



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

May 22, 2024
10:30 a.m. Regular Meeting
Park Central Banquet Room
3000 W. Central Road
Rolling Meadows, IL 60008

Agenda

- I. Call to Order
Roll Call
- II. Introduction of Guests:
 - A. Nicolae Gereu – Superintendent of Finance
 - B. Kaila Robinson – 5 Year Recognition
- III. Public Comment
- IV. Approval of Agenda
- V. **Approval of Consent Agenda – Pages – 3-54**
 - A. Approval of Minutes, March 27, 2024
 - B. NWSRA Financial Reports – December 31, 2023 - April 30, 2024
 1. Profit and Loss/Income
 2. Balance Sheets
 3. Monthly Account Snapshot
 4. **PFM Investment Update**
 - C. Warrant:
 1. March - \$432,124.24
 2. April - \$460,295.22
 - D. ADA Compliance Projects:
 1. Arlington Heights Park District -
 - a. Administrative Center – Elevator - \$30,800
 - b. Arlington Ridge – Plumbing and Elements - \$9,750
 - c. Evergreen Park – Athletic Surfaces - \$30,800
 - d. Evergreen Park 2 – Routes and Surfaces - \$4,950
 - e. Forest View – Routes and Surfaces - \$37,400
 - f. Happiness Park – Playground Components - \$24,750
 - g. Heritage Park – Routes and Surfaces - \$72,000
 - h. Melas Park – Routes and Surfaces - \$6,600
 - i. Pioneer Park – Route and Surfaces - \$9,750
 - j. Recreation Park – Routes and Surfaces – \$60,000
 - k. Sunset Ridge Park – Playground Components - \$26,250
 - l. Virginia Park – Routes and Surfaces - \$17,625
 2. Mt. Prospect Park District
 - a. Com Ed trail – Routes and Surfaces – \$112,500

An extension of the local park districts serving

Arlington Heights • Bartlett • Buffalo Grove • Elk Grove • Hanover Park • Hoffman Estates • Inverness • Mount Prospect
Palatine • Prospect Heights • River Trails • Rolling Meadows • Salt Creek • Schaumburg • South Barrington • Streamwood • Wheeling

- b. Weller Creek – Playground Components - \$66,480.40
- 3. Streamwood Park District – Jaycee Park – Routes and Surfaces \$70,056
 - * Details can be found on Directors Site

- VI. Correspondence
 - A. Written
 - B. Oral
- VII. Staff Reports – Pages – 55-63
 - A. Program Report
 - B. Marketing and P/R Report
 - C. SLSF
 - D. Director Update
- VIII. Old Business – Pages – 64-65
 - A. Paid Leave for All Works Act - Update
- IX. New Business – Pages – 66-79
 - A. Audit
 - B. HR Report: FLSA July Deadline
 - C. Finance Report/Internal Control Report
 - D. Other
- X. Information/Action Items – Pages – 80-115
 - A. Annual Information Update – Oral
 - B. 2023 PDRMA Annual Report
 - C. PDRMA NWSRA Snapshot
 - D. Other
- XI. Closed Session
 - A. Executive Session Minutes Review – 5ILCS 120/2(c)(21)
- XII. Action as a result of Closed Session – Pages – 116-118
 - A. Resolution R2024-1 Closed Session (Minutes)
- XIII. Adjournment



- Teamwork:** Support each other and work together
- Respect:** Be open, honest and kind
- Enthusiasm:** Exceed expectations
- Collaboration:** Combine resources to achieve common goals
- Communication:** Listen, share and adapt



To be a leading force, creating greater options that enrich the life experience of the participants, families and communities we serve

V. Consent Agenda

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**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT PARK CENTRAL
3000 CENTRAL ROAD, ROLLING MEADOWS, IL
ON THE 27th OF MARCH, 2024, at 10:30 am**

Chairman Talsma called the meeting to order at 10:35 a.m. Administrative Manager, Jessica Vasalos took roll call. The following members of the Board were present: Carrie Fullerton, Arlington Heights Park District; Erika Strojinc, Buffalo Grove Park District; Ben Curcio, Elk Grove Park District; Steve Bessette, Hanover Park; Craig Talsma, Hoffman Estates Park District; Jim Jarog, Mount Prospect Park District; Ben Rea, Palatine Park District; Ray Doerner, Prospect Heights Park District; Bret Fahnstrom, River Trails Park District; Kevin Romjeko, Rolling Meadows Park District; Diane Hilgers, Salt Creek Park District; Steve Burgess, Schaumburg Park District; Jeff Janda, Streamwood Park District; Jan Buchs, Wheeling Park District

Absent: Rita Fletcher, Robert Dowling, Jay Morgan

Also present: Tracey Crawford, Executive Director; Darleen Negrillo, Superintendent of Administrative Services; Tom Draper, Superintendent of Marketing and Communications; Andrea Griffin and Rachel Hubsch, Superintendents of Recreation; Anne Kiwala, Superintendent of Development; Emily Fencil from Clearbrook; Nick Eckleberry, Accounting Clerk; and Jessica Vasalos, Administrative Manager as recording secretary.

Introduction of Guests

Andrea Griffin introduced Emily Fencil from Clearbrook and Tracey Crawford introduced Nick Eckleberry.

Public Comment

Chairman Talsma asked if there was any public comment. Director Janda thanked Executive Director Crawford for coming out to Streamwood Park District to speak to his board.

Approval of Agenda

Chairman Talsma asked for a motion to approve the agenda dated March 27, 2024. Director Janda made the motion and Director Fahnstrom seconded the motion. Upon voice vote, the motion was carried.

Approval of Consent Agenda

Chairman Talsma called for a motion to approve the Consent Agenda of March 27, 2024 with the omission of the financials from the consent agenda. The financials will be tabled until further notice. Director Romejko made the motion and Director Fullerton seconded the motion to approve the Consent Agenda dated March 27, 2024. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessett, Craig Talsma, Jim Jarog, Ben Rea, Ray Doerner, Bret Fahnstrom, Kevin Romejko, Diane Hilgers, Steve Burgess, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

Correspondence

None

Staff Reports

Superintendent Griffin reported spoke about the first sensory field trip to Mt. Prospect since COVID for five participants and seven staff.

Marketing and PR

Superintendent Draper reported on the home town visit WGN made to Hanover Park Park District. He also gave kudso to Superintendent Griffin and Inclusion Manager Gonzalez for a published article on Inclusion. Reviewed the GMFS marketing review and informed the Board that the Camp Brochure is out and the summer brochure is going to print,

SLSF

Superintendent Kiwala reported gave her report regarding the Gold Medal Fashion Show and the sponsors that have committed so far for FY2024. She also reminded the board that Golf season is upon us and the First outing will be the outing at Bridges of Popular Creek in May.

Directors Report

Executive Director Crawford informed the Board that we have hired a new Superintendent of Fiance, he starts on April 8. She thanked everyont involved in the hiring process. She informed the Board that the audit is under way, that seems to be going well. She also informed the Board that Asset Maxx will be updating the Asset list for the audit.

Old Business

SRA Governance Task Force

Director Crawford informed the Board that at this time they are treading lightly as the new legislation is hoping to include the SRA's. She informed the Board that there are many SRA's that follow Park District Code and many that do not and those SRA's are worried about their districts. One major topic is that we need to find a way to ensure that all SRA's are included when discussing things that impact the park districts. Director Talsma agreed. She reminded the board that we all wand to align with the park districts but some villages house SRA's and they do not follow the same code. Director Fullerton thanked Director Crawford for taking the lead and charge on this issue.

Clearbrook

Superintendent Griffin and Emily Fencil of Clearbrook presented to the board the history of the collaboration and explained how funds are distributed to the collaborators and how the program is structured. Superintendent Griffin asked for a motion to approve the Collaborative Agreement as presented. Director Fahnstrom made the motion and Director Janda seconded the motion to approve the Collaborative Agreement as presented. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessett, Craig Talsma, Jim Jarog, Ben Rea, Ray Doerner, Bret Fahnstrom, Kevin Romejko, Diane Hilgers, Steve Burgess, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

New Business

Recognition of outing Board Member Rita Fletcher

Chairman Talsma read aloud the proclamation for Rita Fletcher

Paycheck Advance Policy

Superintendent Negrillo and Director Crawford reviewed the Paycheck Advance Policy with the board. The Board asked Tracey add in language regarding between paychecks. Director Crawford asked for a motion to send the policy to the attorney for approval. Director Burgess made the motion and Director Buchs seconded the motion to send the policy to the attorney.

Paid Leave for Workers Policy

Superintendent Negrillo presented to the Board the Paid Leave for Workers Policy. The Board requested that changes be made to clarify the 40 hours is not additional but taken from PTO and moved to the separate bucket. Chairman Talsma asked for a motion to approve the Paid Leave for Workers Policy as presented with the changes suggested. Director Fahnstrom made the motion and Director Bessette seconded the motion to approve the Paid Leave for Workers Policy. Upon Voice Vote the motion was approved.

Informational/Action Items

District 15 Extended Camp

Superintendent Hubsch presented the new camps that NWSRA will be hosting during the summer of 2024. She was asked to include the staff costs in the program description during budget time and include what percentage of the costs and revenue are subsidies.

Closed Session

NONE

Action as a Result of Closed Session

None

Adjournment

After no further business, Chairman Talsom called for a motion to adjourn. Director Janda made the motion and Director Rea seconded the motion to adjourn the March 27, 2024 meeting at 12:05 p.m.

Secretary

Northwest Special Recreation Association
Profit Loss Budget vs. Actual

December 2023

Ordinary Income/Expense	Dec 23	Budget	\$ Over Budget	% of Budget
Income				
310000 - Member District Assessments				
310001 - Arlington Heights Assessment	141,520.85	0.00	141,520.85	100.0%
310002 - Bartlett Assessment	118,476.91	0.00	118,476.91	100.0%
310003 - Buffalo Grove Assessment	0.00	0.00	0.00	0.0%
310004 - Elk Grove Assessment	0.00	0.00	0.00	0.0%
310005 - Hanover Park Assessment	0.00	0.00	0.00	0.0%
310006 - Hoffman Estates Assessment	0.00	0.00	0.00	0.0%
310007 - Inverness Assessment	0.00	0.00	0.00	0.0%
310008 - Mount Prospect Assessment	0.00	0.00	0.00	0.0%
310009 - Palatine Assessment	0.00	0.00	0.00	0.0%
310010 - Prospect Heights Assessment	0.00	0.00	0.00	0.0%
310011 - River Trails Assessment	0.00	0.00	0.00	0.0%
310012 - Rolling Meadows Assessment	0.00	0.00	0.00	0.0%
310013 - Salt Creek Assessment	0.00	0.00	0.00	0.0%
310014 - Schaumburg Assessment	0.00	0.00	0.00	0.0%
310015 - South Barrington Assessment	0.00	0.00	0.00	0.0%
310016 - Streamwood Assessment	0.00	0.00	0.00	0.0%
310017 - Wheeling Assessment	0.00	0.00	0.00	0.0%
Total 310000 - Member District Assessments	259,997.76	0.00	259,997.76	100.0%
320000 - Program Fees				
320001 - Club Fees	-9,603.35	0.00	-9,603.35	100.0%
320002 - Leisure Education Fees	-142.02	0.00	-142.02	100.0%
320003 - New Initiatives Fees	0.00	0.00	0.00	0.0%
320004 - Special Events Fees	-265.31	0.00	-265.31	100.0%
320005 - Day Camp Fees	-52,003.92	0.00	-52,003.92	100.0%
320006 - General Programs Fees	-13,089.86	0.00	-13,089.86	100.0%
320008 - Trips Fees	-2,109.00	0.00	-2,109.00	100.0%
320009 - PURSUIT	123.00	0.00	123.00	100.0%
320011 - Athletic Fees	4,175.99	0.00	4,175.99	100.0%
320012 - Program Fees - Credits	-2,888.00	0.00	-2,888.00	100.0%
Total 320000 - Program Fees	-75,802.47	0.00	-75,802.47	100.0%
321000 - Transportation - Door to Door				
321001 - Clubs Door to Door	456.67	0.00	456.67	100.0%
321003 - New Initiatives Door to Door	0.00	0.00	0.00	0.0%
321004 - Special Events Door to Door	0.00	0.00	0.00	0.0%
321005 - Day Camp Door to Door	0.00	0.00	0.00	0.0%
321006 - General Programs Door to Door	627.08	0.00	627.08	100.0%
321007 - Miscellaneous Door to Door	0.00	0.00	0.00	0.0%
321008 - Athletics Door to Door	0.00	0.00	0.00	0.0%
Total 321000 - Transportation - Door to Door	1,083.75	0.00	1,083.75	100.0%
321100 - Transportation - Pick up Points				
321101 - Clubs Pick Up Points	349.31	0.00	349.31	100.0%
321102 - Leisure Edu Pick Up Points	254.02	0.00	254.02	100.0%
321103 - New Initiatives Pick Up Points	0.00	0.00	0.00	0.0%
321104 - Special Events Pick Up Points	299.31	0.00	299.31	100.0%
321105 - Day Camp Pick Up Points	0.00	0.00	0.00	0.0%
321106 - General Programs Pick Up Points	3,067.20	0.00	3,067.20	100.0%
321107 - Miscellaneous Pick Up Points	0.00	0.00	0.00	0.0%
321108 - Athletics Pick Up Points	0.00	0.00	0.00	0.0%
Total 321100 - Transportation - Pick up Points	3,969.84	0.00	3,969.84	100.0%
340000 - Non Program Revenue				
340001 - Non Program Revenue	0.00	0.00	0.00	0.0%
340009 - Collaboratives	37,326.37	0.00	37,326.37	100.0%
Total 340000 - Non Program Revenue	37,326.37	0.00	37,326.37	100.0%
350000 - SLSF Grant Contributions				
350001 - Scholarship Contribution	3,655.58	0.00	3,655.58	100.0%
350002 - Programs Contribution	13,535.08	0.00	13,535.08	100.0%
350003 - Inclusion Contribution	750.00	0.00	750.00	100.0%
350004 - Transportation Contribution	15,000.00	0.00	15,000.00	100.0%
350005 - Athletics Contribution	31,412.68	0.00	31,412.68	100.0%
350006 - Miscellaneous Contribution	0.00	0.00	0.00	0.0%
Total 350000 - SLSF Grant Contributions	64,353.34	0.00	64,353.34	100.0%
360000 - Sale of Fixed Assets				
360001 - Sale of Fixed Assets	1,435.00	0.00	1,435.00	100.0%
Total 360000 - Sale of Fixed Assets	1,435.00	0.00	1,435.00	100.0%
370000 - Interest				
370001 - Operating Interest	5,886.21	0.00	5,886.21	100.0%
370002 - Investment Interest	19,373.20	0.00	19,373.20	100.0%
Total 370000 - Interest	25,259.41	0.00	25,259.41	100.0%
380000 - Revenue SLSF				
380001 - Revenue SLSF	61.81	0.00	61.81	100.0%
Total 380000 - Revenue SLSF	61.81	0.00	61.81	100.0%
Total Income	317,684.81	0.00	317,684.81	100.0%
Gross Profit	317,684.81	0.00	317,684.81	100.0%

**Northwest Special Recreation Association
Profit Loss Budget vs. Actual**

December 2023

Expense

420000 · Operating Expenses

421000 · Administration

421001 · Professional Expenses

421002 · Professional Fees	425.00	0.00	425.00	100.0%
421003 · Legal Fees	425.00	0.00	425.00	100.0%
421004 · Miscellaneous	4,039.08	0.00	4,039.08	100.0%
421001 · Professional Expenses - Other	<u>31,000.00</u>			
Total 421001 · Professional Expenses	35,889.08	0.00	35,889.08	100.0%

421100 · Office Supplies

421101 · Coffee / Water	52.57	0.00	52.57	100.0%
421102 · Furniture Needs	0.00	0.00	0.00	0.0%
421103 · Locksmith / Keys	0.00	0.00	0.00	0.0%
421104 · Nametags	0.00	0.00	0.00	0.0%
421105 · Supplies	127.12	0.00	127.12	100.0%
421106 · Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421100 · Office Supplies	179.69	0.00	179.69	100.0%

421150 · Credit Card & Bank Fees

421151 · Bank Fees	254.12	0.00	254.12	100.0%
421152 · Credit Card Processing Fees	696.89	0.00	696.89	100.0%
421153 · PFM Fees	<u>900.00</u>	<u>0.00</u>	<u>900.00</u>	<u>100.0%</u>
Total 421150 · Credit Card & Bank Fees	1,851.01	0.00	1,851.01	100.0%

421200 · Postage

421201 · Postage	0.00	0.00	0.00	0.0%
421202 · Postal Machine Rental	0.00	0.00	0.00	0.0%
421203 · Printing Vendors	0.00	0.00	0.00	0.0%
421204 · Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421200 · Postage	0.00	0.00	0.00	0.0%

421300 · Telephone/Fax

421301 · Cell Phone Service	804.38	0.00	804.38	100.0%
421302 · Director Phone/Internet Service	1,180.18	0.00	1,180.18	100.0%
421303 · Fax Maintenance	0.00	0.00	0.00	0.0%
421304 · Office Phones	531.49	0.00	531.49	100.0%
421305 · Phone Maintenance	0.00	0.00	0.00	0.0%
421306 · Miscellaneous	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421300 · Telephone/Fax	2,516.05	0.00	2,516.05	100.0%

421400 · Conferences/Education

421401 · NRPA Conf/Wkshps/Webnrs/Schools	-1,331.90	0.00	-1,331.90	100.0%
421402 · IPRA Conf/Wkshps/Webnrs/Schools	20.00	0.00	20.00	100.0%
421403 · PDRMA Conf/Wkshps/Webnrs/School	0.00	0.00	0.00	0.0%
421404 · IAPD Conf/Wkshps/Webnrs/Schools	0.00	0.00	0.00	0.0%
421405 · Evaluation Lunches	194.74	0.00	194.74	100.0%
421406 · Professional Meetings	43.91	0.00	43.91	100.0%
421407 · Other Trainings/Workshops	457.47	0.00	457.47	100.0%
421408 · ATRA/Conf/Wrkshopp Web Schls	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421400 · Conferences/Education	-615.78	0.00	-615.78	100.0%

421500 · Memberships

421501 · ATRA	0.00	0.00	0.00	0.0%
421502 · CDL Reimbursement / Renewal	0.00	0.00	0.00	0.0%
421503 · CPRP Exam / Renewal	0.00	0.00	0.00	0.0%
421504 · CTRS Exam / Renewal	85.00	0.00	85.00	100.0%
421505 · Distinguished Accreditation	0.00	0.00	0.00	0.0%
421506 · Hands On Suburban Chicago	0.00	0.00	0.00	0.0%
421507 · IPRA	-550.00	0.00	-550.00	100.0%
421508 · LAC Group	0.00	0.00	0.00	0.0%
421509 · NRPA	0.00	0.00	0.00	0.0%
421510 · Safety	0.00	0.00	0.00	0.0%
421511 · Costco	120.00	0.00	120.00	100.0%
421512 · SPRA	15.00			
421513 · Miscellaneous	80.00	0.00	80.00	100.0%
421514 · CPI Recertification	0.00	0.00	0.00	0.0%
421515 · SHRM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421500 · Memberships	-250.00	0.00	-250.00	100.0%

421600 · Health Insurance

421601 · Voluntary Benefits	6,586.46	0.00	6,586.46	100.0%
421602 · Employee Contributions	0.00	0.00	0.00	0.0%
421603 · Employer Contributions	<u>33,680.47</u>	<u>0.00</u>	<u>33,680.47</u>	<u>100.0%</u>
Total 421600 · Health Insurance	40,266.93	0.00	40,266.93	100.0%

421700 · Maintenance/Utilities

421701 · Condo Maintenance	960.00	0.00	960.00	100.0%
421702 · Electric	1,534.97	0.00	1,534.97	100.0%
421703 · Gas	69.29	0.00	69.29	100.0%
421705 · Total Fire and Safety	436.93	0.00	436.93	100.0%
421706 · Internet	1,583.97	0.00	1,583.97	100.0%
421707 · Miscellaneous	0.00	0.00	0.00	0.0%
421708 · Cleaning Supplies	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total 421700 · Maintenance/Utilities	4,585.16	0.00	4,585.16	100.0%

421800 · Rent

**Northwest Special Recreation Association
Profit Loss Budget vs. Actual**

December 2023

421801 · Condo Association Fee	1,065.00	0.00	1,065.00	100.0%
421802 · RMCC Rental Space	2,500.00	0.00	2,500.00	100.0%
421803 · HPPD Rental Space	1,443.00	0.00	1,443.00	100.0%
421804 · MPPD Rental Space	2,500.00	0.00	2,500.00	100.0%
421805 · Wheeling Rental Space	0.00	0.00	0.00	0.0%
421806 · BYPD Rental Space	2,030.66	0.00	2,030.66	100.0%
421807 · HEPD Rental Space	-30,000.00	0.00	-30,000.00	100.0%
Total 421800 · Rent	-20,461.34	0.00	-20,461.34	100.0%
421900 · Computer				
421901 · Database Enhancements	5,425.00	0.00	5,425.00	100.0%
421902 · Framework Support	13,538.15	0.00	13,538.15	100.0%
421904 · Web Development	50.00	0.00	50.00	100.0%
421905 · Miscellaneous Software	3,739.56	0.00	3,739.56	100.0%
421906 · Miscellaneous Hardware	44.99	0.00	44.99	100.0%
Total 421900 · Computer	22,797.70	0.00	22,797.70	100.0%
Total 421000 · Administration	86,758.50	0.00	86,758.50	100.0%
422000 · Program				
422100 · Rental Municipal				
422101 · Clubs	0.00	0.00	0.00	0.0%
422102 · Leisure Education	0.00	0.00	0.00	0.0%
422104 · Special Events	288.00	0.00	288.00	100.0%
422105 · Day Camp	0.00	0.00	0.00	0.0%
422106 · General Programs	1,584.00	0.00	1,584.00	100.0%
422107 · Miscellaneous	0.00	0.00	0.00	0.0%
422108 · Trips	0.00	0.00	0.00	0.0%
422109 · PURSUIT	125.24	0.00	125.24	100.0%
422111 · Athletics	500.00	0.00	500.00	100.0%
Total 422100 · Rental Municipal	2,497.24	0.00	2,497.24	100.0%
422200 · Commercial Expenses				
422201 · Clubs	38.97	0.00	38.97	100.0%
422202 · Leisure Education	18.00	0.00	18.00	100.0%
422204 · Special Events	475.68	0.00	475.68	100.0%
422205 · Day Camp	1,814.75	0.00	1,814.75	100.0%
422206 · General Programs	639.72	0.00	639.72	100.0%
422207 · Miscellaneous	209.88	0.00	209.88	100.0%
422208 · Trips	2,137.09	0.00	2,137.09	100.0%
422209 · PURSUIT	205.64	0.00	205.64	100.0%
422211 · Athletics	648.00	0.00	648.00	100.0%
Total 422200 · Commercial Expenses	6,187.73	0.00	6,187.73	100.0%
422300 · Program Development				
422301 · New Programming Space	91.30	0.00	91.30	100.0%
422302 · PURSUIT	0.00	0.00	0.00	0.0%
422303 · New Initiatives / Programs	-2,137.09	0.00	-2,137.09	100.0%
422305 · Program Space 6	0.00	0.00	0.00	0.0%
Total 422300 · Program Development	-2,045.79	0.00	-2,045.79	100.0%
422400 · Program Supplies				
422401 · Clubs	119.74	0.00	119.74	100.0%
422402 · Leisure Education	97.15	0.00	97.15	100.0%
422404 · Special Events	77.28	0.00	77.28	100.0%
422405 · Day Camp	2,374.24	0.00	2,374.24	100.0%
422406 · General Programs	535.06	0.00	535.06	100.0%
422407 · Equipment Repair	-210.00	0.00	-210.00	100.0%
422408 · Trips	0.00	0.00	0.00	0.0%
422409 · PURSUIT	215.11	0.00	215.11	100.0%
422411 · Paper Products	757.47	0.00	757.47	100.0%
422412 · Training / Orientation	0.00	0.00	0.00	0.0%
422413 · CPI Books	0.00	0.00	0.00	0.0%
422414 · First Aid / CPR	0.00	0.00	0.00	0.0%
422415 · Staff Appreciation Party	0.00	0.00	0.00	0.0%
422416 · Part Time/ Volunteer Apparel	0.00	0.00	0.00	0.0%
422417 · Storeroom Supplies	500.00	0.00	500.00	100.0%
422418 · Miscellaneous	0.00	0.00	0.00	0.0%
422419 · Full Time Apparel	0.00	0.00	0.00	0.0%
422421 · Safety/Behavior	201.90	0.00	201.90	100.0%
422422 · Committees	30.00	0.00	30.00	100.0%
422423 · Athletics	0.00	0.00	0.00	0.0%
Total 422400 · Program Supplies	4,697.95	0.00	4,697.95	100.0%
422500 · Commercial Transportation				
422502 · Leisure Education	0.00	0.00	0.00	0.0%
422504 · Special Events	0.00	0.00	0.00	0.0%
422505 · Day Camp	0.00	0.00	0.00	0.0%
422508 · Trips	0.00	0.00	0.00	0.0%
422509 · Miscellaneous	0.00	0.00	0.00	0.0%
422510 · Athletics	0.00	0.00	0.00	0.0%
Total 422500 · Commercial Transportation	0.00	0.00	0.00	0.0%
422600 · Mileage				
422601 · Mileage	2,963.84	0.00	2,963.84	100.0%
Total 422600 · Mileage	2,963.84	0.00	2,963.84	100.0%

**Northwest Special Recreation Association
Profit Loss Budget vs. Actual**

December 2023

422700 · Transportation Maintenance				
422701 · Cleaning Supplies	0.00	0.00	0.00	0.0%
422702 · Repair / Maintenance	19,905.79	0.00	19,905.79	100.0%
422703 · General Equipment	0.00	0.00	0.00	0.0%
422705 · Miscellaneous	125.48	0.00	125.48	100.0%
Total 422700 · Transportation Maintenance	20,031.27	0.00	20,031.27	100.0%
422800 · Transportation- Gas/Tolls/Park				
422801 · Gas	8,767.56	0.00	8,767.56	100.0%
422802 · Tolls	0.00	0.00	0.00	0.0%
Total 422800 · Transportation- Gas/Tolls/Park	8,767.56	0.00	8,767.56	100.0%
422900 · Printing				
422901 · Copier 2nd Floor	0.00	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.00	0.0%
422903 · Day Camp Brochure	0.00	0.00	0.00	0.0%
422904 · Paper	0.00	0.00	0.00	0.0%
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	6,027.86	0.00	6,027.86	100.0%
422907 · Seasonal Brochure	5,205.00	0.00	5,205.00	100.0%
422908 · Stationary / Business Cards	0.00	0.00	0.00	0.0%
422909 · Miscellaneous	2,285.00	0.00	2,285.00	100.0%
Total 422900 · Printing	13,517.86	0.00	13,517.86	100.0%
423100 · Public Awareness				
423101 · Awards / Recognition	376.68	0.00	376.68	100.0%
423102 · Ads	0.00	0.00	0.00	0.0%
423103 · Legal Notices	64.80	0.00	64.80	100.0%
423104 · Online Media	6.96	0.00	6.96	100.0%
423105 · Giveaways	0.00	0.00	0.00	0.0%
423106 · Admin Professionals Week	0.00	0.00	0.00	0.0%
423107 · Staff Support	1,185.00	0.00	1,185.00	100.0%
423108 · Subscriptions	179.79	0.00	179.79	100.0%
423109 · Miscellaneous	0.00	0.00	0.00	0.0%
423110 · Recruitment	2,091.43	0.00	2,091.43	100.0%
423111 · Outreach	85.48	0.00	85.48	100.0%
Total 423100 · Public Awareness	3,990.14	0.00	3,990.14	100.0%
Total 422000 · Program	60,607.80	0.00	60,607.80	100.0%
424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	251,114.58	0.00	251,114.58	100.0%
424102 · Overtime	53.82	0.00	53.82	100.0%
424103 · Phone/Data Stipend	1,560.00	0.00	1,560.00	100.0%
Total 424100 · Full Time	252,728.40	0.00	252,728.40	100.0%
424200 · Part Time				
424201 · Clubs	0.00	0.00	0.00	0.0%
424203 · Program Dev't	0.00	0.00	0.00	0.0%
424204 · Special Events	0.00	0.00	0.00	0.0%
424205 · Day Camp	197.10	0.00	197.10	100.0%
424206 · General Programs	19,805.66	0.00	19,805.66	100.0%
424207 · Office Support	4,333.27	0.00	4,333.27	100.0%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	2,794.66	0.00	2,794.66	100.0%
424211 · Training	1,203.33	0.00	1,203.33	100.0%
424213 · Athletics	0.00	0.00	0.00	0.0%
424214 · Transportation	8,207.39	0.00	8,207.39	100.0%
424200 · Part Time - Other	411.63	0.00	411.63	100.0%
Total 424200 · Part Time	36,953.04	0.00	36,953.04	100.0%
424300 · Payroll Processing				
424301 · Payroll Fees	22,759.61	0.00	22,759.61	100.0%
424302 · Direct Deposit	0.00	0.00	0.00	0.0%
424303 · FSA	131.75	0.00	131.75	100.0%
424304 · W2 Processing	0.00	0.00	0.00	0.0%
424305 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 424300 · Payroll Processing	22,891.36	0.00	22,891.36	100.0%
424400 · Independent Contractors				
424401 · Day Camp	0.00	0.00	0.00	0.0%
424402 · General Programs	7,188.50	0.00	7,188.50	100.0%
424403 · Office	0.00	0.00	0.00	0.0%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	0.00	0.00	0.00	0.0%
424407 · Athletics	250.00	0.00	250.00	100.0%
424408 · Leisure Ed	0.00	0.00	0.00	0.0%
Total 424400 · Independent Contractors	7,438.50	0.00	7,438.50	100.0%
424500 · Car Allowance				
424501 · Car Allowance	600.00	0.00	600.00	100.0%
Total 424500 · Car Allowance	600.00	0.00	600.00	100.0%
Total 424000 · Salary(Staff & Indep Cntrctrs)	320,611.30	0.00	320,611.30	100.0%
Total 420000 · Operating Expenses	467,977.60	0.00	467,977.60	100.0%
441000 · Liabilities				
441001 · Criminal Background Checks	12.50	0.00	12.50	100.0%

