

Quarterly Income Statement
March 31, 2024

	<u>Y-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>of Budget</u>
<u>Revenues</u>				
Member District Assessments				
31 310001 0000 Arlington Heights Assessment	0.00	549,152.95	(549,152.95)	0.00
31 310002 0000 Bartlett Assessment	0.00	237,979.44	(237,979.44)	0.00
31 310003 0000 Buffalo Grove Assessment	0.00	345,757.67	(345,757.67)	0.00
31 310004 0000 Elk Grove Assessment	160,427.40	320,854.81	(160,427.41)	50.00
31 310005 0000 Hanover Park Assessment	0.00	149,718.43	(149,718.43)	0.00
31 310006 0000 Hoffman Estates Assessment	0.00	328,595.99	(328,595.99)	0.00
31 310007 0000 Inverness Assessment	18,644.87	37,289.74	(18,644.87)	50.00
31 310008 0000 Mount Prospect Assessment	176,314.87	352,343.74	(176,026.87)	50.04
31 310009 0000 Palatine Assessment	237,314.92	474,629.85	(237,314.93)	50.00
31 310010 0000 Prospect Heights Assessment	25,833.14	87,857.95	(62,024.81)	29.40
31 310011 0000 River Trails Assessment	26,652.01	106,608.02	(79,956.01)	25.00
31 310012 0000 Rolling Meadows Assessment	0.00	174,557.98	(174,557.98)	0.00
31 310013 0000 Salt Creek Assessment	0.00	40,211.12	(40,211.12)	0.00
31 310014 0000 Schaumburg Assessment	342,291.12	684,582.23	(342,291.11)	50.00
31 310015 0000 South Barrington Assessment	0.00	72,999.83	(72,999.83)	0.00
31 310016 0000 Streamwood Assessment	0.00	163,278.56	(163,278.56)	0.00
31 310017 0000 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 1001 Club Program Fees	19,885.68	26,000.00	(6,114.32)	76.48
32 320002 1002 Leisure Education Program Fees	3,960.33	9,000.00	(5,039.67)	44.00
32 320004 1004 Special Events Program Fees	4,837.72	21,000.00	(16,162.28)	23.04
32 320005 1005 Day Camp Program Fees	119,895.32	252,000.00	(132,104.68)	47.58
32 320006 1006 General Programs Fees	107,077.86	250,000.00	(142,922.14)	42.83
32 320008 1008 Trips Program Fees	10,004.00	55,000.00	(44,996.00)	18.19
32 320009 1009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 1011 Athletic Program Fees	7,630.38	42,000.00	(34,369.62)	18.17
32 320012 1012 Program Credits Fees	2,417.60	0.00	2,417.60	0.00
Total Program Fees	275,775.56	777,376.00	(501,600.44)	35.48
<u>Transportation Door to Door</u>				
33 321001 1001 Clubs Transport Door to Door	457.42	2,800.00	(2,342.58)	16.34
33 321004 1004 Special Events Transport Door to Door	0.00	100.00	(100.00)	0.00
33 321005 1005 Day Camp Transport Door to Door	5,847.53	14,000.00	(8,152.47)	41.77
33 321006 1006 General Programs Transport Door to Door	2,352.74	3,300.00	(947.26)	71.30
Total Transportation Door to Door	8,657.69	20,200.00	(11,542.31)	42.86
<u>Transportation Pickup Points</u>				
34 321101 1001 Clubs Transport Pick Up Points	289.62	2,000.00	(1,710.38)	14.48
34 321102 1002 Leisure Transport Pick Up Points	353.70	2,000.00	(1,646.30)	17.69
34 321104 1004 Special Events Transport Pick Up Points	20.28	1,400.00	(1,379.72)	1.45
34 321105 1005 Day Camp Transport Pick Up Points	2,973.50	9,000.00	(6,026.50)	33.04
34 321106 1006 General Programs Transport Pick Up Points	2,134.15	10,000.00	(7,865.85)	21.34
Total Transportation Pickup Points	5,771.25	24,400.00	(18,628.75)	23.65
<u>Non Program Revenue</u>				
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
<u>SLSF Grant Contributions</u>				

