 174,557.98 | (87,278.99) | 50.00 |
| 10 31 0000 310013 Salt Creek Assessment | 20,105.56 | 20,105.56 | 40,211.12 | (20,105.56) | 50.00 |
| 10 31 0000 310014 Schaumburg Assessment | 0.00 | 342,291.12 | 684,582.23 | (342,291.11) | 50.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 36,499.92 | 72,999.83 | (36,499.91) | 50.00 |
| 10 31 0000 310016 Streamwood Assessment | 81,639.28 | 81,639.28 | 163,278.56 | (81,639.28) | 50.00 |
| 10 31 0000 310017 Wheeling Assessment | 0.00 | 140,147.59 | 280,295.19 | (140,147.60) | 50.00 |
| Total Member District Assessments | 313,892.30 | 1,967,244.31 | 4,406,713.50 | (2,439,469.19) | 44.64 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 2,025.33 | 25,196.94 | 26,000.00 | (803.06) | 96.91 |
| 10 32 1002 320002 Leisure Education Program Fees | 2,278.15 | 6,238.48 | 9,000.00 | (2,761.52) | 69.32 |
| 10 32 1004 320004 Special Events Program Fees | 1,240.42 | 9,821.17 | 21,000.00 | (11,178.83) | 46.77 |
| 10 32 1005 320005 Day Camp Program Fees | 22,139.10 | 219,426.08 | 252,000.00 | (32,573.92) | 87.07 |
| 10 32 1006 320006 General Programs Fees | 23,232.54 | 169,180.70 | 250,000.00 | (80,819.30) | 67.67 |
| 10 32 1008 320008 Trips Program Fees | 7,876.00 | 22,969.00 | 55,000.00 | (32,031.00) | 41.76 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 3,526.80 | 15,123.58 | 42,000.00 | (26,876.42) | 36.01 |
| 10 32 1012 320012 Program Credits Fees | (552.00) | 136.15 | 0.00 | 136.15 | 0.00 |
| Total Program Fees | 61,766.34 | 468,158.77 | 777,376.00 | (309,217.23) | 60.22 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 283.74 | 1,153.81 | 2,800.00 | (1,646.19) | 41.21 |
| 10 33 1004 321004 Special Events Transport Door to Door | 0.00 | 12.00 | 100.00 | (88.00) | 12.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 3,475.16 | 16,802.43 | 14,000.00 | 2,802.43 | 120.02 |
| 10 33 1006 321006 General Programs Transport Door to Door | 715.93 | 3,472.84 | 3,300.00 | 172.84 | 105.24 |
| Total Transportation Door to Door | 4,474.83 | 21,441.08 | 20,200.00 | 1,241.08 | 106.14 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 245.53 | 944.47 | 2,000.00 | (1,055.53) | 47.22 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 329.85 | 683.55 | 2,000.00 | (1,316.45) | 34.18 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 120.58 | 541.64 | 1,400.00 | (858.36) | 38.69 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 670.88 | 4,963.06 | 9,000.00 | (4,036.94) | 55.15 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 627.47 | 5,389.50 | 10,000.00 | (4,610.50) | 53.90 |
| Total Transportation Pickup Points | 1,994.31 | 12,522.22 | 24,400.00 | (11,877.78) | 51.32 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 500.00 | 8,961.65 | 6,000.00 | 2,961.65 | 149.36 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 186,631.85 | 448,046.00 | (261,414.15) | 41.65 |
| 10 35 0000 340010 Revenue SLSF | 76.00 | 136.83 | 0.00 | 136.83 | 0.00 |
| Total Non Program Revenue | 37,902.37 | 195,730.33 | 454,046.00 | (258,315.67) | 43.11 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 8,933.88 | 8,933.88 | 125,000.00 | (116,066.12) | 7.15 |
| 10 36 0000 350003 Inclusion Contribution | 537.92 | 537.92 | 25,000.00 | (24,462.08) | 2.15 |
| 10 36 0000 350004 Transportation Contribution | 35,671.14 | 35,671.14 | 85,000.00 | (49,328.86) | 41.97 |
| 10 36 0000 350005 Athletics Contribution | 3,953.90 | 3,953.90 | 50,000.00 | (46,046.10) | 7.91 |
| Total SLSF Grant Contributions | 49,096.84 | 49,096.84 | 350,000.00 | (300,903.16) | 14.03 |
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |

Northwest Special Recreation Association
Income Statement
For 5/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|-------------------|--------------------|----------------------|
| Total Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 3,456.51 | 22,981.43 | 54,100.00 | (31,118.57) | 42.48 |
| 10 38 0000 370002 Investment Interest | 12,553.18 | 38,842.66 | 81,950.04 | (43,107.38) | 47.40 |
| Total Interest | 16,009.69 | 61,824.09 | 136,050.04 | (74,225.95) | 45.44 |
| Total Revenues | 485,136.68 | 2,777,472.64 | 6,178,785.54 | (3,401,312.90) | 44.95 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | (5,550.00) | 85,690.00 | 4,375.00 | (81,315.00) | 1,958.63 |
| 10 41 0000 421002 Legal Fees | 0.00 | 6,050.00 | 12,150.00 | 6,100.00 | 49.79 |
| 10 41 0000 421003 Miscellaneous professional fees | 0.00 | 64.38 | 850.00 | 785.62 | 7.57 |
| 10 41 0000 421004 Audit | 0.00 | 9,047.10 | 12,510.00 | 3,462.90 | 72.32 |
| 10 41 0000 421005 GASB | 0.00 | 910.00 | 0.00 | (910.00) | 0.00 |
| Total Professional Fees | (5,550.00) | 101,761.48 | 29,885.00 | (71,876.48) | 340.51 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 3,428.00 | 4,990.33 | 7,000.00 | 2,009.67 | 71.29 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 4,413.00 | 10,270.84 | 12,000.00 | 1,729.16 | 85.59 |
| 10 65 1007 424412 Miscellaneous | 0.00 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 450.00 | 5,361.36 | 2,800.00 | (2,561.36) | 191.48 |
| 10 65 1011 424407 Athletics | 0.00 | 1,228.05 | 2,500.00 | 1,271.95 | 49.12 |
| Total Independent Contractors | 8,291.00 | 26,866.02 | 38,800.00 | 11,933.98 | 69.24 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 0.00 | 350.54 | 400.00 | 49.46 | 87.64 |
| 10 42 0000 421102 Furniture Needs | 138.52 | 138.52 | 300.00 | 161.48 | 46.17 |
| 10 42 0000 421103 Locksmith / Keys | 0.00 | 1,025.00 | 500.00 | (525.00) | 205.00 |
| 10 42 0000 421104 Nametags | 114.14 | 329.09 | 500.00 | 170.91 | 65.82 |
| 10 42 0000 421105 Supplies | 282.41 | 2,580.62 | 2,500.00 | (80.62) | 103.22 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 0.00 | 350.00 | 350.00 | 0.00 |
| Total Office Supplies | 535.07 | 4,423.77 | 4,550.00 | 126.23 | 97.23 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 4,142.48 | 13,900.77 | 13,415.88 | (484.89) | 103.61 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 4,142.48 | 13,926.67 | 15,415.88 | 1,489.21 | 90.34 |
| Payroll Processing | | | | | |
| 10 64 0000 424303 FSA | 81.00 | 324.00 | 1,250.00 | 926.00 | 25.92 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 64 1007 424305 Miscellaneous / Payroll Processing | 123.44 | 439.20 | 0.00 | (439.20) | 0.00 |
| Total Payroll Processing | 204.44 | 763.20 | 1,650.00 | 886.80 | 46.25 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | (7.05) | 1,844.15 | 2,500.00 | 655.85 | 73.77 |
| 10 44 0000 421202 Postal Machine Rental | 0.00 | 454.71 | 1,817.78 | 1,363.07 | 25.01 |
| 10 44 0000 421204 Miscellaneous Postage | 6.03 | 29.87 | 240.00 | 210.13 | 12.45 |
| | (1.02) | 2,328.73 | 4,557.78 | 2,229.05 | 51.09 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 765.93 | 3,941.39 | 9,360.50 | 5,419.11 | 42.11 |
| 10 45 0000 421304 Office Phones | 513.55 | 2,639.66 | 2,643.05 | 3.39 | 99.87 |
| 10 45 0000 421305 Phone Maintenance | 0.00 | 6,094.63 | 14,275.68 | 8,181.05 | 42.69 |
| Total Telephone/Fax | 1,279.48 | 12,675.68 | 26,279.23 | 13,603.55 | 48.23 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA | 1,431.00 | 1,431.00 | 5,200.00 | 3,769.00 | 27.52 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421402 IPRA | 0.00 | 13,242.20 | 29,700.00 | 16,457.80 | 44.59 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421403 PDRMA | 0.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| Conferences/Workshops/Webinars/Schools | | | | | |

**Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|------------------|------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 252.23 | 900.23 | 1,000.00 | 99.77 | 90.02 |
| 10 46 0000 421405 Evaluation Lunches | 288.63 | 1,260.20 | 1,673.00 | 412.80 | 75.33 |
| 10 46 0000 421406 Professional Meetings | 10.00 | 2,920.28 | 4,800.00 | 1,879.72 | 60.84 |
| 10 46 0000 421407 Other Trainings/Workshops | 324.94 | 5,479.83 | 8,087.00 | 2,607.17 | 67.76 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 0.00 | 304.76 | 6,800.00 | 6,495.24 | 4.48 |
| Total Conference Education | 2,306.80 | 25,563.50 | 57,400.00 | 31,836.50 | 44.54 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 4,000.00 | 3,150.00 | (850.00) | 126.98 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 51.13 | 141.13 | 680.00 | 538.87 | 20.75 |
| 10 47 0000 421503 CPRP Exam/Renewal | 0.00 | 140.00 | 464.00 | 324.00 | 30.17 |
| 10 47 0000 421504 CTRS Exam/Renewal | 85.00 | 425.00 | 3,085.00 | 2,660.00 | 13.78 |
| 10 47 0000 421505 Distinguished Accreditation | 0.00 | 80.00 | 0.00 | (80.00) | 0.00 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 0.00 | 345.00 | 12,762.00 | 12,417.00 | 2.70 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 0.00 | 550.00 | 470.00 | (80.00) | 117.02 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421512 SPRA | 0.00 | 42.00 | 0.00 | (42.00) | 0.00 |
| 10 47 0000 421513 Miscellaneous | 0.00 | 857.00 | 2,988.59 | 2,131.59 | 28.68 |
| 10 47 0000 421514 CPI Recertification | 0.00 | 7,547.90 | 3,698.00 | (3,849.90) | 204.11 |
| 10 47 0000 421515 SHRM | 0.00 | 429.00 | 244.00 | (185.00) | 175.82 |
| Total Memberships/certification | 136.13 | 15,165.03 | 30,511.59 | 15,346.56 | 49.70 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 960.00 | 11,611.05 | 10,651.05 | 8.27 |
| 10 49 0000 421702 Electric | 809.81 | 3,202.74 | 9,886.76 | 6,684.02 | 32.39 |
| 10 49 0000 421703 Gas | 0.00 | 2,726.04 | 5,376.16 | 2,650.12 | 50.71 |
| 10 49 0000 421705 Service Agreements | 1,795.00 | 3,590.00 | 5,309.35 | 1,719.35 | 67.62 |
| 10 49 0000 421706 Internet | 1,636.68 | 8,155.29 | 19,367.76 | 11,212.47 | 42.11 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 139.86 | 869.55 | 1,866.50 | 996.95 | 46.59 |
| Total Maintenance/Utilities | 4,381.35 | 20,694.32 | 55,417.58 | 34,723.26 | 37.34 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 0.00 | 3,195.00 | 42,870.00 | 39,675.00 | 7.45 |
| 10 50 0000 421802 RMCC Rental Space | 0.00 | 9,420.00 | 30,000.00 | 20,580.00 | 31.40 |
| 10 50 0000 421803 HPCC Rental Space | 0.00 | 5,772.00 | 17,316.00 | 11,544.00 | 33.33 |
| 10 50 0000 421804 MPPD Rental Space | 25,000.00 | 30,000.00 | 30,000.00 | 0.00 | 100.00 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421806 BYPD Rental Space | 0.00 | 31,938.00 | 30,000.00 | (1,938.00) | 106.46 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | (3,187.59) | (8,015.01) | 0.00 | 8,015.01 | 0.00 |
| Total Rent | 21,812.41 | 87,309.99 | 210,276.00 | 122,966.01 | 41.52 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 5,248.20 | 32,257.85 | 72,517.00 | 40,259.15 | 44.48 |
| 10 51 0000 421904 Web Development | 348.00 | 462.88 | 900.00 | 437.12 | 51.43 |
| 10 51 0000 421905 Miscellaneous Software | 12,668.92 | 55,287.18 | 65,904.50 | 10,617.32 | 83.89 |
| 10 51 0000 421906 Miscellaneous Hardware | 1,151.91 | 1,677.12 | 4,100.00 | 2,422.88 | 40.91 |
| Total Computers | 19,417.03 | 89,685.03 | 149,921.50 | 60,236.47 | 59.82 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 0.00 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 4,000.00 | 4,180.00 | 14,304.00 | 10,124.00 | 29.22 |
| 10 52 1006 422106 General Programs Rental Municipal | 704.15 | 716.15 | 10,000.00 | 9,283.85 | 7.16 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 150.00 | 1,157.50 | 1,500.00 | 342.50 | 77.17 |
| 10 52 1011 422111 Athletic Rental Municipal | 0.00 | 1,176.65 | 3,100.00 | 1,923.35 | 37.96 |
| 10 52 1012 422112 Program Credits Rental Municipal | 0.00 | 1,000.00 | 0.00 | (1,000.00) | 0.00 |
| Total Rental Municipal | 4,854.15 | 9,039.06 | 30,604.00 | 21,564.94 | 29.54 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 0.00 | 2,938.03 | 5,600.00 | 2,661.97 | 52.46 |