**Northwest Special Recreation Association
Profit Loss Budget vs. Actual**

December 2023

441002 - Drug Tests / Physicals	0.00	0.00	0.00	0.0%
441003 - Unemployment	0.00	0.00	0.00	0.0%
441004 - Liability Fees	33,207.42	0.00	33,207.42	100.0%
441006 - Miscellaneous	0.00	0.00	0.00	0.0%
Total 441000 - Liabilities	33,219.92	0.00	33,219.92	100.0%
442000 - Audit				
442001 - Audit	5,000.00	0.00	5,000.00	100.0%
442002 - GASB	0.00	0.00	0.00	0.0%
Total 442000 - Audit	5,000.00	0.00	5,000.00	100.0%
442100 - FICA - Employer Tax Expense	54,611.57	0.00	54,611.57	100.0%
442200 - IMRF				
442201 - ER Contributions - FT	27,004.06	0.00	27,004.06	100.0%
442203 - ER Contributions - PT	-224.85	0.00	-224.85	100.0%
442204 - EE Deductions - PT	921.85	0.00	921.85	100.0%
442205 - Voluntary Contributions	687.63	0.00	687.63	100.0%
Total 442200 - IMRF	28,388.69	0.00	28,388.69	100.0%
450000 - Inclusion				
450001 - Arlington Heights	6,679.37	0.00	6,679.37	100.0%
450002 - Bartlett	1,905.88	0.00	1,905.88	100.0%
450003 - Buffalo Grove	5,170.79	0.00	5,170.79	100.0%
450004 - Elk Grove Village	644.37	0.00	644.37	100.0%
450005 - Hanover Park	0.00	0.00	0.00	0.0%
450006 - Hoffman Estates	3,855.94	0.00	3,855.94	100.0%
450007 - Inverness	0.00	0.00	0.00	0.0%
450008 - Mount Prospect	3,584.14	0.00	3,584.14	100.0%
450009 - Palatine	2,346.43	0.00	2,346.43	100.0%
450010 - Prospect Heights	312.00	0.00	312.00	100.0%
450011 - River Trails	16.92	0.00	16.92	100.0%
450012 - Rolling Meadows	5,608.67	0.00	5,608.67	100.0%
450013 - Salt Creek	0.00	0.00	0.00	0.0%
450014 - Schaumburg	10,702.32	0.00	10,702.32	100.0%
450015 - South Barrington	260.96	0.00	260.96	100.0%
450016 - Steamwood	0.00	0.00	0.00	0.0%
450017 - Wheeling	2,877.13	0.00	2,877.13	100.0%
450018 - Ability Awareness	0.00	0.00	0.00	0.0%
450019 - Training Salary	534.31	0.00	534.31	100.0%
450020 - Rovers Salary	0.00	0.00	0.00	0.0%
450021 - Training Supplies	0.00	0.00	0.00	0.0%
450022 - Miscellaneous	656.31	0.00	656.31	100.0%
Total 450000 - Inclusion	45,155.54	0.00	45,155.54	100.0%
6560 - Payroll Expenses	-932.52			
90100 - GWFS - OPEB Expense	65,653.00			
90400 - GWFS - Pension Expense	-31,759.00			
Total Expense	667,314.80	0.00	667,314.80	100.0%
Net Ordinary Income	-349,629.99	0.00	-349,629.99	100.0%
Other Income/Expense				
Other Income				
390099 - Misc. Revenue	60,180.00			
Total Other Income	60,180.00			
Other Expense				
460000 - Capital Fund				
460001 - Capital Expenses/Projects	17,308.25	0.00	17,308.25	100.0%
460002 - Vehicles/Maintenance	25,744.60	0.00	25,744.60	100.0%
460003 - Technology/Hardware	-18,998.07	0.00	-18,998.07	100.0%
460004 - Building/Maintenance	77,082.60	0.00	77,082.60	100.0%
460000 - Capital Fund - Other	316,858.00			
Total 460000 - Capital Fund	417,995.38	0.00	417,995.38	100.0%
461000 - ROU Asset Amortization	38,449.17			
Total Other Expense	456,444.55	0.00	456,444.55	100.0%
Net Other Income	-396,264.55	0.00	-396,264.55	100.0%
	-745,894.54	0.00	-745,894.54	100.0%

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues				
Member District Assessments				
31 310001 Arlington Heights Assessment	0.00	549,152.95	(549,152.95)	0.00
31 310002 Bartlett Assessment	0.00	237,979.44	(237,979.44)	0.00
31 310003 Buffalo Grove Assessment	0.00	345,757.67	(345,757.67)	0.00
31 310004 Elk Grove Assessment	0.00	320,854.81	(320,854.81)	0.00
31 310005 Hanover Park Assessment	0.00	149,718.43	(149,718.43)	0.00
31 310006 Hoffman Estates Assessment	0.00	328,595.99	(328,595.99)	0.00
31 310007 Inverness Assessment	0.00	37,289.74	(37,289.74)	0.00
31 310008 Mount Prospect Assessment	176,316.87	352,343.74	(176,026.87)	50.04
31 310009 Palatine Assessment	118,657.46	474,629.85	(355,972.39)	25.00
31 310010 Prospect Heights Assessment	21,964.49	87,857.95	(65,893.46)	25.00
31 310011 River Trails Assessment	0.00	106,608.02	(106,608.02)	0.00
31 310012 Rolling Meadows Assessment	0.00	174,557.98	(174,557.98)	0.00
31 310013 Salt Creek Assessment	0.00	40,211.12	(40,211.12)	0.00
31 310014 Schaumburg Assessment	342,291.12	684,582.23	(342,291.11)	50.00
31 310015 South Barrington Assessment	0.00	72,999.83	(72,999.83)	0.00
31 310016 Streamwood Assessment	0.00	163,278.56	(163,278.56)	0.00
31 310017 Wheeling Assessment	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	799,377.53	4,406,713.50	(3,607,335.97)	18.14
Program Fees				
32 320001 Club Program Fees	16,296.03	26,000.00	(9,703.97)	62.68
32 320002 Leisure Education Program Fees	1,574.00	9,000.00	(7,426.00)	17.49
32 320004 Special Events Program Fees	4,161.55	21,000.00	(16,838.45)	19.82
32 320005 Day Camp Program Fees	16,045.00	252,000.00	(235,955.00)	6.37
32 320006 General Programs Fees	79,578.94	250,000.00	(170,421.06)	31.83
32 320008 Trips Program Fees	6,828.00	55,000.00	(48,172.00)	12.41
32 320009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 Athletic Program Fees	2,937.00	42,000.00	(39,063.00)	6.99
32 320012 Program Credits Fees	226.00	0.00	226.00	0.00
Total Program Fees	127,713.19	777,376.00	(649,662.81)	16.43
Transportation Door to Door				
33 321001 Clubs Transport Door to Door	185.56	2,800.00	(2,614.44)	6.63
33 321004 Special Events Transport Door to Door	0.00	100.00	(100.00)	0.00
33 321005 Day Camp Transport Door to Door	0.00	14,000.00	(14,000.00)	0.00
33 321006 General Programs Transport Door to Door	77.02	3,300.00	(3,222.98)	2.33
Total Transportation Door to Door	262.58	20,200.00	(19,937.42)	1.30
Transportation Pickup Points				
34 321101 Clubs Transport Pick Up Points	58.51	2,000.00	(1,941.49)	2.93
34 321102 Leisure Transport Pick Up Points	0.00	2,000.00	(2,000.00)	0.00
34 321104 Special Events Transport Pick Up Points	2.45	1,400.00	(1,397.55)	0.18
34 321105 Day Camp Transport Pick Up Points	0.00	9,000.00	(9,000.00)	0.00
34 321106 General Programs Transport Pick Up Points	351.11	10,000.00	(9,648.89)	3.51
Total Transportation Pickup Points	412.07	24,400.00	(23,987.93)	1.69
Non Program Revenue				
35 340001 Non Program Revenue	500.00	6,000.00	(5,500.00)	8.33
35 340009 Collaboratives Revenues	37,326.37	448,046.00	(410,719.63)	8.33
Total Non Program Revenue	37,826.37	454,046.00	(416,219.63)	8.33
SLSF Grant Contributions				
36 350001 Scholarship Contribution	0.00	65,000.00	(65,000.00)	0.00
36 350002 Programs Contribution	0.00	125,000.00	(125,000.00)	0.00
36 350003 Inclusion Contribution	0.00	25,000.00	(25,000.00)	0.00
36 350004 Transportation Contribution	0.00	85,000.00	(85,000.00)	0.00
36 350005 Athletics Contribution	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	350,000.00	(350,000.00)	0.00
Sale of Fixed Assets				
37 360001 Sale of Fixed Assets	0.00	10,000.00	(10,000.00)	0.00
Total Sale of Fixed Assets	0.00	10,000.00	(10,000.00)	0.00
Interest				
38 370001 Operating Interest	4,926.68	54,100.00	(49,173.32)	9.11

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
38 370002 Investment Interest	8,941.92	81,950.04	(73,008.12)	10.91
Total Interest	13,868.60	136,050.04	(122,181.44)	10.19
Total Revenues	979,460.34	6,178,785.54	(5,199,325.20)	15.85
Expenses				
Operating Expenses				
Professional Fees				
10 41 421001 0000 Professional Fees	0.00	4,375.00	4,375.00	0.00
10 41 421002 0000 Legal Fees	0.00	12,150.00	12,150.00	0.00
10 41 421003 0000 Miscellaneous professional fees	0.00	850.00	850.00	0.00
10 41 421004 0000 Audit	214.07	12,510.00	12,295.93	1.71
Total Professional Fees	214.07	29,885.00	29,670.93	0.72
Office Supplies				
10 42 421101 0000 Coffee / Water	130.08	400.00	269.92	32.52
10 42 421102 0000 Furniture Needs	0.00	300.00	300.00	0.00
10 42 421103 0000 Locksmith / Keys	0.00	500.00	500.00	0.00
10 42 421104 0000 Nametags	117.03	500.00	382.97	23.41
10 42 421105 0000 Supplies	1,028.06	2,500.00	1,471.94	41.12
10 42 421106 0000 Miscellaneous Office supplies	0.00	350.00	350.00	0.00
Total Office Supplies	1,275.17	4,550.00	3,274.83	28.03
Bank Fees				
10 43 421151 0000 Bank Fees & Credit Card Fees	3,705.45	13,415.88	9,710.43	27.62
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	3,731.35	15,415.88	11,684.53	24.20
Postage				
10 44 421201 0000 Postage	0.00	2,500.00	2,500.00	0.00
10 44 421202 0000 Postal Machine Rental	0.00	1,817.78	1,817.78	0.00
10 44 421204 0000 Miscellaneous Postage	0.00	240.00	240.00	0.00
	0.00	4,557.78	4,557.78	0.00
Telephone/Fax				
10 45 421301 0000 Cell Phone Service	856.42	9,360.50	8,504.08	9.15
10 45 421304 0000 Office Phones	531.49	2,643.05	2,111.56	20.11
10 45 421305 0000 Phone Maintenance	1,217.69	14,275.68	13,057.99	8.53
Total Telephone/Fax	2,605.60	26,279.23	23,673.63	9.92
Conference Education				
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	75.95	5,200.00	5,124.05	1.46
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	12,814.18	29,700.00	16,885.82	43.15
10 46 421403 0000 PDRMA Conferences/Workshops/Webinars/Schools	0.00	140.00	140.00	0.00
10 46 421404 0000 IAPD Conferences/Workshops/Webinars/Schools	0.00	1,000.00	1,000.00	0.00
10 46 421405 0000 Evaluation Lunches	195.39	1,673.00	1,477.61	11.68
10 46 421406 0000 Professional Meetings	634.28	4,800.00	4,165.72	13.21
10 46 421407 0000 Other Trainings/Workshops	5,231.42	8,087.00	2,855.58	64.69
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	0.00	6,800.00	6,800.00	0.00
Total Conference Education	18,951.22	57,400.00	38,448.78	33.02
Memberships/certification				
10 47 421501 0000 ATRA/ILRTA	0.00	3,150.00	3,150.00	0.00
10 47 421502 0000 CDL Reimbursement/Renewal	0.00	680.00	680.00	0.00
10 47 421503 0000 CPRP Exam/Renewal	70.00	464.00	394.00	15.09
10 47 421504 0000 CTRS Exam/Renewal	170.00	3,085.00	2,915.00	5.51
10 47 421506 0000 Hands on Suburban Chicago	0.00	300.00	300.00	0.00
10 47 421507 0000 IPRA	0.00	12,762.00	12,762.00	0.00
10 47 421508 0000 LAC Group	0.00	500.00	500.00	0.00
10 47 421509 0000 NRPA	0.00	470.00	470.00	0.00
10 47 421510 0000 Safety Training	608.00	2,000.00	1,392.00	30.40
10 47 421511 0000 COSTCO	0.00	170.00	170.00	0.00
10 47 421513 0000 Miscellaneous	539.00	2,988.59	2,449.59	18.04
10 47 421514 0000 CPI Recertification	3,198.90	3,698.00	499.10	86.50
10 47 421515 0000 SHRM	244.00	244.00	0.00	100.00

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Memberships/certification	4,829.90	30,511.59	25,681.69	15.83
Health Insurance				
10 48 421601 0000 Voluntary Benefits	3,586.00	0.00	(3,586.00)	0.00
10 48 421603 0000 Health Contributions	(12,252.88)	440,000.00	452,252.88	(2.78)
Total Health Insurance	(8,666.88)	440,000.00	448,666.88	(1.97)
Maintenance/Utilities				
10 49 421701 0000 Condo Cleaning	0.00	11,611.05	11,611.05	0.00
10 49 421702 0000 Electric	0.00	9,886.76	9,886.76	0.00
10 49 421703 0000 Gas	468.17	5,376.16	4,907.99	8.71
10 49 421705 0000 Service Agreements	0.00	5,309.35	5,309.35	0.00
10 49 421706 0000 Internet	1,607.91	19,367.76	17,759.85	8.30
10 49 421707 0000 Miscellaneous	0.00	2,000.00	2,000.00	0.00
10 49 421708 0000 Cleaning Supplies	249.48	1,866.50	1,617.02	13.37
Total Maintenance/Utilities	2,325.56	55,417.58	53,092.02	4.20
Rent				
10 50 421801 0000 Condo Association Fee	1,065.00	42,870.00	41,805.00	2.48
10 50 421802 0000 RMCC Rental Space	3,460.00	30,000.00	26,540.00	11.53
10 50 421803 0000 HPCC Rental Space	1,443.00	17,316.00	15,873.00	8.33
10 50 421804 0000 MPPD Rental Space	2,500.00	30,000.00	27,500.00	8.33
10 50 421805 0000 WPD Rental Space	0.00	30,000.00	30,000.00	0.00
10 50 421806 0000 BGPD Rental Space	16,938.00	30,000.00	13,062.00	56.46
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(1,723.42)	0.00	1,723.42	0.00
Total Rent	23,682.58	210,276.00	186,593.42	11.26
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	1,402.50	72,517.00	71,114.50	1.93
10 51 421904 0000 Web Development	0.00	900.00	900.00	0.00
10 51 421905 0000 Miscellaneous Software	12,376.11	65,904.50	53,528.39	18.78
10 51 421906 0000 Miscellaneous Hardware	293.53	4,100.00	3,806.47	7.16
	14,072.14	149,921.50	135,849.36	9.39
Rental Municipal				
10 52 422101 1001 Clubs Rental Municipal	421.76	1,200.00	778.24	35.15
10 52 422104 1004 Special Events Rental Municipal	0.00	500.00	500.00	0.00
10 52 422105 1005 Day Camp Rental Municipal	0.00	14,304.00	14,304.00	0.00
10 52 422106 1006 General Programs Rental Municipal	0.00	10,000.00	10,000.00	0.00
10 52 422109 1009 PURSUIT Rental Municipal	925.00	1,500.00	575.00	61.67
10 52 422111 1011 Athletic Rental Municipal	1,016.65	3,100.00	2,083.35	32.80
Total Rental Municipal	2,363.41	30,604.00	28,240.59	7.72
Commercial				
10 53 422201 1001 Clubs Commercial Expenses	0.00	5,600.00	5,600.00	0.00
10 53 422202 1002 Leisure Education Commercial Expenses	105.20	1,000.00	894.80	10.52
10 53 422204 1004 Special Events Commercial Expenses	0.00	9,000.00	9,000.00	0.00
10 53 422205 1005 Day Camp Commercial Expenses	165.00	4,800.00	4,635.00	3.44
10 53 422206 1006 General Programs Commercial Expenses	0.00	37,000.00	37,000.00	0.00
10 53 422208 1008 Trips Commercial Expenses	0.00	46,000.00	46,000.00	0.00
10 53 422209 1009 PURSUIT Commercial Expenses	369.93	15,000.00	14,630.07	2.47
10 53 422211 1011 Athletic Commercial Expenses	0.00	6,000.00	6,000.00	0.00
Total Commercial	640.13	124,400.00	123,759.87	0.51
Program Development				
10 54 422301 0000 Programming Space Misc.	674.47	2,500.00	1,825.53	26.98
Total Program Development	674.47	2,500.00	1,825.53	26.98
Program Supplies				
10 55 422401 1001 Clubs / Program Supplies	585.03	3,200.00	2,614.97	18.28
10 55 422402 1002 Leisure Education / Program Supplies	223.37	900.00	676.63	24.82
10 55 422404 1004 Special Events / Program Supplies	0.00	1,800.00	1,800.00	0.00
10 55 422405 1005 Day Camp / Program Supplies	20.00	13,976.00	13,956.00	0.14
10 55 422406 1006 General Programs / Program Supplies	387.13	14,500.00	14,112.87	2.67
10 55 422409 1009 PURSUIT / Program Supplies	706.71	27,000.00	26,293.29	2.62
10 55 422411 0000 Paper Products / Program Supplies	0.00	2,000.00	2,000.00	0.00
10 55 422412 0000 General Training/Orientation Program Supplies	0.00	1,450.00	1,450.00	0.00

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 55 422413 0000 CPI Books / Program Supplies	0.00	500.00	500.00	0.00
10 55 422414 0000 First Aid/CPR Program Supplies	0.00	1,300.00	1,300.00	0.00
10 55 422415 0000 Staff Appreciation Party Program Supplies	0.00	1,700.00	1,700.00	0.00
10 55 422417 0000 Storeroom Supplies	0.00	500.00	500.00	0.00
10 55 422421 0000 Safety/Behavior	0.00	1,500.00	1,500.00	0.00
10 55 422422 0000 Committees Program Supplies	0.00	1,500.00	1,500.00	0.00
10 55 422423 1011 Athletics / Program Supplies	713.39	2,000.00	1,286.61	35.67
10 55 422424 0000 Speciality Programs /Program Supplies	0.00	1,100.00	1,100.00	0.00
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	2,635.63	75,426.00	72,790.37	3.49
Commercial Transportation				
10 56 422505 1005 Day Camp / Commercial Transport	0.00	103,480.00	103,480.00	0.00
10 56 422511 1011 Athletic / Commercial Transport	0.00	5,000.00	5,000.00	0.00
Total Commercial Transportation	0.00	108,480.00	108,480.00	0.00
Transportation Maintenance				
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	0.00	100.00	100.00	0.00
10 58 422702 0000 Repair / Transport Maintenance	13,108.31	80,000.00	66,891.69	16.39
10 58 422705 0000 Miscellaneous / Transport Maintenance	137.06	100.00	(37.06)	137.06
Total Transportation Maintenance	13,245.37	80,200.00	66,954.63	16.52
Mileage				
10 57 422601 0000 Full Time Staff Mileage Reimbursment	1,397.25	40,000.00	38,602.75	3.49
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00
10 57 422603 0000 Executive Director Staff Mileage Reimbursment	0.00	7,800.00	7,800.00	0.00
Total Mileage	1,397.25	48,800.00	47,402.75	2.86
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	86.39	88,000.00	87,913.61	0.10
10 59 422802 0000 Transportation/Tolls	1,097.65	6,000.00	4,902.35	18.29
Total Transportation Gas/Tolls	1,184.04	94,000.00	92,815.96	1.26
Printing				
10 60 422901 0000 Copier 2nd Floor	0.00	8,500.00	8,500.00	0.00
10 60 422903 0000 Day Camp Brochure	0.00	2,000.00	2,000.00	0.00
10 60 422904 0000 Paper	937.80	2,450.00	1,512.20	38.28
10 60 422906 0000 Printer Toner (OPS)	4,730.75	0.00	(4,730.75)	0.00
10 60 422907 0000 Seasonal Brochure	0.00	18,100.00	18,100.00	0.00
10 60 422908 0000 Stationary/Business Cards	0.00	1,230.00	1,230.00	0.00
10 60 422909 0000 Miscellaneous / Printing	895.00	1,000.00	105.00	89.50
Total Printing	6,563.55	33,280.00	26,716.45	19.72
Public Awareness				
10 61 423101 0000 Awards/Recognition	0.00	2,277.16	2,277.16	0.00
10 61 423102 0000 Ads	0.00	180.00	180.00	0.00
10 61 423103 0000 Legal Notices	0.00	420.00	420.00	0.00
10 61 423105 0000 Give Aways	0.00	400.00	400.00	0.00
10 61 423106 0000 Admin Professionals Week	0.00	300.00	300.00	0.00
10 61 423107 0000 Staff Support	54.07	2,400.00	2,345.93	2.25
10 61 423108 0000 Subscriptions	179.79	2,142.00	1,962.21	8.39
10 61 423109 0000 Miscellaneous	(7.59)	0.00	7.59	0.00
10 61 423110 0000 Recruitment	3,121.61	19,000.00	15,878.39	16.43
10 61 423111 0000 Outreach	0.00	2,000.00	2,000.00	0.00
Total Public Awareness	3,347.88	29,119.16	25,771.28	11.50
Total Expenses	95,072.44	1,651,023.72	1,555,951.28	5.76
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	134,461.22	2,578,001.58	2,443,540.36	5.22
10 62 424102 0000 Over-Time	156.67	500.00	343.33	31.33
10 62 424103 0000 Phone/Data Stipend	1,560.00	20,640.00	19,080.00	7.56
10 62 424105 0000 Car Allowance	300.00	0.00	(300.00)	0.00
Total Full-Time Salary	136,477.89	2,599,141.58	2,462,663.69	5.25
Part-Time Salary				
10 63 424201 1001 Clubs / Part-Time Salary	0.00	2,000.00	2,000.00	0.00
10 63 424204 1004 Special Events / Part-Time Salary	0.00	23,881.53	23,881.53	0.00

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 63 424205 1005 Day Camp / Part-Time Salary	23,096.37	330,000.00	306,903.63	7.00
10 63 424206 1006 General Programs / Part-Time Salary	1,644.56	154,000.00	152,355.44	1.07
10 63 424207 0000 Office Support / Part-Time Salary	4,300.15	60,000.00	55,699.85	7.17
10 63 424209 1009 PURSUIT / Part-Time Salary	1,932.30	25,027.50	23,095.20	7.72
10 63 424211 0000 Training / Part-Time Salary	869.18	31,600.00	30,730.82	2.75
10 63 424213 1011 Athletics / Part-Time Salary	885.89	15,000.00	14,114.11	5.91
10 63 424214 0000 Transportation / Part-Time Salary	2,371.45	100,000.00	97,628.55	2.37
Total Part-Time Salary	35,099.90	741,509.03	706,409.13	4.73
Payroll Processing				
10 64 424301 0000 Payroll Fees	2,329.48	0.00	(2,329.48)	0.00
10 64 424303 0000 FSA	0.00	1,250.00	1,250.00	0.00
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
Total Payroll Processing	2,329.48	1,650.00	(679.48)	141.18
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	0.00	12,000.00	12,000.00	0.00
10 65 424403 0000 Office	0.00	7,000.00	7,000.00	0.00
10 65 424405 1009 PURSUIT	0.00	2,800.00	2,800.00	0.00
10 65 424407 1011 Athletics	50.00	2,500.00	2,450.00	2.00
10 65 424408 1002 Leisure Ed	0.00	2,500.00	2,500.00	0.00
Total Independent Contractors	50.00	38,800.00	38,750.00	0.13
Liability Expense				
10 66 441001 0000 Background Checks	0.00	1,000.00	1,000.00	0.00
10 66 441002 0000 Drug Tests / Physicals	0.00	3,970.00	3,970.00	0.00
10 66 441003 0000 Unemployment	0.00	8,220.29	8,220.29	0.00
10 66 441004 0000 Liability Fees	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	0.00	102,870.59	102,870.59	0.00
FICA				
10 67 442102 0000 FICA Part Time	10,802.58	109,963.94	99,161.36	9.82
10 67 442103 0000 FICA Full Time	8,183.33	197,813.82	189,630.49	4.14
Total FICA	18,985.91	307,777.76	288,791.85	6.17
IMRF				
10 68 442201 0000 IMRF / FT Contributions	4,311.80	60,583.04	56,271.24	7.12
10 68 442204 0000 IMRF /PT Contributions	0.00	6,350.88	6,350.88	0.00
Total IMRF	4,311.80	66,933.92	62,622.12	6.44
Inclusion				
10 69 450001 0001 Arlington Heights Inclusion Salary	2,775.42	58,187.77	55,412.35	4.77
10 69 450001 0002 Arlington Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	0.00	1,156.00	1,156.00	0.00
10 69 450002 0001 Bartlett Inclusion Salary	2,456.78	16,219.04	13,762.26	15.15
10 69 450002 0002 Bartlett Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	2,654.42	80,325.30	77,670.88	3.30
10 69 450003 0002 Buffalo Grove Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	0.00	2,503.00	2,503.00	0.00
10 69 450004 0001 Elk Grove Village Inclusion Salary	155.55	29,380.47	29,224.92	0.53
10 69 450004 0002 Elk Grove Village Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450004 0003 Elk Grove Inclusion Independent Contractors	0.00	1,055.00	1,055.00	0.00
10 69 450005 0001 Hanover Park Inclusion Salary	508.20	8,732.36	8,224.16	5.82
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	1,209.79	39,236.64	38,026.85	3.08
10 69 450006 0002 Hoffman Estate Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0003 Hoffman Estates Inclusion Independent Contractors	0.00	1,123.00	1,123.00	0.00
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	979.78	24,108.83	23,129.05	4.06
10 69 450008 0002 Mount Prospect Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0001 Palatine Inclusion Salary	805.89	51,326.79	50,520.90	1.57
10 69 450009 0002 Palatine Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0003 Palatine Inclusion Independent Contractors	0.00	293.00	293.00	0.00
10 69 450010 0001 Prospect Heights Inclusion Salary	0.00	7,421.23	7,421.23	0.00
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00

**Northwest Special Recreation Association
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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 450011 0001 River Trails Inclusion Salary	0.00	15,584.13	15,584.13	0.00
10 69 450011 0002 River Trails Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0001 Rolling Meadows Inclusion Salary	2,127.85	71,157.43	69,029.58	2.99
10 69 450012 0002 Rolling Meadows Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0003 Rolling Meadows Inclusion Independent Contractors	0.00	911.00	911.00	0.00
10 69 450013 0001 Salt Creek Inclusion Salary	0.00	862.25	862.25	0.00
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	11,814.91	133,592.07	121,777.16	8.84
10 69 450014 0002 Schaumburg Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0003 Schaumburg Inclusion Independent Contractors	0.00	15,600.00	15,600.00	0.00
10 69 450015 0001 South Barrington Inclusion Salary	0.00	15,341.15	15,341.15	0.00
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450016 0001 Streamwood Inclusion Salary	0.00	3,417.84	3,417.84	0.00
10 69 450016 0002 Streamwood Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0001 Wheeling Inclusion Salary	1,894.59	74,668.73	72,774.14	2.54
10 69 450017 0002 Wheeling Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0003 Wheeling Inclusion Independent Contractors	0.00	697.00	697.00	0.00
10 69 450018 0000 Inclusion Ability Awareness Expenses	0.00	500.00	500.00	0.00
10 69 450019 0001 Inclusion Training Salary	1,045.05	14,400.00	13,354.95	7.26
10 69 450020 0001 Rovers Salary Inclusion	0.00	19,000.00	19,000.00	0.00
10 69 450021 0002 Inclusion Training Expenses	465.95	1,800.00	1,334.05	25.89
10 69 450022 0000 Miscellaneous Inclusion	120.09	3,000.00	2,879.91	4.00
Total Inclusion	29,014.27	699,678.94	670,664.67	4.15
Total Salary Expense	226,269.25	4,558,361.82	4,332,092.57	4.96
Total Expenses	321,341.69	6,209,385.54	5,888,043.85	5.18
Capital Expenses				
20 80 460001 2001 Capital Projects / Wheeling Green House	0.00	69,969.23	69,969.23	0.00
20 80 460002 2101 26 passenger- accessible 2007	0.00	180,000.00	180,000.00	0.00
20 80 460002 2111 Minivan (6 passengers) 2008	0.00	60,000.00	60,000.00	0.00
20 80 460002 2112 14 passenger- accessible 2010	0.00	108,300.00	108,300.00	0.00
20 80 460002 2119 14 passenger- accessible 2011	0.00	108,300.00	108,300.00	0.00
20 80 460002 2124 14 passenger- accessible, IDOT 2021 - NEW	2,443.00	0.00	(2,443.00)	0.00
20 80 460003 2202 Computer (lease / purchase)	1,021.91	34,900.00	33,878.09	2.93
20 80 460003 2204 Tech Infrastructure	0.00	17,223.67	17,223.67	0.00
20 80 460003 2205 iPads	0.00	2,500.00	2,500.00	0.00
20 80 460003 2206 Printer Lease	1,021.91	15,080.64	14,058.73	6.78
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460004 2302 Hanover Park Maintenance (Paid every 3 years)	0.00	9,936.00	9,936.00	0.00
20 80 460004 2306 RM Sensory Room Maintenance (every 3 years)	4,169.90	0.00	(4,169.90)	0.00
20 80 460004 2307 RM Dream Lab Maintenance	0.00	10,939.00	10,939.00	0.00
20 80 460004 2309 MP Sensory Room Maintenance (every 3 years)	0.00	2,000.00	2,000.00	0.00
20 80 460004 2312 Buffalo Grove Cleaning/Maintenance	215.00	3,896.00	3,681.00	5.52
20 80 460004 2316 HVAC (6 RTU being evaluated for replacement)	0.00	5,000.00	5,000.00	0.00
20 80 460004 2317 Other infrastructure	0.00	2,000.00	2,000.00	0.00
20 80 460004 2318 Office Update*	(787.09)	35,000.00	35,787.09	(2.25)
Total Capital Expenses	8,084.63	667,244.54	659,159.91	1.21
Excess Revenue Over (Under) Expenditures	650,034.02	(697,844.54)	1,347,878.56	93.15

Northwest Special Recreation Association
Board Income Statement
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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues				
Member District Assessments				
31 310001 Arlington Heights Assessment	0.00	549,152.95	(549,152.95)	0.00
31 310002 Bartlett Assessment	0.00	237,979.44	(237,979.44)	0.00
31 310003 Buffalo Grove Assessment	0.00	345,757.67	(345,757.67)	0.00
31 310004 Elk Grove Assessment	0.00	320,854.81	(320,854.81)	0.00
31 310005 Hanover Park Assessment	0.00	149,718.43	(149,718.43)	0.00
31 310006 Hoffman Estates Assessment	0.00	328,595.99	(328,595.99)	0.00
31 310007 Inverness Assessment	0.00	37,289.74	(37,289.74)	0.00
31 310008 Mount Prospect Assessment	176,316.87	352,343.74	(176,026.87)	50.04
31 310009 Palatine Assessment	237,314.92	474,629.85	(237,314.93)	50.00
31 310010 Prospect Heights Assessment	25,833.14	87,857.95	(62,024.81)	29.40
31 310011 River Trails Assessment	0.00	106,608.02	(106,608.02)	0.00
31 310012 Rolling Meadows Assessment	0.00	174,557.98	(174,557.98)	0.00
31 310013 Salt Creek Assessment	0.00	40,211.12	(40,211.12)	0.00
31 310014 Schaumburg Assessment	342,291.12	684,582.23	(342,291.11)	50.00
31 310015 South Barrington Assessment	0.00	72,999.83	(72,999.83)	0.00
31 310016 Streamwood Assessment	0.00	163,278.56	(163,278.56)	0.00
31 310017 Wheeling Assessment	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	921,903.64	4,406,713.50	(3,484,809.86)	20.92
Program Fees				
32 320001 Club Program Fees	18,877.32	26,000.00	(7,122.68)	72.61
32 320002 Leisure Education Program Fees	1,599.02	9,000.00	(7,400.98)	17.77
32 320004 Special Events Program Fees	3,797.91	21,000.00	(17,202.09)	18.09
32 320005 Day Camp Program Fees	16,917.00	252,000.00	(235,083.00)	6.71
32 320006 General Programs Fees	95,084.07	250,000.00	(154,915.93)	38.03
32 320008 Trips Program Fees	8,054.00	55,000.00	(46,946.00)	14.64
32 320009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 Athletic Program Fees	6,345.88	42,000.00	(35,654.12)	15.11
32 320012 Program Credits Fees	2,509.60	0.00	2,509.60	0.00
Total Program Fees	153,251.47	777,376.00	(624,124.53)	19.71
Transportation Door to Door				
33 321001 Clubs Transport Door to Door	409.42	2,800.00	(2,390.58)	14.62
33 321004 Special Events Transport Door to Door	0.00	100.00	(100.00)	0.00
33 321005 Day Camp Transport Door to Door	0.00	14,000.00	(14,000.00)	0.00
33 321006 General Programs Transport Door to Door	777.33	3,300.00	(2,522.67)	23.56
Total Transportation Door to Door	1,186.75	20,200.00	(19,013.25)	5.88
Transportation Pickup Points				
34 321101 Clubs Transport Pick Up Points	159.37	2,000.00	(1,840.63)	7.97
34 321102 Leisure Transport Pick Up Points	5.01	2,000.00	(1,994.99)	0.25
34 321104 Special Events Transport Pick Up Points	(46.11)	1,400.00	(1,446.11)	(3.29)
34 321105 Day Camp Transport Pick Up Points	0.00	9,000.00	(9,000.00)	0.00
34 321106 General Programs Transport Pick Up Points	1,078.36	10,000.00	(8,921.64)	10.78
Total Transportation Pickup Points	1,196.63	24,400.00	(23,203.37)	4.90
Non Program Revenue				
35 340001 Non Program Revenue	1,900.00	6,000.00	(4,100.00)	31.67
35 340009 Collaboratives Revenues	74,652.74	448,046.00	(373,393.26)	16.66
35 340010 Revenue SLSF	(119.17)	0.00	(119.17)	0.00
Total Non Program Revenue	76,433.57	454,046.00	(377,612.43)	16.83
SLSF Grant Contributions				
36 350001 Scholarship Contribution	0.00	65,000.00	(65,000.00)	0.00
36 350002 Programs Contribution	0.00	125,000.00	(125,000.00)	0.00
36 350003 Inclusion Contribution	0.00	25,000.00	(25,000.00)	0.00
36 350004 Transportation Contribution	0.00	85,000.00	(85,000.00)	0.00
36 350005 Athletics Contribution	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	350,000.00	(350,000.00)	0.00
Sale of Fixed Assets				
37 360001 Sale of Fixed Assets	1,435.00	10,000.00	(8,565.00)	14.35
Total Sale of Fixed Assets	1,435.00	10,000.00	(8,565.00)	14.35
Interest				

Northwest Special Recreation Association
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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
38 370001 Operating Interest	10,059.97	54,100.00	(44,040.03)	18.60
38 370002 Investment Interest	9,759.13	81,950.04	(72,190.91)	11.91
Total Interest	19,819.10	136,050.04	(116,230.94)	14.57
Total Revenues	1,175,226.16	6,178,785.54	(5,003,559.38)	19.02
Expenses				
Operating Expenses				
Professional Fees				
10 41 421001 0000 Professional Fees	10,940.00	4,375.00	(6,565.00)	250.06
10 41 421002 0000 Legal Fees	0.00	12,150.00	12,150.00	0.00
10 41 421003 0000 Miscellaneous professional fees	0.00	850.00	850.00	0.00
10 41 421004 0000 Audit	214.07	12,510.00	12,295.93	1.71
Total Professional Fees	11,154.07	29,885.00	18,730.93	37.32
Office Supplies				
10 42 421101 0000 Coffee / Water	308.87	400.00	91.13	77.22
10 42 421102 0000 Furniture Needs	0.00	300.00	300.00	0.00
10 42 421103 0000 Locksmith / Keys	1,025.00	500.00	(525.00)	205.00
10 42 421104 0000 Nametags	117.03	500.00	382.97	23.41
10 42 421105 0000 Supplies	1,826.23	2,500.00	673.77	73.05
10 42 421106 0000 Miscellaneous Office supplies	0.00	350.00	350.00	0.00
Total Office Supplies	3,277.13	4,550.00	1,272.87	72.02
Bank Fees				
10 43 421151 0000 Bank Fees & Credit Card Fees	4,872.79	13,415.88	8,543.09	36.32
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	4,898.69	15,415.88	10,517.19	31.78
Postage				
10 44 421201 0000 Postage	(38.07)	2,500.00	2,538.07	(1.52)
10 44 421202 0000 Postal Machine Rental	0.00	1,817.78	1,817.78	0.00
10 44 421204 0000 Miscellaneous Postage	23.84	240.00	216.16	9.93
	(14.23)	4,557.78	4,572.01	(0.31)
Telephone/Fax				
10 45 421301 0000 Cell Phone Service	1,698.90	9,360.50	7,661.60	18.15
10 45 421304 0000 Office Phones	1,063.03	2,643.05	1,580.02	40.22
10 45 421305 0000 Phone Maintenance	2,438.61	14,275.68	11,837.07	17.08
Total Telephone/Fax	5,200.54	26,279.23	21,078.69	19.79
Conference Education				
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	75.95	5,200.00	5,124.05	1.46
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	12,885.42	29,700.00	16,814.58	43.39
10 46 421403 0000 PDRMA Conferences/Workshops/Webinars/Schools	25.00	140.00	115.00	17.86
10 46 421404 0000 IAPD Conferences/Workshops/Webinars/Schools	0.00	1,000.00	1,000.00	0.00
10 46 421405 0000 Evaluation Lunches	531.49	1,673.00	1,141.51	31.77
10 46 421406 0000 Professional Meetings	1,915.91	4,800.00	2,884.09	39.91
10 46 421407 0000 Other Trainings/Workshops	7,437.02	8,087.00	649.98	91.96
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	0.00	6,800.00	6,800.00	0.00
Total Conference Education	22,870.79	57,400.00	34,529.21	39.84
Memberships/certification				
10 47 421501 0000 ATRA/ILRTA	0.00	3,150.00	3,150.00	0.00
10 47 421502 0000 CDL Reimbursement/Renewal	30.00	680.00	650.00	4.41
10 47 421503 0000 CPRP Exam/Renewal	140.00	464.00	324.00	30.17
10 47 421504 0000 CTRS Exam/Renewal	170.00	3,085.00	2,915.00	5.51
10 47 421506 0000 Hands on Suburban Chicago	0.00	300.00	300.00	0.00
10 47 421507 0000 IPRA	0.00	12,762.00	12,762.00	0.00
10 47 421508 0000 LAC Group	0.00	500.00	500.00	0.00
10 47 421509 0000 NRPA	470.00	470.00	0.00	100.00
10 47 421510 0000 Safety Training	608.00	2,000.00	1,392.00	30.40
10 47 421511 0000 COSTCO	0.00	170.00	170.00	0.00
10 47 421513 0000 Miscellaneous	665.00	2,988.59	2,323.59	22.25
10 47 421514 0000 CPI Recertification	3,198.90	3,698.00	499.10	86.50

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 47 421515 0000 SHRM	244.00	244.00	0.00	100.00
Total Memberships/certification	5,525.90	30,511.59	24,985.69	18.11
Health Insurance				
10 48 421601 0000 Voluntary Benefits	7,117.82	0.00	(7,117.82)	0.00
10 48 421603 0000 Health Contributions	2,165.26	440,000.00	437,834.74	0.49
Total Health Insurance	9,283.08	440,000.00	430,716.92	2.11
Maintenance/Utilities				
10 49 421701 0000 Condo Cleaning	0.00	11,611.05	11,611.05	0.00
10 49 421702 0000 Electric	834.00	9,886.76	9,052.76	8.44
10 49 421703 0000 Gas	468.17	5,376.16	4,907.99	8.71
10 49 421705 0000 Service Agreements	1,795.00	5,309.35	3,514.35	33.81
10 49 421706 0000 Internet	3,244.81	19,367.76	16,122.95	16.75
10 49 421707 0000 Miscellaneous	1,190.70	2,000.00	809.30	59.54
10 49 421708 0000 Cleaning Supplies	381.45	1,866.50	1,485.05	20.44
Total Maintenance/Utilities	7,914.13	55,417.58	47,503.45	14.28
Rent				
10 50 421801 0000 Condo Association Fee	2,130.00	42,870.00	40,740.00	4.97
10 50 421802 0000 RMCC Rental Space	6,920.00	30,000.00	23,080.00	23.07
10 50 421803 0000 HPCC Rental Space	2,886.00	17,316.00	14,430.00	16.67
10 50 421804 0000 MPPD Rental Space	5,000.00	30,000.00	25,000.00	16.67
10 50 421805 0000 WPD Rental Space	0.00	30,000.00	30,000.00	0.00
10 50 421806 0000 BGPD Rental Space	16,938.00	30,000.00	13,062.00	56.46
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(1,723.42)	0.00	1,723.42	0.00
Total Rent	32,150.58	210,276.00	178,125.42	15.29
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	5,086.70	72,517.00	67,430.30	7.01
10 51 421904 0000 Web Development	0.00	900.00	900.00	0.00
10 51 421905 0000 Miscellaneous Software	20,761.14	65,904.50	45,143.36	31.50
10 51 421906 0000 Miscellaneous Hardware	607.97	4,100.00	3,492.03	14.83
	26,455.81	149,921.50	123,465.69	17.65
Rental Municipal				
10 52 422101 1001 Clubs Rental Municipal	421.76	1,200.00	778.24	35.15
10 52 422104 1004 Special Events Rental Municipal	387.00	500.00	113.00	77.40
10 52 422105 1005 Day Camp Rental Municipal	180.00	14,304.00	14,124.00	1.26
10 52 422106 1006 General Programs Rental Municipal	0.00	10,000.00	10,000.00	0.00
10 52 422109 1009 PURSUIT Rental Municipal	925.00	1,500.00	575.00	61.67
10 52 422111 1011 Athletic Rental Municipal	996.65	3,100.00	2,103.35	32.15
Total Rental Municipal	2,910.41	30,604.00	27,693.59	9.51
Commercial				
10 53 422201 1001 Clubs Commercial Expenses	611.50	5,600.00	4,988.50	10.92
10 53 422202 1002 Leisure Education Commercial Expenses	513.20	1,000.00	486.80	51.32
10 53 422204 1004 Special Events Commercial Expenses	1,110.20	9,000.00	7,889.80	12.34
10 53 422205 1005 Day Camp Commercial Expenses	165.00	4,800.00	4,635.00	3.44
10 53 422206 1006 General Programs Commercial Expenses	3,313.63	37,000.00	33,686.37	8.96
10 53 422208 1008 Trips Commercial Expenses	0.00	46,000.00	46,000.00	0.00
10 53 422209 1009 PURSUIT Commercial Expenses	591.19	15,000.00	14,408.81	3.94
10 53 422211 1011 Athletic Commercial Expenses	880.00	6,000.00	5,120.00	14.67
Total Commercial	7,184.72	124,400.00	117,215.28	5.78
Program Development				
10 54 422301 0000 Programming Space Misc.	1,065.95	2,500.00	1,434.05	42.64
Total Program Development	1,065.95	2,500.00	1,434.05	42.64
Program Supplies				
10 55 422401 1001 Clubs / Program Supplies	895.78	3,200.00	2,304.22	27.99
10 55 422402 1002 Leisure Education / Program Supplies	234.62	900.00	665.38	26.07
10 55 422404 1004 Special Events / Program Supplies	495.48	1,800.00	1,304.52	27.53
10 55 422405 1005 Day Camp / Program Supplies	20.00	13,976.00	13,956.00	0.14
10 55 422406 1006 General Programs / Program Supplies	2,104.27	14,500.00	12,395.73	14.51
10 55 422409 1009 PURSUIT / Program Supplies	2,460.60	27,000.00	24,539.40	9.11
10 55 422411 0000 Paper Products / Program Supplies	117.22	2,000.00	1,882.78	5.86

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 55 422412 0000 General Training/Orientation Program Supplies	0.00	1,450.00	1,450.00	0.00
10 55 422413 0000 CPI Books / Program Supplies	0.00	500.00	500.00	0.00
10 55 422414 0000 First Aid/CPR Program Supplies	0.00	1,300.00	1,300.00	0.00
10 55 422415 0000 Staff Appreciation Party Program Supplies	0.00	1,700.00	1,700.00	0.00
10 55 422417 0000 Storeroom Supplies	0.00	500.00	500.00	0.00
10 55 422418 1007 Miscellaneous Program Supplies	8.75	0.00	(8.75)	0.00
10 55 422421 0000 Safety/Behavior	48.47	1,500.00	1,451.53	3.23
10 55 422422 0000 Committees Program Supplies	16.83	1,500.00	1,483.17	1.12
10 55 422423 1011 Athletics / Program Supplies	1,021.02	2,000.00	978.98	51.05
10 55 422424 0000 Speciality Programs /Program Supplies	0.00	1,100.00	1,100.00	0.00
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	7,423.04	75,426.00	68,002.96	9.84
Commercial Transportation				
10 56 422505 1005 Day Camp / Commercial Transport	0.00	103,480.00	103,480.00	0.00
10 56 422506 1006 General Programs / Commercial Transport	19.81	0.00	(19.81)	0.00
10 56 422511 1011 Athletic / Commercial Transport	0.00	5,000.00	5,000.00	0.00
Total Commercial Transportation	19.81	108,480.00	108,460.19	0.02
Transportation Maintenance				
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	0.00	100.00	100.00	0.00
10 58 422702 0000 Repair / Transport Maintenance	15,795.05	80,000.00	64,204.95	19.74
10 58 422705 0000 Miscellaneous / Transport Maintenance	137.06	100.00	(37.06)	137.06
Total Transportation Maintenance	15,932.11	80,200.00	64,267.89	19.87
Mileage				
10 57 422601 0000 Full Time Staff Mileage Reimbursment	3,079.54	40,000.00	36,920.46	7.70
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00
10 57 422603 0000 Executive Director Staff Mileage Reimbursment	0.00	7,800.00	7,800.00	0.00
Total Mileage	3,079.54	48,800.00	45,720.46	6.31
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	4,897.75	88,000.00	83,102.25	5.57
10 59 422802 0000 Transportation/Tolls	1,097.65	6,000.00	4,902.35	18.29
Total Transportation Gas/Tolls	5,995.40	94,000.00	88,004.60	6.38
Printing				
10 60 422901 0000 Copier 2nd Floor	0.00	8,500.00	8,500.00	0.00
10 60 422903 0000 Day Camp Brochure	575.00	2,000.00	1,425.00	28.75
10 60 422904 0000 Paper	1,059.30	2,450.00	1,390.70	43.24
10 60 422906 0000 Printer Toner (OPS)	4,730.75	0.00	(4,730.75)	0.00
10 60 422907 0000 Seasonal Brochure	0.00	18,100.00	18,100.00	0.00
10 60 422908 0000 Stationary/Business Cards	0.00	1,230.00	1,230.00	0.00
10 60 422909 0000 Miscellaneous / Printing	895.00	1,000.00	105.00	89.50
Total Printing	7,260.05	33,280.00	26,019.95	21.82
Public Awareness				
10 61 423101 0000 Awards/Recognition	(72.07)	2,277.16	2,349.23	(3.16)
10 61 423102 0000 Ads	0.00	180.00	180.00	0.00
10 61 423103 0000 Legal Notices	0.00	420.00	420.00	0.00
10 61 423105 0000 Give Aways	0.00	400.00	400.00	0.00
10 61 423106 0000 Admin Professionals Week	0.00	300.00	300.00	0.00
10 61 423107 0000 Staff Support	110.53	2,400.00	2,289.47	4.61
10 61 423108 0000 Subscriptions	353.58	2,142.00	1,788.42	16.51
10 61 423109 0000 Miscellaneous	51.17	0.00	(51.17)	0.00
10 61 423110 0000 Recruitment	5,748.44	19,000.00	13,251.56	30.25
10 61 423111 0000 Outreach	123.53	2,000.00	1,876.47	6.18
Total Public Awareness	6,315.18	29,119.16	22,803.98	21.69
Total Expenses	185,902.70	1,651,023.72	1,465,121.02	11.26
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	305,922.16	2,578,001.58	2,272,079.42	11.87
10 62 424102 0000 Over-Time	283.91	500.00	216.09	56.78
10 62 424103 0000 Phone/Data Stipend	3,090.00	20,640.00	17,550.00	14.97
10 62 424105 0000 Car Allowance	600.00	0.00	(600.00)	0.00
Total Full-Time Salary	309,896.07	2,599,141.58	2,289,245.51	11.92

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Part-Time Salary				
10 63 424201 1001 Clubs / Part-Time Salary	0.00	2,000.00	2,000.00	0.00
10 63 424204 1004 Special Events / Part-Time Salary	0.00	23,881.53	23,881.53	0.00
10 63 424205 1005 Day Camp / Part-Time Salary	23,498.63	330,000.00	306,501.37	7.12
10 63 424206 1006 General Programs / Part-Time Salary	25,749.90	154,000.00	128,250.10	16.72
10 63 424207 0000 Office Support / Part-Time Salary	8,577.05	60,000.00	51,422.95	14.30
10 63 424209 1009 PURSUIT / Part-Time Salary	2,236.07	25,027.50	22,791.43	8.93
10 63 424211 0000 Training / Part-Time Salary	1,589.04	31,600.00	30,010.96	5.03
10 63 424213 1011 Athletics / Part-Time Salary	2,053.46	15,000.00	12,946.54	13.69
10 63 424214 0000 Transportation / Part-Time Salary	9,352.43	100,000.00	90,647.57	9.35
Total Part-Time Salary	73,056.58	741,509.03	668,452.45	9.85
Payroll Processing				
10 64 424301 0000 Payroll Fees	2,843.26	0.00	(2,843.26)	0.00
10 64 424303 0000 FSA	0.00	1,250.00	1,250.00	0.00
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
Total Payroll Processing	2,843.26	1,650.00	(1,193.26)	172.32
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	0.00	12,000.00	12,000.00	0.00
10 65 424403 0000 Office	153.00	7,000.00	6,847.00	2.19
10 65 424405 1009 PURSUIT	110.00	2,800.00	2,690.00	3.93
10 65 424407 1011 Athletics	250.00	2,500.00	2,250.00	10.00
10 65 424408 1002 Leisure Ed	0.00	2,500.00	2,500.00	0.00
Total Independent Contractors	513.00	38,800.00	38,287.00	1.32
Liability Expense				
10 66 441001 0000 Background Checks	0.00	1,000.00	1,000.00	0.00
10 66 441002 0000 Drug Tests / Physicals	0.00	3,970.00	3,970.00	0.00
10 66 441003 0000 Unemployment	768.22	8,220.29	7,452.07	9.35
10 66 441004 0000 Liability Fees	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	768.22	102,870.59	102,102.37	0.75
FICA				
10 67 442102 0000 FICA Part Time	21,622.90	109,963.94	88,341.04	19.66
10 67 442103 0000 FICA Full Time	7,163.26	197,813.82	190,650.56	3.62
10 67 442103 9912 ER FICA Medicare Full Time	0.72	0.00	(0.72)	0.00
Total FICA	28,786.88	307,777.76	278,990.88	9.35
IMRF				
10 68 442201 0000 IMRF / FT Contributions	8,208.51	60,583.04	52,374.53	13.55
10 68 442204 0000 IMRF /PT Contributions	0.00	6,350.88	6,350.88	0.00
Total IMRF	8,208.51	66,933.92	58,725.41	12.26
Inclusion				
10 69 450001 0001 Arlington Heights Inclusion Salary	8,669.92	58,187.77	49,517.85	14.90
10 69 450001 0002 Arlington Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	0.00	1,156.00	1,156.00	0.00
10 69 450002 0001 Bartlett Inclusion Salary	3,897.03	16,219.04	12,322.01	24.03
10 69 450002 0002 Bartlett Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	5,504.80	80,325.30	74,820.50	6.85
10 69 450003 0002 Buffalo Grove Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	0.00	2,503.00	2,503.00	0.00
10 69 450004 0001 Elk Grove Village Inclusion Salary	764.66	29,380.47	28,615.81	2.60
10 69 450004 0002 Elk Grove Village Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450004 0003 Elk Grove Inclusion Independent Contractors	0.00	1,055.00	1,055.00	0.00
10 69 450005 0001 Hanover Park Inclusion Salary	1,907.43	8,732.36	6,824.93	21.84
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	3,017.78	39,236.64	36,218.86	7.69
10 69 450006 0002 Hoffman Estate Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0003 Hoffman Estates Inclusion Independent Contractors	0.00	1,123.00	1,123.00	0.00
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	3,409.97	24,108.83	20,698.86	14.14
10 69 450008 0002 Mount Prospect Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0001 Palatine Inclusion Salary	1,959.98	51,326.79	49,366.81	3.82

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 450009 0002 Palatine Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0003 Palatine Inclusion Independent Contractors	0.00	293.00	293.00	0.00
10 69 450010 0001 Prospect Heights Inclusion Salary	0.00	7,421.23	7,421.23	0.00
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450011 0001 River Trails Inclusion Salary	93.39	15,584.13	15,490.74	0.60
10 69 450011 0002 River Trails Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0001 Rolling Meadows Inclusion Salary	5,582.86	71,157.43	65,574.57	7.85
10 69 450012 0002 Rolling Meadows Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0003 Rolling Meadows Inclusion Independent Contractors	0.00	911.00	911.00	0.00
Contractors				
10 69 450013 0001 Salt Creek Inclusion Salary	0.00	862.25	862.25	0.00
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	18,571.18	133,592.07	115,020.89	13.90
10 69 450014 0002 Schaumburg Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0003 Schaumburg Inclusion Independent Contractors	0.00	15,600.00	15,600.00	0.00
Contractors				
10 69 450015 0001 South Barrington Inclusion Salary	42.96	15,341.15	15,298.19	0.28
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450016 0001 Streamwood Inclusion Salary	0.00	3,417.84	3,417.84	0.00
10 69 450016 0002 Streamwood Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0001 Wheeling Inclusion Salary	4,443.93	74,668.73	70,224.80	5.95
10 69 450017 0002 Wheeling Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0003 Wheeling Inclusion Independent Contractors	0.00	697.00	697.00	0.00
10 69 450018 0000 Inclusion Ability Awareness Expenses	0.00	500.00	500.00	0.00
10 69 450019 0001 Inclusion Training Salary	1,340.48	14,400.00	13,059.52	9.31
10 69 450020 0001 Rovers Salary Inclusion	0.00	19,000.00	19,000.00	0.00
10 69 450021 0002 Inclusion Training Expenses	675.19	1,800.00	1,124.81	37.51
10 69 450022 0000 Miscellaneous Inclusion	127.45	3,000.00	2,872.55	4.25
Total Inclusion	60,009.01	699,678.94	639,669.93	8.58
Total Salary Expense	484,081.53	4,558,361.82	4,074,280.29	10.62
Total Expenses	669,984.23	6,209,385.54	5,539,401.31	10.79
Capital Expenses				
20 80 460001 2001 Capital Projects / Wheeling Green House	0.00	69,969.23	69,969.23	0.00
20 80 460002 2101 26 passenger- accessible 2007	0.00	180,000.00	180,000.00	0.00
20 80 460002 2111 Minivan (6 passengers) 2008	0.00	60,000.00	60,000.00	0.00
20 80 460002 2112 14 passenger- accessible 2010	0.00	108,300.00	108,300.00	0.00
20 80 460002 2119 14 passenger- accessible 2011	0.00	108,300.00	108,300.00	0.00
20 80 460002 2124 14 passenger- accessible, IDOT 2021 - NEW	2,443.00	0.00	(2,443.00)	0.00
20 80 460003 2202 Computer (lease / purchase)	1,021.91	34,900.00	33,878.09	2.93
20 80 460003 2204 Tech Infrastructure	387.98	17,223.67	16,835.69	2.25
20 80 460003 2205 iPads	0.00	2,500.00	2,500.00	0.00
20 80 460003 2206 Printer Lease	3,545.35	15,080.64	11,535.29	23.51
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460004 2302 Hanover Park Maintenance (Paid every 3 years)	0.00	9,936.00	9,936.00	0.00
20 80 460004 2306 RM Sensory Room Maintenance (every 3 years)	4,169.90	0.00	(4,169.90)	0.00
20 80 460004 2307 RM Dream Lab Maintenance	0.00	10,939.00	10,939.00	0.00
20 80 460004 2309 MP Sensory Room Maintenance (every 3 years)	0.00	2,000.00	2,000.00	0.00
20 80 460004 2312 Buffalo Grove Cleaning/Maintenance	215.00	3,896.00	3,681.00	5.52
20 80 460004 2316 HVAC (6 RTU being evaluated for replacement)	2,157.38	5,000.00	2,842.62	43.15
20 80 460004 2317 Other infrastructure	0.00	2,000.00	2,000.00	0.00
20 80 460004 2318 Office Update*	1,132.58	35,000.00	33,867.42	3.24
Total Capital Expenses	15,073.10	667,244.54	652,171.44	2.26
Excess Revenue Over (Under) Expenditures	490,168.83	(697,844.54)	1,188,013.37	70.24

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues				
Member District Assessments				
31 310001 Arlington Heights Assessment	0.00	549,152.95	(549,152.95)	0.00
31 310002 Bartlett Assessment	0.00	237,979.44	(237,979.44)	0.00
31 310003 Buffalo Grove Assessment	0.00	345,757.67	(345,757.67)	0.00
31 310004 Elk Grove Assessment	160,427.40	320,854.81	(160,427.41)	50.00
31 310005 Hanover Park Assessment	0.00	149,718.43	(149,718.43)	0.00
31 310006 Hoffman Estates Assessment	0.00	328,595.99	(328,595.99)	0.00
31 310007 Inverness Assessment	18,644.87	37,289.74	(18,644.87)	50.00
31 310008 Mount Prospect Assessment	176,316.87	352,343.74	(176,026.87)	50.04
31 310009 Palatine Assessment	237,314.92	474,629.85	(237,314.93)	50.00
31 310010 Prospect Heights Assessment	25,833.14	87,857.95	(62,024.81)	29.40
31 310011 River Trails Assessment	26,652.01	106,608.02	(79,956.01)	25.00
31 310012 Rolling Meadows Assessment	0.00	174,557.98	(174,557.98)	0.00
31 310013 Salt Creek Assessment	0.00	40,211.12	(40,211.12)	0.00
31 310014 Schaumburg Assessment	342,291.12	684,582.23	(342,291.11)	50.00
31 310015 South Barrington Assessment	0.00	72,999.83	(72,999.83)	0.00
31 310016 Streamwood Assessment	0.00	163,278.56	(163,278.56)	0.00
31 310017 Wheeling Assessment	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	1,127,627.92	4,406,713.50	(3,279,085.58)	25.59
Program Fees				
32 320001 Club Program Fees	19,912.68	26,000.00	(6,087.32)	76.59
32 320002 Leisure Education Program Fees	3,960.33	9,000.00	(5,039.67)	44.00
32 320004 Special Events Program Fees	4,837.72	21,000.00	(16,162.28)	23.04
32 320005 Day Camp Program Fees	119,895.32	252,000.00	(132,104.68)	47.58
32 320006 General Programs Fees	106,752.86	250,000.00	(143,247.14)	42.70
32 320008 Trips Program Fees	11,369.00	55,000.00	(43,631.00)	20.67
32 320009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 Athletic Program Fees	7,630.38	42,000.00	(34,369.62)	18.17
32 320012 Program Credits Fees	2,417.60	0.00	2,417.60	0.00
Total Program Fees	276,842.56	777,376.00	(500,533.44)	35.61
Transportation Door to Door				
33 321001 Clubs Transport Door to Door	457.42	2,800.00	(2,342.58)	16.34
33 321004 Special Events Transport Door to Door	0.00	100.00	(100.00)	0.00
33 321005 Day Camp Transport Door to Door	5,847.53	14,000.00	(8,152.47)	41.77
33 321006 General Programs Transport Door to Door	987.74	3,300.00	(2,312.26)	29.93
Total Transportation Door to Door	7,292.69	20,200.00	(12,907.31)	36.10
Transportation Pickup Points				
34 321101 Clubs Transport Pick Up Points	289.62	2,000.00	(1,710.38)	14.48
34 321102 Leisure Transport Pick Up Points	353.70	2,000.00	(1,646.30)	17.69
34 321104 Special Events Transport Pick Up Points	20.28	1,400.00	(1,379.72)	1.45
34 321105 Day Camp Transport Pick Up Points	2,973.50	9,000.00	(6,026.50)	33.04
34 321106 General Programs Transport Pick Up Points	2,004.15	10,000.00	(7,995.85)	20.04
Total Transportation Pickup Points	5,641.25	24,400.00	(18,758.75)	23.12
Non Program Revenue				
35 340001 Non Program Revenue	8,461.65	6,000.00	2,461.65	141.03
35 340009 Collaboratives Revenues	111,979.11	448,046.00	(336,066.89)	24.99
35 340010 Revenue SLSF	(98.63)	0.00	(98.63)	0.00
Total Non Program Revenue	120,342.13	454,046.00	(333,703.87)	26.50
SLSF Grant Contributions				
36 350001 Scholarship Contribution	0.00	65,000.00	(65,000.00)	0.00
36 350002 Programs Contribution	0.00	125,000.00	(125,000.00)	0.00
36 350003 Inclusion Contribution	0.00	25,000.00	(25,000.00)	0.00
36 350004 Transportation Contribution	0.00	85,000.00	(85,000.00)	0.00
36 350005 Athletics Contribution	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	350,000.00	(350,000.00)	0.00
Sale of Fixed Assets				
37 360001 Sale of Fixed Assets	1,435.00	10,000.00	(8,565.00)	14.35
Total Sale of Fixed Assets	1,435.00	10,000.00	(8,565.00)	14.35
Interest				