Northwest Special Recreation Association
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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1002 422202 Leisure Education Commercial Expenses | 248.98 | 1,151.18 | 1,000.00 | (151.18) | 115.12 |
| 10 53 1004 422204 Special Events Commercial Expenses | 30.00 | 1,309.53 | 9,000.00 | 7,690.47 | 14.55 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 0.00 | 165.00 | 4,800.00 | 4,635.00 | 3.44 |
| 10 53 1006 422206 General Programs Commercial Expenses | 2,480.67 | 15,635.68 | 37,000.00 | 21,364.32 | 42.26 |
| 10 53 1007 422207 Miscellaneous Commercial Expenses | 0.00 | 1,277.50 | 0.00 | (1,277.50) | 0.00 |
| 10 53 1008 422208 Trips Commercial Expenses | 4,173.30 | 4,173.30 | 46,000.00 | 41,826.70 | 9.07 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 2,394.22 | 5,007.55 | 15,000.00 | 9,992.45 | 33.38 |
| 10 53 1011 422211 Athletic Commercial Expenses | 0.00 | 1,970.41 | 6,000.00 | 4,029.59 | 32.84 |
| Total Commercial | 9,327.17 | 33,628.18 | 124,400.00 | 90,771.82 | 27.03 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 107.24 | 1,811.93 | 2,500.00 | 688.07 | 72.48 |
| Total Program Development | 107.24 | 1,811.93 | 2,500.00 | 688.07 | 72.48 |
| Program Supplies | | | | | |
| 10 55 0000 422407 Equipment Repair / Program Supplies | 64.71 | 64.71 | 0.00 | (64.71) | 0.00 |
| 10 55 0000 422411 Paper Products / Program Supplies | 108.78 | 347.64 | 2,000.00 | 1,652.36 | 17.38 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 59.21 | 59.21 | 1,450.00 | 1,390.79 | 4.08 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 684.00 | 1,452.23 | 1,300.00 | (152.23) | 111.71 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 0.00 | 44.88 | 500.00 | 455.12 | 8.98 |
| 10 55 0000 422421 Safety/Behavior | 76.65 | 269.79 | 1,500.00 | 1,230.21 | 17.99 |
| 10 55 0000 422422 Committees Program Supplies | 30.10 | 295.08 | 1,500.00 | 1,204.92 | 19.67 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 0.00 | 32.73 | 1,100.00 | 1,067.27 | 2.98 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 32.30 | 1,391.90 | 3,200.00 | 1,808.10 | 43.50 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 105.95 | 381.56 | 900.00 | 518.44 | 42.40 |
| 10 55 1004 422404 Special Events / Program Supplies | 50.00 | 744.07 | 1,800.00 | 1,055.93 | 41.34 |
| 10 55 1005 422405 Day Camp / Program Supplies | 4,718.17 | 4,763.17 | 13,976.00 | 9,212.83 | 34.08 |
| 10 55 1006 422406 General Programs / Program Supplies | 1,785.76 | 6,125.64 | 14,500.00 | 8,374.36 | 42.25 |
| 10 55 1008 422408 Trips / Program Supplies | 3,607.15 | 3,607.15 | 0.00 | (3,607.15) | 0.00 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,558.07 | 6,729.10 | 27,000.00 | 20,270.90 | 24.92 |
| 10 55 1011 422423 Athletics / Program Supplies | 0.00 | 1,561.10 | 2,000.00 | 438.90 | 78.06 |
| Total Program Supplies | 12,880.85 | 27,869.96 | 75,426.00 | 47,556.04 | 36.95 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | 0.00 | (19.81) | 0.00 | 19.81 | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 0.00 | 990.56 | 5,000.00 | 4,009.44 | 19.81 |
| Total Commercial Transportation | 0.00 | 970.75 | 108,480.00 | 107,509.25 | 0.89 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 25.42 | 25.42 | 100.00 | 74.58 | 25.42 |
| 10 58 0000 422702 Repair / Transport Maintenance | 11,512.65 | 45,332.33 | 80,000.00 | 34,667.67 | 56.67 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 0.00 | 203.15 | 100.00 | (103.15) | 203.15 |
| Total Transportation Maintenance | 11,538.07 | 45,560.90 | 80,200.00 | 34,639.10 | 56.81 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 2,119.83 | 9,250.29 | 40,000.00 | 30,749.71 | 23.13 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 2,119.83 | 9,250.29 | 41,000.00 | 31,749.71 | 22.56 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 6,684.34 | 23,332.41 | 88,000.00 | 64,667.59 | 26.51 |
| 10 59 0000 422802 Transportation/Tolls | 0.00 | 2,220.15 | 6,000.00 | 3,779.85 | 37.00 |
| Total Transportation Gas/Tolls | 6,684.34 | 25,552.56 | 94,000.00 | 68,447.44 | 27.18 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 0.00 | 0.00 | 8,500.00 | 8,500.00 | 0.00 |
| 10 60 0000 422903 Day Camp Brochure | 0.00 | 3,488.00 | 2,000.00 | (1,488.00) | 174.40 |
| 10 60 0000 422904 Paper | 468.90 | 1,528.20 | 2,450.00 | 921.80 | 62.38 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|---------------------|---------------------|----------------------|
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 0.00 | 5,230.00 | 18,100.00 | 12,870.00 | 28.90 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 67.96 | 1,230.00 | 1,162.04 | 5.53 |
| 10 60 0000 422909 Miscellaneous / Printing | 0.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 468.90 | 15,939.91 | 33,280.00 | 17,340.09 | 47.90 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 64.78 | 574.65 | 2,277.16 | 1,702.51 | 25.24 |
| 10 61 0000 423102 Ads | 22.75 | 22.75 | 180.00 | 157.25 | 12.64 |
| 10 61 0000 423103 Legal Notices | 64.80 | 64.80 | 420.00 | 355.20 | 15.43 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 332.69 | 300.00 | (32.69) | 110.90 |
| 10 61 0000 423107 Staff Support | 350.00 | 1,315.53 | 2,400.00 | 1,084.47 | 54.81 |
| 10 61 0000 423108 Subscriptions | 198.79 | 1,150.13 | 2,142.00 | 991.87 | 53.69 |
| 10 61 0000 423109 Miscellaneous | (104.14) | (941.58) | 0.00 | 941.58 | 0.00 |
| 10 61 0000 423110 Recruitment | 3,215.40 | 12,896.54 | 19,000.00 | 6,103.46 | 67.88 |
| 10 61 0000 423111 Outreach | 70.08 | 1,172.22 | 2,000.00 | 827.78 | 58.61 |
| Total Public Awareness | 3,882.46 | 16,587.73 | 29,119.16 | 12,531.43 | 56.97 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 0.00 | 6.00 | 1,000.00 | 994.00 | 0.60 |
| 10 66 0000 441002 Drug Tests / Physicals | 279.00 | 279.00 | 3,970.00 | 3,691.00 | 7.03 |
| 10 66 0000 441003 Unemployment | 0.00 | 768.22 | 8,220.29 | 7,452.07 | 9.35 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| Total Liability Expense | 279.00 | 1,053.22 | 102,870.59 | 101,817.37 | 1.02 |
| Total Expenses | 109,097.18 | 588,427.91 | 1,346,544.31 | 758,116.40 | 43.70 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 178,362.51 | 917,193.12 | 2,578,001.58 | 1,660,808.46 | 35.58 |
| 10 62 0000 424102 Over-Time | 83.26 | 1,071.52 | 500.00 | (571.52) | 214.30 |
| 10 62 0000 424103 Phone/Data Stipend | 0.00 | 7,090.00 | 20,640.00 | 13,550.00 | 34.35 |
| 10 62 0000 424105 Car Allowance | 300.00 | 1,800.00 | 7,800.00 | 6,000.00 | 23.08 |
| Total Full-Time Salary | 178,745.77 | 927,154.64 | 2,606,941.58 | 1,679,786.94 | 35.56 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 3,486.01 | 19,210.81 | 60,000.00 | 40,789.19 | 32.02 |
| 10 63 0000 424211 Training / Part-Time Salary | 6,668.00 | 9,482.02 | 31,600.00 | 22,117.98 | 30.01 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 1,706.94 | 29,614.56 | 100,000.00 | 70,385.44 | 29.61 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 0.00 | 607.89 | 2,000.00 | 1,392.11 | 30.39 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 45.10 | 23,881.53 | 23,836.43 | 0.19 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 2,533.31 | 37,245.12 | 330,000.00 | 292,754.88 | 11.29 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 12,528.12 | 96,685.08 | 154,000.00 | 57,314.92 | 62.78 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 10,264.36 | 16,596.24 | 25,027.50 | 8,431.26 | 66.31 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 2,180.01 | 9,940.14 | 15,000.00 | 5,059.86 | 66.27 |
| Total Part-Time Salary | 39,366.75 | 219,426.96 | 741,509.03 | 522,082.07 | 29.59 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 189.02 | 589.14 | 0.00 | (589.14) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 6,152.66 | 31,556.52 | 58,187.77 | 26,631.25 | 54.23 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 566.69 | 8,143.66 | 16,219.04 | 8,075.38 | 50.21 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 3,877.20 | 17,494.57 | 80,325.30 | 62,830.73 | 21.78 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 1,343.88 | 6,479.03 | 29,380.47 | 22,901.44 | 22.05 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 580.23 | 4,574.85 | 8,732.36 | 4,157.51 | 52.39 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 1,433.37 | 8,631.36 | 39,236.64 | 30,605.28 | 22.00 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 3,441.94 | 13,262.18 | 24,108.83 | 10,846.65 | 55.01 |
| 10 69 0001 450009 Palatine Inclusion Salary | 1,695.30 | 7,116.56 | 51,326.79 | 44,210.23 | 13.87 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 0.00 | 316.47 | 7,421.23 | 7,104.76 | 4.26 |
| 10 69 0001 450011 River Trails Inclusion Salary | 129.55 | 1,158.79 | 15,584.13 | 14,425.34 | 7.44 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 2,491.18 | 17,922.92 | 71,157.43 | 53,234.51 | 25.19 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 0.00 | 150.50 | 862.25 | 711.75 | 17.45 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 6,708.55 | 47,495.18 | 133,592.07 | 86,096.89 | 35.55 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 0.00 | 790.09 | 15,341.15 | 14,551.06 | 5.15 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 1,007.49 | 10,017.41 | 74,668.73 | 64,651.32 | 13.42 |
| 10 69 0001 450019 Inclusion Training Salary | 4,440.02 | 6,055.27 | 14,400.00 | 8,344.73 | 42.05 |
| 10 69 0001 450020 Rovers Salary Inclusion | 3,001.95 | 3,036.95 | 19,000.00 | 15,963.05 | 15.98 |

**Northwest Special Recreation Association
Income Statement
For 5/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | (39.99) | 500.00 | 539.99 | (8.00) |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | (28.92) | 500.00 | 528.92 | (5.78) |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 44.95 | (34.17) | 500.00 | 534.17 | (6.83) |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 0.00 | (20.01) | 500.00 | 520.01 | (4.00) |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 25.00 | (631.54) | 500.00 | 1,131.54 | (126.31) |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 35.26 | 888.99 | 1,800.00 | 911.01 | 49.39 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | (215.98) | 1,156.00 | 1,371.98 | (18.68) |
| 10 69 0003 450002 Bartlett Inclusion Independent Contractors | 132.00 | 132.00 | 0.00 | (132.00) | 0.00 |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 0.00 | 2,503.00 | 2,503.00 | 0.00 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 239.25 | 239.25 | 1,123.00 | 883.75 | 21.30 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 0.00 | (459.03) | 15,600.00 | 16,059.03 | (2.94) |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 37,535.49 | 184,622.05 | 699,678.94 | 515,056.89 | 26.39 |
| Total Salary Expense | 255,648.01 | 1,331,203.65 | 4,048,129.55 | 2,716,925.90 | 32.88 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 0.00 | 49,421.99 | 109,963.94 | 60,541.95 | 44.94 |
| 10 67 0000 442103 FICA Part Time | 0.00 | 35,414.32 | 197,813.82 | 162,399.50 | 17.90 |
| 10 67 9902 442102 ER FICA Part Time | 5,046.66 | 5,054.03 | 0.00 | (5,054.03) | 0.00 |
| 10 67 9902 442103 ER FICA Full Time | 11,110.67 | 11,110.67 | 0.00 | (11,110.67) | 0.00 |
| 10 67 9912 442102 ER FICA Medicare Part Time | 1,180.31 | 1,182.03 | 0.00 | (1,182.03) | 0.00 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 2,598.50 | 2,600.20 | 0.00 | (2,600.20) | 0.00 |
| Total FICA | 19,936.14 | 104,783.24 | 307,777.76 | 202,994.52 | 34.05 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 0.00 | 12,840.64 | 0.00 | (12,840.64) | 0.00 |
| 10 48 0000 421603 Health Contributions | 35,062.91 | 183,308.74 | 440,000.00 | 256,691.26 | 41.66 |
| Total Health Insurance | 35,062.91 | 196,149.38 | 440,000.00 | 243,850.62 | 44.58 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 4,402.41 | 30,664.54 | 60,583.04 | 29,918.50 | 50.62 |
| 10 68 0000 442204 IMRF /PT Contributions | 0.00 | 144.16 | 6,350.88 | 6,206.72 | 2.27 |
| Total IMRF | 4,402.41 | 30,808.70 | 66,933.92 | 36,125.22 | 46.03 |
| Total Payroll Taxes & Benefits | 59,401.46 | 331,741.32 | 814,711.68 | 482,970.36 | 40.72 |
| Total Expenses | 424,146.65 | 2,251,372.88 | 6,209,385.54 | 3,958,012.66 | 36.26 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 450.00 | 450.00 | 108,300.00 | 107,850.00 | 0.42 |

**Northwest Special Recreation Association
Income Statement
For 5/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 115,850.70 | 118,293.70 | 0.00 | (118,293.70) | 0.00 |
| 20 80 2125 460002 14 passenger- accessible NEW | 115,850.70 | 115,850.70 | 0.00 | (115,850.70) | 0.00 |
| 20 80 2201 460003 Technology/Hardware | 408.24 | 408.24 | 0.00 | (408.24) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 20,110.47 | 23,176.20 | 34,900.00 | 11,723.80 | 66.41 |
| 20 80 2204 460003 Tech Infrastructure | 0.00 | 1,481.05 | 17,223.67 | 15,742.62 | 8.60 |
| 20 80 2205 460003 iPads | 298.00 | 298.00 | 2,500.00 | 2,202.00 | 11.92 |
| 20 80 2206 460003 Printer Lease | 1,256.72 | 6,273.60 | 15,080.64 | 8,807.04 | 41.60 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 20 80 2211 460003 Finance system update | 0.00 | 625.00 | 0.00 | (625.00) | 0.00 |
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 0.00 | 2,157.38 | 5,000.00 | 2,842.62 | 43.15 |
| 20 80 2317 460004 Other infrastructure | 0.00 | 243.36 | 2,000.00 | 1,756.64 | 12.17 |
| 20 80 2318 460004 Office Update* | 0.00 | 2,718.43 | 35,000.00 | 32,281.57 | 7.77 |
| Total Capital Expenses | 254,224.83 | 261,279.92 | 667,244.54 | 405,964.62 | 39.16 |
| Excess Revenue Over (Under) Expenditures | (193,234.80) | 264,819.84 | (697,844.54) | 962,664.38 | 37.95 |

Balance Sheet
Northwest Special Recreation Association
For 6/30/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 68,993.41 |
| 10 10 101002 0000 MDAA Max Safe | 1,786,289.61 |
| 10 10 101003 0000 Capital Max Safe | 463,198.63 |
| 10 10 101004 0000 PFM General Reserve | 98,999.74 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 14,511.90 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 642,484.85 |

Total Cash **4,280,978.14**

Receivables

| | |
|--|-----------|
| 10 10 102001 0000 Accounts Receivable | 36,452.57 |
| 10 10 102002 0000 Scholarship - Receivable | 29,079.64 |

Total Receivables **65,532.21**

Other Current Assets

| | |
|--|------------|
| 10 10 102003 0000 Prepaid Expenses | 7,550.00 |
| 10 10 102099 0000 Due To/From Capital Fund | 278,029.23 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **383,464.23**

Total Current Assets **4,729,974.58**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **7,260,639.89**

Liabilities and Net Assets

Current Liabilities

| | |
|---|------------|
| 10 20 201001 0000 Accounts Payable | 27,429.64 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 36,551.63 |
| 10 20 201005 0000 EFT Liability | (4,628.91) |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 66,962.50 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H | 19,533.82 |
| Taxes | |
| 10 20 201008 9901 Payroll Liabilities / Federal EE FICA Taxes | 13,285.75 |
| 10 20 201008 9902 Payroll Liabilities / Federal ER FICA Taxes | 13,282.98 |
| 10 20 201008 9911 Payroll Liabilities / Federal EE FICA | 3,106.76 |
| Medicare Taxes | |
| 10 20 201008 9912 Payroll Liabilities / Federal ER FICA | 3,108.50 |
| Medicare Taxes | |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 118.00 |
| 10 20 201010 0000 State Payroll Withholding | 14,552.32 |
| 10 20 201011 0000 IMRF EE | 28,732.36 |
| 10 20 201011 9950 IMRF ER | 8,068.06 |
| 10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, | 39.52 |
| NTWD | |
| 10 20 201013 0000 Accrued Payroll | 17,313.24 |
| 10 20 201014 0000 Accrued Vacation | 96,184.88 |

Total Current Liabilities **402,326.37**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 1,435.00 |
| 10 20 201019 0000 Wage Garnishment Payable | (970.49) |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |
| 10 20 201026 0000 Spouse Wellness Benefits Liability | 100.00 |

Balance Sheet
Northwest Special Recreation Association
For 6/30/2024

| | |
|--|---------------------|
| Total Long Term Payable | (11,698.41) |
| Net Assets | |
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | 1,225,537.83 |
| Total Net Assets | 6,870,011.93 |
| Total Liabilities and Net Assets | 7,260,639.89 |

Balance Sheet
Northwest Special Recreation Association
For 6/30/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 10,119.09 |
| Total Cash | 10,119.09 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (278,029.23) |
| Total Other Current Assets | (278,029.23) |
| Total Current Assets | (267,910.14) |
| Fixed Assets | |
| Total Assets | (267,910.14) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | 0.00 |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (267,910.14) |
| Total Net Assets | (267,910.14) |
| Total Liabilities and Net Assets | (267,910.14) |

Balance Sheet
Northwest Special Recreation Association
For 6/30/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | 0.00 |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | 1,162,366.00 |
| Total Other Current Assets | 1,712,157.51 |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | 1,712,157.51 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | 898.90 |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | 149,825.00 |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | 11,675.18 |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

**Northwest Special Recreation Association
Income Statement
For 6/30/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 0.00 | 137,288.24 | 549,152.95 | (411,864.71) | 25.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 118,989.72 | 237,979.44 | (118,989.72) | 50.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 172,878.83 | 172,878.83 | 345,757.67 | (172,878.84) | 50.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 160,427.40 | 320,854.81 | (160,427.41) | 50.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 74,859.22 | 149,718.43 | (74,859.21) | 50.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 164,298.00 | 328,595.99 | (164,297.99) | 50.00 |
| 10 31 0000 310007 Inverness Assessment | 0.00 | 18,644.87 | 37,289.74 | (18,644.87) | 50.00 |
| 10 31 0000 310008 Mount Prospect Assessment | 176,171.87 | 352,488.74 | 352,343.74 | 145.00 | 100.04 |
| 10 31 0000 310009 Palatine Assessment | 118,657.46 | 474,629.84 | 474,629.85 | (0.01) | 100.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 43,928.98 | 69,762.12 | 87,857.95 | (18,095.83) | 79.40 |
| 10 31 0000 310011 River Trails Assessment | 26,652.01 | 53,304.02 | 106,608.02 | (53,304.00) | 50.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 87,278.99 | 174,557.98 | (87,278.99) | 50.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 20,105.56 | 40,211.12 | (20,105.56) | 50.00 |
| 10 31 0000 310014 Schaumburg Assessment | 342,291.11 | 684,582.23 | 684,582.23 | 0.00 | 100.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 36,499.92 | 72,999.83 | (36,499.91) | 50.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 81,639.28 | 163,278.56 | (81,639.28) | 50.00 |
| 10 31 0000 310017 Wheeling Assessment | 140,147.60 | 280,295.19 | 280,295.19 | 0.00 | 100.00 |
| Total Member District Assessments | 1,020,727.86 | 2,987,972.17 | 4,406,713.50 | (1,418,741.33) | 67.81 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 1,279.63 | 26,476.57 | 26,000.00 | 476.57 | 101.83 |
| 10 32 1002 320002 Leisure Education Program Fees | 1,961.05 | 8,199.53 | 9,000.00 | (800.47) | 91.11 |
| 10 32 1004 320004 Special Events Program Fees | 460.90 | 10,282.07 | 21,000.00 | (10,717.93) | 48.96 |
| 10 32 1005 320005 Day Camp Program Fees | 17,573.35 | 236,999.43 | 252,000.00 | (15,000.57) | 94.05 |
| 10 32 1006 320006 General Programs Fees | 15,554.07 | 184,734.77 | 250,000.00 | (65,265.23) | 73.89 |
| 10 32 1008 320008 Trips Program Fees | 8,825.00 | 31,794.00 | 55,000.00 | (23,206.00) | 57.81 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 2,427.00 | 17,550.58 | 42,000.00 | (24,449.42) | 41.79 |
| 10 32 1012 320012 Program Credits Fees | 404.40 | 540.55 | 0.00 | 540.55 | 0.00 |
| Total Program Fees | 48,485.40 | 516,644.17 | 777,376.00 | (260,731.83) | 66.46 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 38.14 | 1,191.95 | 2,800.00 | (1,608.05) | 42.57 |
| 10 33 1004 321004 Special Events Transport Door to Door | 0.00 | 12.00 | 100.00 | (88.00) | 12.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 2,387.82 | 19,190.25 | 14,000.00 | 5,190.25 | 137.07 |
| 10 33 1006 321006 General Programs Transport Door to Door | 203.01 | 3,675.85 | 3,300.00 | 375.85 | 111.39 |
| Total Transportation Door to Door | 2,628.97 | 24,070.05 | 20,200.00 | 3,870.05 | 119.16 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 73.23 | 1,017.70 | 2,000.00 | (982.30) | 50.89 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 291.05 | 974.60 | 2,000.00 | (1,025.40) | 48.73 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 51.10 | 592.74 | 1,400.00 | (807.26) | 42.34 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 892.41 | 5,855.47 | 9,000.00 | (3,144.53) | 65.06 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 499.72 | 5,889.22 | 10,000.00 | (4,110.78) | 58.89 |
| Total Transportation Pickup Points | 1,807.51 | 14,329.73 | 24,400.00 | (10,070.27) | 58.73 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 1,872.30 | 10,833.95 | 6,000.00 | 4,833.95 | 180.57 |
| 10 35 0000 340009 Collaboratives Revenues | 37,326.37 | 223,958.22 | 448,046.00 | (224,087.78) | 49.99 |
| 10 35 0000 340010 Revenue SLSF | 20.00 | 156.83 | 0.00 | 156.83 | 0.00 |
| 10 35 0000 350100 IDHS Grant Revenue for FY 2023Inclusions | 250,000.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 |
| Total Non Program Revenue | 289,218.67 | 484,949.00 | 454,046.00 | 30,903.00 | 106.81 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 8,933.88 | 125,000.00 | (116,066.12) | 7.15 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 537.92 | 25,000.00 | (24,462.08) | 2.15 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 35,671.14 | 85,000.00 | (49,328.86) | 41.97 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 3,953.90 | 50,000.00 | (46,046.10) | 7.91 |
| Total SLSF Grant Contributions | 0.00 | 49,096.84 | 350,000.00 | (300,903.16) | 14.03 |
| Sale of Fixed Assets | | | | | |

**Northwest Special Recreation Association
Income Statement
For 6/30/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-----------------|-------------------|-------------------|--------------------|----------------------|
| 10 37 0000 360001 Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Total Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 2,530.38 | 25,511.81 | 54,100.00 | (28,588.19) | 47.16 |
| 10 38 0000 370002 Investment Interest | 594.88 | 39,437.54 | 81,950.04 | (42,512.50) | 48.12 |
| Total Interest | 3,125.26 | 64,949.35 | 136,050.04 | (71,100.69) | 47.74 |
| Total Revenues | 1,365,993.67 | 4,143,466.31 | 6,178,785.54 | (2,035,319.23) | 67.06 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 0.00 | 85,690.00 | 4,375.00 | (81,315.00) | 1,958.63 |
| 10 41 0000 421002 Legal Fees | 0.00 | 6,050.00 | 12,150.00 | 6,100.00 | 49.79 |
| 10 41 0000 421003 Miscellaneous professional fees | 0.00 | 64.38 | 850.00 | 785.62 | 7.57 |
| 10 41 0000 421004 Audit | 0.00 | 9,047.10 | 12,510.00 | 3,462.90 | 72.32 |
| 10 41 0000 421005 GASB | 0.00 | 910.00 | 0.00 | (910.00) | 0.00 |
| Total Professional Fees | 0.00 | 101,761.48 | 29,885.00 | (71,876.48) | 340.51 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 3,572.00 | 8,562.33 | 7,000.00 | (1,562.33) | 122.32 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 1,617.00 | 11,887.84 | 12,000.00 | 112.16 | 99.07 |
| 10 65 1007 424412 Miscellaneous | 0.00 | 4,787.56 | 0.00 | (4,787.56) | 0.00 |
| 10 65 1009 424405 PURSUIT | 0.00 | 5,361.36 | 2,800.00 | (2,561.36) | 191.48 |
| 10 65 1011 424407 Athletics | 2,365.88 | 3,593.93 | 2,500.00 | (1,093.93) | 143.76 |
| Total Independent Contractors | 7,554.88 | 34,420.90 | 38,800.00 | 4,379.10 | 88.71 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 0.00 | 350.54 | 400.00 | 49.46 | 87.64 |
| 10 42 0000 421102 Furniture Needs | 185.61 | 324.13 | 300.00 | (24.13) | 108.04 |
| 10 42 0000 421103 Locksmith / Keys | 0.00 | 1,025.00 | 500.00 | (525.00) | 205.00 |
| 10 42 0000 421104 Nametags | 0.00 | 329.09 | 500.00 | 170.91 | 65.82 |
| 10 42 0000 421105 Supplies | 573.10 | 3,153.72 | 2,500.00 | (653.72) | 126.15 |
| 10 42 0000 421106 Miscellaneous Office supplies | 6.98 | 6.98 | 350.00 | 343.02 | 1.99 |
| Total Office Supplies | 765.69 | 5,189.46 | 4,550.00 | (639.46) | 114.05 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 2,679.74 | 16,580.51 | 13,415.88 | (3,164.63) | 123.59 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 2,679.74 | 16,606.41 | 15,415.88 | (1,190.53) | 107.72 |
| Payroll Processing | | | | | |
| 10 64 0000 424303 FSA | 81.00 | 405.00 | 1,250.00 | 845.00 | 32.40 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 64 1007 424305 Miscellaneous / Payroll Processing | 0.00 | 439.20 | 0.00 | (439.20) | 0.00 |
| Total Payroll Processing | 81.00 | 844.20 | 1,650.00 | 805.80 | 51.16 |
| Postage | | | | | |
| 10 44 0000 421201 Postage | 1,000.00 | 2,844.15 | 2,500.00 | (344.15) | 113.77 |
| 10 44 0000 421202 Postal Machine Rental | 466.98 | 921.69 | 1,817.78 | 896.09 | 50.70 |
| 10 44 0000 421204 Miscellaneous Postage | 26.75 | 56.62 | 240.00 | 183.38 | 23.59 |
| | 1,493.73 | 3,822.46 | 4,557.78 | 735.32 | 83.87 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 768.56 | 4,709.95 | 9,360.50 | 4,650.55 | 50.32 |
| 10 45 0000 421304 Office Phones | 0.00 | 2,639.66 | 2,643.05 | 3.39 | 99.87 |
| 10 45 0000 421305 Phone Maintenance | 1,215.68 | 7,310.31 | 14,275.68 | 6,965.37 | 51.21 |
| Total Telephone/Fax | 1,984.24 | 14,659.92 | 26,279.23 | 11,619.31 | 55.79 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA | 637.92 | 2,068.92 | 5,200.00 | 3,131.08 | 39.79 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421402 IPRA | 0.00 | 13,242.20 | 29,700.00 | 16,457.80 | 44.59 |
| Conferences/Workshops/Webinars/Schools | | | | | |
| 10 46 0000 421403 PDRMA | 0.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| Conferences/Workshops/Webinars/Schools | | | | | |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|--------------------|-------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 0.00 | 900.23 | 1,000.00 | 99.77 | 90.02 |
| 10 46 0000 421405 Evaluation Lunches | 44.54 | 1,304.74 | 1,673.00 | 368.26 | 77.99 |
| 10 46 0000 421406 Professional Meetings | 28.39 | 2,948.67 | 4,800.00 | 1,851.33 | 61.43 |
| 10 46 0000 421407 Other Trainings/Workshops | 675.16 | 6,154.99 | 8,087.00 | 1,932.01 | 76.11 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 0.00 | 304.76 | 6,800.00 | 6,495.24 | 4.48 |
| Total Conference Education | 1,386.01 | 26,949.51 | 57,400.00 | 30,450.49 | 46.95 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 4,000.00 | 3,150.00 | (850.00) | 126.98 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 51.13 | 192.26 | 680.00 | 487.74 | 28.27 |
| 10 47 0000 421503 CPRP Exam/Renewal | 0.00 | 140.00 | 464.00 | 324.00 | 30.17 |
| 10 47 0000 421504 CTRS Exam/Renewal | 85.00 | 510.00 | 3,085.00 | 2,575.00 | 16.53 |
| 10 47 0000 421505 Distinguished Accreditation | 0.00 | 80.00 | 0.00 | (80.00) | 0.00 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 0.00 | 345.00 | 12,762.00 | 12,417.00 | 2.70 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | 0.00 | 550.00 | 470.00 | (80.00) | 117.02 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421512 SPRA | 0.00 | 42.00 | 0.00 | (42.00) | 0.00 |
| 10 47 0000 421513 Miscellaneous | 250.00 | 1,107.00 | 2,988.59 | 1,881.59 | 37.04 |
| 10 47 0000 421514 CPI Recertification | 0.00 | 7,547.90 | 3,698.00 | (3,849.90) | 204.11 |
| 10 47 0000 421515 SHRM | 0.00 | 429.00 | 244.00 | (185.00) | 175.82 |
| Total Memberships/certification | 386.13 | 15,551.16 | 30,511.59 | 14,960.43 | 50.97 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 960.00 | 11,611.05 | 10,651.05 | 8.27 |
| 10 49 0000 421702 Electric | 583.17 | 3,785.91 | 9,886.76 | 6,100.85 | 38.29 |
| 10 49 0000 421703 Gas | 113.99 | 2,840.03 | 5,376.16 | 2,536.13 | 52.83 |
| 10 49 0000 421705 Service Agreements | 0.00 | 3,590.00 | 5,309.35 | 1,719.35 | 67.62 |
| 10 49 0000 421706 Internet | 1,636.68 | 9,791.97 | 19,367.76 | 9,575.79 | 50.56 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 179.22 | 1,048.77 | 1,866.50 | 817.73 | 56.19 |
| Total Maintenance/Utilities | 2,513.06 | 23,207.38 | 55,417.58 | 32,210.20 | 41.88 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 0.00 | 3,195.00 | 42,870.00 | 39,675.00 | 7.45 |
| 10 50 0000 421802 RMCC Rental Space | 0.00 | 9,420.00 | 30,000.00 | 20,580.00 | 31.40 |
| 10 50 0000 421803 HPCC Rental Space | 2,886.00 | 8,658.00 | 17,316.00 | 8,658.00 | 50.00 |
| 10 50 0000 421804 MPPD Rental Space | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 100.00 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421806 BYPD Rental Space | (16,938.00) | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | (5,655.61) | (13,670.62) | 0.00 | 13,670.62 | 0.00 |
| Total Rent | (19,707.61) | 67,602.38 | 210,276.00 | 142,673.62 | 32.15 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 4,095.25 | 36,353.10 | 72,517.00 | 36,163.90 | 50.13 |
| 10 51 0000 421904 Web Development | 0.00 | 462.88 | 900.00 | 437.12 | 51.43 |
| 10 51 0000 421905 Miscellaneous Software | 6,385.40 | 61,672.58 | 65,904.50 | 4,231.92 | 93.58 |
| 10 51 0000 421906 Miscellaneous Hardware | 171.86 | 1,848.98 | 4,100.00 | 2,251.02 | 45.10 |
| Total Computers | 10,652.51 | 100,337.54 | 149,921.50 | 49,583.96 | 66.93 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 0.00 | 421.76 | 1,200.00 | 778.24 | 35.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 0.00 | 4,180.00 | 14,304.00 | 10,124.00 | 29.22 |
| 10 52 1006 422106 General Programs Rental Municipal | 2,566.00 | 3,282.15 | 10,000.00 | 6,717.85 | 32.82 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 0.00 | 1,157.50 | 1,500.00 | 342.50 | 77.17 |
| 10 52 1011 422111 Athletic Rental Municipal | 0.00 | 1,176.65 | 3,100.00 | 1,923.35 | 37.96 |
| 10 52 1012 422112 Program Credits Rental Municipal | 0.00 | 1,000.00 | 0.00 | (1,000.00) | 0.00 |
| Total Rental Municipal | 2,566.00 | 11,605.06 | 30,604.00 | 18,998.94 | 37.92 |
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 798.00 | 3,736.03 | 5,600.00 | 1,863.97 | 66.71 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|-------------------|----------------------|
| 10 53 1002 422202 Leisure Education Commercial Expenses | 0.00 | 1,151.18 | 1,000.00 | (151.18) | 115.12 |
| 10 53 1004 422204 Special Events Commercial Expenses | 2,043.60 | 3,353.13 | 9,000.00 | 5,646.87 | 37.26 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 54.99 | 219.99 | 4,800.00 | 4,580.01 | 4.58 |
| 10 53 1006 422206 General Programs Commercial Expenses | 2,686.25 | 18,321.93 | 37,000.00 | 18,678.07 | 49.52 |
| 10 53 1007 422207 Miscellaneous Commercial Expenses | 0.00 | 1,277.50 | 0.00 | (1,277.50) | 0.00 |
| 10 53 1008 422208 Trips Commercial Expenses | 0.00 | 4,173.30 | 46,000.00 | 41,826.70 | 9.07 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 331.72 | 5,339.27 | 15,000.00 | 9,660.73 | 35.60 |
| 10 53 1011 422211 Athletic Commercial Expenses | (1,200.00) | 770.41 | 6,000.00 | 5,229.59 | 12.84 |
| Total Commercial | 4,714.56 | 38,342.74 | 124,400.00 | 86,057.26 | 30.82 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 276.25 | 2,088.18 | 2,500.00 | 411.82 | 83.53 |
| Total Program Development | 276.25 | 2,088.18 | 2,500.00 | 411.82 | 83.53 |
| Program Supplies | | | | | |
| 10 55 0000 422407 Equipment Repair / Program Supplies | 0.00 | 64.71 | 0.00 | (64.71) | 0.00 |
| 10 55 0000 422411 Paper Products / Program Supplies | 238.15 | 585.79 | 2,000.00 | 1,414.21 | 29.29 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 0.00 | 59.21 | 1,450.00 | 1,390.79 | 4.08 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 0.00 | 1,452.23 | 1,300.00 | (152.23) | 111.71 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 0.00 | 0.00 | 1,700.00 | 1,700.00 | 0.00 |
| 10 55 0000 422417 Storeroom Supplies | 177.11 | 221.99 | 500.00 | 278.01 | 44.40 |
| 10 55 0000 422421 Safety/Behavior | 362.93 | 632.72 | 1,500.00 | 867.28 | 42.18 |
| 10 55 0000 422422 Committees Program Supplies | 124.48 | 419.56 | 1,500.00 | 1,080.44 | 27.97 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 0.00 | 32.73 | 1,100.00 | 1,067.27 | 2.98 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 233.70 | 1,625.60 | 3,200.00 | 1,574.40 | 50.80 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 0.00 | 381.56 | 900.00 | 518.44 | 42.40 |
| 10 55 1004 422404 Special Events / Program Supplies | 227.13 | 971.20 | 1,800.00 | 828.80 | 53.96 |
| 10 55 1005 422405 Day Camp / Program Supplies | 732.82 | 5,495.99 | 13,976.00 | 8,480.01 | 39.32 |
| 10 55 1006 422406 General Programs / Program Supplies | 954.16 | 7,079.80 | 14,500.00 | 7,420.20 | 48.83 |
| 10 55 1008 422408 Trips / Program Supplies | 0.00 | 3,607.15 | 0.00 | (3,607.15) | 0.00 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,106.88 | 7,835.98 | 27,000.00 | 19,164.02 | 29.02 |
| 10 55 1011 422423 Athletics / Program Supplies | 520.13 | 2,081.23 | 2,000.00 | (81.23) | 104.06 |
| Total Program Supplies | 4,677.49 | 32,547.45 | 75,426.00 | 42,878.55 | 43.15 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | 0.00 | (19.81) | 0.00 | 19.81 | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 2,311.36 | 3,301.92 | 5,000.00 | 1,698.08 | 66.04 |
| Total Commercial Transportation | 2,311.36 | 3,282.11 | 108,480.00 | 105,197.89 | 3.03 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 25.42 | 100.00 | 74.58 | 25.42 |
| 10 58 0000 422702 Repair / Transport Maintenance | 10,742.67 | 56,075.00 | 80,000.00 | 23,925.00 | 70.09 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 0.00 | 203.15 | 100.00 | (103.15) | 203.15 |
| Total Transportation Maintenance | 10,742.67 | 56,303.57 | 80,200.00 | 23,896.43 | 70.20 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 0.00 | 9,250.29 | 40,000.00 | 30,749.71 | 23.13 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| Total Mileage | 0.00 | 9,250.29 | 41,000.00 | 31,749.71 | 22.56 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 5,705.33 | 29,037.74 | 88,000.00 | 58,962.26 | 33.00 |
| 10 59 0000 422802 Transportation/Tolls | 2.30 | 2,222.45 | 6,000.00 | 3,777.55 | 37.04 |
| Total Transportation Gas/Tolls | 5,707.63 | 31,260.19 | 94,000.00 | 62,739.81 | 33.26 |
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 4,065.95 | 4,065.95 | 8,500.00 | 4,434.05 | 47.83 |
| 10 60 0000 422903 Day Camp Brochure | 0.00 | 3,488.00 | 2,000.00 | (1,488.00) | 174.40 |
| 10 60 0000 422904 Paper | 948.71 | 2,476.91 | 2,450.00 | (26.91) | 101.10 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 0.00 | 5,230.00 | 18,100.00 | 12,870.00 | 28.90 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 67.96 | 1,230.00 | 1,162.04 | 5.53 |
| 10 60 0000 422909 Miscellaneous / Printing | 0.00 | 895.00 | 1,000.00 | 105.00 | 89.50 |
| Total Printing | 5,014.66 | 20,954.57 | 33,280.00 | 12,325.43 | 62.96 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 0.00 | 574.65 | 2,277.16 | 1,702.51 | 25.24 |
| 10 61 0000 423102 Ads | 0.00 | 22.75 | 180.00 | 157.25 | 12.64 |
| 10 61 0000 423103 Legal Notices | 0.00 | 64.80 | 420.00 | 355.20 | 15.43 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 332.69 | 300.00 | (32.69) | 110.90 |
| 10 61 0000 423107 Staff Support | 0.00 | 1,315.53 | 2,400.00 | 1,084.47 | 54.81 |
| 10 61 0000 423108 Subscriptions | 198.79 | 1,348.92 | 2,142.00 | 793.08 | 62.97 |
| 10 61 0000 423109 Miscellaneous | 0.00 | (941.58) | 0.00 | 941.58 | 0.00 |
| 10 61 0000 423110 Recruitment | 3,121.31 | 16,017.85 | 19,000.00 | 2,982.15 | 84.30 |
| 10 61 0000 423111 Outreach | 875.00 | 2,047.22 | 2,000.00 | (47.22) | 102.36 |
| Total Public Awareness | 4,195.10 | 20,782.83 | 29,119.16 | 8,336.33 | 71.37 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | (6.00) | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 10 66 0000 441002 Drug Tests / Physicals | 906.00 | 1,185.00 | 3,970.00 | 2,785.00 | 29.85 |
| 10 66 0000 441003 Unemployment | 0.00 | 768.22 | 8,220.29 | 7,452.07 | 9.35 |
| 10 66 0000 441004 Liability Fees | 0.00 | 0.00 | 89,680.30 | 89,680.30 | 0.00 |
| 10 66 0000 441006 Miscellaneous / Liability | 182.00 | 182.00 | 0.00 | (182.00) | 0.00 |
| Total Liability Expense | 1,082.00 | 2,135.22 | 102,870.59 | 100,735.37 | 2.08 |
| Total Expenses | 51,077.10 | 639,505.01 | 1,346,544.31 | 707,039.30 | 47.49 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 177,241.56 | 1,094,434.68 | 2,578,001.58 | 1,483,566.90 | 42.45 |
| 10 62 0000 424102 Over-Time | 156.89 | 1,228.41 | 500.00 | (728.41) | 245.68 |
| 10 62 0000 424103 Phone/Data Stipend | 1,400.00 | 8,490.00 | 20,640.00 | 12,150.00 | 41.13 |
| 10 62 0000 424105 Car Allowance | 300.00 | 2,100.00 | 7,800.00 | 5,700.00 | 26.92 |
| Total Full-Time Salary | 179,098.45 | 1,106,253.09 | 2,606,941.58 | 1,500,688.49 | 42.43 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 4,959.54 | 24,170.35 | 60,000.00 | 35,829.65 | 40.28 |
| 10 63 0000 424211 Training / Part-Time Salary | 23,770.85 | 33,252.87 | 31,600.00 | (1,652.87) | 105.23 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 2,149.43 | 31,763.99 | 100,000.00 | 68,236.01 | 31.76 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 705.56 | 1,313.45 | 2,000.00 | 686.55 | 65.67 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 45.10 | 23,881.53 | 23,836.43 | 0.19 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 101,383.61 | 138,628.73 | 330,000.00 | 191,371.27 | 42.01 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 22,801.38 | 119,486.46 | 154,000.00 | 34,513.54 | 77.59 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 11,322.96 | 27,919.20 | 25,027.50 | (2,891.70) | 111.55 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 8,926.78 | 18,866.92 | 15,000.00 | (3,866.92) | 125.78 |
| Total Part-Time Salary | 176,020.11 | 395,447.07 | 741,509.03 | 346,061.96 | 53.33 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 0.00 | 589.14 | 0.00 | (589.14) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 3,387.82 | 34,944.34 | 58,187.77 | 23,243.43 | 60.05 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 9,042.80 | 17,186.46 | 16,219.04 | (967.42) | 105.96 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 16,487.11 | 33,981.68 | 80,325.30 | 46,343.62 | 42.31 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 4,538.36 | 11,017.39 | 29,380.47 | 18,363.08 | 37.50 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 5,254.86 | 9,829.71 | 8,732.36 | (1,097.35) | 112.57 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 8,346.42 | 16,977.78 | 39,236.64 | 22,258.86 | 43.27 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 10,714.60 | 23,976.78 | 24,108.83 | 132.05 | 99.45 |
| 10 69 0001 450009 Palatine Inclusion Salary | 17,635.38 | 24,751.94 | 51,326.79 | 26,574.85 | 48.22 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 2,699.85 | 3,016.32 | 7,421.23 | 4,404.91 | 40.64 |
| 10 69 0001 450011 River Trails Inclusion Salary | 4,674.93 | 5,833.72 | 15,584.13 | 9,750.41 | 37.43 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 16,776.22 | 34,699.14 | 71,157.43 | 36,458.29 | 48.76 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 2,775.65 | 2,926.15 | 862.25 | (2,063.90) | 339.36 |
| 10 69 0001 450014 Schaumburg Inclusion Salary | 26,217.76 | 73,712.94 | 133,592.07 | 59,879.13 | 55.18 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 5,944.88 | 6,734.97 | 15,341.15 | 8,606.18 | 43.90 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 21,871.54 | 31,888.95 | 74,668.73 | 42,779.78 | 42.71 |
| 10 69 0001 450019 Inclusion Training Salary | 5,909.09 | 11,964.36 | 14,400.00 | 2,435.64 | 83.09 |