**Northwest Special Recreation Association
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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
38 370001 Operating Interest	16,216.17	54,100.00	(37,883.83)	29.97
38 370002 Investment Interest	13,490.94	81,950.04	(68,459.10)	16.46
Total Interest	29,707.11	136,050.04	(106,342.93)	21.84
Total Revenues	1,568,888.66	6,178,785.54	(4,609,896.88)	25.39
Expenses				
Operating Expenses				
Professional Fees				
10 41 421001 0000 Professional Fees	37,615.00	4,375.00	(33,240.00)	859.77
10 41 421002 0000 Legal Fees	6,050.00	12,150.00	6,100.00	49.79
10 41 421003 0000 Miscellaneous professional fees	13.97	850.00	836.03	1.64
10 41 421004 0000 Audit	214.07	12,510.00	12,295.93	1.71
10 41 421005 0000 GASB	910.00	0.00	(910.00)	0.00
Total Professional Fees	44,803.04	29,885.00	(14,918.04)	149.92
Office Supplies				
10 42 421101 0000 Coffee / Water	332.86	400.00	67.14	83.22
10 42 421102 0000 Furniture Needs	0.00	300.00	300.00	0.00
10 42 421103 0000 Locksmith / Keys	1,025.00	500.00	(525.00)	205.00
10 42 421104 0000 Nametags	117.03	500.00	382.97	23.41
10 42 421105 0000 Supplies	2,109.03	2,500.00	390.97	84.36
10 42 421106 0000 Miscellaneous Office supplies	0.00	350.00	350.00	0.00
Total Office Supplies	3,583.92	4,550.00	966.08	78.77
Bank Fees				
10 43 421151 0000 Bank Fees & Credit Card Fees	5,226.02	13,415.88	8,189.86	38.95
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	5,251.92	15,415.88	10,163.96	34.07
Postage				
10 44 421201 0000 Postage	11.54	2,500.00	2,488.46	0.46
10 44 421202 0000 Postal Machine Rental	454.71	1,817.78	1,363.07	25.01
10 44 421204 0000 Miscellaneous Postage	23.84	240.00	216.16	9.93
	490.09	4,557.78	4,067.69	10.75
Telephone/Fax				
10 45 421301 0000 Cell Phone Service	2,407.17	9,360.50	6,953.33	25.72
10 45 421304 0000 Office Phones	1,594.57	2,643.05	1,048.48	60.33
10 45 421305 0000 Phone Maintenance	3,658.78	14,275.68	10,616.90	25.63
Total Telephone/Fax	7,660.52	26,279.23	18,618.71	29.15
Conference Education				
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	75.95	5,200.00	5,124.05	1.46
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	13,166.25	29,700.00	16,533.75	44.33
10 46 421403 0000 PDRMA Conferences/Workshops/Webinars/Schools	25.00	140.00	115.00	17.86
10 46 421404 0000 IAPD Conferences/Workshops/Webinars/Schools	0.00	1,000.00	1,000.00	0.00
10 46 421405 0000 Evaluation Lunches Conferences/Workshops/Webinars/Schools	590.88	1,673.00	1,082.12	35.32
10 46 421406 0000 Professional Meetings Conferences/Workshops/Webinars/Schools	2,237.06	4,800.00	2,562.94	46.61
10 46 421407 0000 Other Trainings/Workshops Conferences/Workshops/Webinars/Schools	7,937.22	8,087.00	149.78	98.15
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	177.00	6,800.00	6,623.00	2.60
Total Conference Education	24,209.36	57,400.00	33,190.64	42.18
Memberships/certification				
10 47 421501 0000 ATRA/ILRTA	0.00	3,150.00	3,150.00	0.00
10 47 421502 0000 CDL Reimbursement/Renewal	60.00	680.00	620.00	8.82
10 47 421503 0000 CPRP Exam/Renewal	140.00	464.00	324.00	30.17
10 47 421504 0000 CTRS Exam/Renewal	255.00	3,085.00	2,830.00	8.27
10 47 421506 0000 Hands on Suburban Chicago	0.00	300.00	300.00	0.00
10 47 421507 0000 IPRA	80.00	12,762.00	12,682.00	0.63
10 47 421508 0000 LAC Group	0.00	500.00	500.00	0.00
10 47 421509 0000 NRPA	550.00	470.00	(80.00)	117.02
10 47 421510 0000 Safety Training	608.00	2,000.00	1,392.00	30.40
10 47 421511 0000 COSTCO	0.00	170.00	170.00	0.00
10 47 421513 0000 Miscellaneous	665.00	2,988.59	2,323.59	22.25

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 47 421514 0000 CPI Recertification	3,198.90	3,698.00	499.10	86.50
10 47 421515 0000 SHRM	244.00	244.00	0.00	100.00
Total Memberships/certification	5,800.90	30,511.59	24,710.69	19.01
Health Insurance				
10 48 421601 0000 Voluntary Benefits	10,416.64	0.00	(10,416.64)	0.00
10 48 421603 0000 Health Contributions	85,263.60	440,000.00	354,736.40	19.38
Total Health Insurance	95,680.24	440,000.00	344,319.76	21.75
Maintenance/Utilities				
10 49 421701 0000 Condo Cleaning	960.00	11,611.05	10,651.05	8.27
10 49 421702 0000 Electric	1,724.63	9,886.76	8,162.13	17.44
10 49 421703 0000 Gas	695.24	5,376.16	4,680.92	12.93
10 49 421705 0000 Service Agreements	1,795.00	5,309.35	3,514.35	33.81
10 49 421706 0000 Internet	4,881.71	19,367.76	14,486.05	25.21
10 49 421707 0000 Miscellaneous	1,190.70	2,000.00	809.30	59.54
10 49 421708 0000 Cleaning Supplies	381.45	1,866.50	1,485.05	20.44
Total Maintenance/Utilities	11,628.73	55,417.58	43,788.85	20.98
Rent				
10 50 421801 0000 Condo Association Fee	3,195.00	42,870.00	39,675.00	7.45
10 50 421802 0000 RMCC Rental Space	9,420.00	30,000.00	20,580.00	31.40
10 50 421803 0000 HPCC Rental Space	2,886.00	17,316.00	14,430.00	16.67
10 50 421804 0000 MPPD Rental Space	5,000.00	30,000.00	25,000.00	16.67
10 50 421805 0000 WPD Rental Space	15,000.00	30,000.00	15,000.00	50.00
10 50 421806 0000 BYPD Rental Space	16,938.00	30,000.00	13,062.00	56.46
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(1,723.42)	0.00	1,723.42	0.00
Total Rent	50,715.58	210,276.00	159,560.42	24.12
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	6,654.20	72,517.00	65,862.80	9.18
10 51 421904 0000 Web Development	29.90	900.00	870.10	3.32
10 51 421905 0000 Miscellaneous Software	24,983.25	65,904.50	40,921.25	37.91
10 51 421906 0000 Miscellaneous Hardware	447.87	4,100.00	3,652.13	10.92
	32,115.22	149,921.50	117,806.28	21.42
Rental Municipal				
10 52 422101 1001 Clubs Rental Municipal	421.76	1,200.00	778.24	35.15
10 52 422104 1004 Special Events Rental Municipal	387.00	500.00	113.00	77.40
10 52 422105 1005 Day Camp Rental Municipal	180.00	14,304.00	14,124.00	1.26
10 52 422106 1006 General Programs Rental Municipal	0.00	10,000.00	10,000.00	0.00
10 52 422109 1009 PURSUIT Rental Municipal	818.50	1,500.00	681.50	54.57
10 52 422111 1011 Athletic Rental Municipal	1,176.65	3,100.00	1,923.35	37.96
Total Rental Municipal	2,983.91	30,604.00	27,620.09	9.75
Commercial				
10 53 422201 1001 Clubs Commercial Expenses	2,296.57	5,600.00	3,303.43	41.01
10 53 422202 1002 Leisure Education Commercial Expenses	739.20	1,000.00	260.80	73.92
10 53 422204 1004 Special Events Commercial Expenses	1,150.78	9,000.00	7,849.22	12.79
10 53 422205 1005 Day Camp Commercial Expenses	165.00	4,800.00	4,635.00	3.44
10 53 422206 1006 General Programs Commercial Expenses	8,393.23	37,000.00	28,606.77	22.68
10 53 422208 1008 Trips Commercial Expenses	0.00	46,000.00	46,000.00	0.00
10 53 422209 1009 PURSUIT Commercial Expenses	1,567.00	15,000.00	13,433.00	10.45
10 53 422211 1011 Athletic Commercial Expenses	2,502.25	6,000.00	3,497.75	41.70
Total Commercial	16,814.03	124,400.00	107,585.97	13.52
Program Development				
10 54 422301 0000 Programming Space Misc.	1,244.90	2,500.00	1,255.10	49.80
10 54 422305 0000 New Program Space	213.98	0.00	(213.98)	0.00
Total Program Development	1,458.88	2,500.00	1,041.12	58.36
Program Supplies				
10 55 422401 1001 Clubs / Program Supplies	1,247.41	3,200.00	1,952.59	38.98
10 55 422402 1002 Leisure Education / Program Supplies	234.62	900.00	665.38	26.07
10 55 422404 1004 Special Events / Program Supplies	538.06	1,800.00	1,261.94	29.89
10 55 422405 1005 Day Camp / Program Supplies	45.00	13,976.00	13,931.00	0.32
10 55 422406 1006 General Programs / Program Supplies	3,042.29	14,500.00	11,457.71	20.98

**Northwest Special Recreation Association
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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 55 422409 1009 PURSUIT / Program Supplies	3,652.31	27,000.00	23,347.69	13.53
10 55 422411 0000 Paper Products / Program Supplies	179.49	2,000.00	1,820.51	8.97
10 55 422412 0000 General Training/Orientation Program Supplies	0.00	1,450.00	1,450.00	0.00
10 55 422413 0000 CPI Books / Program Supplies	0.00	500.00	500.00	0.00
10 55 422414 0000 First Aid/CPR Program Supplies	264.64	1,300.00	1,035.36	20.36
10 55 422415 0000 Staff Appreciation Party Program Supplies	300.00	1,700.00	1,400.00	17.65
10 55 422417 0000 Storeroom Supplies	0.00	500.00	500.00	0.00
10 55 422418 1007 Miscellaneous Program Supplies	8.75	0.00	(8.75)	0.00
10 55 422421 0000 Safety/Behavior	182.35	1,500.00	1,317.65	12.16
10 55 422422 0000 Committees Program Supplies	127.60	1,500.00	1,372.40	8.51
10 55 422423 1011 Athletics / Program Supplies	1,447.43	2,000.00	552.57	72.37
10 55 422424 0000 Speciality Programs /Program Supplies	31.99	1,100.00	1,068.01	2.91
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	11,301.94	75,426.00	64,124.06	14.98
Commercial Transportation				
10 56 422505 1005 Day Camp / Commercial Transport	0.00	103,480.00	103,480.00	0.00
10 56 422506 1006 General Programs / Commercial Transport	19.81	0.00	(19.81)	0.00
10 56 422511 1011 Athletic / Commercial Transport	0.00	5,000.00	5,000.00	0.00
Total Commercial Transportation	19.81	108,480.00	108,460.19	0.02
Transportation Maintenance				
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	0.00	100.00	100.00	0.00
10 58 422702 0000 Repair / Transport Maintenance	29,559.73	80,000.00	50,440.27	36.95
10 58 422705 0000 Miscellaneous / Transport Maintenance	137.06	100.00	(37.06)	137.06
Total Transportation Maintenance	29,696.79	80,200.00	50,503.21	37.03
Mileage				
10 57 422601 0000 Full Time Staff Mileage Reimbursment	5,302.32	40,000.00	34,697.68	13.26
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00
10 57 422603 0000 Executive Director Staff Mileage Reimbursment	0.00	7,800.00	7,800.00	0.00
Total Mileage	5,302.32	48,800.00	43,497.68	10.87
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	10,504.26	88,000.00	77,495.74	11.94
10 59 422802 0000 Transportation/Tolls	1,097.65	6,000.00	4,902.35	18.29
Total Transportation Gas/Tolls	11,601.91	94,000.00	82,398.09	12.34
Printing				
10 60 422901 0000 Copier 2nd Floor	0.00	8,500.00	8,500.00	0.00
10 60 422903 0000 Day Camp Brochure	3,488.00	2,000.00	(1,488.00)	174.40
10 60 422904 0000 Paper	1,059.30	2,450.00	1,390.70	43.24
10 60 422906 0000 Printer Toner (OPS)	4,730.75	0.00	(4,730.75)	0.00
10 60 422907 0000 Seasonal Brochure	0.00	18,100.00	18,100.00	0.00
10 60 422908 0000 Stationary/Business Cards	0.00	1,230.00	1,230.00	0.00
10 60 422909 0000 Miscellaneous / Printing	895.00	1,000.00	105.00	89.50
Total Printing	10,173.05	33,280.00	23,106.95	30.57
Public Awareness				
10 61 423101 0000 Awards/Recognition	279.39	2,277.16	1,997.77	12.27
10 61 423102 0000 Ads	0.00	180.00	180.00	0.00
10 61 423103 0000 Legal Notices	0.00	420.00	420.00	0.00
10 61 423105 0000 Give Aways	0.00	400.00	400.00	0.00
10 61 423106 0000 Admin Professionals Week	0.00	300.00	300.00	0.00
10 61 423107 0000 Staff Support	610.53	2,400.00	1,789.47	25.44
10 61 423108 0000 Subscriptions	461.56	2,142.00	1,680.44	21.55
10 61 423109 0000 Miscellaneous	(1,637.09)	0.00	1,637.09	0.00
10 61 423110 0000 Recruitment	7,977.57	19,000.00	11,022.43	41.99
10 61 423111 0000 Outreach	151.48	2,000.00	1,848.52	7.57
Total Public Awareness	7,843.44	29,119.16	21,275.72	26.94
Total Expenses	379,135.60	1,651,023.72	1,271,888.12	22.96
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	569,765.03	2,578,001.58	2,008,236.55	22.10
10 62 424102 0000 Over-Time	510.42	500.00	(10.42)	102.08
10 62 424103 0000 Phone/Data Stipend	5,810.00	20,640.00	14,830.00	28.15
10 62 424105 0000 Car Allowance	900.00	0.00	(900.00)	0.00

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	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Full-Time Salary	576,985.45	2,599,141.58	2,022,156.13	22.20
Part-Time Salary				
10 63 424201 1001 Clubs / Part-Time Salary	60.61	2,000.00	1,939.39	3.03
10 63 424204 1004 Special Events / Part-Time Salary	0.00	23,881.53	23,881.53	0.00
10 63 424205 1005 Day Camp / Part-Time Salary	35,316.78	330,000.00	294,683.22	10.70
10 63 424206 1006 General Programs / Part-Time Salary	59,996.54	154,000.00	94,003.46	38.96
10 63 424207 0000 Office Support / Part-Time Salary	12,488.80	60,000.00	47,511.20	20.81
10 63 424209 1009 PURSUIT / Part-Time Salary	3,474.01	25,027.50	21,553.49	13.88
10 63 424211 0000 Training / Part-Time Salary	2,001.66	31,600.00	29,598.34	6.33
10 63 424213 1011 Athletics / Part-Time Salary	5,495.95	15,000.00	9,504.05	36.64
10 63 424214 0000 Transportation / Part-Time Salary	22,909.93	100,000.00	77,090.07	22.91
Total Part-Time Salary	141,744.28	741,509.03	599,764.75	19.12
Payroll Processing				
10 64 424301 0000 Payroll Fees	2,843.26	0.00	(2,843.26)	0.00
10 64 424303 0000 FSA	0.00	1,250.00	1,250.00	0.00
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
Total Payroll Processing	2,843.26	1,650.00	(1,193.26)	172.32
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	875.00	12,000.00	11,125.00	7.29
10 65 424403 0000 Office	153.00	7,000.00	6,847.00	2.19
10 65 424405 1009 PURSUIT	110.00	2,800.00	2,690.00	3.93
10 65 424407 1011 Athletics	1,128.05	2,500.00	1,371.95	45.12
10 65 424408 1002 Leisure Ed	0.00	2,500.00	2,500.00	0.00
Total Independent Contractors	2,266.05	38,800.00	36,533.95	5.84
Liability Expense				
10 66 441001 0000 Background Checks	0.00	1,000.00	1,000.00	0.00
10 66 441002 0000 Drug Tests / Physicals	0.00	3,970.00	3,970.00	0.00
10 66 441003 0000 Unemployment	768.22	8,220.29	7,452.07	9.35
10 66 441004 0000 Liability Fees	0.00	89,680.30	89,680.30	0.00
10 66 441006 0000 Miscellaneous / Liability	236.21	0.00	(236.21)	0.00
Total Liability Expense	1,004.43	102,870.59	101,866.16	0.98
FICA				
10 67 442102 0000 FICA Part Time	38,515.45	109,963.94	71,448.49	35.03
10 67 442102 9902 ER FICA Part Time	1.53	0.00	(1.53)	0.00
10 67 442102 9912 ER FICA Medicare Part Time	0.36	0.00	(0.36)	0.00
10 67 442103 0000 FICA Full Time	19,016.31	197,813.82	178,797.51	9.61
10 67 442103 9912 ER FICA Medicare Full Time	0.72	0.00	(0.72)	0.00
Total FICA	57,534.37	307,777.76	250,243.39	18.69
IMRF				
10 68 442201 0000 IMRF / FT Contributions	14,425.61	60,583.04	46,157.43	23.81
10 68 442204 0000 IMRF /PT Contributions	0.00	6,350.88	6,350.88	0.00
Total IMRF	14,425.61	66,933.92	52,508.31	21.55
Inclusion				
10 69 450001 0001 Arlington Heights Inclusion Salary	17,971.70	58,187.77	40,216.07	30.89
10 69 450001 0002 Arlington Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	0.00	1,156.00	1,156.00	0.00
10 69 450002 0001 Bartlett Inclusion Salary	6,531.97	16,219.04	9,687.07	40.27
10 69 450002 0002 Bartlett Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	9,601.81	80,325.30	70,723.49	11.95
10 69 450003 0002 Buffalo Grove Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	0.00	2,503.00	2,503.00	0.00
10 69 450004 0001 Elk Grove Village Inclusion Salary	3,379.90	29,380.47	26,000.57	11.50
10 69 450004 0002 Elk Grove Village Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450004 0003 Elk Grove Inclusion Independent Contractors	0.00	1,055.00	1,055.00	0.00
10 69 450005 0001 Hanover Park Inclusion Salary	3,554.46	8,732.36	5,177.90	40.70
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	5,470.10	39,236.64	33,766.54	13.94
10 69 450006 0002 Hoffman Estate Inclusion Expenses	0.00	500.00	500.00	0.00

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 450006 0003 Hoffman Estates Inclusion Independent Contractors	0.00	1,123.00	1,123.00	0.00
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	6,474.64	24,108.83	17,634.19	26.86
10 69 450008 0002 Mount Prospect Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0001 Palatine Inclusion Salary	3,777.88	51,326.79	47,548.91	7.36
10 69 450009 0002 Palatine Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0003 Palatine Inclusion Independent Contractors	0.00	293.00	293.00	0.00
10 69 450010 0001 Prospect Heights Inclusion Salary	316.47	7,421.23	7,104.76	4.26
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450011 0001 River Trails Inclusion Salary	876.70	15,584.13	14,707.43	5.63
10 69 450011 0002 River Trails Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0001 Rolling Meadows Inclusion Salary	11,899.60	71,157.43	59,257.83	16.72
10 69 450012 0002 Rolling Meadows Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0003 Rolling Meadows Inclusion Independent Contractors	0.00	911.00	911.00	0.00
10 69 450013 0001 Salt Creek Inclusion Salary	150.50	862.25	711.75	17.45
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	33,380.64	133,592.07	100,211.43	24.99
10 69 450014 0002 Schaumburg Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0003 Schaumburg Inclusion Independent Contractors	0.00	15,600.00	15,600.00	0.00
10 69 450015 0001 South Barrington Inclusion Salary	207.62	15,341.15	15,133.53	1.35
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450016 0001 Streamwood Inclusion Salary	0.00	3,417.84	3,417.84	0.00
10 69 450016 0002 Streamwood Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0001 Wheeling Inclusion Salary	7,931.96	74,668.73	66,736.77	10.62
10 69 450017 0002 Wheeling Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0003 Wheeling Inclusion Independent Contractors	0.00	697.00	697.00	0.00
10 69 450018 0000 Inclusion Ability Awareness Expenses	0.00	500.00	500.00	0.00
10 69 450019 0001 Inclusion Training Salary	1,548.50	14,400.00	12,851.50	10.75
10 69 450020 0001 Rovers Salary Inclusion	35.00	19,000.00	18,965.00	0.18
10 69 450021 0002 Inclusion Training Expenses	853.73	1,800.00	946.27	47.43
10 69 450022 0000 Miscellaneous Inclusion	289.37	3,000.00	2,710.63	9.65
Total Inclusion	114,252.55	699,678.94	585,426.39	16.33
Total Salary Expense	911,056.00	4,558,361.82	3,647,305.82	19.99
Total Expenses	1,290,191.60	6,209,385.54	4,919,193.94	20.78
Capital Expenses				
20 80 460001 2001 Capital Projects / Wheeling Green House	0.00	69,969.23	69,969.23	0.00
20 80 460002 2101 26 passenger- accessible 2007	0.00	180,000.00	180,000.00	0.00
20 80 460002 2111 Minivan (6 passengers) 2008	0.00	60,000.00	60,000.00	0.00
20 80 460002 2112 14 passenger- accessible 2010	0.00	108,300.00	108,300.00	0.00
20 80 460002 2119 14 passenger- accessible 2011	0.00	108,300.00	108,300.00	0.00
20 80 460002 2124 14 passenger- accessible, IDOT 2021 - NEW	2,443.00	0.00	(2,443.00)	0.00
20 80 460003 2202 Computer (lease / purchase)	1,021.91	34,900.00	33,878.09	2.93
20 80 460003 2204 Tech Infrastructure	13,698.27	17,223.67	3,525.40	79.53
20 80 460003 2205 iPads	0.00	2,500.00	2,500.00	0.00
20 80 460003 2206 Printer Lease	6,058.79	15,080.64	9,021.85	40.18
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460003 2211 Finance system update	4,312.50	0.00	(4,312.50)	0.00
20 80 460004 2302 Hanover Park Maintenance (Paid every 3 years)	0.00	9,936.00	9,936.00	0.00
20 80 460004 2306 RM Sensory Room Maintenance (every 3 years)	4,169.90	0.00	(4,169.90)	0.00
20 80 460004 2307 RM Dream Lab Maintenance	0.00	10,939.00	10,939.00	0.00
20 80 460004 2309 MP Sensory Room Maintenance (every 3 years)	0.00	2,000.00	2,000.00	0.00
20 80 460004 2312 Buffalo Grove Cleaning/Maintenance	215.00	3,896.00	3,681.00	5.52
20 80 460004 2316 HVAC (6 RTU being evaluated for replacement)	2,157.38	5,000.00	2,842.62	43.15
20 80 460004 2317 Other infrastructure	0.00	2,000.00	2,000.00	0.00
20 80 460004 2318 Office Update*	1,373.34	35,000.00	33,626.66	3.92
Total Capital Expenses	35,450.09	667,244.54	631,794.45	5.31
Excess Revenue Over (Under) Expenditures	243,246.97	(697,844.54)	941,091.51	34.86

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues				
Member District Assessments				
31 310001 Arlington Heights Assessment	0.00	549,152.95	(549,152.95)	0.00
31 310002 Bartlett Assessment	118,989.72	237,979.44	(118,989.72)	50.00
31 310003 Buffalo Grove Assessment	0.00	345,757.67	(345,757.67)	0.00
31 310004 Elk Grove Assessment	160,427.40	320,854.81	(160,427.41)	50.00
31 310005 Hanover Park Assessment	0.00	149,718.43	(149,718.43)	0.00
31 310006 Hoffman Estates Assessment	164,298.00	328,595.99	(164,297.99)	50.00
31 310007 Inverness Assessment	18,644.87	37,289.74	(18,644.87)	50.00
31 310008 Mount Prospect Assessment	176,316.87	352,343.74	(176,026.87)	50.04
31 310009 Palatine Assessment	355,972.38	474,629.85	(118,657.47)	75.00
31 310010 Prospect Heights Assessment	25,833.14	87,857.95	(62,024.81)	29.40
31 310011 River Trails Assessment	26,652.01	106,608.02	(79,956.01)	25.00
31 310012 Rolling Meadows Assessment	87,278.99	174,557.98	(87,278.99)	50.00
31 310013 Salt Creek Assessment	0.00	40,211.12	(40,211.12)	0.00
31 310014 Schaumburg Assessment	342,291.12	684,582.23	(342,291.11)	50.00
31 310015 South Barrington Assessment	36,499.92	72,999.83	(36,499.91)	50.00
31 310016 Streamwood Assessment	0.00	163,278.56	(163,278.56)	0.00
31 310017 Wheeling Assessment	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	1,653,352.01	4,406,713.50	(2,753,361.49)	37.52
Program Fees				
32 320001 Club Program Fees	23,198.61	26,000.00	(2,801.39)	89.23
32 320002 Leisure Education Program Fees	3,960.33	9,000.00	(5,039.67)	44.00
32 320004 Special Events Program Fees	8,580.75	21,000.00	(12,419.25)	40.86
32 320005 Day Camp Program Fees	181,685.55	252,000.00	(70,314.45)	72.10
32 320006 General Programs Fees	145,623.16	250,000.00	(104,376.84)	58.25
32 320008 Trips Program Fees	16,458.00	55,000.00	(38,542.00)	29.92
32 320009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 Athletic Program Fees	11,596.78	42,000.00	(30,403.22)	27.61
32 320012 Program Credits Fees	688.15	0.00	688.15	0.00
Total Program Fees	391,858.00	777,376.00	(385,518.00)	50.41
Transportation Door to Door				
33 321001 Clubs Transport Door to Door	870.07	2,800.00	(1,929.93)	31.07
33 321004 Special Events Transport Door to Door	12.00	100.00	(88.00)	12.00
33 321005 Day Camp Transport Door to Door	10,977.32	14,000.00	(3,022.68)	78.41
33 321006 General Programs Transport Door to Door	1,391.91	3,300.00	(1,908.09)	42.18
Total Transportation Door to Door	13,251.30	20,200.00	(6,948.70)	65.60
Transportation Pickup Points				
34 321101 Clubs Transport Pick Up Points	698.94	2,000.00	(1,301.06)	34.95
34 321102 Leisure Transport Pick Up Points	353.70	2,000.00	(1,646.30)	17.69
34 321104 Special Events Transport Pick Up Points	421.06	1,400.00	(978.94)	30.08
34 321105 Day Camp Transport Pick Up Points	4,278.56	9,000.00	(4,721.44)	47.54
34 321106 General Programs Transport Pick Up Points	4,632.03	10,000.00	(5,367.97)	46.32
Total Transportation Pickup Points	10,384.29	24,400.00	(14,015.71)	42.56
Non Program Revenue				
35 340001 Non Program Revenue	8,461.65	6,000.00	2,461.65	141.03
35 340009 Collaboratives Revenues	149,305.48	448,046.00	(298,740.52)	33.32
35 340010 Revenue SLSF	60.83	0.00	60.83	0.00
Total Non Program Revenue	157,827.96	454,046.00	(296,218.04)	34.76
SLSF Grant Contributions				
36 350001 Scholarship Contribution	0.00	65,000.00	(65,000.00)	0.00
36 350002 Programs Contribution	0.00	125,000.00	(125,000.00)	0.00
36 350003 Inclusion Contribution	0.00	25,000.00	(25,000.00)	0.00
36 350004 Transportation Contribution	0.00	85,000.00	(85,000.00)	0.00
36 350005 Athletics Contribution	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	350,000.00	(350,000.00)	0.00
Sale of Fixed Assets				
37 360001 Sale of Fixed Assets	1,455.00	10,000.00	(8,545.00)	14.55
Total Sale of Fixed Assets	1,455.00	10,000.00	(8,545.00)	14.55

Interest

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
38 370001 Operating Interest	25,937.67	54,100.00	(28,162.33)	47.94
38 370002 Investment Interest	39,088.02	81,950.04	(42,862.02)	47.70
Total Interest	65,025.69	136,050.04	(71,024.35)	47.80
Total Revenues	2,293,154.25	6,178,785.54	(3,885,631.29)	37.11
Expenses				
Operating Expenses				
Professional Fees				
10 41 421001 0000 Professional Fees	101,870.00	4,375.00	(97,495.00)	2,328.46
10 41 421002 0000 Legal Fees	6,050.00	12,150.00	6,100.00	49.79
10 41 421003 0000 Miscellaneous professional fees	64.38	850.00	785.62	7.57
10 41 421004 0000 Audit	5,214.07	12,510.00	7,295.93	41.68
10 41 421005 0000 GASB	910.00	0.00	(910.00)	0.00
Total Professional Fees	114,108.45	29,885.00	(84,223.45)	381.83
Office Supplies				
10 42 421101 0000 Coffee / Water	350.54	400.00	49.46	87.64
10 42 421102 0000 Furniture Needs	0.00	300.00	300.00	0.00
10 42 421103 0000 Locksmith / Keys	1,025.00	500.00	(525.00)	205.00
10 42 421104 0000 Nametags	214.95	500.00	285.05	42.99
10 42 421105 0000 Supplies	2,298.21	2,500.00	201.79	91.93
10 42 421106 0000 Miscellaneous Office supplies	0.00	350.00	350.00	0.00
Total Office Supplies	3,888.70	4,550.00	661.30	85.47
Bank Fees				
10 43 421151 0000 Bank Fees & Credit Card Fees	9,758.29	13,415.88	3,657.59	72.74
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	9,784.19	15,415.88	5,631.69	63.47
Postage				
10 44 421201 0000 Postage	1,851.20	2,500.00	648.80	74.05
10 44 421202 0000 Postal Machine Rental	454.71	1,817.78	1,363.07	25.01
10 44 421204 0000 Miscellaneous Postage	23.84	240.00	216.16	9.93
Total Postage	2,329.75	4,557.78	2,228.03	51.12
Telephone/Fax				
10 45 421301 0000 Cell Phone Service	3,175.46	9,360.50	6,185.04	33.92
10 45 421304 0000 Office Phones	2,126.11	2,643.05	516.94	80.44
10 45 421305 0000 Phone Maintenance	6,094.63	14,275.68	8,181.05	42.69
Total Telephone/Fax	11,396.20	26,279.23	14,883.03	43.37
Conference Education				
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	75.95	5,200.00	5,124.05	1.46
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	13,166.25	29,700.00	16,533.75	44.33
10 46 421403 0000 PDRMA Conferences/Workshops/Webinars/Schools	25.00	140.00	115.00	17.86
10 46 421404 0000 IAPD Conferences/Workshops/Webinars/Schools	648.00	1,000.00	352.00	64.80
10 46 421405 0000 Evaluation Lunches Conferences/Workshops/Webinars/Schools	923.89	1,673.00	749.11	55.22
10 46 421406 0000 Professional Meetings Conferences/Workshops/Webinars/Schools	2,604.03	4,800.00	2,195.97	54.25
10 46 421407 0000 Other Trainings/Workshops Conferences/Workshops/Webinars/Schools	9,503.89	8,087.00	(1,416.89)	117.52
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	304.76	6,800.00	6,495.24	4.48
Total Conference Education	27,251.77	57,400.00	30,148.23	47.48
Memberships/certification				
10 47 421501 0000 ATRA/ILRTA	4,000.00	3,150.00	(850.00)	126.98
10 47 421502 0000 CDL Reimbursement/Renewal	90.00	680.00	590.00	13.24
10 47 421503 0000 CPRP Exam/Renewal	140.00	464.00	324.00	30.17
10 47 421504 0000 CTRS Exam/Renewal	340.00	3,085.00	2,745.00	11.02
10 47 421505 0000 Distinguished Accreditation	80.00	0.00	(80.00)	0.00
10 47 421506 0000 Hands on Suburban Chicago	0.00	300.00	300.00	0.00
10 47 421507 0000 IPRA	345.00	12,762.00	12,417.00	2.70
10 47 421508 0000 LAC Group	0.00	500.00	500.00	0.00
10 47 421509 0000 NRPA	550.00	470.00	(80.00)	117.02
10 47 421510 0000 Safety Training	608.00	2,000.00	1,392.00	30.40
10 47 421511 0000 COSTCO	0.00	170.00	170.00	0.00