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| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 69 0001 450020 Rovers Salary Inclusion | 10,868.71 | 13,905.66 | 19,000.00 | 5,094.34 | 73.19 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | (39.99) | 500.00 | 539.99 | (8.00) |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | (28.92) | 500.00 | 528.92 | (5.78) |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 133.34 | 99.17 | 500.00 | 400.83 | 19.83 |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 0.00 | (20.01) | 500.00 | 520.01 | (4.00) |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 14.12 | 14.12 | 500.00 | 485.88 | 2.82 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 11.99 | 11.99 | 500.00 | 488.01 | 2.40 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 60.87 | 60.87 | 500.00 | 439.13 | 12.17 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 23.48 | 23.48 | 500.00 | 476.52 | 4.70 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 57.47 | (574.07) | 500.00 | 1,074.07 | (114.81) |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 51.59 | 51.59 | 500.00 | 448.41 | 10.32 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 19.87 | 19.87 | 500.00 | 480.13 | 3.97 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 0.00 | 888.99 | 1,800.00 | 911.01 | 49.39 |
| 10 69 0002 450022 MISC Inclusion Expenses | 189.35 | 189.35 | 3,000.00 | 2,810.65 | 6.31 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | (215.98) | 1,156.00 | 1,371.98 | (18.68) |
| 10 69 0003 450002 Bartlett Inclusion Independent Contractors | 0.00 | 132.00 | 0.00 | (132.00) | 0.00 |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 66.00 | 66.00 | 2,503.00 | 2,437.00 | 2.64 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 239.25 | 1,123.00 | 883.75 | 21.30 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 105.60 | (353.43) | 15,600.00 | 15,953.43 | (2.27) |
| 10 69 0003 450015 South Barrington Inclusion Independent Contractors | 240.00 | 240.00 | 0.00 | (240.00) | 0.00 |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 174,119.66 | 358,741.71 | 699,678.94 | 340,937.23 | 51.27 |
| Total Salary Expense | 529,238.22 | 1,860,441.87 | 4,048,129.55 | 2,187,687.68 | 45.96 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 0.00 | 49,421.99 | 109,963.94 | 60,541.95 | 44.94 |
| 10 67 0000 442103 FICA Part Time | 0.00 | 35,414.32 | 197,813.82 | 162,399.50 | 17.90 |
| 10 67 9902 442102 ER FICA Part Time | 22,024.96 | 27,078.99 | 0.00 | (27,078.99) | 0.00 |
| 10 67 9902 442103 ER FICA Full Time | 10,535.35 | 21,646.02 | 0.00 | (21,646.02) | 0.00 |
| 10 67 9912 442102 ER FICA Medicare Part Time | 5,150.90 | 6,332.93 | 0.00 | (6,332.93) | 0.00 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 2,466.30 | 5,066.50 | 0.00 | (5,066.50) | 0.00 |
| Total FICA | 40,177.51 | 144,960.75 | 307,777.76 | 162,817.01 | 47.10 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | (13,002.64) | (162.00) | 0.00 | 162.00 | 0.00 |
| 10 48 0000 421603 Health Contributions | 36,385.73 | 219,694.47 | 440,000.00 | 220,305.53 | 49.93 |
| Total Health Insurance | 23,383.09 | 219,532.47 | 440,000.00 | 220,467.53 | 49.89 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 9,727.45 | 40,391.99 | 60,583.04 | 20,191.05 | 66.67 |
| 10 68 0000 442204 IMRF /PT Contributions | 150.47 | 294.63 | 6,350.88 | 6,056.25 | 4.64 |
| 10 68 0000 442205 IMRF / Voluntary Additional Contributions | 1,061.18 | 1,061.18 | 0.00 | (1,061.18) | 0.00 |
| Total IMRF | 10,939.10 | 41,747.80 | 66,933.92 | 25,186.12 | 62.37 |
| Total Payroll Taxes & Benefits | 74,499.70 | 406,241.02 | 814,711.68 | 408,470.66 | 49.86 |
| Total Expenses | 654,815.02 | 2,906,187.90 | 6,209,385.54 | 3,303,197.64 | 46.80 |
| Capital Expenses | | | | | |

**Northwest Special Recreation Association
Income Statement
For 6/30/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-----------------|-------------------|-------------------|-------------------|----------------------|
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 450.00 | 108,300.00 | 107,850.00 | 0.42 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 0.00 | 118,293.70 | 0.00 | (118,293.70) | 0.00 |
| 20 80 2125 460002 14 passenger- accessible NEW | 0.00 | 115,850.70 | 0.00 | (115,850.70) | 0.00 |
| 20 80 2201 460003 Technology/Hardware | 0.00 | 408.24 | 0.00 | (408.24) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 1,021.91 | 24,198.11 | 34,900.00 | 10,701.89 | 69.34 |
| 20 80 2204 460003 Tech Infrastructure | 0.00 | 1,481.05 | 17,223.67 | 15,742.62 | 8.60 |
| 20 80 2205 460003 iPads | 0.00 | 298.00 | 2,500.00 | 2,202.00 | 11.92 |
| 20 80 2206 460003 Printer Lease | 1,256.72 | 7,530.32 | 15,080.64 | 7,550.32 | 49.93 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 20 80 2211 460003 Finance system update | (625.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 1,400.32 | 3,557.70 | 5,000.00 | 1,442.30 | 71.15 |
| 20 80 2317 460004 Other infrastructure | 0.00 | 243.36 | 2,000.00 | 1,756.64 | 12.17 |
| 20 80 2318 460004 Office Update* | 0.00 | 2,718.43 | 35,000.00 | 32,281.57 | 7.77 |
| Total Capital Expenses | 3,053.95 | 264,333.87 | 667,244.54 | 402,910.67 | 39.62 |
| Excess Revenue Over (Under) Expenditures | 708,124.70 | 972,944.54 | (697,844.54) | 1,670,789.08 | 139.42 |

Balance Sheet
Northwest Special Recreation Association
For 7/31/2024

Assets

Current Assets

Cash

| | |
|---|--------------|
| 10 10 101001 0000 NWSRA Operating | 127,649.14 |
| 10 10 101002 0000 MDAA Max Safe | 1,068,874.72 |
| 10 10 101003 0000 Capital Max Safe | 463,198.63 |
| 10 10 101004 0000 PFM General Reserve | 99,430.97 |
| 10 10 101005 0000 PFM General Reserve Investments | 1,206,000.00 |
| 10 10 101006 0000 Flex Spending - Benefit | 14,200.00 |
| 10 10 101007 0000 Petty Cash | 500.00 |
| 10 10 101008 0000 PFM Capital Reserve | 642,669.91 |

Total Cash **3,622,523.37**

Receivables

| | |
|--|-----------|
| 10 10 102001 0000 Accounts Receivable | 36,452.57 |
| 10 10 102002 0000 Scholarship - Receivable | 30,897.54 |

Total Receivables **67,350.11**

Other Current Assets

| | |
|--|------------|
| 10 10 102003 0000 Prepaid Expenses | 7,550.00 |
| 10 10 102099 0000 Due To/From Capital Fund | 296,141.70 |
| 10 29 102100 0000 GWFS - OPEB Net Assets | 97,885.00 |