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 47 421512 0000 SPRA	42.00	0.00	(42.00)	0.00
10 47 421513 0000 Miscellaneous	857.00	2,988.59	2,131.59	28.68
10 47 421514 0000 CPI Recertification	3,198.90	3,698.00	499.10	86.50
10 47 421515 0000 SHRM	429.00	244.00	(185.00)	175.82
Total Memberships/certification	10,679.90	30,511.59	19,831.69	35.00
Health Insurance				
10 48 421601 0000 Voluntary Benefits	13,002.64	0.00	(13,002.64)	0.00
10 48 421603 0000 Health Contributions	151,638.02	440,000.00	288,361.98	34.46
Total Health Insurance	164,640.66	440,000.00	275,359.34	37.42
Maintenance/Utilities				
10 49 421701 0000 Condo Cleaning	960.00	11,611.05	10,651.05	8.27
10 49 421702 0000 Electric	2,392.93	9,886.76	7,493.83	24.20
10 49 421703 0000 Gas	2,726.04	5,376.16	2,650.12	50.71
10 49 421705 0000 Service Agreements	1,795.00	5,309.35	3,514.35	33.81
10 49 421706 0000 Internet	6,518.61	19,367.76	12,849.15	33.66
10 49 421707 0000 Miscellaneous	1,190.70	2,000.00	809.30	59.54
10 49 421708 0000 Cleaning Supplies	588.85	1,866.50	1,277.65	31.55
Total Maintenance/Utilities	16,172.13	55,417.58	39,245.45	29.18
Rent				
10 50 421801 0000 Condo Association Fee	3,195.00	42,870.00	39,675.00	7.45
10 50 421802 0000 RMCC Rental Space	9,420.00	30,000.00	20,580.00	31.40
10 50 421803 0000 HPCC Rental Space	5,772.00	17,316.00	11,544.00	33.33
10 50 421804 0000 MPPD Rental Space	5,000.00	30,000.00	25,000.00	16.67
10 50 421805 0000 WPD Rental Space	15,000.00	30,000.00	15,000.00	50.00
10 50 421806 0000 BGPD Rental Space	16,938.00	30,000.00	13,062.00	56.46
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(4,827.42)	0.00	4,827.42	0.00
Total Rent	50,497.58	210,276.00	159,778.42	24.01
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	15,885.50	72,517.00	56,631.50	21.91
10 51 421904 0000 Web Development	89.88	900.00	810.12	9.99
10 51 421905 0000 Miscellaneous Software	36,115.07	65,904.50	29,789.43	54.80
10 51 421906 0000 Miscellaneous Hardware	525.21	4,100.00	3,574.79	12.81
Total Computers	52,615.66	149,921.50	97,305.84	35.10
Rental Municipal				
10 52 422101 1001 Clubs Rental Municipal	421.76	1,200.00	778.24	35.15
10 52 422104 1004 Special Events Rental Municipal	387.00	500.00	113.00	77.40
10 52 422105 1005 Day Camp Rental Municipal	180.00	14,304.00	14,124.00	1.26
10 52 422106 1006 General Programs Rental Municipal	0.00	10,000.00	10,000.00	0.00
10 52 422109 1009 PURSUIT Rental Municipal	818.50	1,500.00	681.50	54.57
10 52 422111 1011 Athletic Rental Municipal	1,176.65	3,100.00	1,923.35	37.96
Total Rental Municipal	2,983.91	30,604.00	27,620.09	9.75
Commercial				
10 53 422201 1001 Clubs Commercial Expenses	2,938.03	5,600.00	2,661.97	52.46
10 53 422202 1002 Leisure Education Commercial Expenses	902.20	1,000.00	97.80	90.22
10 53 422204 1004 Special Events Commercial Expenses	1,279.53	9,000.00	7,720.47	14.22
10 53 422205 1005 Day Camp Commercial Expenses	165.00	4,800.00	4,635.00	3.44
10 53 422206 1006 General Programs Commercial Expenses	11,973.40	37,000.00	25,026.60	32.36
10 53 422207 1007 Miscellaneous Commercial Expenses	1,277.50	0.00	(1,277.50)	0.00
10 53 422208 1008 Trips Commercial Expenses	0.00	46,000.00	46,000.00	0.00
10 53 422209 1009 PURSUIT Commercial Expenses	2,670.33	15,000.00	12,329.67	17.80
10 53 422211 1011 Athletic Commercial Expenses	3,162.25	6,000.00	2,837.75	52.70
Total Commercial	24,368.24	124,400.00	100,031.76	19.59
Program Development				
10 54 422301 0000 Programming Space Misc.	1,490.71	2,500.00	1,009.29	59.63
10 54 422305 0000 New Program Space	213.98	0.00	(213.98)	0.00
Total Program Development	1,704.69	2,500.00	795.31	68.19
Program Supplies				
10 55 422401 1001 Clubs / Program Supplies	1,359.60	3,200.00	1,840.40	42.49
10 55 422402 1002 Leisure Education / Program Supplies	267.84	900.00	632.16	29.76

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 55 422404 1004 Special Events / Program Supplies	694.07	1,800.00	1,105.93	38.56
10 55 422405 1005 Day Camp / Program Supplies	45.00	13,976.00	13,931.00	0.32
10 55 422406 1006 General Programs / Program Supplies	4,149.45	14,500.00	10,350.55	28.62
10 55 422409 1009 PURSUIT / Program Supplies	5,084.09	27,000.00	21,915.91	18.83
10 55 422411 0000 Paper Products / Program Supplies	249.85	2,000.00	1,750.15	12.49
10 55 422412 0000 General Training/Orientation Program Supplies	0.00	1,450.00	1,450.00	0.00
10 55 422413 0000 CPI Books / Program Supplies	0.00	500.00	500.00	0.00
10 55 422414 0000 First Aid/CPR Program Supplies	768.23	1,300.00	531.77	59.09
10 55 422415 0000 Staff Appreciation Party Program Supplies	300.00	1,700.00	1,400.00	17.65
10 55 422417 0000 Storeroom Supplies	44.88	500.00	455.12	8.98
10 55 422418 1007 Miscellaneous Program Supplies	8.75	0.00	(8.75)	0.00
10 55 422421 0000 Safety/Behavior	193.14	1,500.00	1,306.86	12.88
10 55 422422 0000 Committees Program Supplies	256.23	1,500.00	1,243.77	17.08
10 55 422423 1011 Athletics / Program Supplies	1,369.26	2,000.00	630.74	68.46
10 55 422424 0000 Speciality Programs /Program Supplies	110.24	1,100.00	989.76	10.02
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	14,900.63	75,426.00	60,525.37	19.76
Commercial Transportation				
10 56 422505 1005 Day Camp / Commercial Transport	0.00	103,480.00	103,480.00	0.00
10 56 422506 1006 General Programs / Commercial Transport	19.81	0.00	(19.81)	0.00
10 56 422511 1011 Athletic / Commercial Transport	990.56	5,000.00	4,009.44	19.81
Total Commercial Transportation	1,010.37	108,480.00	107,469.63	0.93
Transportation Maintenance				
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	0.00	100.00	100.00	0.00
10 58 422702 0000 Repair / Transport Maintenance	33,819.68	80,000.00	46,180.32	42.27
10 58 422705 0000 Miscellaneous / Transport Maintenance	203.15	100.00	(103.15)	203.15
Total Transportation Maintenance	34,022.83	80,200.00	46,177.17	42.42
Mileage				
10 57 422601 0000 Full Time Staff Mileage Reimbursment	7,155.46	40,000.00	32,844.54	17.89
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00
10 57 422603 0000 Executive Director Staff Mileage Reimbursment	0.00	7,800.00	7,800.00	0.00
Total Mileage	7,155.46	48,800.00	41,644.54	14.66
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	16,277.42	88,000.00	71,722.58	18.50
10 59 422802 0000 Transportation/Tolls	2,220.15	6,000.00	3,779.85	37.00
Total Transportation Gas/Tolls	18,497.57	94,000.00	75,502.43	19.68
Printing				
10 60 422901 0000 Copier 2nd Floor	0.00	8,500.00	8,500.00	0.00
10 60 422903 0000 Day Camp Brochure	3,488.00	2,000.00	(1,488.00)	174.40
10 60 422904 0000 Paper	1,059.30	2,450.00	1,390.70	43.24
10 60 422906 0000 Printer Toner (OPS)	4,730.75	0.00	(4,730.75)	0.00
10 60 422907 0000 Seasonal Brochure	5,230.00	18,100.00	12,870.00	28.90
10 60 422908 0000 Stationary/Business Cards	67.96	1,230.00	1,162.04	5.53
10 60 422909 0000 Miscellaneous / Printing	895.00	1,000.00	105.00	89.50
Total Printing	15,471.01	33,280.00	17,808.99	46.49
Public Awareness				
10 61 423101 0000 Awards/Recognition	509.87	2,277.16	1,767.29	22.39
10 61 423102 0000 Ads	0.00	180.00	180.00	0.00
10 61 423103 0000 Legal Notices	0.00	420.00	420.00	0.00
10 61 423105 0000 Give Aways	0.00	400.00	400.00	0.00
10 61 423106 0000 Admin Professionals Week	332.69	300.00	(32.69)	110.90
10 61 423107 0000 Staff Support	760.53	2,400.00	1,639.47	31.69
10 61 423108 0000 Subscriptions	951.34	2,142.00	1,190.66	44.41
10 61 423109 0000 Miscellaneous	(740.89)	0.00	740.89	0.00
10 61 423110 0000 Recruitment	9,404.31	19,000.00	9,595.69	49.50
10 61 423111 0000 Outreach	1,028.65	2,000.00	971.35	51.43
Total Public Awareness	12,246.50	29,119.16	16,872.66	42.06
Total Expenses	595,726.20	1,651,023.72	1,055,297.52	36.08
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	743,142.27	2,578,001.58	1,834,859.31	28.83

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 62 424102 0000 Over-Time	988.26	500.00	(488.26)	197.65
10 62 424103 0000 Phone/Data Stipend	7,090.00	20,640.00	13,550.00	34.35
10 62 424105 0000 Car Allowance	1,500.00	0.00	(1,500.00)	0.00
Total Full-Time Salary	752,720.53	2,599,141.58	1,846,421.05	28.96
Part-Time Salary				
10 63 424201 1001 Clubs / Part-Time Salary	607.89	2,000.00	1,392.11	30.39
10 63 424204 1004 Special Events / Part-Time Salary	45.10	23,881.53	23,836.43	0.19
10 63 424205 1005 Day Camp / Part-Time Salary	34,939.69	330,000.00	295,060.31	10.59
10 63 424206 1006 General Programs / Part-Time Salary	85,801.52	154,000.00	68,198.48	55.72
10 63 424207 0000 Office Support / Part-Time Salary	15,724.80	60,000.00	44,275.20	26.21
10 63 424209 1009 PURSUIT / Part-Time Salary	8,264.18	25,027.50	16,763.32	33.02
10 63 424211 0000 Training / Part-Time Salary	2,719.88	31,600.00	28,880.12	8.61
10 63 424213 1011 Athletics / Part-Time Salary	7,760.13	15,000.00	7,239.87	51.73
10 63 424214 0000 Transportation / Part-Time Salary	27,907.62	100,000.00	72,092.38	27.91
Total Part-Time Salary	183,770.81	741,509.03	557,738.22	24.78
Payroll Processing				
10 64 424301 0000 Payroll Fees	2,843.26	0.00	(2,843.26)	0.00
10 64 424303 0000 FSA	81.00	1,250.00	1,169.00	6.48
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
10 64 424305 1007 Miscellaneous / Payroll Processing	315.76	0.00	(315.76)	0.00
Total Payroll Processing	3,240.02	1,650.00	(1,590.02)	196.36
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	875.00	12,000.00	11,125.00	7.29
10 65 424403 0000 Office	1,562.33	7,000.00	5,437.67	22.32
10 65 424405 1009 PURSUIT	220.00	2,800.00	2,580.00	7.86
10 65 424407 1011 Athletics	1,228.05	2,500.00	1,271.95	49.12
10 65 424408 1002 Leisure Ed	0.00	2,500.00	2,500.00	0.00
Total Independent Contractors	3,885.38	38,800.00	34,914.62	10.01
Liability Expense				
10 66 441001 0000 Background Checks	6.00	1,000.00	994.00	0.60
10 66 441002 0000 Drug Tests / Physicals	0.00	3,970.00	3,970.00	0.00
10 66 441003 0000 Unemployment	768.22	8,220.29	7,452.07	9.35
10 66 441004 0000 Liability Fees	0.00	89,680.30	89,680.30	0.00
10 66 441006 0000 Miscellaneous / Liability	236.21	0.00	(236.21)	0.00
Total Liability Expense	1,010.43	102,870.59	101,860.16	0.98
FICA				
10 67 442102 0000 FICA Part Time	49,421.99	109,963.94	60,541.95	44.94
10 67 442102 9902 ER FICA Part Time	1.53	0.00	(1.53)	0.00
10 67 442102 9912 ER FICA Medicare Part Time	0.36	0.00	(0.36)	0.00
10 67 442103 0000 FICA Full Time	26,620.59	197,813.82	171,193.23	13.46
10 67 442103 9912 ER FICA Medicare Full Time	1.70	0.00	(1.70)	0.00
Total FICA	76,046.17	307,777.76	231,731.59	24.71
IMRF				
10 68 442201 0000 IMRF / FT Contributions	26,262.13	60,583.04	34,320.91	43.35
10 68 442204 0000 IMRF /PT Contributions	144.16	6,350.88	6,206.72	2.27
Total IMRF	26,406.29	66,933.92	40,527.63	39.45
Inclusion				
10 69 450001 0001 Arlington Heights Inclusion Salary	24,979.92	58,187.77	33,207.85	42.93
10 69 450001 0002 Arlington Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	0.00	1,156.00	1,156.00	0.00
10 69 450002 0001 Bartlett Inclusion Salary	7,548.05	16,219.04	8,670.99	46.54
10 69 450002 0002 Bartlett Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	13,538.25	80,325.30	66,787.05	16.85
10 69 450003 0002 Buffalo Grove Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	0.00	2,503.00	2,503.00	0.00
10 69 450004 0001 Elk Grove Village Inclusion Salary	5,115.14	29,380.47	24,265.33	17.41
10 69 450004 0002 Elk Grove Village Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450004 0003 Elk Grove Inclusion Independent Contractors	0.00	1,055.00	1,055.00	0.00
10 69 450005 0001 Hanover Park Inclusion Salary	3,994.62	8,732.36	4,737.74	45.75

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

	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	7,197.99	39,236.64	32,038.65	18.35
10 69 450006 0002 Hoffman Estate Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0003 Hoffman Estates Inclusion Independent	0.00	1,123.00	1,123.00	0.00
Contractors				
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	9,820.24	24,108.83	14,288.59	40.73
10 69 450008 0002 Mount Prospect Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0001 Palatine Inclusion Salary	5,421.26	51,326.79	45,905.53	10.56
10 69 450009 0002 Palatine Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450009 0003 Palatine Inclusion Independent Contractors	0.00	293.00	293.00	0.00
10 69 450010 0001 Prospect Heights Inclusion Salary	316.47	7,421.23	7,104.76	4.26
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450011 0001 River Trails Inclusion Salary	1,029.24	15,584.13	14,554.89	6.60
10 69 450011 0002 River Trails Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0001 Rolling Meadows Inclusion Salary	15,431.74	71,157.43	55,725.69	21.69
10 69 450012 0002 Rolling Meadows Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450012 0003 Rolling Meadows Inclusion Independent	0.00	911.00	911.00	0.00
Contractors				
10 69 450013 0001 Salt Creek Inclusion Salary	150.50	862.25	711.75	17.45
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	39,762.47	133,592.07	93,829.60	29.76
10 69 450014 0002 Schaumburg Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0003 Schaumburg Inclusion Independent	76.56	15,600.00	15,523.44	0.49
Contractors				
10 69 450015 0001 South Barrington Inclusion Salary	790.09	15,341.15	14,551.06	5.15
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450016 0001 Streamwood Inclusion Salary	0.00	3,417.84	3,417.84	0.00
10 69 450016 0002 Streamwood Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0001 Wheeling Inclusion Salary	9,009.92	74,668.73	65,658.81	12.07
10 69 450017 0002 Wheeling Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450017 0003 Wheeling Inclusion Independent Contractors	0.00	697.00	697.00	0.00
10 69 450018 0000 Inclusion Ability Awareness Expenses	0.00	500.00	500.00	0.00
10 69 450019 0001 Inclusion Training Salary	1,615.25	14,400.00	12,784.75	11.22
10 69 450020 0001 Rovers Salary Inclusion	35.00	19,000.00	18,965.00	0.18
10 69 450021 0002 Inclusion Training Expenses	853.73	1,800.00	946.27	47.43
10 69 450022 0000 Miscellaneous Inclusion	309.45	3,000.00	2,690.55	10.32
Total Inclusion	146,995.89	699,678.94	552,683.05	21.01
Total Salary Expense	1,194,075.52	4,558,361.82	3,364,286.30	26.20
Total Expenses	1,789,801.72	6,209,385.54	4,419,583.82	28.82
Capital Expenses				
20 80 460001 2001 Capital Projects / Wheeling Green House	0.00	69,969.23	69,969.23	0.00
20 80 460002 2101 26 passenger- accessible 2007	0.00	180,000.00	180,000.00	0.00
20 80 460002 2111 Minivan (6 passengers) 2008	0.00	60,000.00	60,000.00	0.00
20 80 460002 2112 14 passenger- accessible 2010	0.00	108,300.00	108,300.00	0.00
20 80 460002 2119 14 passenger- accessible 2011	0.00	108,300.00	108,300.00	0.00
20 80 460002 2124 14 passenger- accessible, IDOT 2021 - NEW	2,443.00	0.00	(2,443.00)	0.00
20 80 460003 2202 Computer (lease / purchase)	2,043.82	34,900.00	32,856.18	5.86
20 80 460003 2204 Tech Infrastructure	13,698.27	17,223.67	3,525.40	79.53
20 80 460003 2205 iPads	0.00	2,500.00	2,500.00	0.00
20 80 460003 2206 Printer Lease	7,315.51	15,080.64	7,765.13	48.51
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460003 2211 Finance system update	4,937.50	0.00	(4,937.50)	0.00
20 80 460004 2302 Hanover Park Maintenance (Paid every 3 years)	0.00	9,936.00	9,936.00	0.00
20 80 460004 2306 RM Sensory Room Maintenance (every 3 years)	4,169.90	0.00	(4,169.90)	0.00
20 80 460004 2307 RM Dream Lab Maintenance	0.00	10,939.00	10,939.00	0.00
20 80 460004 2309 MP Sensory Room Maintenance (every 3 years)	0.00	2,000.00	2,000.00	0.00
20 80 460004 2312 Buffalo Grove Cleaning/Maintenance	215.00	3,896.00	3,681.00	5.52
20 80 460004 2316 HVAC (6 RTU being evaluated for replacement)	2,157.38	5,000.00	2,842.62	43.15
20 80 460004 2317 Other infrastructure	243.36	2,000.00	1,756.64	12.17
20 80 460004 2318 Office Update*	1,931.34	35,000.00	33,068.66	5.52
Total Capital Expenses	39,155.08	667,244.54	628,089.46	5.87
Excess Revenue Over (Under) Expenditures	464,197.45	(697,844.54)	1,162,041.99	66.52

Northwest Special Recreation Association

Balance Sheet

As of December 31, 2023

Dec 31, 23

ASSETS

Current Assets

Checking/Savings

10100 · Flex Spending - Benefit	3,490.47
10300 · Petty Cash	500.00
10600 · NWSRA Operating	69,374.06
11200 · PFM General Reserve	
11210 · PFM General Reserve Investments	1,206,000.00
11200 · PFM General Reserve - Other	62,738.94
Total 11200 · PFM General Reserve	1,268,738.94
11215 · PFM Capital Reserve	954,663.61
11500 · MDAA Max Safe	987,409.00
11650 · Capital Max Safe	376,348.50

Total Checking/Savings 3,660,524.58

Other Current Assets

12001 · Scholarship - Receivable	17,341.60
12200 · PREPAID EXPENSES	36,242.57

Total Other Current Assets **53,584.17**

Total Current Assets **3,714,108.75**

Fixed Assets

13050 · Buildings	1,006,000.00
13060 · Building Improvements	1,490,157.40
13070 · Parking Lot	71,730.00
13100 · Equipment	842,522.22
13110 · Accum.Depre- Equipment	-475,945.61
13200 · Transportation Equipment	1,745,036.00
13210 · Accum.Depre.	-2,025,204.76
14000 · Right of Use Assets	305,910.72
90300 · Capital Asset Additions	-352,843.00

Total Fixed Assets **2,607,362.97**

Other Assets

14010 · Accumulated Amortization - ROU	-60,485.15
26000 · Deferred Inflow - IMRF	-149,825.00
90000 · GWFS - OPEB Net Asset	278,621.00

Total Other Assets **68,310.85**

TOTAL ASSETS **6,389,782.57**

LIABILITIES & EQUITY

Liabilities

Northwest Special Recreation Association

Balance Sheet

As of December 31, 2023

Current Liabilities

Accounts Payable

21200 · Accounts Payable	1,938.00
24001 · Note Payable	28,562.76

Total Accounts Payable 30,500.76

Credit Cards

Fifth Third PCards	41,430.27
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Total Credit Cards 41,430.27

Other Current Liabilities

16000 · Deferred Outflow - IMRF	-1,162,366.00
21100 · Anticipated Refunds - Prog Fees	12,471.20
21203 · Accrued Expenses	22,759.61
21500 · Payroll Liabilities	
21510 · Employee Taxes	23,985.00
22100 · EE FSA Depend & Med	4,283.87
21500 · Payroll Liabilities - Other	406.30

Total 21500 · Payroll Liabilities 28,675.17

21600 · Security Deposits 250.00

21700 · Unclaimed Payroll/Property -2,923.75

22000 · Accrued Payroll 44,978.00

23000 · Deferred Revenue 105,334.40

23200 · Deferred Member District Assmnt 342,291.12

24000 · Lease Liability 242,299.40

25000 · IMRF Net Pension Liability 604,384.00

461001 · Debt Service - Interest -8,411.31

90500 · GWFS - Toatl OPEB Liability 246,389.00

Total Other Current Liabilities 476,130.84

Total Current Liabilities 548,061.87

Long Term Liabilities

22500 · ACCRUED VACATION 95,997.18

Total Long Term Liabilities 95,997.18

Total Liabilities 644,059.05

Equity

29500 · Retained Earnings 3,964,516.72

29550 · INVESTMENT IN CAPITAL ASSETS 2,961,572.30

Net Income -1,180,365.50

Total Equity 5,745,723.52

TOTAL LIABILITIES & EQUITY 6,389,782.57

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

Assets	
Current Assets	
Cash	
NWSRA Operating	8,883.72
MDAA Max Safe	1,199,277.09
Capital Max Safe	376,348.50
PFM General Reserve	70,110.68
PFM General Reserve Investments	1,206,000.00
Flex Spending - Benefit	27,558.65
Petty Cash	500.00
PFM Capital Reserve	956,233.79
Undeposited Funds	27.00
Total Cash	3,844,939.43
Receivables	
Accounts Receivable	36,242.57
Scholarship - Receivable	17,879.20
Total Receivables	54,121.77
Other Current Assets	
Due To Capital Fund	6,945.86
Total Other Current Assets	6,945.86
Total Current Assets	3,906,007.06
Fixed Assets	
Buildings	1,006,000.00
Building Improvements	1,330,054.40
Parking Lot	71,730.00
Equipment	756,828.24
Accum.Depre- Equipment	(406,646.43)
Transportation Equipment	1,510,436.00
Accum.Depreciation	(1,737,736.90)
Total Fixed Assets	2,530,665.31
Total Assets	6,436,672.37
Liabilities and Net Assets	
Current Liabilities	
Anticipated Refunds - Prog Fees	12,926.20
Security Deposits	0.00
Fifth Third P-Cards	64,570.90
EFT Liability	0.00
Accrued Expenses	0.00
Accounts Payable	92,829.30
Employee Health Insurance	(6,493.42)
Payroll Liabilities / Federal Employee W/H Taxes	(8,318.51)
Payroll Liabilities / EE FSA Depend & Med	1,391.04
IMRF EE	567.36
457 Retirement Plan ICMA, AFLAC, NTWD	2,620.00
Accrued Vacation	95,984.16
Total Current Liabilities	256,077.03
Long Term Payable	
Unclaimed Payroll/Property	(2,923.75)
Deferred Revenue	1,435.00
Total Long Term Payable	(1,488.75)
Net Assets	
Investment in capital Expenses	2,533,449.03
Opening Balance Equity	4,119,447.20
Change in Net Assets	656,395.23
Total Net Assets	7,309,291.46
Total Liabilities and Net Assets	7,563,879.74

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

Assets	
Current Assets	
Cash	
Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
Due To Capital Fund	(6,945.86)
Total Other Current Assets	(6,945.86)
Total Current Assets	(5,222.44)
Fixed Assets	
Total Assets	(5,222.44)
Liabilities and Net Assets	
Current Liabilities	
Capital Accounts Payable	(11,124.15)
Total Current Liabilities	(11,124.15)
Long Term Payable	
Net Assets	
Change in Net Assets	(6,361.21)
Total Net Assets	(6,361.21)
Total Liabilities and Net Assets	(17,485.36)

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

Assets	
Current Assets	
Cash	
NWSRA Operating	532,361.81
MDAA Max Safe	821,445.62
Capital Max Safe	377,970.72
PFM General Reserve	70,399.48
PFM General Reserve Investments	1,206,000.00
Flex Spending - Benefit	25,888.22
Petty Cash	500.00
PFM Capital Reserve	641,762.20
Undeposited Funds	27.00
Total Cash	3,676,355.05
Receivables	
Accounts Receivable	36,242.57
Scholarship - Receivable	17,778.40
Total Receivables	54,020.97
Other Current Assets	
Due To Capital Fund	12,677.61
Total Other Current Assets	12,677.61
Total Current Assets	3,743,053.63
Fixed Assets	
Buildings	1,006,000.00
Building Improvements	1,330,054.40
Parking Lot	71,730.00
Equipment	756,828.24
Accum.Depre- Equipment	(406,646.43)
Transportation Equipment	1,510,436.00
Accum.Depreciation	(1,737,736.90)
Total Fixed Assets	2,530,665.31
Total Assets	6,273,718.94
Liabilities and Net Assets	
Current Liabilities	
Anticipated Refunds - Prog Fees	12,926.20
Security Deposits	0.00
Fifth Third P-Cards	52,459.29
EFT Liability	0.00
Accrued Expenses	0.00
Accounts Payable	89,102.11
Employee Health Insurance	(28,939.70)
Payroll Liabilities / Federal Employee W/H Taxes	26,900.14
Payroll Liabilities / EE FSA Depend & Med	2,615.62
IMRF EE	(8,814.57)
457 Retirement Plan ICMA, AFLAC, NTWD	5,240.00
Accrued Payroll	(1,673.65)
Accrued Vacation	96,184.88
Total Current Liabilities	246,000.32
Long Term Payable	
Unclaimed Payroll/Property	(2,923.75)
Deferred Revenue	1,435.00
Total Long Term Payable	(1,488.75)
Net Assets	
Investment in capital Expenses	2,533,449.03
Opening Balance Equity	4,119,447.20
Change in Net Assets	503,518.51
Total Net Assets	7,156,414.74
Total Liabilities and Net Assets	7,400,926.31

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

Assets	
Current Assets	
Cash	
Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
Due To Capital Fund	(12,677.61)
Total Other Current Assets	(12,677.61)
Total Current Assets	(10,954.19)
Fixed Assets	
Total Assets	(10,954.19)
Liabilities and Net Assets	
Current Liabilities	
Capital Accounts Payable	(9,867.43)
Total Current Liabilities	(9,867.43)
Long Term Payable	
Net Assets	
Change in Net Assets	(13,349.68)
Total Net Assets	(13,349.68)
Total Liabilities and Net Assets	(23,217.11)

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

Assets	
Current Assets	
Cash	
NWSRA Operating	362,757.89
MDAA Max Safe	531,396.79
Capital Max Safe	690,393.99
PFM General Reserve	73,948.50
PFM General Reserve Investments	1,206,000.00
Flex Spending - Benefit	24,144.76
Petty Cash	500.00
PFM Capital Reserve	641,944.99
Undeposited Funds	27.00
Total Cash	3,531,113.92
Receivables	
Accounts Receivable	36,242.57
Scholarship - Receivable	17,778.40
Total Receivables	54,020.97
Other Current Assets	
Prepaid Expenses	6,050.00
Due To Capital Fund	23,187.17
Total Other Current Assets	29,237.17
Total Current Assets	3,614,372.06
Fixed Assets	
Buildings	1,006,000.00
Building Improvements	1,330,054.40
Parking Lot	71,730.00
Equipment	756,828.24
Accum.Depre- Equipment	(406,646.43)
Transportation Equipment	1,510,436.00
Accum.Depreciation	(1,737,736.90)
Total Fixed Assets	2,530,665.31
Total Assets	6,145,037.37
Liabilities and Net Assets	
Current Liabilities	
Anticipated Refunds - Prog Fees	12,926.20
Security Deposits	0.00
Fifth Third P-Cards	30,933.96
EFT Liability	(1,809.45)
Accrued Expenses	0.00
Accounts Payable	44,357.56
Employee Health Insurance	7,032.09
Payroll Liabilities / Federal Employee W/H Taxes	(11,357.82)
Payroll Liabilities / EE FSA Depend & Med	5,285.20
State Payroll Withholding	22.83
IMRF EE	(8,133.96)
457 Retirement Plan ICMA, AFLAC, NTWD	7,760.00
Accrued Payroll	160,662.13
Accrued Vacation	96,184.88
Total Current Liabilities	343,863.62
Long Term Payable	
Unclaimed Payroll/Property	(2,923.75)
Deferred Revenue	1,435.00
Total Long Term Payable	(1,488.75)
Net Assets	
Investment in capital Expenses	2,533,449.03
Opening Balance Equity	4,119,447.20
Change in Net Assets	276,973.64
Total Net Assets	6,929,869.87
Total Liabilities and Net Assets	7,272,244.74

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

Assets	
Current Assets	
Cash	
Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
Due To Capital Fund	(23,187.17)
Total Other Current Assets	(23,187.17)
Total Current Assets	(21,463.75)
Fixed Assets	
Total Assets	(21,463.75)
Liabilities and Net Assets	
Current Liabilities	
Capital Accounts Payable	0.00
Long Term Payable	
Net Assets	
Change in Net Assets	(33,726.67)
Total Net Assets	(33,726.67)
Total Liabilities and Net Assets	(33,726.67)