Total Other Current Assets **401,576.70**

Total Current Assets **4,091,450.18**

Fixed Assets

| | |
|--|----------------|
| 10 10 103001 0000 Buildings | 1,006,000.00 |
| 10 10 103002 0000 Building Improvements | 1,330,054.40 |
| 10 10 103003 0000 Parking Lot | 71,730.00 |
| 10 10 103004 0000 Equipment | 756,828.24 |
| 10 10 103005 0000 Accum.Depre- Equipment | (406,646.43) |
| 10 10 103006 0000 Transportation Equipment | 1,510,436.00 |
| 10 10 103007 0000 Accum.Depreciation | (1,737,736.90) |

Total Fixed Assets **2,530,665.31**

Total Assets **6,622,115.49**

Liabilities and Net Assets

Current Liabilities

| | |
|--|-----------|
| 10 20 201001 0000 Accounts Payable | 27,505.60 |
| 10 20 201002 0000 Anticipated Refunds - Prog Fees | 12,471.20 |
| 10 20 201003 0000 Security Deposits | 0.00 |
| 10 20 201004 0000 Fifth Third P-Cards | 46,388.61 |
| 10 20 201005 0000 EFT Liability | 124.01 |
| 10 20 201015 0000 Accrued Expenses | 46,214.12 |
| 10 20 201006 0000 Employee Health Insurance | 76,138.74 |
| 10 20 201008 0000 Payroll Liabilities / Federal Employee W/H | 551.92 |
| Taxes | |
| 10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med | 1,918.01 |
| 10 20 201011 0000 IMRF EE | 13,628.11 |
| 10 20 201011 9950 IMRF ER | 11,399.26 |
| 10 20 201013 0000 Accrued Payroll | 15,283.46 |
| 10 20 201014 0000 Accrued Vacation | 96,184.88 |

Total Current Liabilities **347,807.92**

Long Term Payable

| | |
|--|-------------|
| 10 20 201016 0000 Deferred Revenue | 1,435.00 |
| 10 20 201019 0000 Wage Garnishment Payable | (1,336.15) |
| 10 20 201020 0000 Debt Service - Interest | (1,029.84) |
| 10 20 201021 0000 Debt Service - Principal | (11,233.08) |
| 10 20 201026 0000 Spouse Wellness Benefits Liability | 100.00 |

Total Long Term Payable **(12,064.07)**

Net Assets

| | |
|--|----------------|
| 10 29 291002 0000 Investment in capital Expenses | 2,533,449.03 |
| 10 29 291003 0000 Opening Balance Equity | 4,119,447.20 |
| 10 29 291001 0000 Change in Net Assets - Retained Earnings | (1,008,422.13) |
| Change in Net Assets | 641,897.54 |

Total Net Assets **6,286,371.64**

Balance Sheet
Northwest Special Recreation Association
For 7/31/2024

Total Liabilities and Net Assets

6,622,115.49

Balance Sheet
Northwest Special Recreation Association
For 7/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| 20 10 101003 0000 Capital Max Safe | 12,282.31 |
| Total Cash | 12,282.31 |
| Receivables | |
| Other Current Assets | |
| 20 10 102099 0000 Due To/From Capital Fund | (296,141.70) |
| Total Other Current Assets | (296,141.70) |
| Total Current Assets | (283,859.39) |
| Fixed Assets | |
| Total Assets | (283,859.39) |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 20 20 201001 0000 Capital Accounts Payable | 0.00 |
| Long Term Payable | |
| Net Assets | |
| Change in Net Assets | (283,859.39) |
| Total Net Assets | (283,859.39) |
| Total Liabilities and Net Assets | (283,859.39) |

Balance Sheet
Northwest Special Recreation Association
For 7/31/2024

| | |
|--|---------------------|
| Assets | |
| Current Assets | |
| Cash | |
| Total Cash | 0.00 |
| Receivables | |
| Other Current Assets | |
| 30 70 102100 0000 OPEB Net Asset Adjustment | 180,736.00 |
| 30 70 130600 0000 Building Improvements | 160,103.00 |
| 30 70 131000 0000 Equipment | 85,693.98 |
| 30 70 131100 0000 GWFS Accum. Depreciation - Equipment | (69,299.18) |
| 30 70 132000 0000 Transportation Equipment | 234,600.00 |
| 30 70 132100 0000 GWFS Accum. Depreciation | (287,467.86) |
| 30 70 140000 0000 Right of Use Assets | 305,910.72 |
| 30 70 140100 0000 Accumulated Amortization - ROU Assets | (60,485.15) |
| 30 70 160000 0000 Deferred Outflow - IMRF | 1,162,366.00 |
| Total Other Current Assets | 1,712,157.51 |
| Total Current Assets | 1,712,157.51 |
| Fixed Assets | |
| Total Assets | 1,712,157.51 |
| Liabilities and Net Assets | |
| Current Liabilities | |
| 30 70 201014 0000 Accrued Vacation | 898.90 |
| Total Current Liabilities | 898.90 |
| Long Term Payable | |
| 30 70 201100 0000 Total OPEB Liability | 246,389.00 |
| 30 70 240000 0000 Lease Liabilities | 242,299.40 |
| 30 70 240010 0000 GWFS Note Payable | 28,562.76 |
| 30 70 250000 0000 IMRF Net Pension Liability | 604,384.00 |
| 30 70 260000 0000 Deferred Inflow - IMRF | 149,825.00 |
| Total Long Term Payable | 1,271,460.16 |
| Net Assets | |
| 30 70 295500 0000 INVESTMENT IN CAPITAL ASSETS | 428,123.27 |
| Change in Net Assets | 11,675.18 |
| Total Net Assets | 439,798.45 |
| Total Liabilities and Net Assets | 1,712,157.51 |

**Northwest Special Recreation Association
Income Statement
For 7/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|-----------------------|----------------------|
| Revenues | | | | | |
| Member District Assessments | | | | | |
| 10 31 0000 310001 Arlington Heights Assessment | 137,288.24 | 274,576.48 | 549,152.95 | (274,576.47) | 50.00 |
| 10 31 0000 310002 Bartlett Assessment | 0.00 | 118,989.72 | 237,979.44 | (118,989.72) | 50.00 |
| 10 31 0000 310003 Buffalo Grove Assessment | 0.00 | 172,878.83 | 345,757.67 | (172,878.84) | 50.00 |
| 10 31 0000 310004 Elk Grove Assessment | 0.00 | 160,427.40 | 320,854.81 | (160,427.41) | 50.00 |
| 10 31 0000 310005 Hanover Park Assessment | 0.00 | 74,859.22 | 149,718.43 | (74,859.21) | 50.00 |
| 10 31 0000 310006 Hoffman Estates Assessment | 0.00 | 164,298.00 | 328,595.99 | (164,297.99) | 50.00 |
| 10 31 0000 310007 Inverness Assessment | 18,644.87 | 37,289.74 | 37,289.74 | 0.00 | 100.00 |
| 10 31 0000 310008 Mount Prospect Assessment | (145.00) | 352,343.74 | 352,343.74 | 0.00 | 100.00 |
| 10 31 0000 310009 Palatine Assessment | 0.00 | 474,629.84 | 474,629.85 | (0.01) | 100.00 |
| 10 31 0000 310010 Prospect Heights Assessment | 0.00 | 69,762.12 | 87,857.95 | (18,095.83) | 79.40 |
| 10 31 0000 310011 River Trails Assessment | 26,652.00 | 79,956.02 | 106,608.02 | (26,652.00) | 75.00 |
| 10 31 0000 310012 Rolling Meadows Assessment | 0.00 | 87,278.99 | 174,557.98 | (87,278.99) | 50.00 |
| 10 31 0000 310013 Salt Creek Assessment | 0.00 | 20,105.56 | 40,211.12 | (20,105.56) | 50.00 |
| 10 31 0000 310014 Schaumburg Assessment | 0.00 | 684,582.23 | 684,582.23 | 0.00 | 100.00 |
| 10 31 0000 310015 South Barrington Assessment | 0.00 | 36,499.92 | 72,999.83 | (36,499.91) | 50.00 |
| 10 31 0000 310016 Streamwood Assessment | 0.00 | 81,639.28 | 163,278.56 | (81,639.28) | 50.00 |
| 10 31 0000 310017 Wheeling Assessment | 0.00 | 280,295.19 | 280,295.19 | 0.00 | 100.00 |
| Total Member District Assessments | 182,440.11 | 3,170,412.28 | 4,406,713.50 | (1,236,301.22) | 71.95 |
| Program Fees | | | | | |
| 10 32 1001 320001 Club Program Fees | 5,779.27 | 32,255.84 | 26,000.00 | 6,255.84 | 124.06 |
| 10 32 1002 320002 Leisure Education Program Fees | 853.50 | 9,053.03 | 9,000.00 | 53.03 | 100.59 |
| 10 32 1004 320004 Special Events Program Fees | 1,892.94 | 12,175.01 | 21,000.00 | (8,824.99) | 57.98 |
| 10 32 1005 320005 Day Camp Program Fees | 42,072.95 | 279,072.38 | 252,000.00 | 27,072.38 | 110.74 |
| 10 32 1006 320006 General Programs Fees | 61,289.74 | 246,024.51 | 250,000.00 | (3,975.49) | 98.41 |
| 10 32 1008 320008 Trips Program Fees | 8,159.00 | 39,953.00 | 55,000.00 | (15,047.00) | 72.64 |
| 10 32 1009 320009 PURSUIT Program Fees | 0.00 | 66.67 | 122,376.00 | (122,309.33) | 0.05 |
| 10 32 1011 320011 Athletic Program Fees | 7,948.80 | 25,499.38 | 42,000.00 | (16,500.62) | 60.71 |
| 10 32 1012 320012 Program Credits Fees | 1,620.96 | 2,161.51 | 0.00 | 2,161.51 | 0.00 |
| Total Program Fees | 129,617.16 | 646,261.33 | 777,376.00 | (131,114.67) | 83.13 |
| Transportation Door to Door | | | | | |
| 10 33 1001 321001 Clubs Transport Door to Door | 371.36 | 1,563.31 | 2,800.00 | (1,236.69) | 55.83 |
| 10 33 1004 321004 Special Events Transport Door to Door | (12.00) | 0.00 | 100.00 | (100.00) | 0.00 |
| 10 33 1005 321005 Day Camp Transport Door to Door | 6,495.35 | 25,685.60 | 14,000.00 | 11,685.60 | 183.47 |
| 10 33 1006 321006 General Programs Transport Door to Door | 551.62 | 4,227.47 | 3,300.00 | 927.47 | 128.11 |
| 10 33 1011 321011 Athletic Program Transport Door to Door | 12.00 | 12.00 | 0.00 | 12.00 | 0.00 |
| Total Transportation Door to Door | 7,418.33 | 31,488.38 | 20,200.00 | 11,288.38 | 155.88 |
| Transportation Pickup Points | | | | | |
| 10 34 1001 321101 Clubs Transport Pick Up Points | 503.65 | 1,521.35 | 2,000.00 | (478.65) | 76.07 |
| 10 34 1002 321102 Leisure Transport Pick Up Points | 166.50 | 1,141.10 | 2,000.00 | (858.90) | 57.06 |
| 10 34 1004 321104 Special Events Transport Pick Up Points | 140.06 | 732.80 | 1,400.00 | (667.20) | 52.34 |
| 10 34 1005 321105 Day Camp Transport Pick Up Points | 758.02 | 6,613.49 | 9,000.00 | (2,386.51) | 73.48 |
| 10 34 1006 321106 General Programs Transport Pick Up Points | 3,884.88 | 9,774.10 | 10,000.00 | (225.90) | 97.74 |
| Total Transportation Pickup Points | 5,453.11 | 19,782.84 | 24,400.00 | (4,617.16) | 81.08 |
| Non Program Revenue | | | | | |
| 10 35 0000 340001 Non Program Revenue | 516.00 | 11,349.95 | 6,000.00 | 5,349.95 | 189.17 |
| 10 35 0000 340009 Collaboratives Revenues | 0.00 | 223,958.22 | 448,046.00 | (224,087.78) | 49.99 |
| 10 35 0000 340010 Revenue SLSF | 50.00 | 206.83 | 0.00 | 206.83 | 0.00 |
| 10 35 0000 350100 IDHS Grant Revenue for FY 2023Inclusions | 0.00 | 250,000.00 | 0.00 | 250,000.00 | 0.00 |
| Total Non Program Revenue | 566.00 | 485,515.00 | 454,046.00 | 31,469.00 | 106.93 |
| SLSF Grant Contributions | | | | | |
| 10 36 0000 350001 Scholarship Contribution | 0.00 | 0.00 | 65,000.00 | (65,000.00) | 0.00 |
| 10 36 0000 350002 Programs Contribution | 0.00 | 8,933.88 | 125,000.00 | (116,066.12) | 7.15 |
| 10 36 0000 350003 Inclusion Contribution | 0.00 | 537.92 | 25,000.00 | (24,462.08) | 2.15 |
| 10 36 0000 350004 Transportation Contribution | 0.00 | 35,671.14 | 85,000.00 | (49,328.86) | 41.97 |
| 10 36 0000 350005 Athletics Contribution | 0.00 | 3,953.90 | 50,000.00 | (46,046.10) | 7.91 |
| Total SLSF Grant Contributions | 0.00 | 49,096.84 | 350,000.00 | (300,903.16) | 14.03 |

Northwest Special Recreation Association
Income Statement
For 7/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|--|-------------------|-------------------|-------------------|--------------------|----------------------|
| Sale of Fixed Assets | | | | | |
| 10 37 0000 360001 Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Total Sale of Fixed Assets | 0.00 | 1,455.00 | 10,000.00 | (8,545.00) | 14.55 |
| Interest | | | | | |
| 10 38 0000 370001 Operating Interest | 15,833.84 | 41,345.65 | 54,100.00 | (12,754.35) | 76.42 |
| 10 38 0000 370002 Investment Interest | 616.29 | 40,053.83 | 81,950.04 | (41,896.21) | 48.88 |
| Total Interest | 16,450.13 | 81,399.48 | 136,050.04 | (54,650.56) | 59.83 |
| Total Revenues | 341,944.84 | 4,485,411.15 | 6,178,785.54 | (1,693,374.39) | 72.59 |
| Expenses | | | | | |
| Operating Expenses | | | | | |
| Professional Fees | | | | | |
| 10 41 0000 421001 Professional Fees | 0.00 | 85,690.00 | 4,375.00 | (81,315.00) | 1,958.63 |
| 10 41 0000 421002 Legal Fees | 1,740.95 | 7,790.95 | 12,150.00 | 4,359.05 | 64.12 |
| 10 41 0000 421003 Miscellaneous professional fees | 0.00 | 64.38 | 850.00 | 785.62 | 7.57 |
| 10 41 0000 421004 Audit | 0.00 | 9,047.10 | 12,510.00 | 3,462.90 | 72.32 |
| 10 41 0000 421005 GASB | 0.00 | 910.00 | 0.00 | (910.00) | 0.00 |
| Total Professional Fees | 1,740.95 | 103,502.43 | 29,885.00 | (73,617.43) | 346.34 |
| Independent Contractors | | | | | |
| 10 65 0000 424403 Office | 3,027.33 | 11,589.66 | 7,000.00 | (4,589.66) | 165.57 |
| 10 65 1001 424401 Clubs | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 |
| 10 65 1002 424408 Leisure Ed | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 |
| 10 65 1005 424411 Day Camp | 0.00 | 227.88 | 0.00 | (227.88) | 0.00 |
| 10 65 1006 424402 General Programs | 1,104.00 | 12,991.84 | 12,000.00 | (991.84) | 108.27 |
| 10 65 1007 424412 Miscellaneous | 4,691.36 | 9,478.92 | 0.00 | (9,478.92) | 0.00 |
| 10 65 1009 424405 PURSUIT | (4,256.36) | 1,105.00 | 2,800.00 | 1,695.00 | 39.46 |
| 10 65 1011 424407 Athletics | 874.65 | 4,468.58 | 2,500.00 | (1,968.58) | 178.74 |
| Total Independent Contractors | 5,440.98 | 39,861.88 | 38,800.00 | (1,061.88) | 102.74 |
| Office Supplies | | | | | |
| 10 42 0000 421101 Coffee / Water | 0.00 | 350.54 | 400.00 | 49.46 | 87.64 |
| 10 42 0000 421102 Furniture Needs | 0.00 | 324.13 | 300.00 | (24.13) | 108.04 |
| 10 42 0000 421103 Locksmith / Keys | 16.50 | 1,041.50 | 500.00 | (541.50) | 208.30 |
| 10 42 0000 421104 Nametags | 0.00 | 329.09 | 500.00 | 170.91 | 65.82 |
| 10 42 0000 421105 Supplies | 286.58 | 3,440.30 | 2,500.00 | (940.30) | 137.61 |
| 10 42 0000 421106 Miscellaneous Office supplies | 0.00 | 6.98 | 350.00 | 343.02 | 1.99 |
| Total Office Supplies | 303.08 | 5,492.54 | 4,550.00 | (942.54) | 120.72 |
| Bank Fees | | | | | |
| 10 43 0000 421151 Bank Fees & Credit Card Fees | 1,826.74 | 18,407.25 | 13,415.88 | (4,991.37) | 137.20 |
| 10 43 0000 421152 PFM Fees | 0.00 | 25.90 | 2,000.00 | 1,974.10 | 1.30 |
| Total Bank Fees | 1,826.74 | 18,433.15 | 15,415.88 | (3,017.27) | 119.57 |
| Payroll Processing | | | | | |
| 10 64 0000 424301 Payroll Fees | (2,483.26) | (2,483.26) | 0.00 | 2,483.26 | 0.00 |
| 10 64 0000 424303 FSA | 81.00 | 486.00 | 1,250.00 | 764.00 | 38.88 |
| 10 64 0000 424304 W2 Processing | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 64 1007 424305 Miscellaneous / Payroll Processing | 0.00 | 439.20 | 0.00 | (439.20) | 0.00 |
| Total Payroll Processing | (2,402.26) | (1,558.06) | 1,650.00 | 3,208.06 | (94.43) |
| Postage | | | | | |
| 10 44 0000 421201 Postage | (1,914.24) | 929.91 | 2,500.00 | 1,570.09 | 37.20 |
| 10 44 0000 421202 Postal Machine Rental | 0.00 | 921.69 | 1,817.78 | 896.09 | 50.70 |
| 10 44 0000 421204 Miscellaneous Postage | 0.00 | 56.62 | 240.00 | 183.38 | 23.59 |
| | (1,914.24) | 1,908.22 | 4,557.78 | 2,649.56 | 41.87 |
| Telephone/Fax | | | | | |
| 10 45 0000 421301 Cell Phone Service | 812.76 | 5,522.71 | 9,360.50 | 3,837.79 | 59.00 |
| 10 45 0000 421304 Office Phones | 0.00 | 2,639.66 | 2,643.05 | 3.39 | 99.87 |
| 10 45 0000 421305 Phone Maintenance | 1,252.32 | 8,562.63 | 14,275.68 | 5,713.05 | 59.98 |
| Total Telephone/Fax | 2,065.08 | 16,725.00 | 26,279.23 | 9,554.23 | 63.64 |
| Conference Education | | | | | |
| 10 46 0000 421401 NRPA Conferences/Workshops/Webinars/Schools | 140.84 | 2,209.76 | 5,200.00 | 2,990.24 | 42.50 |

**Northwest Special Recreation Association
Income Statement
For 7/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|-------------------|-------------------|-------------------|----------------------|
| 10 46 0000 421402 IPRA Conferences/Workshops/Webinars/Schools | 0.00 | 13,242.20 | 29,700.00 | 16,457.80 | 44.59 |
| 10 46 0000 421403 PDRMA Conferences/Workshops/Webinars/Schools | 0.00 | 25.00 | 140.00 | 115.00 | 17.86 |
| 10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools | 0.00 | 900.23 | 1,000.00 | 99.77 | 90.02 |
| 10 46 0000 421405 Evaluation Lunches | 243.06 | 1,547.80 | 1,673.00 | 125.20 | 92.52 |
| 10 46 0000 421406 Professional Meetings | (9.39) | 2,939.28 | 4,800.00 | 1,860.72 | 61.24 |
| 10 46 0000 421407 Other Trainings/Workshops | (3,800.82) | 2,354.17 | 8,087.00 | 5,732.83 | 29.11 |
| 10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools | 1,347.30 | 1,652.06 | 6,800.00 | 5,147.94 | 24.30 |
| Total Conference Education | (2,079.01) | 24,870.50 | 57,400.00 | 32,529.50 | 43.33 |
| Memberships/certification | | | | | |
| 10 47 0000 421501 ATRA/ILRTA | 0.00 | 4,000.00 | 3,150.00 | (850.00) | 126.98 |
| 10 47 0000 421502 CDL Reimbursement/Renewal | 0.00 | 192.26 | 680.00 | 487.74 | 28.27 |
| 10 47 0000 421503 CPRP Exam/Renewal | 150.00 | 290.00 | 464.00 | 174.00 | 62.50 |
| 10 47 0000 421504 CTRS Exam/Renewal | 0.00 | 510.00 | 3,085.00 | 2,575.00 | 16.53 |
| 10 47 0000 421505 Distinguished Accreditation | 0.00 | 80.00 | 0.00 | (80.00) | 0.00 |
| 10 47 0000 421506 Hands on Suburban Chicago | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 |
| 10 47 0000 421507 IPRA | 30.00 | 375.00 | 12,762.00 | 12,387.00 | 2.94 |
| 10 47 0000 421508 LAC Group | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 47 0000 421509 NRPA | (80.00) | 470.00 | 470.00 | 0.00 | 100.00 |
| 10 47 0000 421510 Safety Training | 0.00 | 608.00 | 2,000.00 | 1,392.00 | 30.40 |
| 10 47 0000 421511 COSTCO | 0.00 | 0.00 | 170.00 | 170.00 | 0.00 |
| 10 47 0000 421512 SPRA | 0.00 | 42.00 | 0.00 | (42.00) | 0.00 |
| 10 47 0000 421513 Miscellaneous | 135.00 | 1,242.00 | 2,988.59 | 1,746.59 | 41.56 |
| 10 47 0000 421514 CPI Recertification | 0.00 | 7,547.90 | 3,698.00 | (3,849.90) | 204.11 |
| 10 47 0000 421515 SHRM | 4,349.00 | 4,778.00 | 244.00 | (4,534.00) | 1,958.20 |
| Total Memberships/certification | 4,584.00 | 20,135.16 | 30,511.59 | 10,376.43 | 65.99 |
| Maintenance/Utilities | | | | | |
| 10 49 0000 421701 Condo Cleaning | 0.00 | 960.00 | 11,611.05 | 10,651.05 | 8.27 |
| 10 49 0000 421702 Electric | 1,842.93 | 5,628.84 | 9,886.76 | 4,257.92 | 56.93 |
| 10 49 0000 421703 Gas | 88.60 | 2,928.63 | 5,376.16 | 2,447.53 | 54.47 |
| 10 49 0000 421705 Service Agreements | 100.87 | 3,690.87 | 5,309.35 | 1,618.48 | 69.52 |
| 10 49 0000 421706 Internet | 1,636.68 | 11,428.65 | 19,367.76 | 7,939.11 | 59.01 |
| 10 49 0000 421707 Miscellaneous | 0.00 | 1,190.70 | 2,000.00 | 809.30 | 59.54 |
| 10 49 0000 421708 Cleaning Supplies | 107.97 | 1,156.74 | 1,866.50 | 709.76 | 61.97 |
| Total Maintenance/Utilities | 3,777.05 | 26,984.43 | 55,417.58 | 28,433.15 | 48.69 |
| Rent | | | | | |
| 10 50 0000 421801 Condo Association Fee | 0.00 | 3,195.00 | 42,870.00 | 39,675.00 | 7.45 |
| 10 50 0000 421802 RMCC Rental Space | 0.00 | 9,420.00 | 30,000.00 | 20,580.00 | 31.40 |
| 10 50 0000 421803 HPCC Rental Space | 1,443.00 | 10,101.00 | 17,316.00 | 7,215.00 | 58.33 |
| 10 50 0000 421804 MPPD Rental Space | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 100.00 |
| 10 50 0000 421805 WPD Rental Space | 0.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421806 BGPD Rental Space | 0.00 | 15,000.00 | 30,000.00 | 15,000.00 | 50.00 |
| 10 50 0000 421807 HEPD Rental Space | 0.00 | 0.00 | 30,090.00 | 30,090.00 | 0.00 |
| 20 50 0000 370001 Operating Interest | 13,670.62 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Rent | 15,113.62 | 82,716.00 | 210,276.00 | 127,560.00 | 39.34 |
| Computers | | | | | |
| 10 51 0000 421901 Database Enhancements | 0.00 | 0.00 | 6,500.00 | 6,500.00 | 0.00 |
| 10 51 0000 421902 Framework Support | 5,951.50 | 42,304.60 | 72,517.00 | 30,212.40 | 58.34 |
| 10 51 0000 421904 Web Development | 43.00 | 505.88 | 900.00 | 394.12 | 56.21 |
| 10 51 0000 421905 Miscellaneous Software | 8,931.22 | 70,603.80 | 65,904.50 | (4,699.30) | 107.13 |
| 10 51 0000 421906 Miscellaneous Hardware | 349.00 | 2,197.98 | 4,100.00 | 1,902.02 | 53.61 |
| | 15,274.72 | 115,612.26 | 149,921.50 | 34,309.24 | 77.12 |
| Rental Municipal | | | | | |
| 10 52 1001 422101 Clubs Rental Municipal | 252.00 | 673.76 | 1,200.00 | 526.24 | 56.15 |
| 10 52 1004 422104 Special Events Rental Municipal | 0.00 | 387.00 | 500.00 | 113.00 | 77.40 |
| 10 52 1005 422105 Day Camp Rental Municipal | 0.00 | 4,180.00 | 14,304.00 | 10,124.00 | 29.22 |
| 10 52 1006 422106 General Programs Rental Municipal | 155.00 | 3,437.15 | 10,000.00 | 6,562.85 | 34.37 |
| 10 52 1009 422109 PURSUIT Rental Municipal | 0.00 | 1,157.50 | 1,500.00 | 342.50 | 77.17 |
| 10 52 1011 422111 Athletic Rental Municipal | 0.00 | 1,176.65 | 3,100.00 | 1,923.35 | 37.96 |
| 10 52 1012 422112 Program Credits Rental Municipal | 0.00 | 1,000.00 | 0.00 | (1,000.00) | 0.00 |
| Total Rental Municipal | 407.00 | 12,012.06 | 30,604.00 | 18,591.94 | 39.25 |

Northwest Special Recreation Association
Income Statement
For 7/31/2024

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|------------------|------------------|-------------------|-------------------|----------------------|
| Commercial | | | | | |
| 10 53 1001 422201 Clubs Commercial Expenses | 171.00 | 3,907.03 | 5,600.00 | 1,692.97 | 69.77 |
| 10 53 1002 422202 Leisure Education Commercial Expenses | 0.00 | 1,151.18 | 1,000.00 | (151.18) | 115.12 |
| 10 53 1004 422204 Special Events Commercial Expenses | 1,137.58 | 4,490.71 | 9,000.00 | 4,509.29 | 49.90 |
| 10 53 1005 422205 Day Camp Commercial Expenses | 1,168.75 | 1,388.74 | 4,800.00 | 3,411.26 | 28.93 |
| 10 53 1006 422206 General Programs Commercial Expenses | 3,658.15 | 21,980.08 | 37,000.00 | 15,019.92 | 59.41 |
| 10 53 1007 422207 Miscellaneous Commercial Expenses | 0.00 | 1,277.50 | 0.00 | (1,277.50) | 0.00 |
| 10 53 1008 422208 Trips Commercial Expenses | 6,405.80 | 10,579.10 | 46,000.00 | 35,420.90 | 23.00 |
| 10 53 1009 422209 PURSUIT Commercial Expenses | 3,213.41 | 8,552.68 | 15,000.00 | 6,447.32 | 57.02 |
| 10 53 1011 422211 Athletic Commercial Expenses | 358.09 | 1,128.50 | 6,000.00 | 4,871.50 | 18.81 |
| Total Commercial | 16,112.78 | 54,455.52 | 124,400.00 | 69,944.48 | 43.77 |
| Program Development | | | | | |
| 10 54 0000 422301 Programming Space Misc. | 132.93 | 2,221.11 | 2,500.00 | 278.89 | 88.84 |
| 10 54 0000 422305 New Program Space | 127.49 | 127.49 | 0.00 | (127.49) | 0.00 |
| Total Program Development | 260.42 | 2,348.60 | 2,500.00 | 151.40 | 93.94 |
| Program Supplies | | | | | |
| 10 55 0000 422407 Equipment Repair / Program Supplies | 0.00 | 64.71 | 0.00 | (64.71) | 0.00 |
| 10 55 0000 422411 Paper Products / Program Supplies | 72.00 | 657.79 | 2,000.00 | 1,342.21 | 32.89 |
| 10 55 0000 422412 General Training/Orientation Program Supplies | 306.82 | 366.03 | 1,450.00 | 1,083.97 | 25.24 |
| 10 55 0000 422413 CPI Books / Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 0000 422414 First Aid/CPR Program Supplies | 163.76 | 1,615.99 | 1,300.00 | (315.99) | 124.31 |
| 10 55 0000 422415 Staff Appreciation Party Program Supplies | 1,055.26 | 1,055.26 | 1,700.00 | 644.74 | 62.07 |
| 10 55 0000 422417 Storeroom Supplies | 0.00 | 221.99 | 500.00 | 278.01 | 44.40 |
| 10 55 0000 422421 Safety/Behavior | 48.23 | 680.95 | 1,500.00 | 819.05 | 45.40 |
| 10 55 0000 422422 Committees Program Supplies | 56.34 | 475.90 | 1,500.00 | 1,024.10 | 31.73 |
| 10 55 0000 422424 Speciality Programs /Program Supplies | 0.00 | 32.73 | 1,100.00 | 1,067.27 | 2.98 |
| 10 55 0000 422425 Collaborative Training/ Program Supplies | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 55 1001 422401 Clubs / Program Supplies | 34.24 | 1,659.84 | 3,200.00 | 1,540.16 | 51.87 |
| 10 55 1002 422402 Leisure Education / Program Supplies | 0.00 | 381.56 | 900.00 | 518.44 | 42.40 |
| 10 55 1004 422404 Special Events / Program Supplies | 249.85 | 1,221.05 | 1,800.00 | 578.95 | 67.84 |
| 10 55 1005 422405 Day Camp / Program Supplies | 552.21 | 6,048.20 | 13,976.00 | 7,927.80 | 43.28 |
| 10 55 1006 422406 General Programs / Program Supplies | 1,289.85 | 8,369.65 | 14,500.00 | 6,130.35 | 57.72 |
| 10 55 1008 422408 Trips / Program Supplies | 0.00 | 3,607.15 | 0.00 | (3,607.15) | 0.00 |
| 10 55 1009 422409 PURSUIT / Program Supplies | 1,458.00 | 9,293.98 | 27,000.00 | 17,706.02 | 34.42 |
| 10 55 1011 422423 Athletics / Program Supplies | 941.12 | 3,022.35 | 2,000.00 | (1,022.35) | 151.12 |
| Total Program Supplies | 6,227.68 | 38,775.13 | 75,426.00 | 36,650.87 | 51.41 |
| Commercial Transportation | | | | | |
| 10 56 1005 422505 Day Camp / Commercial Transport | 0.00 | 0.00 | 103,480.00 | 103,480.00 | 0.00 |
| 10 56 1006 422506 General Programs / Commercial Transport | 0.00 | (19.81) | 0.00 | 19.81 | 0.00 |
| 10 56 1009 422509 PURSUIT / Commercial Transport | 89.55 | 89.55 | 0.00 | (89.55) | 0.00 |
| 10 56 1011 422511 Athletic / Commercial Transport | 0.00 | 3,301.92 | 5,000.00 | 1,698.08 | 66.04 |
| Total Commercial Transportation | 89.55 | 3,371.66 | 108,480.00 | 105,108.34 | 3.11 |
| Transportation Maintenance | | | | | |
| 10 58 0000 422701 Cleaning Supplies/ Transport Maintenance | 0.00 | 25.42 | 100.00 | 74.58 | 25.42 |
| 10 58 0000 422702 Repair / Transport Maintenance | 11,734.80 | 67,809.80 | 80,000.00 | 12,190.20 | 84.76 |
| 10 58 0000 422705 Miscellaneous / Transport Maintenance | 0.00 | 203.15 | 100.00 | (103.15) | 203.15 |
| Total Transportation Maintenance | 11,734.80 | 68,038.37 | 80,200.00 | 12,161.63 | 84.84 |
| Mileage | | | | | |
| 10 57 0000 422601 Full Time Staff Mileage Reimbursement | 4,938.97 | 14,189.26 | 40,000.00 | 25,810.74 | 35.47 |
| 10 57 0000 422602 Part Time Staff Mileage Reimbursement | 396.55 | 396.55 | 1,000.00 | 603.45 | 39.66 |
| Total Mileage | 5,335.52 | 14,585.81 | 41,000.00 | 26,414.19 | 35.58 |
| Transportation Gas/Tolls | | | | | |
| 10 59 0000 422801 Transportation/ Gas | 8,808.79 | 37,846.53 | 88,000.00 | 50,153.47 | 43.01 |
| 10 59 0000 422802 Transportation/Tolls | 1,708.84 | 3,931.29 | 6,000.00 | 2,068.71 | 65.52 |
| Total Transportation Gas/Tolls | 10,517.63 | 41,777.82 | 94,000.00 | 52,222.18 | 44.44 |