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

Assets	
Current Assets	
Cash	
NWSRA Operating	409,121.28
MDAA Max Safe	713,738.38
Capital Max Safe	690,393.99
PFM General Reserve	99,190.92
PFM General Reserve Investments	1,206,000.00
Flex Spending - Benefit	22,030.88
Petty Cash	500.00
PFM Capital Reserve	642,299.65
Undeposited Funds	333.25
Total Cash	3,783,608.35
Receivables	
Accounts Receivable	36,452.57
Scholarship - Receivable	19,083.20
Total Receivables	55,535.77
Other Current Assets	
Prepaid Expenses	6,050.00
Due To Capital Fund	29,986.16
Total Other Current Assets	36,036.16
Total Current Assets	3,875,180.28
Fixed Assets	
Buildings	1,006,000.00
Building Improvements	1,330,054.40
Parking Lot	71,730.00
Equipment	756,828.24
Accum.Depre- Equipment	(406,646.43)
Transportation Equipment	1,510,436.00
Accum.Depreciation	(1,737,736.90)
Total Fixed Assets	2,530,665.31
Total Assets	6,405,845.59
Liabilities and Net Assets	
Current Liabilities	
Anticipated Refunds - Prog Fees	12,926.20
Security Deposits	0.00
Fifth Third P-Cards	33,317.26
EFT Liability	(3,923.33)
Accrued Expenses	0.00
Accounts Payable	66,030.92
Employee Health Insurance	43,541.44
Payroll Liabilities / Federal Employee W/H Taxes	(10,857.97)
Payroll Liabilities / EE FSA Depend & Med	7,654.23
State Payroll Withholding	155.46
IMRF EE	(23,631.29)
457 Retirement Plan ICMA, AFLAC, NTWD	10,380.00
Accrued Payroll	151,342.57
Accrued Vacation	96,184.88
Total Current Liabilities	383,120.37
Long Term Payable	
Unclaimed Payroll/Property	(2,923.75)
Deferred Revenue	1,435.00
Total Long Term Payable	(1,488.75)
Net Assets	
Investment in capital Expenses	2,533,449.03
Opening Balance Equity	4,119,447.20
Change in Net Assets	498,525.11
Total Net Assets	7,151,421.34
Total Liabilities and Net Assets	7,533,052.96

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

Assets	
Current Assets	
Cash	
Capital Max Safe	7,931.42
Total Cash	7,931.42
Receivables	
Other Current Assets	
Due To Capital Fund	(29,986.16)
Total Other Current Assets	(29,986.16)
Total Current Assets	(22,054.74)
Fixed Assets	
Total Assets	(22,054.74)
Liabilities and Net Assets	
Current Liabilities	
Capital Accounts Payable	10.00
Total Current Liabilities	10.00
Long Term Payable	
Net Assets	
Change in Net Assets	(34,327.66)
Total Net Assets	(34,327.66)
Total Liabilities and Net Assets	(34,317.66)

NWSRA Accounts Snapshot as of

3/31/2024

Village Bank & Trust

NE Operating Account	424,436.36
MDAA Max Safe	531,396.79
Capital Max Safe	696,623.45
FSA Account	24,144.76
Total of all Village Accounts	<u>1,676,601.36</u>

PFM

PFM General Reserve

	Liquid Asset Fund	73,948.50
	Investments	<u>1,206,000.00</u>
Total of PFM General Reserve		<u>1,279,948.50</u>

PFM Capital Reserve

	Liquid Asset Fund	41,944.99
	Investments	<u>600,000.00</u>
Total of PFM Capital Reserve		<u>641,944.99</u>

<u>Total of all assets/Accounts</u>	<u>3,598,494.85</u>
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NWRSA Accounts Snapshot as of

4/30/2024

Village Bank & Trust		
	Operating Account	456,096.15
	MDAA Max Safe	710,735.88
	Capital Max Safe	699,727.45
	FSA Account	22,030.88
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Total		1,888,590.36
<hr/>		<hr/>
PFM Investments		
<i>PFM General Reserve</i>		
	Cash Account	86,569.71
	Investments	1,206,000.00
Total PFM General Reserve		1,292,569.71
 <i>PFM Capital Reserve</i>		
	Cash Account	42,122.32
	Investments	600,000.00
Total PFM Capital Reserve		642,122.32
<hr/>		<hr/>
Total of all Assets/Accounts		\$3,823,282.39
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**Northwest Special Recreation Association
Check Listing with Accounting Distribution**

	<u>repTranDescription</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>repCheckA mount</u>
0	3/01/2024 [10070] Hewlett Packard - Leases - 3/1/24-3/31/24	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
7834	3/01/2024 [10021] Bill's Auto & Truck Repair - Invoices 121675, 121684, 121700, 121763	10 58 422702 0000	Repair / Transport Maintenance	2667.44	2,667.44
69049	3/01/2024 Robbin Schwartz	10 10 102003 0000	Prepaid Expenses	6050	6,050.00
0	3/04/2024 [10204] IRS Department of Treasury	10 20 201008 0000	Payroll Liabilities / Federal	30903.6	30,903.60
0	3/04/2024 [10079] Illinois Dept. of Revenue - State Taxes February	10 20 201008 0000	Payroll Liabilities / Federal	6324.67	6,324.67
EFT	3/06/2024 Pay period ending 3/03/2024	10 20 201010 0000	State Payroll Withholding	1010	1,010.00
EFT	3/06/2024 Pay period ending 3/03/2024	10 20 201010 0000	State Payroll Withholding	100	100.00
0	3/07/2024 [10131] PDRMA - February 2023 Health	10 48 421603 0000	Health Contributions	36584.58	36,584.58
0	3/07/2024 [10078] Illinois Dept of Employment Security - Penalty for December 23	10 66 441006 0000	Miscellaneous / Liability	236.21	236.21
0	3/07/2024 [10102] Lauterbach & Amen, LLP - GASB 74/75 report preparation for 2023	10 41 421005 0000	GASB	910	910.00
7856	3/07/2024 [10021] Bill's Auto & Truck Repair - 2008 Ford E450 Repairs	10 58 422702 0000	Repair / Transport Maintenance	628.43	628.43
7857	3/07/2024 [10116] NCPERS Group Life Ins. - Feb 2024 Group Life Insurance	10 48 421601 0000	Voluntary Benefits	16	16.00
7858	3/07/2024 [Turi, Emily] Turi, Emily - Supplies for General Programs	10 55 422406 1006	General Programs / Program Sup	72.65	72.65
7859	3/07/2024 [10188] Western Dupage Special Recreation Association - Swim Meet WDSRA	10 52 422111 1011	Athletic Rental Municipal	180	180.00
EFT	3/08/2024 Pay period ending 2/18/2024	10 20 201010 0000	State Payroll Withholding	816.7	816.70
EFT	3/08/2024 Pay period ending 2/04/2024	10 20 201010 0000	State Payroll Withholding	63.67	63.67
EFT	3/08/2024 Pay period ending 3/03/2024	10 20 201010 0000	State Payroll Withholding	89591.69	89,591.69
0	3/11/2024 [10101] Konica Minolta Premier Finance - Printer Lease	20 80 460003 2206	Printer Lease	1256.72	1,256.72
0	3/12/2024 [10053] Flexible Benefit Svc Corp - Feb 2023 FSA Plan Admin Fees	10 48 421601 0000	Voluntary Benefits	81	81.00
7863	3/13/2024 [aolson] Andrew Olson - Path Incentive Payout	10 10 101001 0000	NWSRA Operating	100	100.00
7864	3/13/2024 [mleyba] Mia Leyba - Path Incentive Payout	10 10 101001 0000	NWSRA Operating	60	60.00
0	3/14/2024 [10079] Illinois Dept. of Revenue - State Taxes	10 20 201008 0000	Payroll Liabilities / Federal	85.77	85.77
0	3/14/2024 [10079] Illinois Dept. of Revenue - March 14, 2024 Payroll Tax Q1	10 20 201008 0000	Payroll Liabilities / Federal	5849.84	5,849.84
1	3/14/2024 [10204] IRS Department of Treasury - March 12, 2024 Payroll Q1	10 20 201008 0000	Payroll Liabilities / Federal	28684.39	28,684.39
0	3/15/2024 [10131] PDRMA - Return of \$30 issued incorrectly	10 62 424101 0000	Salary	30	30.00
0	3/15/2024 [10161] Sterling Network Integration - Firewall Buffalo Grove	20 80 460003 2204	Tech Infrastructure	1093.07	1,093.07
7861	3/17/2024 [10035] Citi Cards - Costco - February Costco Charges	10 46 421402 0000 10 46 421408 0000 10 55 422401 1001 10 55 422409 1009 10 61 423107 0000	IPRA Conferences/Workshops/ Web ATRA Conferences/Workshops/ Web Clubs / Program Supplies PURSUIT / Program Supplies Staff Support	40.83 177.00 113.43 29.47 275.00	635.73

**Northwest Special Recreation Association
Check Listing with Accounting Distribution**

0007903[VO ID]	3/28/2024	[Cash-Kaila Robinson] Entrance Fee- Pursuit Sites	Cash-Kaila Robinson -	10 53 422209 1009	PURSUIT Commercial Expenses	500	500.00
7904	3/28/2024	[10173] TPM Graphics, Inc. - Summer camps brochure printing		10 60 422903 0000	Day Camp Brochure	1513	1,513.00
7905	3/28/2024	[10209] United States Post Office - Postage for summer brochure		10 60 422903 0000	Day Camp Brochure	1400	1,400.00
7906	3/28/2024	[J&R LOCK & SAFE] J&R Lock & Safe Inc. - Charges for updating new office door locks		20 80 460004 2318	Office Update*	175	175.00

Total Warrant for March 2024							440,841.68
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**Northwest Special Recreation Association
Check Listing with Accounting Distribution**

	<u>repTran</u>	<u>Description</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>repCheckA</u> <u>mount</u>
0	4/01/2024	[10070] Hewlett Packard - HP Leases 4-1-24 - 4-30-24	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
69054	4/02/2024	March Elavon CC Fees	10 43 421151 0000	Bank Fees & Credit Card Fees	3632.36	3,632.36
69055	4/02/2024	March Elavon CC Fees	10 43 421151 0000	Bank Fees & Credit Card Fees	175.74	175.74
7942	4/05/2024	[Dominick Falcone] Dominick Falcone - Invoices 3.12.24, 3.13.24, 3.18.24	10 32 320001 1001 10 32 320006 1006	Club Program Fees General Programs Fees	49.50 104.00	153.50
7943	4/05/2024	[Sam Marsillo] Sam Marsillo - Refund #7020 softball	10 32 320011 1011	Athletic Program Fees	294	294.00
7944	4/05/2024	[Negrillo, Darleen] Darleen Negrillo - Program leader P-Card was declined due to limit	10 53 422206 1006	General Programs Commercial Ex	220.5	220.50
7945	4/05/2024	[10135] Physicians Immediate Care - Chicago - New hire drug tests and lift tests	10 66 441001 0000	Background Checks	6	6.00
7946	4/05/2024	[10207] Shirey Freelance, LLC - Grant contractor	10 65 424403 0000	Office	1409.33	1,409.33
7947	4/05/2024	[10157] South Barrington Park District - Invoices 4.2.24Feb, 4.2.24Jan, 4.3.24Mar	10 69 450015 0001	South Barrington Inclusion Sal	560	560.00
7948	4/05/2024	[10003] Accountemps/ Robert Half - Invoices 63366180, 63380751	10 41 421001 0000	Professional Fees	7315	7,315.00
7949	4/05/2024	[10198] American Therapeutic Recreation Association - 2024 annual organizational membership fee	10 47 421501 0000	ATRA/ILRTA	4000	4,000.00
7950	4/05/2024	[10131] PDRMA - March 2024 health program charges	10 48 421603 0000	Health Contributions	36572.92	36,572.92
7951	4/05/2024	[10205] RingCentral Inc. - RingCentral 3/19-4/19	10 45 421305 0000	Phone Maintenance	1220.17	1,220.17
7952	4/05/2024	[10161] Sterling Network Integration - Invoices 14000018, 14000035	10 51 421902 0000	Framework Support	7581.3	7,581.30
EFT	4/05/2024	Pay period ending 3/31/2024	10 20 201010 0000	State Payroll Withholding	86372.93	86,372.93
0	4/08/2024	[10079] Illinois Dept. of Revenue - Payroll taxes 3/18/24-3/31/24	10 20 201010 0000	State Payroll Withholding	5716.11	5,716.11
0	4/08/2024	[10189] WEX Bank - Fuel Invoice for March 2024	10 59 422801 0000	Transportation/ Gas	6349.91	6,349.91
1	4/08/2024	[10204] IRS Department of Treasury - Payroll taxes 3/18/24-3/31/24	10 20 201008 0000	Payroll Liabilities / Federal	28163.87	28,163.87
0	4/09/2024	[10053] Flexible Benefit Svc Corp - March 2024 FSA Admin Fees	10 64 424303 0000	FSA	81	81.00
0	4/09/2024	[10111] Mission Square - March 2024 voluntary retirement benefits	10 48 421601 0000	Voluntary Benefits	2570	2,570.00
0007954[VO ID]	4/10/2024	[10003] Accountemps/ Robert Half - Invoices 63207979, 63235993, 63273510	10 41 421001 0000	Professional Fees	11400	11,400.00
0	4/12/2024	[10003] Accountemps/ Robert Half - Financial temp services for week ending 3/29/24	10 41 421001 0000	Professional Fees	3800	3,800.00
1	4/12/2024	[10197] AccuFund - Invoices 20240398, 20240940	10 51 421905 0000	Miscellaneous Software	5532.75	5,532.75
7953	4/12/2024	[10021] Bill's Auto & Truck Repair - Invoices 121979, 122107	10 58 422702 0000	Repair / Transport Maintenance	2587.83	2,587.83
7954	4/12/2024	[Breaking Grounds in Drumming] Breaking Grounds in Drumming - Breaking Grounds In Drumming - Pursuit music therapy April session	10 65 424405 1009	PURSUIT	110	110.00
7955	4/12/2024	[10068] Hanover Park Park District - Invoices 3.2024, 4.2024	10 50 421803 0000	HPCC Rental Space	2886	2,886.00

**Northwest Special Recreation Association
Check Listing with Accounting Distribution**

7956	4/12/2024	[10075] IAPD - DA pins for DA certification	10 47 421505 0000	Distinguished Accreditation	80	80.00
7957	4/12/2024	[2661] Cassandra L Lexa - Cassandra L Lexa - CDL Renewal Reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	30	30.00
7958	4/12/2024	[Bhavesh Patel] Bhavesh Patel - Refund 4084 D54 EC ESY Camp	10 32 320005 1005	Day Camp Program Fees	718	718.00
7959	4/12/2024	[Julie Stoltzner] Julie Stoltzner - Refund 1090 drum lessons	10 32 320006 1006	General Programs Fees	355	355.00
0	4/13/2024	[10084] IMRF - Remaining balance owed for 2023	10 68 442201 0000	IMRF / FT Contributions	23.96	23.96
0	4/17/2024	[10197] AccuFund - Implementation services for January 2024	20 80 460003 2211	Finance system update	625	625.00
0	4/17/2024	[10084] IMRF - February 2024 IMRF Contributions	10 20 201011 0000 10 68 442201 0000	IMRF EE IMRF / FT Contributions	7953.45 3726.11	11,751.64
0	4/17/2024	[10118] Nicor Gas - February and March 2024 Gas Services for 3rd Floor	10 49 421703 0000	IMRF /PT Contributions Gas	72.08 1128.79	1,128.79
0	4/17/2024	[10003] Accountemps/ Robert Half - Temp finance charges for week ending 4/5/24	10 41 421001 0000	Professional Fees	3800	3,800.00
0	4/17/2024	[10035] Citi Cards - Costco - Costco expenses	10 46 421406 0000 10 46 421407 0000 10 55 422406 1006 10 55 422409 1009	Professional Meetings Other Trainings/Workshops General Programs / Program Sup PURSUIT / Program Supplies	432.48 245.11 166.99 29.47	874.05
0	4/17/2024	[10084] IMRF - March 2024 additional IMRF contributions	10 20 201011 0000 10 68 442201 0000 10 68 442204 0000	IMRF EE IMRF / FT Contributions IMRF /PT Contributions	1701.19 487.64 72.08	2,260.91
1	4/17/2024	[10118] Nicor Gas - February and March 2024 Gas Services for 2nd Floor	10 49 421703 0000	Gas	902.01	902.01
0	4/19/2024	[10197] AccuFund - Invoice #20240596	10 51 421905 0000	Miscellaneous Software	812.5	812.50
0	4/19/2024	[10161] Sterling Network Integration - Support services 3/16-3/18 (Server replacement)	10 51 421902 0000	Framework Support	1650	1,650.00
7980	4/19/2024	[10173] TPM Graphics, Inc. - Summer brochure printing	10 60 422907 0000	Seasonal Brochure	5230	5,230.00
EFT	4/19/2024	Pay period ending 3/31/2024	10 20 201010 0000	State Payroll Withholding	95.6	95.60
EFT	4/19/2024	Pay period ending 4/14/2024	10 20 201010 0000	State Payroll Withholding	86482.01	86,482.01
0	4/22/2024	[10036] ComEd - March 2023 electric service	10 49 421702 0000	Electric	668.3	668.30
0	4/22/2024	[10079] Illinois Dept. of Revenue - Payroll taxes 4/1/24-4/14/24	10 20 201010 0000	State Payroll Withholding	5534.21	5,534.21
0	4/22/2024	[10003] Accountemps/ Robert Half - Invoices 63153875, 63183836, 63288886	10 41 421001 0000	Professional Fees	10640	10,640.00
0	4/22/2024	[10003] Accountemps/ Robert Half - JV Double pay	10 41 421001 0000	Professional Fees	10610	10,610.00
0	4/22/2024	[10101] Konica Minolta Premier Finance - Copier lease April 2024	20 80 460003 2206	Printer Lease	1256.72	1,256.72
1	4/22/2024	[10204] IRS Department of Treasury - Payroll taxes 4/1/24-4/14/24	10 20 201008 0000	Payroll Liabilities / Federal	26905.5	26,905.50
69041	4/22/2024	March P-Card Transactions	10 20 201004 0000	Fifth Third P-Cards	28543.87	28,543.87
0	4/23/2024	[10201] ClipBoard Health - Inclusion support Schaumburg 3/31/24-4/6/24	10 69 450014 0003	Schaumburg Inclusion Independe	76.56	76.56
0	4/25/2024	[10003] Accountemps/ Robert Half - Temporary finance services for week ending 4/12/24	10 41 421001 0000	Professional Fees	3800	3,800.00
0	4/25/2024	[10003] Accountemps/ Robert Half - Invoices 63376794, 63498352	10 41 421001 0000	Professional Fees	24290	24,290.00

**Northwest Special Recreation Association
Check Listing with Accounting Distribution**

1	4/25/2024	[10197] AccuFund - Charge for additional user	10 51 421905 0000	Miscellaneous Software	154	154.00
7982	4/26/2024	[10021] Bill's Auto & Truck Repair - Invoices 122333, 122388, 122408	10 58 422702 0000	Repair / Transport Maintenance	1543.37	1,543.37
7983	4/26/2024	[10199] Blitt and Gaines, P.C. - Wage garnishments for 2023 and 2024	10 20 201009 0000	Payroll Liabilities / EE FSA	970.49	970.49
7984	4/26/2024	[10116] NCPERS Group Life Ins. - May 2024 additional life insurance charges	10 48 421601 0000	Voluntary Benefits	16	16.00
7985	4/26/2024	[10156] Special Leisure Services Foundation - Nights of Columbus Donation to SLSF- deposited in NWSRA Account	10 35 340010 0000	Revenue SLSF	522.25	522.25
0	4/29/2024	[10205] RingCentral Inc. - RingCentral office phones 4/19-5/18	10 45 421305 0000	Phone Maintenance	1215.68	1,215.68
0	4/29/2024	[10208] Selden Fox - 2023 remaining audit fees	10 41 421004 0000	Audit	5000	5,000.00
0	4/29/2024	[10136] Pitney Bowes - Invoices 4.22.2024 179311627, 4.29.2024 17931627	10 44 421201 0000	Postage	1996	1,996.00

Total Warrant April 2024					460,295.55
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VII. Staff Reports

[Return to Home](#)

Date: May 22nd, 2024
To: Tracey Crawford
From: Andrea Griffin and Rachel Hubsch, Superintendents of Recreation
Re: Program Report March – April 2024

NWSRA General Therapeutic Recreation Programs & Services

NWSRA's 2024 Winter/Spring program season is concluding at the beginning of May for our general therapeutic recreation programs. NWSRA offered a total of 35 in-person and virtual weekly programs for the current spring season. We have moved forward with our Regional Approach, offering the same program on the same day in different locations. Not only does this allow us to utilize more of our service area, it allows participants living across the area to access programs. This season our Exercise and Swim programs ran on Mondays from 4:00pm-6:00pm, at both the Jack Claes Pavilion in Elk Grove and RecPlex in Mount Prospect. We saw an increase in participation, and even some new faces to the program. We look forward to expanding this type of program offered during our summer program season. One of most popular programs, Ceramics, had another great season led by Pat Henry. She is a very experienced Program Leader and has helped her participants create masterpieces throughout the years. This program is done in collaboration with Thrown Elements in Arlington Heights. Participants learn basic pottery skills along with creating a few pieces of art in the process. Not only does this program work on the fine and gross motor skills of our participants, but also allows them the opportunity to participate in a leisure activity they may not have had access to previously.

PURSUIT has had an exciting start to the second quarter by continuing to participate in various engaging activities at all locations. Volunteers from Zurich, UPS, and Bear Construction allowed us to bring back our long anticipated Grilled Cheese Day. Clients enjoyed grilled cheese sandwiches and tomato soup while socializing with their peers. All sites gathered to celebrate Cinco de Mayo by participating in festive activities and dancing. As the weather becomes warmer, we are looking forward to spending additional time exploring outside activities and implementing programs in our sensory garden.

Cassie Lexa, our PURSUIT Buffalo Grove Collaborative Coordinator, had the opportunity to speak on NSSEO's Day Program Panel.

Our annual art show was created in collaboration with the Raupp Museum. Each site selected a different type of art to showcase at the museum through the end of May.

Day Camp

The Day Camp Team successfully ran three Spring Break Camps. Little Sunflowers was held at Plum Grove Park, Spring It Up was held at RecPlex, and Rainblazers was held at the Rolling Meadows Teen Center. In addition, Schaumburg Park District hosted our Little Sunflowers camp at WaterWorks and Wheeling Park District hosted our Rainblazers camp for swimming throughout the week! Spring Break Camps served 42 campers, a 20% increase from 2023, who were able to achieve the four Day Camp goals: Leisure Awareness, Self-Awareness, Community Awareness, and Health Awareness. Community field trips included a collaborative program with Trickster Cultural Center, Wildwood Nature Center, and Jumps n Jiggles.

Registration for Summer Day Camp opened March 4th and closed April 15th. The Day Camp Team revamped the brochure, offering more weekly registration options and a new transportation hub system. The Day Camp Team is offering 15 camp options this summer and are looking forward to a fun-filled summer. Thus far, the team has received 937 registrations. This is a 119% increase at this point in the registration season last year. Day Camp will currently serve 236 campers.

On April 18th, Kate Moran, Manager of Special Recreation, presented to Illinois Park and Recreation's (IPRA) Illinois Therapeutic Recreation Section's (ITRS) Support Staff and Supervision Committee. The presentation was titled, "Communication Tips and Tricks" and the audience was part-time staff from SRA's across the state. There were over 50 staff in attendance, and certified part-time staff were eligible to earn 0.1 CEU's.

Inclusion

Inclusion

Andi Marfilus, CTRS and Sam Tabert, CTRS Inclusion Coordinators are engrossed in summer planning. Amy Kalov, Recruitment Coordinator is continuing to hire seasonal staff in addition to our current staff to assist with the many inclusion requests for camp, sports and general recreation programs. With nearly 200 requests for summer. The Inclusion Coordinators are excited to welcome 6 Rovers/Inclusion Assistants to the team this summer. The Inclusion Rover/Assistants are either special education teachers or in college to become a teacher. The Inclusion Rover/Assistants will be divided amongst the 17 Member Park Districts providing additional support throughout the summer.

The Management Team and Recreation Staff have stepped in this spring lending time to staff, observe and complete assessments within NWSRA 17 Member Park Districts. Providing over 150 visits to programs to Member District programs to date.

Staff Update

The Behavior Team is excited to welcome two new members to the team. Collaborative Coordinator Logan Drill to the team. Logan has been with NWSRA since 2022 and has shown great strength in dealing with challenging and aggressive behaviors. Danielle Olson, Manager of the Collaborative Department. Danielle has been with NWSRA since 2021 and brings a lot of knowledge to our team.

For the first quarter of the year, Recruitment has been focused on jumpstarting our summer hiring efforts for Inclusion Aides, Camp Counselors, Program Assistants, Program Leaders, and Drivers.

In March, Inclusion highlighted Regan Barr as the Inclusion Staff of the Month. Regan has been an Inclusion Aide working in Buffalo Grove's Aftercare Program Clubhouse. She is always ready to jump in and assist with anything that gets thrown her way. She is always positive and dedicated to her work and participant.

Maggie DiPietro was recognized by the Support Services Staff for the General Programs Staff of the Month. Maggie has been a consistent program staff for over a year with NWSRA working with the Swim Team, Gymnastics Team, Ceramics, and Spare Time Bowlers. Maggie is also a Program Leader who has come to sub many times and is always going above and beyond. Maggie is great at working with our athletes and participants in every program. Our Program Leaders value her help and the encouragement she gives not only to our participants but to our staff as well. Maggie is always one step ahead when it comes to communicating with Supervisors and helps our teams and programs run so much more efficiently because we know we can rely on her. Maggie has consistently shown her expertise of engaging our participants while being a part of NWSRA.

Lastly, our April Staff of the month was Kelsey Glazik who has been a valuable member of the Dinner Club and other NWSRA clubs and programs. She has been with NWSRA for almost three years and has demonstrated a strong work ethic and dedication to her to her role as a Program Staff and substitute Program Leader. Kelsey has gone above and beyond in delivering exceptional service to our participants.

Recruitment & Outreach

The 2nd Quarter has started off strong with 156 applications coming through for our seasonal hires! Recruitment is averaging 20-30 interviews a week with a strong emphasis on staffing summer camp and summer inclusion requests. Recruitment has hired 54 Camp Counselors and 36 Summer Inclusion Aides for the beginning of the 2nd Quarter. In addition, Recruitment has hired all of NWSRA's Summer Drivers and has hired 5 Direct Service Providers for PURSUIT.

Recruitment is hosting New Hire Orientation two times a month to ensure all part-time hires are hired efficiently to address the hiring gaps that need to be filled. New Hire Orientation will continue to run bi-monthly into peak season after all seasonal trainings have been completed to ensure quick and responsive hiring processes.

In addition, Recruitment has attended 3 job fairs to spread the word about all the amazing opportunities NWSRA has to offer. They were at Lake Park High School, Elgin Community College, and the D211 Senior Job Fair. Recruitment is scheduled to attend the GOA Regional Job Fair at Harper College as well as the D21 Community Consolidated School District in June.

Moving into peak season, Recruitment is diligently scheduling interviews to ensure our Day Camps are properly staffed and that our Inclusion requests are met. Recruitment is working with Managers and Coordinators to make sure all hiring metrics and needs are met through Recruitment Meetings and weekly check-ins.

We loaned a 14-passenger van to Kristina Sromek of the Rolling Meadows Park District for a Senior program field trip on March 14, March 19, April 1, and April 17 and for a preschool program field trip on March 7.

MARKETING & PR REPORT MARCH/APRIL 2024

As a leader in the field of Therapeutic Recreation, NWSRA maximizes public outreach through a variety of endeavors. The following report highlights some of the recent marketing and public relations activities:

GENERAL MARKETING

- Published and promoted the 2024 Summer Brochure.
- Continue to highlight weekly on social media the 50 reasons to work, live and play NWSRA.
- To promote hiring and celebrate NWSRA's 50th, NWSRA launched an "I am" Campaign". This campaign features part-time staff in each program area, and runs both on social media and print through outreach events.
- Published the April Edition of the NWSRA Now Newsletter.

PUBLIC RELATIONS

- As part of our 50th celebrations, NWSRA hosted two open houses this spring - one at the Rolling Meadows programing space and one at the Mt. Prospect programing space. Stakeholders had the ability to register for programs, tour our spaces and learn more about NWSRA.
- Attended IAPD Legislative Conference in Springfield on May 7th - 8th.

TECHNOLOGY

- To create efficiency, reduce cost and increase security NWSRA has begun the transition to supporting one computer per staff member.
 - IT staff have replaced 14 devices which were at the end of their life span.
 - Staff who currently had both an agency laptop and desktop have transitioned to solely using a laptop with a docking station at their desk.
- NWSRA's IT Manager attended the Digital Technology Summit on May 3th in Chicago. Here he met with key players in the technology world and attended a number of sessions on cyber security and AI.

SLSF MARKETING

- Revamped marketing materials for SLSF's upcoming golf season.
- Developed an elevated design for the 2024 Celebrate Ability Gala.
- Created collateral for SLSF's 2025-2027 Development Plan. The theme for this plan is Evolve.



WEBSITE STATISTICS

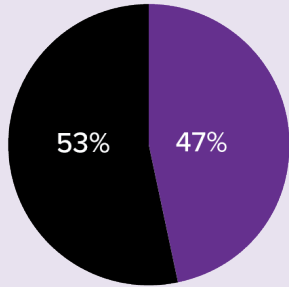
www.nwsra.org

14K

TOTAL PAGE VIEWS

5,316

TOTAL SESSIONS



■ New Visitor
■ Returning Visitor

2,861 NEW VISITORS

MOST VISITED PAGES

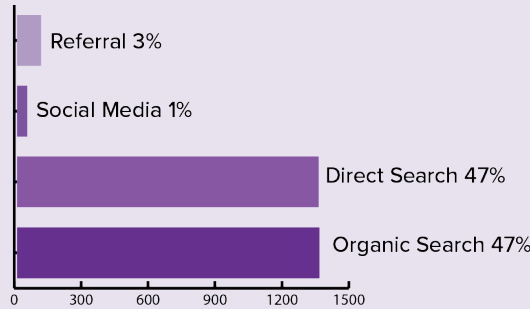
Rank	Page Name	Page Views	Avg. Time Spent
1.	NWSRA Homepage	5,396	13 sec
2.	NWSRA NWSRA Brochure	2,758	25 sec
3.	NWSRA Employment	1,132	25 sec
4.	NWSRA Day Camps	982	32 sec
5.	NWSRA Staff	571	50 sec
6.	NWSRA PURSUIT	420	27 sec
7.	NWSRA Jobs	312	21 sec
8.	NWSRA About	188	31 sec
9.	NWSRA Contact	178	39 sec
10.	NWSRA Inclusion	162	22 sec

PAGE VIEWS

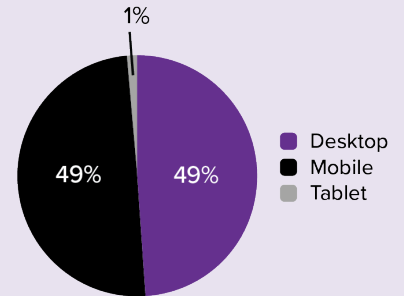
AVG. TIME SPENT

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 15K
Total Page Likes: 9.5K
Page Vists: 6K



Profile Vists: 120
Post Reach: 117
Total Followers: 1.1K



Total Followers: 414
Tweet Impressions: N/A
Profile Visits: N/A



Post Impressions: 3,183
Total Followers: 1,392
Page Views: 176

TRENDING POSTS

- PURSUIT Hoffman Estates had a blast
- Hanover Park PURSUIT got in the St. Pat's
- This week for our 50 reasons to work, live
- This week for our 50 reasons to work, live
- Experience a Summer Like no Other!