**Northwest Special Recreation Association
Income Statement
For 7/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| Printing | | | | | |
| 10 60 0000 422901 Copier 2nd Floor | 372.29 | 4,438.24 | 8,500.00 | 4,061.76 | 52.21 |
| 10 60 0000 422903 Day Camp Brochure | 0.00 | 3,488.00 | 2,000.00 | (1,488.00) | 174.40 |
| 10 60 0000 422904 Paper | 0.00 | 2,476.91 | 2,450.00 | (26.91) | 101.10 |
| 10 60 0000 422906 Printer Toner (OPS) | 0.00 | 4,730.75 | 0.00 | (4,730.75) | 0.00 |
| 10 60 0000 422907 Seasonal Brochure | 1,650.00 | 6,880.00 | 18,100.00 | 11,220.00 | 38.01 |
| 10 60 0000 422908 Stationary/Business Cards | 0.00 | 67.96 | 1,230.00 | 1,162.04 | 5.53 |
| 10 60 0000 422909 Miscellaneous / Printing | 174.59 | 1,069.59 | 1,000.00 | (69.59) | 106.96 |
| Total Printing | 2,196.88 | 23,151.45 | 33,280.00 | 10,128.55 | 69.57 |
| Public Awareness | | | | | |
| 10 61 0000 423101 Awards/Recognition | 75.90 | 650.55 | 2,277.16 | 1,626.61 | 28.57 |
| 10 61 0000 423102 Ads | 0.00 | 22.75 | 180.00 | 157.25 | 12.64 |
| 10 61 0000 423103 Legal Notices | 0.00 | 64.80 | 420.00 | 355.20 | 15.43 |
| 10 61 0000 423105 Give Aways | 0.00 | 0.00 | 400.00 | 400.00 | 0.00 |
| 10 61 0000 423106 Admin Professionals Week | 0.00 | 332.69 | 300.00 | (32.69) | 110.90 |
| 10 61 0000 423107 Staff Support | 0.00 | 1,315.53 | 2,400.00 | 1,084.47 | 54.81 |
| 10 61 0000 423108 Subscriptions | 198.79 | 1,547.71 | 2,142.00 | 594.29 | 72.26 |
| 10 61 0000 423109 Miscellaneous | 11.22 | (930.36) | 0.00 | 930.36 | 0.00 |
| 10 61 0000 423110 Recruitment | 2,934.94 | 18,952.79 | 19,000.00 | 47.21 | 99.75 |
| 10 61 0000 423111 Outreach | 89.41 | 2,136.63 | 2,000.00 | (136.63) | 106.83 |
| Total Public Awareness | 3,310.26 | 24,093.09 | 29,119.16 | 5,026.07 | 82.74 |
| Liability Expense | | | | | |
| 10 66 0000 441001 Background Checks | 1,000.00 | 1,000.00 | 1,000.00 | 0.00 | 100.00 |
| 10 66 0000 441002 Drug Tests / Physicals | 250.00 | 1,435.00 | 3,970.00 | 2,535.00 | 36.15 |
| 10 66 0000 441003 Unemployment | 352.79 | 1,121.01 | 8,220.29 | 7,099.28 | 13.64 |
| 10 66 0000 441004 Liability Fees | 44,840.16 | 44,840.16 | 89,680.30 | 44,840.14 | 50.00 |
| 10 66 0000 441006 Miscellaneous / Liability | (182.00) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Liability Expense | 46,260.95 | 48,396.17 | 102,870.59 | 54,474.42 | 47.05 |
| Total Expenses | 146,184.18 | 785,689.19 | 1,346,544.31 | 560,855.12 | 58.35 |
| Salary Expense | | | | | |
| Full-Time Salary | | | | | |
| 10 62 0000 424101 Salary | 179,728.00 | 1,274,162.68 | 2,578,001.58 | 1,303,838.90 | 49.42 |
| 10 62 0000 424102 Over-Time | 49.88 | 1,278.29 | 500.00 | (778.29) | 255.66 |
| 10 62 0000 424103 Phone/Data Stipend | 1,400.00 | 9,890.00 | 20,640.00 | 10,750.00 | 47.92 |
| 10 62 0000 424105 Car Allowance | 300.00 | 2,400.00 | 7,800.00 | 5,400.00 | 30.77 |
| Total Full-Time Salary | 181,477.88 | 1,287,730.97 | 2,606,941.58 | 1,319,210.61 | 49.40 |
| Part-Time Salary | | | | | |
| 10 63 0000 424207 Office Support / Part-Time Salary | 4,726.61 | 28,896.96 | 60,000.00 | 31,103.04 | 48.16 |
| 10 63 0000 424211 Training / Part-Time Salary | 1,183.92 | 34,436.79 | 31,600.00 | (2,836.79) | 108.98 |
| 10 63 0000 424214 Transportation / Part-Time Salary | 11,253.72 | 43,017.71 | 100,000.00 | 56,982.29 | 43.02 |
| 10 63 1001 424201 Clubs / Part-Time Salary | 800.39 | 2,113.84 | 2,000.00 | (113.84) | 105.69 |
| 10 63 1004 424204 Special Events / Part-Time Salary | 0.00 | 45.10 | 23,881.53 | 23,836.43 | 0.19 |
| 10 63 1005 424205 Day Camp / Part-Time Salary | 231,657.82 | 370,286.55 | 330,000.00 | (40,286.55) | 112.21 |
| 10 63 1006 424206 General Programs / Part-Time Salary | 24,331.18 | 143,817.64 | 154,000.00 | 10,182.36 | 93.39 |
| 10 63 1009 424209 PURSUIT / Part-Time Salary | 9,492.14 | 37,411.34 | 25,027.50 | (12,383.84) | 149.48 |
| 10 63 1011 424213 Athletics / Part-Time Salary | 3,175.29 | 22,042.21 | 15,000.00 | (7,042.21) | 146.95 |
| Total Part-Time Salary | 286,621.07 | 682,068.14 | 741,509.03 | 59,440.89 | 91.98 |
| Inclusion | | | | | |
| 10 69 0000 450022 Miscellaneous Inclusion | 0.00 | 589.14 | 0.00 | (589.14) | 0.00 |
| 10 69 0001 450001 Arlington Heights Inclusion Salary | 8,257.53 | 43,201.87 | 58,187.77 | 14,985.90 | 74.25 |
| 10 69 0001 450002 Bartlett Inclusion Salary | 9,531.76 | 26,718.22 | 16,219.04 | (10,499.18) | 164.73 |
| 10 69 0001 450003 Buffalo Grove Inclusion Salary | 33,073.51 | 67,055.19 | 80,325.30 | 13,270.11 | 83.48 |
| 10 69 0001 450004 Elk Grove Village Inclusion Salary | 5,260.77 | 16,278.16 | 29,380.47 | 13,102.31 | 55.40 |
| 10 69 0001 450005 Hanover Park Inclusion Salary | 9,385.19 | 19,214.90 | 8,732.36 | (10,482.54) | 220.04 |
| 10 69 0001 450006 Hoffman Estates Inclusion Salary | 11,892.97 | 28,870.75 | 39,236.64 | 10,365.89 | 73.58 |
| 10 69 0001 450007 Inverness Inclusion Salary | 0.00 | 0.00 | 78.91 | 78.91 | 0.00 |
| 10 69 0001 450008 Mount Prospect Inclusion Salary | 10,726.13 | 34,702.91 | 24,108.83 | (10,594.08) | 143.94 |
| 10 69 0001 450009 Palatine Inclusion Salary | 18,538.61 | 43,290.55 | 51,326.79 | 8,036.24 | 84.34 |
| 10 69 0001 450010 Prospect Heights Inclusion Salary | 3,313.73 | 6,330.05 | 7,421.23 | 1,091.18 | 85.30 |
| 10 69 0001 450011 River Trails Inclusion Salary | 9,683.29 | 15,517.01 | 15,584.13 | 67.12 | 99.57 |
| 10 69 0001 450012 Rolling Meadows Inclusion Salary | 13,710.53 | 48,409.67 | 71,157.43 | 22,747.76 | 68.03 |
| 10 69 0001 450013 Salt Creek Inclusion Salary | 3,353.19 | 6,279.34 | 862.25 | (5,417.09) | 728.25 |

**Northwest Special Recreation Association
Income Statement
For 7/31/2024**

| | M-T-D Actual | Y-T-D Actual | Y-T-D Budget | Variance | Percent of Budget |
|---|-------------------|---------------------|---------------------|---------------------|----------------------|
| 10 69 0001 450014 Schaumburg Inclusion Salary | 37,739.76 | 111,452.70 | 133,592.07 | 22,139.37 | 83.43 |
| 10 69 0001 450015 South Barrington Inclusion Salary | 8,688.53 | 15,423.50 | 15,341.15 | (82.35) | 100.54 |
| 10 69 0001 450016 Streamwood Inclusion Salary | 0.00 | 0.00 | 3,417.84 | 3,417.84 | 0.00 |
| 10 69 0001 450017 Wheeling Inclusion Salary | 30,484.49 | 62,373.44 | 74,668.73 | 12,295.29 | 83.53 |
| 10 69 0001 450019 Inclusion Training Salary | 311.51 | 12,275.87 | 14,400.00 | 2,124.13 | 85.25 |
| 10 69 0001 450020 Rovers Salary Inclusion | 11,714.99 | 25,620.65 | 19,000.00 | (6,620.65) | 134.85 |
| 10 69 0002 450001 Arlington Heights Inclusion Expenses | 0.00 | (39.99) | 500.00 | 539.99 | (8.00) |
| 10 69 0002 450002 Bartlett Inclusion Expenses | 0.00 | (28.92) | 500.00 | 528.92 | (5.78) |
| 10 69 0002 450003 Buffalo Grove Inclusion Expenses | 40.53 | 139.70 | 500.00 | 360.30 | 27.94 |
| 10 69 0002 450004 Elk Grove Village Inclusion Expenses | 33.24 | 13.23 | 500.00 | 486.77 | 2.65 |
| 10 69 0002 450005 Hanover Park Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450006 Hoffman Estate Inclusion Expenses | 156.35 | 170.47 | 500.00 | 329.53 | 34.09 |
| 10 69 0002 450008 Mount Prospect Inclusion Expenses | 0.00 | 11.99 | 500.00 | 488.01 | 2.40 |
| 10 69 0002 450009 Palatine Inclusion Expenses | 74.14 | 74.14 | 500.00 | 425.86 | 14.83 |
| 10 69 0002 450010 Prospect Heights Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450011 River Trails Inclusion Expenses | 13.78 | 74.65 | 500.00 | 425.35 | 14.93 |
| 10 69 0002 450012 Rolling Meadows Inclusion Expenses | 0.00 | 23.48 | 500.00 | 476.52 | 4.70 |
| 10 69 0002 450013 Salt Creek Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450014 Schaumburg Inclusion Expenses | 123.25 | (450.82) | 500.00 | 950.82 | (90.16) |
| 10 69 0002 450015 South Barrington Inclusion Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450016 Streamwood Inclusion Expenses | 0.00 | 51.59 | 500.00 | 448.41 | 10.32 |
| 10 69 0002 450017 Wheeling Inclusion Expenses | 100.10 | 119.97 | 500.00 | 380.03 | 23.99 |
| 10 69 0002 450018 Inclusion Ability Awareness Expenses | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| 10 69 0002 450021 Inclusion Training Expenses | 0.00 | 888.99 | 1,800.00 | 911.01 | 49.39 |
| 10 69 0002 450022 MISC Inclusion Expenses | 0.00 | 189.35 | 3,000.00 | 2,810.65 | 6.31 |
| 10 69 0003 450001 Arlington Heights Inclusion Independent Contractors | 0.00 | (215.98) | 1,156.00 | 1,371.98 | (18.68) |
| 10 69 0003 450002 Bartlett Inclusion Independent Contractors | 0.00 | 132.00 | 0.00 | (132.00) | 0.00 |
| 10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors | 0.00 | 66.00 | 2,503.00 | 2,437.00 | 2.64 |
| 10 69 0003 450004 Elk Grove Inclusion Independent Contractors | 0.00 | 0.00 | 1,055.00 | 1,055.00 | 0.00 |
| 10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors | 0.00 | 239.25 | 1,123.00 | 883.75 | 21.30 |
| 10 69 0003 450009 Palatine Inclusion Independent Contractors | 0.00 | 0.00 | 293.00 | 293.00 | 0.00 |
| 10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors | 0.00 | 0.00 | 911.00 | 911.00 | 0.00 |
| 10 69 0003 450014 Schaumburg Inclusion Independent Contractors | 0.00 | (353.43) | 15,600.00 | 15,953.43 | (2.27) |
| 10 69 0003 450015 South Barrington Inclusion Independent Contractors | 0.00 | 240.00 | 0.00 | (240.00) | 0.00 |
| 10 69 0003 450017 Wheeling Inclusion Independent Contractors | 0.00 | 0.00 | 697.00 | 697.00 | 0.00 |
| Total | 226,207.88 | 584,949.59 | 699,678.94 | 114,729.35 | 83.60 |
| Total Salary Expense | 694,306.83 | 2,554,748.70 | 4,048,129.55 | 1,493,380.85 | 63.11 |
| Payroll Taxes & Benefits | | | | | |
| FICA | | | | | |
| 10 67 0000 442102 FICA Full Time | 0.00 | 49,421.99 | 109,963.94 | 60,541.95 | 44.94 |
| 10 67 0000 442103 FICA Part Time | 0.00 | 35,414.32 | 197,813.82 | 162,399.50 | 17.90 |
| 10 67 9902 442102 ER FICA Part Time | 32,270.52 | 59,349.51 | 0.00 | (59,349.51) | 0.00 |
| 10 67 9902 442103 ER FICA Full Time | 10,716.21 | 32,362.23 | 0.00 | (32,362.23) | 0.00 |
| 10 67 9912 442102 ER FICA Medicare Part Time | 7,549.00 | 13,881.93 | 0.00 | (13,881.93) | 0.00 |
| 10 67 9912 442103 ER FICA Medicare Full Time | 2,506.22 | 7,572.72 | 0.00 | (7,572.72) | 0.00 |
| Total FICA | 53,041.95 | 198,002.70 | 307,777.76 | 109,775.06 | 64.33 |
| Health Insurance | | | | | |
| 10 48 0000 421601 Voluntary Benefits | 0.00 | (162.00) | 0.00 | 162.00 | 0.00 |
| 10 48 0000 421603 Health Contributions | 39,976.05 | 259,670.52 | 440,000.00 | 180,329.48 | 59.02 |
| Total Health Insurance | 39,976.05 | 259,508.52 | 440,000.00 | 180,491.48 | 58.98 |
| IMRF | | | | | |
| 10 68 0000 442201 IMRF / FT Contributions | 3,950.31 | 44,342.30 | 60,583.04 | 16,240.74 | 73.19 |
| 10 68 0000 442204 IMRF /PT Contributions | 1,796.43 | 2,091.06 | 6,350.88 | 4,259.82 | 32.93 |
| 10 68 0000 442205 IMRF / Voluntary Additional Contributions | 0.00 | 1,061.18 | 0.00 | (1,061.18) | 0.00 |