WEBSITE STATISTICS

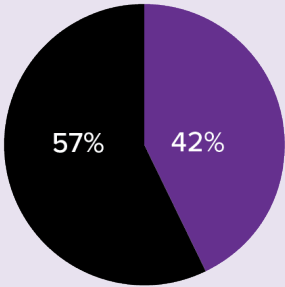
www.nwsra.org

15K

TOTAL PAGE VIEWS

6,549

TOTAL SESSIONS



New Visitor
Returning Visitor

2,905 NEW VISITORS

MOST VISITED PAGES

1. NWSRA | Homepage
2. NWSRA | NWSRA Brochure
3. NWSRA | Employment
4. NWSRA | Day Camps
5. NWSRA | Staff
6. NWSRA | Jobs
7. NWSRA | PURSUIT
8. NWSRA | About
9. NWSRA | Contact
10. NWSRA | Inclusion

PAGE VIEWS

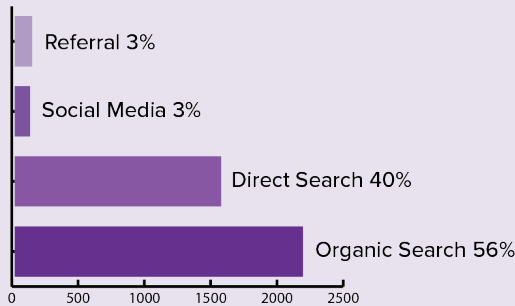
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AVG. TIME SPENT

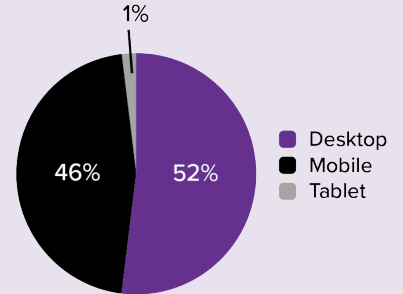
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- 21 sec
- 28 sec
- 24 sec
- 51 sec
- 19 sec
- 34 sec
- 33 sec
- 32 sec
- 24 sec

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 4.8K
Total Page Likes: 9.5k
Page Vists: 3.9K



Profile Vists: 198
Post Reach: 524
Total Followers: 1.1K



Total Followers: 414
Tweet Impressions: N/A
Profile Visits: N/A



Post Impressions: 2,631
Total Followers: 1,392
Page Views: 150

TRENDING POSTS

- Shout out to Volunteers from Zurich
- Summer Vibes Unforgettable Times
- NWSRA's Broadway Buddies in collaboration
- This week for our 50 reasons to work, live
- Join us Saturday April 20th from 3:00 - 5:00 pm



Date: May 2024
To: Tracey Crawford, Executive Director
From: Anne Kiwala, Superintendent of Development
RE: SLSF Update for May SLSF Board Meeting

SLSF Events: For FY 2024, SLSF budgeted to raise \$410,199 from events. At the time of this report, SLSF has raised over \$120,500 in event revenue.

The Gold Medal Fashion Show, which was held in February saw similar attendance to last year and brought in \$6,500 more in revenue. While the event did not bring in as much revenue as budgeted, expenses were kept low and we were able to match the net budgeted amount for the event. The majority of the attendance historically consists primarily of the family members of the models, though in the past 2 years we have seen increased attendance and volunteering by community members at this event.

The St. Patrick's Day Dinner, in its first year being hosted by SLSF with the Rolling Meadows Park District Foundation, sold out with over 140 guests and raised over \$11,200. Expenses were higher than anticipated, with the event netting just under \$5,500. Event strategies to increase revenue for next year's event are in place and given the popularity of this year's event, SLSF is anticipating an increase in revenue for 2025.

Golf season is off to a strong start with the first golf outing of the season, the Palatine Hills Golf Classic, selling out. SLSF will also be partnering with the Rotary Club of Schaumburg-Hoffman Estates to maximize the Bridges of Poplar Creek Golf Outing.

Community Events: Several organizations and businesses are planning fundraising events for SLSF in 2024. As staff continue to build community relationships, recognition for SLSF is increasing and companies reach out to SLSF to support our mission.

- 7/13 E-Waste Event – Companies from the Schaumburg Business Association chose SLSF to receive revenue from this family-centric electronics recycling event. Partner organizations include: Junkluggers, Always Be Connecting, HuddleUp, and Bulldog Cartage.
- 7/19 Tap House Bingo Night – Information to come.
- 7/20 Viper Car Show – The Viper Owners Association of Illinois approached SLSF to do a car show and bring up to 20 cars. The event will also include collaboration with Ala Carte Entertainment, who is hosting a dine to donate for SLSF at Moretti's in tandem with the event. NWSRA will also bring Saturday programs to the event so participants can enjoy the cars.

Sponsorships: Sponsorship dollars are part of the SLSF event budgets. For FY 2024, SLSF budgeted to bring in \$139,500 in sponsorship. To date, SLSF has received \$79,250 in sponsorship. New this year, presenting sponsors for events can have their logo on one NWSRA bus for one year, increasing the value of the sponsorship to attract more company sponsors.

Grants: In FY 2024, SLSF budgeted to receive \$127,500 in grant funding and is currently seeking grants for the Accessible Greenhouse and the Buffalo Grove Media Lab capital projects, in addition to the 5 pillars of support. SLSF is currently communicating with 24 new foundations to cultivate relationships and is actively researching over 70 new grant opportunities.

Grants to NWSRA: For FY 2024, SLSF budgeted to grant a total of \$350,000 to NWSRA. The first of these grants will be given to NWSRA following the May SLSF Board Meeting.

VIII. Old Business

[Return to Home](#)

Date: May 21, 2024
To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Darleen Negrillo, Superintendent of Administrative Services
Re: **Paid Leave for All Workers Implementation Update**

As of January 1, 2024, the Paid Leave for All workers Act went into effect. This act requires all SRA's in the State of Illinois to comply. As a requirement of the act, NWSRA has created a policy outlining the use, accrual, and approval of Paid Leave time at the agency. All Paid Leave time is tracked in the Bamboo HR software application for all full-time and part-time employees.

All full-time employees were front loaded their 40 hours designated for the Paid Leave for All Workers accrual bucket. An in-service training was provided to review the policy and how employees can access and utilize their time in the system. So far, two employees have accessed their Paid Leave time since it became available for use on March 1, 2024.

All part-time employees are accruing their 40 hours designated for the Paid Leave for All Workers accrual bucket as of January 1, 2024. An in-service training video has been provided to review the policy and how part-time employees can access and utilize their time in the system. So far to date, no part time employees have requested use of their Paid Leave time since it became available for use on March 1, 2024. Several employees have asked to use their Paid Leave time but have not accrued any time for use.

IX. New Business

[Return to home](#)

To: NWSRA Board of Trustees

From: Tracey Crawford, Executive Director

RE: 2023 Audit

Date: May 22, 2024

Motion to accept the 2023 Audit as presented by Seldon Fox.

Date: May 22, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Darleen Negrillo, Superintendent of Administrative Services
RE: HR Report - FLSA July Deadline

The salary threshold used in the Federal Fair Labor Standards Acts exemption tests is set to increase twice over the next 12 months. First, the salary threshold will increase to \$43,888.00 on July 1, 2024. Then on January 1, 2025, the salary threshold is scheduled to increase to \$58,656.00.

To accommodate the July 1, 2024, deadline the NWSRA staff:

- **Reviewed all exempt employees' annual wages** and determined the number of employees under the new salary threshold to be eight employees. These employees are all Recreation Specialists with the current starting salary of \$41,031.00.
- **Determined the budget impact for the salary line item** for the remainder of the FY2024 starting July 1, 2024 for these eight employees. Four employees will require an increase of \$2,857.00, two employees will require an increase of \$1,857.00, one employee will require an increase of \$596.07, and the last employee will require an increase of \$301.85. The total budget impact for salaries will be \$ 8,019.96.
- **Determined the budget impact for the FICA line item** for the remainder of the FY2024 starting July 1, 2024, for these eight employees. The total budget impact for FICA will be \$613.53.
- **Determined the budget impact for the IMRF line item** for the remainder of the FY2024 starting July 1, 2024, for these eight employees. The total budget impact for IMRF will be \$212.53.
- **Total budget impact would be \$8,846.02 with the salary, FICA and IMRF** increased due to the Salary threshold increase for the eight employees below the threshold.

Based on the salary savings from the open positions to date and the anticipated delayed hiring until quarter three and four, the WSRA staff feel that the current budget will support the July 1, 2024 FLSA increases in the FY 2024 Budget. Staff are currently working on options to address the January 1, 2025 FLSA Salary Threshold increase and anticipate presentation to the Personnel Committee in June to be presented at the July Board Meeting for consideration in the MDAA proposals.

Motion:

A motion to approve the FLSA Salary Threshold increase for July 1, 2024, in the amount of \$8,846.02 for eight employees.

Date: May 22, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Nicolae Gereaa, Superintendent of Finance

Re: Report on NWSRA progress of Finance and Accounting area

During last year, the NWSRA Staff had to manage various areas of finance functions, which were challenging in all aspects, and many were related to transitioning from our outside CPA services firm to hiring a new Superintendent of Finance, who was deemed at the end, incompatible with NWSRA's missions and values and was unexpectedly discharged.

The challenges mentioned above were:

1. Transition of workpapers for accounting and financial areas between CPA firm L& A and the new hired Superintendent.
2. The start of implementation process of a new accounting, budgeting, and financial system which was done in partnership with AccuFund, Inc.
3. Working and maintaining the accounting records on two sets of books, done on Quickbooks the old system, as well as the new system, AccuFund, which was started on January 2024.
4. NWSRA, discharged the Superintendent of Finance and hired a consultant to continue the need of accounting and finance services, related to implementation of the new accounting system, as well as the running of the current reporting and accounting tasks.

In April 2024, after an extensive search and interview process, NWSRA hired a new Superintendent of Finance, Nicolae Gereaa, who is an experienced CPA, with multiple proven backgrounds in banking, corporate finance, and non-for-profit organizations. The new Superintendent of Finance had to immediately work with the outside Accounting Firm of Selden Fox to complete the NWSRA and SLSF audits, fix YE 2023 discrepancies, which were identified and corrected through journalizing the adjustments entries, as well created the new proper GL mappings in the new accounting software. The new GL accounts mapping will streamline the accounting for the payroll liabilities and reporting for FY2024.

The Finance Team, worked closely with Craig Talsma, NWSRA Chair, who created a NWSRA Finance Task Force, to address the 941 forms for FY2023. An Internal Controls Report was produced by Nicole Hopkins and Steve Burgess. The NWSRA Financial Team addressed the report findings in the attached document. The NWSRA Finance Team and NWSRA is fully committed to addressing the numerous challenges, derived from the above-mentioned events and conditions, to revamp the policies and procedures if needed, and keep abreast with newly developed changes in the agency's

environment; such as new FLSA law for exempt standards, addressing the future capital needs, and expanding new programs and initiatives needed to fulfill the needs of the participants and families residing within the communities that NWSRA serves.

The NWSRA Finance team tackled all the challenges derived from the past, corrected the deficiencies, and is making sure that NWSRA is financially on track to meet the current government and non-for-profit accounting and financial standards.

INTERNAL EXAMINATION REPORT

Introduction

The Northwest Special Recreation Association (NWSRA) internal examination was initiated to address discrepancies between payroll expenses and FICA costs for the fiscal year 2023. This report elaborates on our findings, focusing on compliance with IRS regulations and internal controls.

Examination Methodology

Examination of financial statements, payroll reports, and tax filings.

Transaction analysis for 2023.

Individuals Involved in the Examination

- Nicole Hopkins, Director of Finance & Administration, Hoffman Estates Park District
- Steve Burgess, Deputy Director, Schaumburg Park District

Detailed Findings

Commingling of Vendor and Payroll Expenses:

Problem Identified: Vendor payments and payroll expenses were intermixed in financial records, leading to inaccurate financial reporting and difficulties in audit trails.

Implication: This commingling risks non-compliance with financial reporting standards and complicates IRS reporting requirements, leading to errors in tax filings in prior years and reconciling the 941s.

Finance Team Response A: During the investigation conducted by the NWSRA Finance team to identify discrepancies in the calculations of the FICA tax line item, it was identified that in FY2023 the outside CPA firm booked the independent contractor professional fees and services to the part time staff salary line items.

Action Item: Staff have reclassified all independent contractor professional fees and services for FY2023 into the correct GL line items as well as sent the auditor the adjusted trial balance.

Finance Team Response B: To separate salary from independent contractors and other inclusion expenses;

Action Item: The finance team have also broken out the inclusion line item expenses into three category trees: 1. Salary, 2. Expenses, 3. Independent Contractors per member district.

Food Expenses Exceeding IRS De Minimis Thresholds:

Problem Identified: The organization spent \$23,224 on staff meals, significantly exceeding the IRS's de minimis benefits threshold. This was not clearly budgeted and went to various accounts.

Implication: Such expenditures are likely taxable benefits and should be included in employees' gross income, exposing the organization and staff to potential tax liabilities and penalties for non-compliance.

Finance Team Response: All food expenses have been accounted for in the detailed budget worksheets tied to the various line items throughout the operating budget. Food Expenses have been budgeted for in the following areas:

1. Program supplies – for program specific food for programs
2. Staff evaluations – each full time employee receives an annual evaluation and is provided a meal during the evaluation.
3. Quarterly Director breakfasts – these meetings are scheduled on a quarterly basis for longevity program and for new hire staff or interns.
4. Training/Education/Meetings – meals are provided for trainings of part time staff over 4 hours in length. These meals take place during the summer months.
5. Conference and Education – Staff meals are provided for conferences under the guidelines of the per diem allowance of the IRS.
6. A staff recognition event is hosted in the summer for part time staff and volunteers and meals are provided.
7. There are two full time staff dinners that occur annually, holiday appreciation party and during the IPRA conference.

Gift Cards Treated as De Minimis Benefits:

Problem Identified: \$6,433 in gift cards were issued to staff but treated as de minimis benefits despite IRS regulations classifying cash equivalents as non-excludable benefits. There was no clear tracking of who received the cards.

Implication: Misclassification of these benefits can result in underreported employee income and payroll tax liabilities.

Finance Team Response: In FY2023, gift cards were primarily given to Inclusion staff as an incentive due to the need of Inclusion support at various locations in lieu of staff claiming mileage. Gift cards were also given to Board members upon leaving their position or retirement, speakers that were training during in-service week and full time staff when they went above and beyond, filled in when needed and subbed when staffing holes not filled by part time staff. As an incentive to attract staff, when they signed on to work for NWSRA at orientation, staff were given gift cards. A list was kept for all recipients of gift cards for FY2023.

Action Item: NWSRA Finance team and HR recognize that any gift cards in excess of 25.00 must be included in the reporting of W2's. The tracking form identifies the individuals as well as the gift given, so it can be reported on the W2. Staff will expand the current Gifts Ban Policy to reflect the addition of recognition of employees by gift cards and gifts from NWSRA.

Improper Use of Gift Cards and Purchasing Cards for Gas and Tolls:

Problem Identified: The organization purchased gift cards valued at \$560, which were coded to gas and tolls. Additionally, individuals receiving a car allowance or mileage reimbursements used their NWSRA Purchasing card to purchase gas for their vehicles.

Implication: This indicates a lack of control and oversight in managing reimbursable expenses, leading to potential misuse of funds and non-compliance with substantiation requirements under IRS rules.

Finance Team Response: The gift cards purchased were gas specific gift cards purchased and given to staff for recognition and reasons stated above. When Pcards were used to purchase gas, it was due to the gas cards not working at the time of use and/or an NWSRA fleet vehicle were being used at the time or purchase.

Mileage Reimbursements Processed Incorrectly:

Problem Identified: Mileage reimbursements were processed through payroll systems instead of accounts payable.

Implication: This misprocessing can lead to non-compliance with IRS reimbursement standards and makes reconciling 941's difficult.

Finance Team Response: Although, it maybe customary for Park District to reimburse mileage on a separate accounts payable check, NWSRA reimburses mileage through payroll to reduce the number of checks produced. The mileage reimbursement is not a taxable item, it is clearly identified on the employee's pay stub and excluded from the W2 reporting.

Action Item: If the Board issues a directive to issue mileage reimbursement in a separate payment outside of payroll, the Finance department will issue a payment through accounts payable.

Excessive Mileage Reimbursements:

Problem Identified: Fifty-three employees were reimbursed for nearly 67,000 miles of travel, totaling \$43,818.50 (this is equivalent to traveling from New York to Los Angeles nearly 24 times).

Implication: This seems excessive and should be determined if actual mileage is utilized and commuting miles excluded.

Finance Team Response: NWSRA's footprint is as large as the city of Milwaukee, in fact PDRMA reports that our fleet registers over 100,000 miles annually. Staff are required to drive their vehicles to meet the vans and participants at program locations within our 17 communities. Staff also use their private vehicles to attend staff trainings, educational meetings for the agency, shopping for program supplies and events. For example: an employee could have a leisure education program from NWSRA to Bartlett and then have an inclusion placement in Buffalo Grove. This represents approximately 43.9 miles. This is for one day, one employee. NWSRA runs programs six days a week and three season a year.

Action Item: NWSRA has an extensive milage tracking system. Each employee is given a mileage book for their vehicles or can use the Mileage tracking form. This form is approved monthly by their manager and submitted to HR and inputted on a mileage register for payment and finally approved by the Executive Director. Mileage is calculated using the IRS recommended rate at the time of budgeting.

Excessive Spending on Conferences and Training:

Problem Identified: \$60,010 was spent on conferences and training, with some expenses potentially qualifying as lavish or extravagant. Additionally, not all trips appear to be for the benefit of NWSRA as required by IRS requirements (clear reasons for trips not included in the descriptions).

Daily expenses were charged to P-cards, yet there was no limit or control as to what was spent. IRS per diems for travel are not being utilized.

Implication: Excessive and improperly documented spending risks violating IRS ordinary and necessary expense guidelines, potentially leading to additional tax liabilities.

Finance Team Response: NWSRA during the budgeting process identifies the conferences and educational opportunities that will be available to staff to support their required certifications. These are all identified in the budget worksheets and included in the budget proposals submitted for approval. Staff are required to complete a Conference registration form as required by the state of Illinois. They are also provided an email communication outlining their specific per diem based on their number of days attending the conference. Per Diem's are calculated using the IRS recommended rate at the time of budgeting. These calculations are all used to calculate the budgeted amounts for conferences and education.

There are other organizations that NWSRA is part of for the purpose of professional development for the staff but also provides agency visibility for recruitment, retention and access to state and national boards that give us access to best practices used in the field of RT, which is critical to our program and services. Specific conferences and educational workshops are identified to meet the specific continued education requirements of the individual certification requirements and skills needed to perform the job they are hired to do at NWSRA. These conferences include: American Therapeutic Recreation Association, Midwest Symposium, Illinois Recreation Therapy Association, Government IT Cybersecurity Conference, NART, American Academy for Park and Recreation Administration, SHRM Trainings and conference and IGFOA trainings just to name a few.

NWSRA Supports the professional development opportunities for our employees. These opportunities align with the Kevin Kendrigan's vision to always plugged in to the communities we serve as a visible force. Do accomplish this all Administrative staff (including the Executive Director) are asked to join Rotary, Lions, Chambers and Leagues. These staff opportunities include Move United, WILS, SHRM, ATRA, IPRA, ITRS and PDRMA. All of these opportunities are beneficial to the individual employee and for NWSRA's visibility on the local, state and national level giving us access to best practices and allowing the agency for future programs and services.

Please note: Often times staff are serving in a leadership role and the agency is reimbursed for expense incurred during the conference or meeting.

Action Item: Starting in FY2024, all NWSRA staff will be issued a per diem check one week prior to any conferences (produced through accounts payable) they are attending using the same IRS guidelines that are currently used by the agency. If a group dinner is occurring during a conference, this amount is deducted from their individual per diem.

NWSRA Administrative Staff support SLSF by attending community organizations Rotary, Lions Clubs, Chambers and SBA's which assists the foundation in securing grants, sponsorships and donations. In the past NWSRA paid these expenses and SLSF reimbursed NWSRA for those expenses tied to the involvement. Moving forward, SLSF will be paying those expenses related to the community-based organizations as mentioned above.

Reimbursable Payments Included in Expenses:

Problem Identified: The expenses included the use of the NWSRA purchasing card for personal purchases and for the benefit of an outside organization stating "to be reimbursed".

Implication: NWSRA purchasing cards are strictly for NWSRA purchases and never should be used for individuals or other entities.

Finance Team Response: NWSRA PCard are not used for personal purchases for any reason. All staff are required to go through an extensive P-Card training upon P-Card issuance. Staff attend programs with participants that may require purchases that resemble personal purchases. Because our programs are community based, many of the establishments that are frequented are bars, grocery store, sporting events and restaurants, all of which are budgeted for in our budget worksheets in the program budgets.

In the event the PCard is accidentally used in a personal matter, the process is as follows: Staff inform their immediate supervisor of the expense by email and the Program Administrator is informed. Staff are expected to reconcile the purchase as usual using the description "to be reimbursed" signal a reimbursable expense and reimbursed the agency at the front desk. The front desk staff complete a GL credit form. The deposit is then completed by the front desk staff, entered in the system by the accounting clerk and balanced by the Superintendent of Finance.

The PCards are reconciled and monitored on a monthly basis by the Program Administrator. Each card is reviewed and approved by their manager and the Program Administrator. PCard limits are assigned by position and are only increased on a case-by-case basis and approved by the Program Administrator and the Executive Director.

Action Item: In addition to the line item being described as “to be reimbursed”, a new liability line item has been created to ensure reimbursement has been completed.

Recommendations

Implement Strict Separation of Expenses:

Introduce more robust controls and separate payroll, vendor payment, and receivable accounts to ensure clear financial reporting and compliance.

Revise Meal Expense Policies:

Redefine what qualifies as de minimis under company policy, reduce meal expenses to meet IRS thresholds, or include these benefits in employee wages.

Restrict and Tax Gift Card Issuance:

Eliminate the use of gift cards as non-taxable rewards, including their fair market value in employee wages, and ensure compliance with IRS guidelines.

Enhance Controls Over Reimbursable Expenses:

Eliminate the issuance and use of gift cards for gas and tolls. NWSRA should not pay for personal or outside organization expenses.

Standardize and Document Mileage Reimbursements:

Process mileage reimbursements through accounts payable and ensure all claims are adequately substantiated according to IRS standards. Ensure that no employee is being reimbursed for their commute between their home and their work location.

Examination and Control Conference Spending:

Set a policy to review all conferences, ensuring they are ordinary, necessary, and within reasonable limits. Issue per diems based on IRS guidelines and eliminate meal purchases using the NWSRA Purchasing Cards to eliminate

the risk of exposure to IRS regulations on “lavish or extravagant” meal expenses.

Provide a Detailed Listing of Monthly Expenses as Part of the Board of Directors Report: Local governments must provide their governing board with a detailed listing of all payments made and accounts charged at least monthly. As an organization supported by tax dollars, NWSRA should provide information similar to its Board of Directors.

Conclusion

This detailed examination of NWSRA’s financial practices has identified several critical areas requiring immediate attention to ensure compliance with IRS regulations and improve overall financial management. Implementing these recommendations will address current deficiencies and strengthen the organization's financial integrity and compliance posture moving forward.

NWSRA should be overly cautious due to the 2022/23, 941 tax reporting issues. The organization will be under more scrutiny, which may trigger an IRS audit. This audit would look for the improper recording of fringe benefits.

Excerpt from IRS Publication 15b page 17

Meals

This section discusses the exclusion rules that apply to de minimis meals and meals on your business premises.

De Minimis Meals

You can exclude any occasional meal you provide to an employee if it has so little value (taking into account how frequently you provide meals to your employees) that accounting for it would be unreasonable or administratively impracticable. The exclusion applies, for example, to the following items.

- Coffee, doughnuts, or soft drinks.
 - Occasional meals or meal money provided to enable an employee to work overtime. However, the exclusion doesn't apply to meal money figured on the basis of hours worked (for example, \$2.00 per hour for each hour over 8 hours), or meals or meal money provided on a regular or routine basis.
 - Occasional parties or picnics for employees and their guests.
-

Excerpt from IRS Publication 15b page 9

De Minimis (Minimal) Benefits

You can exclude the value of a de minimis benefit you provide to an employee from the employee's wages. A de minimis benefit is any property or service you provide to an employee that has so little value (taking into account how frequently you provide similar benefits to your employees) that accounting for it would be unreasonable or administratively impracticable. Cash and cash equivalent fringe benefits (for example, gift certificates, gift cards, and the use of a charge card or credit card), no matter how little, are never excludable as a de minimis benefit. However, meal money and local transportation fare, if provided on an occasional basis and because of overtime work, may be excluded, as discussed later.

Excerpt from IRS Publication 463 page 15

Other rules for meals and entertainment expenses. Any allowed expense must be ordinary and necessary. An ordinary expense is one that is common and accepted in your trade or business. A necessary expense is one that is helpful and appropriate for your business. An expense doesn't have to be required to be considered necessary. Expenses must not be lavish or extravagant. An expense isn't considered lavish or extravagant if it is reasonable based on the facts and circumstances.

X. Information /Action Items

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SHAPING THE FUTURE



2023 ANNUAL REPORT



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MISSION STATEMENT

PDRMA partners with members to manage risk and promote wellness.

VISION STATEMENT

Safety and wellness integrated into our lives.

CORE VALUES

INTEGRITY

Be honest.
Do what you say you are going to do.
Provide objective analysis of the issue.
Take responsibility for your actions.

SERVICE

Respond promptly.
Be professional in all interactions.
See issues through to resolution.

LEADERSHIP

Do the right thing.
Communicate proactively.
Initiate solutions.

COLLABORATION

Respect all contributions.
Consider different perspectives.
Draw from others' experiences.

INNOVATION

Actively pursue improvement.
Embrace and explore new ideas.

QUALITY

Clearly understand and strive to satisfy expectations.
Use available expertise to find the best solution.
Work efficiently and cost effectively.



ABOUT PDRMA

The Park District Risk Management Agency (PDRMA) provides coverage tailored to the unique needs of more than 160 Illinois park districts, forest preserve and conservation districts and special recreation associations. After nearly 40 years, we continue to be a respected leader in property/casualty and health coverage.

We partner with our members – in a risk-sharing pool governed by members – to promote wellness, manage risk, protect employees and patrons, and control costs by offering two coverage programs, each of which is a cost-effective alternative to commercial insurance:

- **Property/Casualty Program** (includes liability, property, workers' compensation, cyber, pollution).
- **Health Program** (includes medical, dental, vision, life, EAP).

Our employees, who are experts in the industry, provide members with the knowledge and sound recommendations they need to be confident they are implementing smart, fiscally responsible programs.



RECOGNITION AND CERTIFICATION

GFOA Certificate of Excellence

In 2023, PDRMA received the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting for its comprehensive annual financial report. It is the 34th year we have received GFOA certification. To receive this recognition, PDRMA must publish an easy-to-read and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.



LETTER TO MEMBERS

When 2023 began, we'd grown accustomed to responding quickly to unexpected changes and challenges. But we knew we needed to become even more proactive and start shaping PDRMA's future to be ready for the changes we could see on the horizon. So that's exactly what we started doing in 2023.

Shaping our future required a frank assessment of past performance, future goals and how the environment in which we operate was evolving. From there, we identified changes we'd need to make throughout our organization to remain the successful risk-pool partner PDRMA has always been. We have highlighted some of them below and encourage you to read our complete annual report to see how each department and division is shaping PDRMA's future.

FINANCE DIVISION

Softer markets and the traditional seven-year cycle of the insurance industry were becoming a thing of the past, and we needed to address that in shaping our future. Inflation, climate change and the resulting hardening of the insurance and reinsurance markets encouraged us to evaluate member contributions to ensure they accurately reflected each agency's assets and risks.

As a result, we improved the process of identifying and valuing each member's physical assets in 2023 and modified our member contribution formula (effective in 2024), so it better aligns each agency's contribution with their respective level of risk.

True to our history of returning excess net position to members – which

will continue to be part of our future – we reduced Property/Casualty member contributions by \$6.6 million in 2023 through rate stabilization to maintain consistent rates for members.

We also provided a 5-percent multi-program discount totaling \$372K to PDRMA members on their 2023 Property/Casualty contributions for participating in both the Property/Casualty and Health programs. Our future is even stronger as a risk pool when our members participate in both programs, so we continue to encourage Property/Casualty members to consider our Health Program offerings.

HEALTH DIVISION

We all know the rising cost of healthcare is a hard reality. And predicting coverage cost increases and the impact of legislative changes is more than a challenge. Despite increasing costs, we strove to offer the coverages members wanted and worked to maintain a healthy net position. In 2023, the Health Program Council approved returning \$1,028,834 of excess net position to members as a monthly member-invoice credit in each month of 2024.

We also implemented the new Davis Vision plans last year, introducing managed vision plans for the first time, while continuing to offer allowance plans similar to past plan offerings. Managed vision plans may very well become the best way to balance coverage and cost as we shape our future, so we monitored member and participant feedback throughout 2023.

Employee and dependent wellness remained an integral part of our Health Program along with encouraging participation. We added a \$25 **PATH** incentive for participating in a biometric screening – either at a **PATH** on-site screening or physician's office, MinuteClinic or LabCorp. This increased the annual maximum incentive from \$400 to \$425. At the same time, we increased the number of **PATH** points awarded for having a screening from 2,000 to 5,000.

LEGAL SERVICES DIVISION

Based on rulings in 2023 liability cases involving governmental entities, we recognized that future cases for PDRMA members very well might not result in the favorable outcomes we'd experienced historically.

The best solution? Help members avoid potential legal ramifications by proactively identifying and reducing risks. One way to do that is to ensure members are protected in the contracts and agreements they sign.

In 2023, Legal Services reviewed approximately 200 member contracts and agreements including intergovernmental agreements, vendor agreements, construction contracts, licenses and leases. The reviews focused on insurance requirements, indemnity provisions and other risk management-related protections for each member.

OPERATIONS DIVISION

Keeping members informed was important in the past and will continue to shape our future. From email communications to the availability of resources on our website, we kept members updated on changes to Property/Casualty and Health coverages, risk management and wellness updates and legal developments throughout 2023.

Last year, our Operations Division promoted access to our website and available resources – including online and classroom trainings – with 14,112 active website user accounts by the end of December, up 2,051 over 2022. Equally important were the 10,088 visits to our public website where people learned more about our Property/Casualty and Health programs.

PROPERTY/CASUALTY PROGRAM

Another aspect that shaped our future last year was knowing PDRMA members would need to meet stricter requirements to qualify for certain types of coverage. For example, the increase in cybersecurity crime has quickly translated into higher costs for coverage and insurers looking for proof of members having minimum cybersecurity practices in place.

Throughout 2023, we continued to support members' cyber risk management efforts. KYND, a third-party vendor, surveyed agencies to identify external cyber vulnerabilities. While 98 members had none, those that did continued working with KYND to address them.

Shaping our future is often easier when we meet on common ground with others. For the second year, PDRMA participated in a work group with members of Government Entities Mutual (PDRMA's reinsurance captive), to explore creative solutions to managing property risk caused by extreme weather.

THE FUTURE

As we move forward, we'll continue to use our experience, knowledge and passion to shape PDRMA's future. We'll analyze market and industry trends and evaluate possibilities. And we'll continue to partner with you, our members, to help manage risk and promote wellness – and ensure PDRMA continues the successful path it's followed for nearly 40 years.

Jim Rogers

Chair, PDRMA Board of Directors
Executive Director
Elmhurst Park District

Brett Davis

President and Chief Executive Officer
PDRMA

LEADERSHIP

Part of the Board of Directors' responsibilities is to engage in long-range strategic thinking and planning for PDRMA and discuss events and trends that may offer us opportunities. Shaping our future is a collective effort that touches every part of the PDRMA organization and relies equally on members and staff.



2023 BOARD OF DIRECTORS



Jim Rogers
Chair
Elmhurst Park District



Dan Garvy
Vice-Chair
Lisle Park District



Craig Culp
Northern Suburban
Special Recreation
Association



Mary Kann
Lake County Forest
Preserve District
Appointed May 23, 2023



Debbie Kopas
Homewood-Flossmoor
Park District
Retired/resigned effective
May 23, 2023



Sue Rini
Carol Stream Park District



Amy Rivas
Wheeling Park District
91 of 118



Craig Talsma
Hoffman Estates Park
District

2023 OPERATIONAL COMMITTEES

CLAIMS

Katie Sepe, Chair
Naperville

Julie Bruns
Elmhurst

Hollis Clark
Calumet Memorial

Jeff Janda
Streamwood

Michael Kies
St. Charles

Johnathan Kiwala
Kenilworth

Nicolette Lahman-Morales
South West Special
Recreation Association

Amy McIntyre
Rockford

Darlene Negrillo
Northwest Special
Recreation Association

Bill Riordan
Lockport Township

Mike Sletten
River Forest

Craig Talsma
Board Liaison

EDUCATION & TRAINING

Mark Goode, Chair
Bloomington/Medinah

Paula Bickel
Oak Park

Meggan Davies
Northern Suburban Special
Recreation Association

Jenny Knitter
Woodridge

Chuck Misner
Kane County Forest
Preserve District

Kara Moss
Glenview

Rick Poole
Northeast DuPage Special
Recreation Association

Katie Sepe
Naperville

Craig Culp
Board Liaison

FINANCE

Sue Stanish, Chair
Naperville

Mitch Bowlin
Oak Park

Holly Cabel
St. Charles

Carlo Capalbo
Plainfield Township

Bobby Collins
Glencoe

Annette Curtis
Des Plaines

Alex Engelhardt
Fox Valley Special
Recreation Association

Paul Friedrichs
Lombard

Jeannette Huber
Alsip

Matt Russian
Pleasant Dale

Sue Rini
Board Liaison

2023 OPERATIONAL COMMITTEES

HEALTH BENEFITS

Susie Kuruvilla, Chair
Gurnee

Maryfran Leno
Itasca

Jennifer Ruehrdanz
Round Lake Area

Eric Bradley
Zion

Kathy Lynch
New Lenox

Linda Straka
Warrenville

Matt Corso
South East Association
for Special Parks And
Recreation

Alison Reicher
Rolling Meadows

Amy Rivas
Board Liaison

Tom Leeson
Tinley Park

Karrie Ross
Peoria

RISK MANAGEMENT

Tanya Brady, Chair
Waukegan

Jay Kelly
Manhattan

Amanda Widloe
Woodridge

Tim Beckmann
Glenview

Jason Posluszny
Fox Valley Special
Recreation Association

Mary Kann
Board Liaison

Kelly Brunning
Maine-Niles Association of
Special Recreation

Chris Quinn
Carol Stream

Jackie Iovinelli
Forest Park

Kris Scharp
Northbrook

WELLNESS

Jen Hermonson, Chair
Addison

Lisa Drzewiecki
South Suburban Special
Recreation Association

Keith Wallace
Lincolnway Special
Recreation Association

Ben Appler
Wood Dale

Bret Fahnstrom
River Trails

Robert Wood
Vernon Hills

Conor Cahill
Rolling Meadows

David Gray
Peoria

Dan Garvy
Board Liaison

Connie Curry
Woodridge

Scott Nadeau
Sugar Grove

2023 PDRMA MEMBERS

Addison Park District	Chicago Ridge Park District	Glen Ellyn Park District
Alsip Park District	Clarendon Hills Park District	Glencoe Park District*
Arlington Heights Park District	Clark County Park District	Glenview Park District
Barrington Park District	Community Park District of LaGrange Park	Golf Maine Park District
Bartlett Park District*	Crete Park District	Grayslake Community Park District
Batavia Park District*	Crystal Lake Park District	Gurnee Park District
Bedford Park District	Darien Park District	Hampshire Township Park District
Belvidere Park District	Decatur Park District	Hanover Park Park District*
Bensenville Park District	Deerfield Park District	Hazel Crest Park District
Berwyn Park District	DeKalb County Forest Preserve District	Heart of Illinois Special Recreation Association
Bloomington Park District	DeKalb Park District	Hickory Hills Park District
Blue Island Park District	Des Plaines Park District*	Hodgkins Park District
Bolingbrook Park District	Downers Grove Park District	Hoffman Estates Park District*
Bourbonnais Township Park District	Dundee Township Park District*	Homewood-Flossmoor Park District*
Buffalo Grove Park District	Elk Grove Park District*	Huntley Park District
Burbank Park District	Elmhurst Park District*	Illinois Park and Recreation Association
Burr Ridge Park District	Flagg-Rochelle Community Park District	Itasca Park District
Butterfield Park District	Forest Preserve District of Kane County	Justice Park District
Byron Forest Preserve District	Forest Preserve District of Will County	Kankakee Valley Park District
Byron Park District	Fox Valley Park District	Kenilworth Park District
Calumet Memorial Park District	Fox Valley Special Recreation Association	Kishwaukee Special Recreation Association
Carol Stream Park District	Frankfort Park District	Lake Bluff Park District
Cary Park District	Frankfort Square Park District	Lake County Forest Preserve District
Champaign County Forest Preserve District	Geneseo Park District	Lan-Oak Park District
Champaign Park District	Geneva Park District	Lemont Park District
Champaign-Urbana Special Recreation	Genoa Township Park District	
Channahon Park District		

Lincolnway Special Recreation Association	Oak Lawn Park District	Special Recreation Services of Northern Lake County
Lindenhurst Park District	Oakbrook Terrace Park District	St. Charles Park District
Lisle Park District	Olympia Fields Park District	Sterling Park District
Lockport Township Park District	Park District of Forest Park*	Streamwood Park District*
Lombard Park District*	Park District of Franklin Park	Sugar Grove Park District
Maine-Niles Association of Special Recreation	Park District of Highland Park*	Sycamore Park District
Manhattan Park District	Park District of La Grange	Tinley Park - Park District
Marengo Park District	Park District of Oak Park	Vernon Hills Park District
McCook Park District	Park Ridge Park District*	Warren Special Recreation Association
McHenry County Conservation District	Plainfield Township Park District	Warrenville Park District
Medinah Park District	Pleasant Dale Park District	Washington Park District
Midlothian Park District	Pleasure Driveway and Park District of Peoria	Wauconda Park District
Mokena Community Park District	Prophetstown Park District	Waukegan Park District
Morton Grove Park District*	Prospect Heights Park District	West Chicago Park District
Mundelein Park & Recreation District	River Forest Park District	West Suburban Special Recreation Association
Naperville Park District	River Trails Park District	Western DuPage Special Recreation Association
New Lenox Community Park District	River Valley Special Recreation Association	Western Springs Park District
Norridge Park District	Rockford Park District*	Wheaton Park District*
North Berwyn Park District	Rolling Meadows Park District	Wheeling Park District*
Northbrook Park District*	Roselle Park District	Wildwood Park District
Northeast DuPage Special Recreation Association	Round Lake Area Park District	Wilmette Park District
Northern Illinois Special Recreation Association	Skokie Park District*	Wilmington Park District
Northern Suburban Special Recreation Association	South East Association for Special Parks And Recreation	Winfield Park District
Northern Will County Special Recreation	South Suburban Special Recreation Association	Winnetka Park District
Northfield Park District*	South West Special Recreation Association	Wood Dale Park District
Northwest Special Recreation Association	Special Recreation Association of Central Lake County	Woodridge Park District
Oak Brook Park District		Worth Park District
Oak Forest Park District		York Center Park District
		Zion Park District

(* Denotes founding members)

PROPERTY/CASUALTY PROGRAM



Identifying trends is where we start in shaping our future. Watching their development and how they impact PDRMA members determines the actions we take.

For example, we knew in 2023 that members would soon need to complete individual applications to qualify for cybersecurity coverage, so we began helping them meet this requirement in 2022 and continued to support agencies in 2023. Our cyber risk management vendor, KYND, surveyed members to identify external cyber vulnerabilities, and those agencies demonstrating vulnerability worked with KYND to address them last year.

COVERAGE OVERVIEW

LIABILITY

- \$21.5 million per occurrence limit.
- Includes general liability, auto liability, personal injury, advertising injury, public officials' errors and omissions, employment practices, employee benefits and sexual misconduct.

PROPERTY

- \$1 billion per occurrence limit.
- Coverage includes buildings, watercraft, athletic fields, contents, animals, fine arts, vehicles, trees and greens, business interruption, mobile equipment, landscaping, service interruption, course of construction and terrorism.
- \$50 million flood zone A&V, \$100 million all other zones.
- \$100 million per occurrence boiler/machinery limit.
- \$2 million per occurrence fidelity and crime limit.

WORKERS' COMPENSATION

- Statutory limits.
- \$6 million employer's liability limits.

POLLUTION LIABILITY

- Liability coverage for bodily injury and property damage.
- Property coverage for remediation costs.
- \$5 million per occurrence limit.
- \$30 million three-year aggregate limit.

INFORMATION SECURITY AND PRIVACY

- Includes cyber liability, privacy notification costs, data protection and business interruption.

OUTBREAK EXPENSE

- Up to \$25,000 per day coverage for facility closure by a public health official due to contagion or communicable disease.

DEADLY WEAPON RESPONSE

- \$500,000 per occurrence limit.
- Includes crisis management, counseling services, funeral expenses, property damage, business interruption, demolition, memorialization, medical expense, accidental death and dismemberment.

VOLUNTEER MEDICAL ACCIDENT

- For injuries sustained from volunteer duties.
- \$5,000 limit, excess of all other available insurance.

UNDERGROUND STORAGE TANKS

- Deductible reimbursement for underground storage tanks that qualify for the Illinois Leaking Underground Storage Tank program.
- \$10,000 limit.

HEALTH PROGRAM

While we couldn't change the healthcare industry itself last year, we did shape our response to developments in the healthcare arena as well as to PDRMA members' needs – in terms of costs, medical coverages and wellness resources.

In 2023, the Health Program Council approved a return of net position of \$1,028,834 to agencies as a 2024 monthly member-invoice credit, which helps offset 2024 benefit cost increases. We also added a second High Deductible Health Plan option with a \$2,500 deductible to offer yet another choice.

We changed our **PATH** program as well, adding a \$25 **PATH** incentive for participating in a biometric screening, which increased the annual maximum incentive from \$400 to \$425. The number of **PATH** points awarded for a screening also rose from 2,000 to 5,000. We moved to quarterly **PATH**-incentive payouts, which allowed us to reward participants for their wellness efforts sooner than the end of the calendar year.

Other accomplishments in 2023 included:

- Conducted on-site biometric screenings at 64 member agencies providing member employees and covered partners a convenient biometric screening option.
- Implemented the new Davis Vision plans, offering managed vision plans for the first time in 2023, while still offering allowance plans similar to ones previously provided. And for the first time, members could offer two vision plan options (allowance and managed) to their employees.
- Held six **Mindful of Mental Health Webinars** in partnership with Workplace Solutions, and posted the recordings on our website, making them available to every PDRMA member.
- Awarded five agencies an Employee Wellness Grant for a total of \$4,646.85 to help agencies implement new and innovative wellness programs.
- Enhanced PDRMA's Cost Modeling Tool to include medical, dental and vision plans and rates to help members better evaluate their health plan options.
- Expanded infertility benefits in the PPO plan to include benefits for in vitro fertilization.
- Made system changes to allow employees to enroll each dependent in all, some or none of the plans the employee elects during open enrollment beginning Jan. 1, 2024.
- Conducted a claim audit of Blue Cross Blue Shield of Illinois (BCBSIL) for its 2022 PPO and vision claim processing.
- Worked to ensure compliance with legislation including the Consolidated Appropriations Act (CAA) Prescription Drug reporting requirements and CAA regulations to strengthen the Mental Health Parity and Addiction Equity Act.



HEALTH PROGRAM COVERAGES

MEDICAL

Choice of PPO plans – with nine different deductible options – five of which can pair with Health Reimbursement Account options, four without and two with Health Savings Account options. All plans use BCBSIL provider network.



HMO option also through BCBSIL.



Prescription coverage managed by CVS Caremark (PPO) and Prime Therapeutics (HMO).

DENTAL

Uses Delta Dental PPO and Premier provider networks.



Optional orthodontia benefit.

VISION

Davis Vision is our vision plan administrator and network.



Two managed plan options – Silver and Gold – and three allowance plan options – \$200, \$400 and \$600.



Agencies can choose to offer one plan or a pair of plans to employees.

HEARING

Participants enrolled in a medical plan have an allowance of \$2,500 per ear once every five years including coverage for routine hearing exams and hearing aids through Epic Hearing Healthcare.

LIFE

Multiple life insurance options including flat amount or multiple of salary. Voluntary life coverage options for employees, spouses and children administered through Mutual of Omaha.

EMPLOYEE ASSISTANCE PROGRAM

Provides confidential counseling and resources for Work-Life concerns and Legal-Financial issues, administered by Workplace Solutions.

RISK MANAGEMENT AND WELLNESS SERVICES



RISK MANAGEMENT SERVICES

One hundred and fifty-seven Property/Casualty members completed the Risk Management Review (RMR) Kickoff process in 2023, with 156 agencies creating SMART Goals. And our Risk Management Consultants were part of 241 on-site and 193 virtual member visits. We added information from the 978 completed Slip, Trip and Fall Self-assessments (98.3-percent completion rate) to our growing database of membership risk analysis data, helping to shape future risk management recommendations.

**In addition to our RMR activities,
we also accomplished the following:**

Reimbursed members \$258,340 for 239 lifeguard audits.



Fully funded our lifeguard vision screening program at a cost of \$18,200; all 88 members participated.



Offered Kodiak Fire Protection Service plan reviews with three project plans from two members reviewed at no additional cost to members.



Conducted 64 infrared inspections of facilities for 32 different members.



Completed ice rink inspections for one member.



Had co-efficient of friction testing done at 10 facilities for eight members.

Paid \$12,986 in ladder-alternative reimbursements to 32 members.



Returned \$229,000 to members through the RMR incentive.



Spent \$12,800 to assess member-specific OSHA compliance.



Reimbursed \$20,650 to members for Be Safe Solutions, safety resources/ giveaways and Atletico trainings.



Awarded a total of \$15,000 to 15 members receiving a Risk Management Grant and Recognition Award.



Paid \$18,900 to fully fund the Police Law Institute online training lessons.



Throughout 2023, we saw:

- 1,561 – Total number of participants for whom we paid a **PATH** incentive – a total of \$373,980 to 1,340 employees and 221 covered partners.
- \$239 – Average incentive we paid to **PATH** participants.
- 93 percent – Surveyed participants that said **PATH** is a valuable benefit provided by their agency.
- 78 percent – Surveyed participants that said their participation in **PATH** has helped them maintain or create healthier habits.
- 988 – biometric screening participants.
 - ◆ 959 via on-site screenings.
 - ◆ 29 via off-site screenings.
 - ◆ 854 incentive-eligible participants earned a \$25 biometric screening incentive for a total of \$21,350.
- 591 – Total number of **PATH** participants that earned the maximum \$100 incentive in each of the four quarters.
- 754 – Total number of **PATH** participants in a personal challenge.
- 54 percent – Percentage of **PATH** participants in a Healthy Habit Challenge.
- 25 percent – Percentage of **PATH** participants in a personal Healthy Habit Challenge.
- 71 percent – Percentage of high-risk, inactive participants who are more active since joining **PATH**.
- 73 percent – Percentage of **PATH** participants that completed a point-earning activity each month.

WELLNESS SERVICES HIGHLIGHTS

With the goal of keeping participants engaged in wellness activities throughout 2023, our Wellness team transitioned to a quarterly incentive-payout calendar, added a \$25 **PATH** incentive for participating in a biometric screening – upping the annual maximum incentive from \$400 to \$425 – and increased awarded **PATH** points for a biometric screening from 2,000 to 5,000. Below is a look at some of last year's wellness results.



Wellness Snapshot

By the end of 2023, we had:

- 1,640 – Total number of eligible employees enrolled in **PATH** (67 percent).
- 217 – Total number of covered partners enrolled in **PATH** (26 percent).

EDUCATION AND TRAINING

Now and in the future, meeting members' training needs requires flexibility to offer options from traditional classroom training to courses available in our Online Learning Center as well as webinars and virtual trainings. We hosted member focus groups in 2023 to help shape our future offerings and provided a variety of resources to members last year resulting in the following:

- 37 in-person classes with 2,159 participants.
- 704 attendees at our Risk Management Institute that included one keynote address and four breakout sessions.
- 41 webinars hosted and posted to our website for member access.
- 19,310 online courses completed by 8,316 unique member employees.
- 1,098.45 – CEUs earned through in-person classroom training.
- 248.10 – CEUs earned through virtual trainings.
- 1,743.10 – CEUs earned through online courses.

LEGAL SERVICES

Without a doubt, the best legal defense is having a strong offense that never lets an issue become a lawsuit. That strong offense comes from members proactively managing risks and consulting with our Legal Services Division when necessary. Throughout 2023, Legal Services helped members shape their agencies' futures by:

Addressing calls on 930 separate HELPLine matters from 119 different member agencies.

Reviewing approximately 200 member contracts and agreements including intergovernmental agreements, vendor agreements, construction contracts, licenses and leases. The reviews focused on insurance requirements, indemnity provisions and other risk management-related protections for each member.

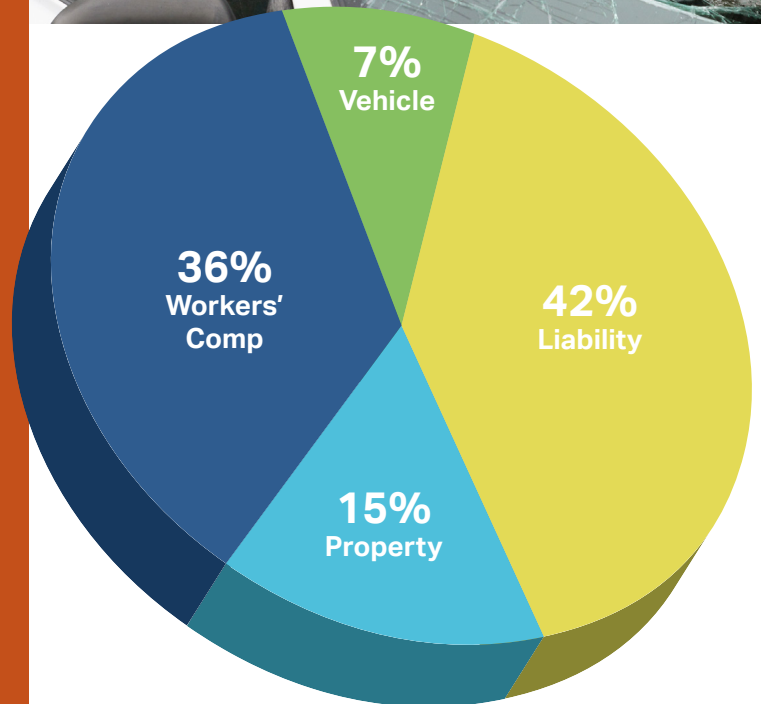
CLAIMS SERVICES

As PDRMA members continued offering more patron programs and services in 2023, our Claims Department saw volumes rise proportionately. While we know any agency experiencing an accident or incident wants to get back to business quickly, we also recognize the importance of handling claims effectively and efficiently. We did just that last year and accomplished the following:

Partnered with vendors to reduce overall workers' compensation costs, saving \$259,519 through bill review, \$17,940 in prescription service and \$47,309 in MRI scheduling.

Handled 928 new workers' comp claims for members' employees – anticipate paying \$3,822,620 million for these claims.

Managed 505 new claims for member-owned property – expecting to pay \$5,306,302 million to members.



Percent of Claims Reported

OPERATIONS DIVISION

Our Operations Division supported PDRMA's departments and divisions, so they could answer members' needs throughout 2023. Managing communication with members, maintaining our public and members-only websites, and answering members' questions and requests resulted in the following:

ADMINISTRATION

- Issued 373 Additional Insured Certificates of Coverage on behalf of members.

COMMUNICATIONS

- PDRMA's online 2022 Annual Report won gold in the League of American Communications Professionals (LACP) International Vision Awards Competition and was included in the Top 20 of American nonprofit reports. It was the eighth year in a row that the annual report in PDF form won a silver or gold award from LACP.
- Sent more than 300,000 emails to more than 15,000 member employees covering more than 200 topics.

MARKETING

- More than 10,000 visits to our public website pages.
- Social media (Facebook and Instagram combined):
 - ♦ 159 new followers added, totaling 1,469.
 - ♦ Nearly 24,000 impressions, an increase of 31 percent over 2022.

WEBSITE

- 5,591 member employees created new website user accounts, up 2,051 over 2022, totaling 14,112 active accounts.
- 11,093 unique website users logged in, an increase of 3,174, and the website had more than 106,000 total logins.
- 3,880 website users accessed 5,397 different documents/videos more than 71,000 times.
- Passed PCI compliance for credit card

FINANCIAL REPORT

Financial Strength

Harder reinsurance markets, continuing inflation, variable investment returns – all played a role in 2023. But maintaining PDRMA's strong financial status never changed for our Finance Division.

In 2023, we improved the process of identifying and valuing each member's physical assets and modified our member contribution formula, so it better aligns each member's contribution amount with their agency's risk level.

We also continued our history of returning excess net position through rate stabilization for Property/Casualty members in 2023 and as a monthly-invoice-credit distribution to Health members in 2024. In addition, we accomplished the following:

Financial Strength

Maintained net position for both programs above established benchmarks.



Maintained net position for both programs above capital modeling measurements to ensure future financial stability.

Reduced P/C member contributions in 2023 by \$6.6 million through rate stabilization, which uses excess net position to maintain consistent rates.



Paid a multi-program discount of \$372K to P/C members also in Health Program on their 2023 P/C contributions.

Used more than \$57.9 million since 2002 to stabilize Property/Casualty member contributions.



Assets (Property/Casualty and Health programs) totaled \$85,911,342 million (preliminary) at the end of 2023.



FINANCIAL STATEMENTS

Preliminary Unaudited

STATEMENTS OF NET POSITION	DEC. 31, 2023	DEC. 31, 2022
Assets and Deferred Outflows of Resources		
Cash and investments	\$67,126,790	\$72,239,213
Investment in mutual insurance company	1,000,000	1,000,000
Capital assets, net of accumulated depreciation	3,250,133	3,249,817
Accounts receivable	9,540,129	9,136,214
Due from insurers	1,445,044	2,041,343
Net Pension Asset	-	3,766,631
Prepaid expenses and other assets	3,549,246	3,368,305
Total assets	85,911,342	94,801,523
Deferred Outflows of Resources – Pension	2,709,010	1,124,866
Total assets and deferred outflows of resources	\$88,620,352	\$95,926,389
Liabilities, Deferred Inflows of Resources and Net Position		
Unpaid losses and loss adjustment expenses	22,612,922	22,305,446
Unallocated loss adjustment expenses	498,567	447,974
Accounts payable	3,544,147	5,013,334
Distribution to members payable	1,028,834	-
Net pension liability	1,152,688	-
Accrued liabilities	252,253	221,242
Total liabilities	29,089,411	27,987,996
Deferred Inflows of Resources – Pension	197,361	3,176,861
Net position	59,333,580	64,761,532
Total liabilities, deferred inflows of resources and net position	\$88,620,352	\$95,926,389
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION		
Revenues		
Member contributions, net	\$54,820,613	\$50,936,592
Investment and other income	1,361,892	1,576,034
Realized and unrealized (losses) gains on investments	4,622,751	(11,001,904)
Total revenues	\$60,805,256	\$41,510,722
Expenses		
Losses and loss adjustment expenses	\$46,625,903	\$42,430,632
Insurance premiums	10,036,695	8,947,739
Contractual services	2,595,037	2,343,721
Administration	5,946,739	4,452,607
Distribution to members	1,028,834	1,012,535
Total expenses	\$66,233,208	\$59,187,234
Decrease in net position	\$ (5,427,952)	\$ (17,676,512)
Net position, beginning of year	64,761,532	82,438,044
Net position, end of year	\$59,333,580	\$64,761,532

Total Net Position

P/C \$40,678,930
Health \$18,654,650
Total \$59,333,580

Total Expenses

P/C \$25,204,654
Health \$41,028,554
Total \$66,233,208

Total Liabilities

P/C \$21,392,998
Health \$7,696,413
Total \$29,089,411

Total Revenues

P/C \$21,698,737
Health \$39,106,519
Total \$60,805,256

Total Assets

P/C \$60,313,775
Health \$25,597,567
Total \$85,911,342

PDRMA STAFF



**Brett Davis, MBA,
CPCU, ARM, AIC, ARe,
ALCM, GBA**
Chief Executive Officer



Jason Bell, MBA
Director of Operations



Tim Conlon
Property/Casualty
Program Director



Laura Ganschow, ARM
Health Program Director



Bob Tincu, CPA
Director of Finance



Sara Yager, J.D.
General Counsel



Lisa Benjamin
Claims Specialist



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CHES**
Wellness Consultant



Melissa Bruno
Health Program
Coordinator



Betty Dawson, AIC
Claims Consultant



Dustin Fisher, J.D.
Deputy General Counsel



Andrew Fiske, J.D.
Deputy General Counsel



Hayley Flott
Wellness Consultant



Marlynn Gonzalez
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Eric Hohenstein
Claims Supervisor



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Mike Kowols
Web Developer



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CPO, CPSI, CEAS-1**
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CPO, CPSI**
Risk Management
Consultant



Kyle Saros, CPO, CPRP
Risk Management
Consultant



Miguel Soto
Office Coordinator



Hannah Sullivan
Administrative Services
Manager



Brandon Webb
Claims Consultant



Travis Willis, CCNA
IT Support Technician



**Randy Wilson, MS,
ARM, CISSP**
Network Manager

Northwest Special Recreation Association

2023 AT A GLANCE

When 2023 began, we'd grown accustomed to responding quickly to unexpected changes and challenges. But we knew we needed to become more proactive and start shaping PDRMA's future to be ready for the changes we could see on the horizon. So that's exactly what we started doing in 2023.



WELLNESS

Wellness remained an ongoing concern for everyone in 2023 – both physically and mentally. Our **PATH** program and **Mindful of Mental Health** webinars helped keep your employees engaged in healthy programs, updated about resources and inspired to stay well. At the end of fourth-quarter 2023, your agency's **PATH** participation rate for employees enrolled in the medical plan was **76** percent. In 2023, the total PDRMA-paid incentive to your agency for medical-plan-enrolled employees and covered partners was \$5,610.

76%
employee participation
\$5,610



EDUCATION AND TRAINING

Knowing how to recognize and resolve risks requires identifying them first. To help your employees do that, we offered webinars, eLearning and live classes as well as downloadable resources. **56** of your agency's employees participated in **536** PDRMA education and training offerings in the past two years.

56
employees participated

536
training offerings



RISK MANAGEMENT

Knowing that reducing incidents requires both analyzing risks to provide the best coverage and each member managing its agency's risks, we persevered through every challenge. In appreciation of your risk management efforts, we awarded your agency **\$3,000** in total cash incentives over the past two years.

\$3,000



LEGAL SERVICES

Whether you needed help to manage changing employer requirements or adhering to regulatory guidelines, our in-house counsel was available to help you throughout 2023. Over the last two years, your employees made **1** calls to our HELPLine.

1
calls made



RATE STABILIZATION

PDRMA's focus on long-term, financial stability allows you to manage risks and promote wellness while benefitting from stable rates. In 2022 and 2023, we lowered Property/Casualty members' total contributions by \$11.5 million dollars, combined, by using rate stabilization. Your agency received **\$41,947** of rate stabilization in the past two years.

\$41,947



HEALTH

One of the benefits of belonging to a risk pool is sharing rewards as well as risks. In 2023, the Health Program Council approved returning \$1,028,834 of excess net position to Health Program members as a monthly member-invoice credit in 2024. Your agency received an annual total of **\$18,422**.

\$18,422

XII. Action as a result of Closed Session

[Return to home](#)

**NORTHWEST SPECIAL RECREATION ASSOCIATION
RESOLUTION NO. 2024-1**

A RESOLUTION DETERMINING THE CONFIDENTIALITY OF CLOSED SESSION MINUTES

WHEREAS, Section 2.06(d) of the Open Meetings Act, 5 ILCS 120/2.06(d), requires the Board of Park Trustees (“Agency Board”) of the Northwest Special Recreation Association (“Agency”) to meet periodically, but no less than semi-annually, to review the minutes of all closed meetings and to determine and thereafter report in open session whether (i) the need for confidentiality still exists with respect to all or parts of those minutes, or (ii) that the minutes or portions thereof no longer require confidential treatment and are available for public inspection.

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Trustees of Northwest Special Recreation, Cook County, Illinois, as follows:

1. The foregoing preambles to this Resolution are hereby incorporated by this reference in, and made a part of, this Resolution.

2. The Agency Board, having met periodically but not less than semiannually to review all previously unreleased closed session meeting minutes, hereby determines as of the date of this resolution that the following sets of closed session minutes, or portions thereof, no longer require confidential treatment and are available for public inspection:

- A.
- B.
- C.

3. The Agency Board hereby further determines that the need for confidentiality still exists as to all closed session minutes, or portions thereof, not listed in Section 2 above, and the same shall not be released for public inspection.

4. This Resolution shall be in full force and effect from and after its adoption as provided by law.

Adopted this 22nd day of May 2024 by roll call vote as follows:

AYES:

NAYS:

ABSENT:

Craig Talsma,
Chair, Board of Trustees

ATTEST:

Tracey Crawford, Recording Secretary
Board of Trustees

STATE OF ILLINOIS)
)
COUNTY OF COOK)

SECRETARY'S CERTIFICATE

I, Tracey Crawford, do hereby certify that I am the Secretary of the Board of Trustees of Northwest Special Recreation Association, Cook County, Illinois and as such, I am keeper of the records, files and seal of said Agency; and

I HERBY CERTIFY that the foregoing instrument is a true and correct copy of:

A RESOLUTION DETERMINING THE CONFIDENTIALITY OF CLOSED SESSION MINUTES

adopted at a duly called Regular Meeting of the Board of Trustees of Northwest Special Recreation Association at 3000 Central Road, Rolling Meadows, IL 60008 at 10:30 a.m. on this 22nd day of May, 2024.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Agency Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereto affix my official signature and the seal of said Northwest Special Recreation Association at Rolling Meadows, Illinois, this 22nd day of May, 2024.

Tracey Crawford

[SEAL]