Northwest Special Recreation Association
Income Statement
For 7/31/2024

| | M-T-D <u>Actual</u> | Y-T-D <u>Actual</u> | Y-T-D <u>Budget</u> | <u>Variance</u> | <u>Percent of Budget</u> |
|---|------------------------|------------------------|------------------------|---------------------|------------------------------|
| Total IMRF | 5,746.74 | 47,494.54 | 66,933.92 | 19,439.38 | 70.96 |
| Total Payroll Taxes & Benefits | 98,764.74 | 505,005.76 | 814,711.68 | 309,705.92 | 61.99 |
| Total Expenses | 939,255.75 | 3,845,443.65 | 6,209,385.54 | 2,363,941.89 | 61.93 |
| Capital Expenses | | | | | |
| 20 80 2001 460001 Capital Projects / Wheeling Green House | 0.00 | 0.00 | 69,969.23 | 69,969.23 | 0.00 |
| 20 80 2101 460002 26 passenger- accessible 2007 | 0.00 | 0.00 | 180,000.00 | 180,000.00 | 0.00 |
| 20 80 2111 460002 Minivan (6 passengers) 2008 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 |
| 20 80 2112 460002 14 passenger- accessible 2010 | 0.00 | 450.00 | 108,300.00 | 107,850.00 | 0.42 |
| 20 80 2119 460002 14 passenger- accessible 2011 | 0.00 | 0.00 | 108,300.00 | 108,300.00 | 0.00 |
| 20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW | 0.00 | 118,293.70 | 0.00 | (118,293.70) | 0.00 |
| 20 80 2125 460002 14 passenger- accessible NEW | 0.00 | 115,850.70 | 0.00 | (115,850.70) | 0.00 |
| 20 80 2201 460003 Technology/Hardware | 0.00 | 408.24 | 0.00 | (408.24) | 0.00 |
| 20 80 2202 460003 Computer (lease / purchase) | 1,021.91 | 25,220.02 | 34,900.00 | 9,679.98 | 72.26 |
| 20 80 2204 460003 Tech Infrastructure | 0.00 | 1,481.05 | 17,223.67 | 15,742.62 | 8.60 |
| 20 80 2205 460003 iPads | 0.00 | 298.00 | 2,500.00 | 2,202.00 | 11.92 |
| 20 80 2206 460003 Printer Lease | 1,256.72 | 8,787.04 | 15,080.64 | 6,293.60 | 58.27 |
| 20 80 2207 460003 Printer replacements | 0.00 | 0.00 | 2,200.00 | 2,200.00 | 0.00 |
| 30 70 2201 460003 Technology/Hardware | 0.00 | (15,080.64) | 0.00 | 15,080.64 | 0.00 |
| 20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years) | 0.00 | 0.00 | 9,936.00 | 9,936.00 | 0.00 |
| 20 80 2306 460004 RM Sensory Room Maintenance (every 3 years) | 0.00 | 4,169.90 | 0.00 | (4,169.90) | 0.00 |
| 20 80 2307 460004 RM Dream Lab Maintenance | 0.00 | 0.00 | 10,939.00 | 10,939.00 | 0.00 |
| 20 80 2309 460004 MP Sensory Room Maintenance (every 3 years) | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 |
| 20 80 2312 460004 Buffalo Grove Cleaning/Maintenance | 0.00 | 215.00 | 3,896.00 | 3,681.00 | 5.52 |
| 20 80 2316 460004 HVAC (6 RTU being evaluated for replacement) | 0.00 | 3,557.70 | 5,000.00 | 1,442.30 | 71.15 |
| 20 80 2317 460004 Other infrastructure | 0.00 | 243.36 | 2,000.00 | 1,756.64 | 12.17 |
| 20 80 2318 460004 Office Update* | 0.00 | 2,718.43 | 35,000.00 | 32,281.57 | 7.77 |
| Total Capital Expenses | 2,278.63 | 266,612.50 | 667,244.54 | 400,632.04 | 39.96 |
| Excess Revenue Over (Under) Expenditures | (599,589.54) | 373,355.00 | (697,844.54) | 1,071,199.54 | 53.50 |

Date: September 4, 2024
To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Darleen Negrillo, Superintendent of Administrative Services
Re: Paid Leave for All Workers Act and Vacation Policy Updates

During the July 2024 Board Meeting, staff were directed to contact legal counsel regarding the Paid Leave for All Workers Act Policy (PLFAWA) and the Vacation Policy. Attached is the proposed PLFAWA policy and the current Vacation Policy.

The main concern from Board Members was that it appeared that NWSRA gave all full-time workers an additional week off this year with the implementation of the PLFAWA. The questions raised were sent to the Association's attorney at Robbins Schwartz, Kevin P. Noll. Kevin has created a Q & A information sheet regarding the PLFAWA, specifically addressing the questions submitted by the Board and Staff. He has also been invited to attend the meeting.

Upon conclusion of this meeting, staff will update the PLFAWA Policy and the Vacation Policy. In the event of any revisions, staff will send the revised policies to the attorneys for review.

Appendix III

Paid Leave for All Workers Act

As of January 1, 2024, NWSRA is subject to the Paid Leave for All Workers Act (PLFAWA). Under this Act, all paid employees (full-time, part-time, seasonal, and temporary) are entitled to earn and use one (1) hour of paid leave for every 40 hours worked, for up to 40 hours during a 12-month period. The requirements for earning and using paid leave are explained below.

Earning paid leave

- **Current employees** as of January 1, 2024, start accruing paid leave on January 1, 2024, but are not able to use accrued leave until March 31, 2024.
- **New hires** on or after January 1, 2024, start accruing paid leave as of the date of hire, but are not able to use accrued leave until their 90th day as an employee.
- All accrual dates are calendar based and start on January 1 and end on December 31 of each year.
- **New Hires** will accrue through December 31 of their first year. Thereafter, accruals will be based on the calendar year. (Example: Employee starts in May and will accrue to December 31. The next accrual period will start January 1 of the following year)
- Eligible employees earn one (1) hour of paid leave for every 40 hours worked.
- All earned hours will be tracked in the HRIS system for all employees.
- Unused, accrued hours may be carried over to the next calendar year, up to a maximum of 40 hours. Any hours over 40 hours will be forfeited.

Using Paid Leave

- For leave that is foreseeable, employees can use paid leave for any reason with an advanced seven (7) day notice. If the leave is not foreseeable, the employee shall provide such notice as soon as it is practicable after the employee is aware of the necessity of the leave.
- **Full-time** employees must provide notice to their immediate supervisor.
- **Part-time, Seasonal, and Temporary** employees must provide notice to their department manager.
- Unless the leave was unforeseeable, paid leave cannot be used for day-of call offs or requests made after the seven (7) day request period.
- Minimum increments for use of leave must be at least two (2) hours a day for **full-time** employees.
- Minimum increments for use of leave must be at least one (1) hour a day for **part-time, seasonal, and temporary staff**.

Paid Leave at Termination

- Employees who terminate their employment with NWSRA, that have accrued unused paid leave time will not be paid out.

Preservation of Records

For a period of not less than 3 years, NWSRA shall create and maintain records documenting employees':

- Hours worked each day;
- Paid leave accrued;
- Paid leave taken;
- Paid leave requests, which were denied; and
- Remaining paid leave balance.

Vacation

NWSRA recognizes the importance of time off from work to relax, spend time with family, and enjoy leisure activities. The Association provides paid vacation time to full-time employees for this purpose and employees are encouraged to take vacation during the year. Part-time employees do not accrue vacation time.

Full-time employees will accrue paid vacation according to the following schedule. Note: Employees may not accrue more than 25 days in their vacation bank, other than when receive their Longevity Vacation Bonus.

| Length of Service | Days Accrued Annually | Hours Accrued by Month | Annual Accrued Maximum |
|-------------------|-----------------------|------------------------|------------------------|
| 6 to 12 Months | 5 days | 3.34 hours | N/A |
| 1 year | 10 days | 6.67 hours | 80 hours/10 Days |
| 3 years | 12 days | 8 hours | 96 hours/12 Days |
| 4 years | 14 days | 9.34 hours | 112 hours/14 Days |
| 5 years | 15 days | 10 hours | 120 hours/15 Days |
| 6 years | 16 days | 10.67 hours | 128 hours/16 days |
| 7 years | 17 days | 11.34 | 136 hours/17 days |
| 8 years | 18 days | 12 hours | 144 hours/18 days |
| 9 years | 19 days | 12.67 hours | 152 hours/19 days |
| 10 years | 20 days | 13.34 hours | 160 hours/20 days |
| 11 years | 21 days | 14 hours | 168 hours/21 days |
| 12 years | 22 days | 14.67 hours | 176 hours/22 days |

| | | | |
|----------|---------|-------------|-------------------|
| 13 years | 23 days | 15.34 hours | 184 hours/23 days |
| 14 years | 24 days | 16 hours | 192 hours/24 days |
| 15 years | 25 days | 16.67 hours | 200 hours/25 days |

Employees may not take paid vacation until they actually have earned or accrued the vacation time. New employees do not accrue paid vacation until they have completed at least 6 months of employment, unless approved by the Superintendent of Administrative Services and Executive Director.

Generally, employees should submit vacation plans to their supervisor at least 4 weeks in advance of the requested vacation date. Vacations may be scheduled in increments of half (.50) a work day up to a maximum of 2 weeks in a row. Superintendents and the Executive Director have the right to designate when some or all of vacations must be taken or dates when vacations are not able to be taken.

Vacation should be used in the year it is earned. Employees will be permitted to accrue up to one year of earned vacation. Once an employee has reached one year of accrued vacation, they cease to accrue any more time until time is used.

Employees whose employment terminates, for any reason, will be paid for all unused, accrued vacation time.

Failure to return from work at the conclusion of an approved vacation will be considered a voluntary resignation by the employee.

Date: September 4, 2024
To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Darleen Negrillo, Superintendent of Administrative Services
Re: Mileage and Gift Policy Updates/ New Travel Policy Updates

During the Financial Task Force meetings, staff were asked to review the Mileage, Per Diem, and Gift Policies to ensure that they align with the current IRS statutes. Staff created a formal Travel Policy addressing all business travel for the Association, using the existing Association's procedures.

Attached is the updated Mileage and Gift Policies, as well as the new Travel Policy for the board's review and approval. Once approved, the policies will be sent to the attorneys for final review.

Motions:

Motion to approve the updated Mileage Policy presented by staff to be sent to the attorneys for final review.

Motion to approve the updated Gift Policy presented by staff, to be sent to the attorneys for final review.

Motion to approve the new Travel Policy presented by staff, to be sent to the attorneys for final review.

Gifts and Rewards

Employees may not solicit or accept any gift, gratuity or other reward from any person, business, or entity that is doing business with the Association or is attempting to secure business from NWSRA. Further, employees may not solicit or accept, nor expect people who use programs or facilities to give gifts, gratuities, or other rewards, or other remunerative devices or favors for performing duties, except as otherwise provided in this section.

External Gifts

Any gifts offered by an external party, because of a position with NWSRA, must be reported to the Superintendent of Administrative Services to be logged and recorded. Any gift under \$25 must be reported and may be allowed to be retained by the employee. Any gift retained by the employee will be processed by the Association, on their Bi-Weekly paycheck, and taxed appropriately as per the Federal and State Law.

Internal Gifts

Any gifts given by the Association to any employee must be reported by the gift giver, to the Superintendent of Administrative Services to be logged and processed. All gifts will be processed by the Association, on their Bi-Weekly paycheck, and taxed appropriately as per the Federal and State Law.

Failure to properly report a gift, gratuity, or other reward may subject you to disciplinary action up to and including termination.

Mileage Reimbursement

Mileage Reimbursement for authorized use of personal vehicles will be predetermined at the standard mileage rate established by the IRS. It will be considered reimbursement for using the car, insurance, and all other transportation costs.

To qualify for Mileage Reimbursement, you must do the following:

1. Provide proof of mileage for NWSRA business **not to include mileage to and from your residence per IRS standards**; and
2. Secure approval from your immediate Supervisor or Superintendent.
3. Turn in the approved form at least once a month, no later than a month after incurring the expense.

Failure to submit the approved NWSRA Mileage Reimbursement Form, forfeits payment of reimbursement. **All Mileage Reimbursements will be processed monthly, as a separate payment, through our account payable financial system.**

Employees are encouraged to use available NWSRA vehicles for any work-related business. If multiple employees go to the same location, it is recommended that one NWSRA vehicle is used, rather than several individual personal vehicles. NWSRA recognizes the Member District footprint is extensive. If the workday does not begin or end at the Administrative Offices or a NWSRA programming space, the employee will be reimbursed for all mileage minus the employee's typical commute to or from the Administrative Offices.

Travel Expense Policy (New Policy 8/24)

General information

All expenses for business travel for employees must be pre-approved by their Superintendent before any expense occurs.

Reimbursement of parking, mileage, gasoline instead of mileage, and ferry or bus passes do not require requests if they are under \$25.00.

The Conference and Travel Form must be completed for all overnight business travel before reservations and expenses occur.

Airfare. Travelers are expected to obtain the lowest available airfare that reasonably meets business travel needs. Airfare must be paid for by the employees by P-Card.

Travelers are encouraged to book flights as far in advance as possible to avoid premium airfare pricing, securing coach or economy class tickets only.

Rail transportation. The Association will prepay rail transportation provided that the cost does not exceed the cost of the least expensive airfare.

Rental vehicles. The Association will pay for approved use of a rental vehicle if needed for multiple travelers on the same trip and does not exceed the cost of using taxi, car service or shuttle services.

Travelers should fill the gas tank before returning the vehicle to the rental agency to avoid service fees and more expensive fuel rates.

Conference registration fees. Conference registration fees are to be paid for on an Association P-Card. Business-related banquets or meals that are considered part of the conference can be paid for with the registration fees; however, such meals will be deducted from the traveler's per diem allowance.

Automobile (personally owned) Reimbursement for use of a personal automobile is based on the Association Mileage Policy.

Lodging. The cost of overnight lodging (room rate and tax only) will be paid for on an Association P-Card.

Lodging expenses should be booked at reasonable, single or double occupancy or standard business room rates. When the hotel or motel is the conference or convention site, payment will be limited to the conference rate.

Group Lodging secured through vacation rental companies may be used, provided that the cost does not exceed the cost of the least expensive hotel or motel stay.

In room expenses, such as mini-bar, in-room food and pay per view television expenses are not covered by the Association. Additional room expenses will be paid for by the employee before checking out.

Meals (per diem). Per diem allowances are allowable for all conference and educational events based on length of stay and meals provided by the event.

The Associations per diem rates are based on the U.S. General Services Administration Guidelines, which vary by city location. In addition to meals, these rates include incidental expenses such as laundry, dry cleaning and service tips (e.g., housekeeping or porter tips).

Per diem reimbursements are based on departure and return times over the entire 24-hour day and are prorated accordingly.

If a free meal is served on the plane, included in a conference registration fee, built into the standard, hotel room rate or replaced by a legitimate business meal, the per diem allowance for that meal will not be included in per diem.

Employees will receive a per diem disbursement, by check, for all events one week before the event. Receipts are not required for per diem allowances.

Business expenses. Business expenses, including faxes, photocopies, Internet charges, data ports and business telephone calls incurred while on travel status, can be reimbursed. Original itemized receipts are required and must be charged on an Association P-Card.

Parking. Original receipts are required for parking fees (including airport parking). The lodging bill can be used as a receipt when charges are included as part of the overnight stay.

Telephone calls. The costs of personal telephone calls are the responsibility of the individual.

Tolls. Original receipts are required for tolls and can be reimbursed with the proper receipt.

Miscellaneous transportation. Original receipts are required for taxis, car service, bus, subway, metro, ferry, and other modes of transportation for each occurrence charged to the Association P-Card.

Non-reimbursable Travel Expenses

The following items that may be associated with business travel will not be reimbursed:

- Airline club memberships.
- Airline upgrades.
- Business class for domestic flights or first class for all flights.
- Childcare, babysitting, house-sitting, or pet-sitting/kennel charges.
- Commuting between home and the primary work location.
- Costs incurred by traveler's failure to cancel travel or hotel reservations in a timely fashion.
- Evening or formal wear expenses.
- Haircuts and personal grooming.

- Laundry and dry cleaning.
- Passports, vaccinations, and visas when not required as a specific and necessary condition of the travel assignment.
- Personal entertainment expenses, including in-flight movies, headsets, health club facilities, hotel pay-per-view movies, in-theater movies, social activities, and related incidental costs.
- Travel accident insurance premiums or purchase of additional travel insurance.
- Other expenses not directly related to the business travel.

Travel for non-employees

Additional costs for travel, lodging, meals, or other travel expenses for spouses, significant others, travel companions, or other family members will not be reimbursed unless the individual has a bona fide company purpose for engaging in the travel or attending the event.