36 350001 0000 Scholarship Contribution	(59,999.40)	65,000.00	(124,999.40)	(92.31)
36 350002 0000 Programs Contribution	0.00	125,000.00	(125,000.00)	0.00
36 350003 0000 Inclusion Contribution	0.00	25,000.00	(25,000.00)	0.00
36 350004 0000 Transportation Contribution	0.00	85,000.00	(85,000.00)	0.00
36 350005 0000 Athletics Contribution	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	(59,999.40)	350,000.00	(409,999.40)	(17.14)
<u>Sale of Fixed Assets</u>				
37 360001 0000 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
<u>Interest</u>				
38 370001 0000 Operating Interest	16,216.17	54,100.00	(37,883.83)	29.97
38 370002 0000 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	1,509,317.26	6,178,785.54	(4,669,468.28)	24.43
Expenses				
<u>Operating Expenses</u>				
Professional Fees				
10 41 421001 0000 Professional Fees	26,985.00	4,375.00	(22,610.00)	616.80
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	4,047.10	12,510.00	8,462.90	32.35
10 41 421005 0000 GASB	910.00	0.00	(910.00)	0.00
Total Professional Fees	38,006.07	29,885.00	(8,121.07)	127.17
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	0.00	5,200.00	5,200.00	0.00
10 46 421402 0000 IPRA Conferences/Workshops/Webinars/Schools	13,242.20	29,700.00	16,457.80	44.59
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	590.88	1,673.00	1,082.12	35.32

10 46 421406 0000 Professional Meetings	2,237.06	4,800.00	2,562.94	46.61
10 46 421407 0000 Other Trainings/Workshops	3,588.22	8,087.00	4,498.78	44.37
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	177.00	6,800.00	6,623.00	2.60
Total Conference Education	19,860.36	57,400.00	37,539.64	34.60
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
10 47 421514 0000 CPI Recertification	7,547.90	3,698.00	(3,849.90)	204.11
10 47 421515 0000 SHRM	244.00	244.00	0.00	100.00
Total Memberships/certification	10,149.90	30,511.59	20,361.69	33.27
Health Insurance				
10 48 421601 0000 Voluntary Benefits	10,254.64	0.00	(10,254.64)	0.00
10 48 421603 0000 Health Contributions	85,263.60	440,000.00	354,736.40	19.38
Total Health Insurance	95,518.24	440,000.00	344,481.76	21.71
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 BGPD Rental Space	31,938.00	30,000.00	(1,938.00)	106.46
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	65,715.58	210,276.00	144,560.42	31.25
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	17,778.35	72,517.00	54,738.65	24.52
10 51 421904 0000 Web Development	29.90	900.00	870.10	3.32
10 51 421905 0000 Miscellaneous Software	29,982.76	65,904.50	35,921.74	45.49
10 51 421906 0000 Miscellaneous Hardware	447.87	4,100.00	3,652.13	10.92
Total Computers	48,238.88	149,921.50	101,682.62	32.18
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	12.00	10,000.00	9,988.00	0.12
10 52 422109 1009 PURSUIT Rental Municipal	1,007.50	1,500.00	492.50	67.17

10 52 422111 1011 Athletic Rental Municipal	1,176.65	3,100.00	1,923.35	37.96
10 52 422112 1012 Program Credits Rental Municipal	1,000.00	0.00	(1,000.00)	0.00
Total Rental Municipal	4,184.91	30,604.00	26,419.09	13.67
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	8,401.04	37,000.00	28,598.96	22.71
10 53 422208 1008 Trips Commercial Expenses	0.00	46,000.00	46,000.00	0.00
10 53 422209 1009 PURSUIT Commercial Expenses	1,310.00	15,000.00	13,690.00	8.73
10 53 422211 1011 Athletic Commercial Expenses	1,310.41	6,000.00	4,689.59	21.84
Total Commercial	15,373.00	124,400.00	109,027.00	12.36
Program Development				
10 54 422301 0000 Programming Space Misc.	1,458.88	2,500.00	1,041.12	58.36
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	3,139.61	14,500.00	11,360.39	21.65
10 55 422409 1009 PURSUIT / Program Supplies	3,731.30	27,000.00	23,268.70	13.82
10 55 422411 0000 Paper Products / Program Supplies	168.50	2,000.00	1,831.50	8.43
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	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	182.35	1,500.00	1,317.65	12.16
10 55 422422 0000 Committees Program Supplies	136.35	1,500.00	1,363.65	9.09
10 55 422423 1011 Athletics / Program Supplies	1,639.27	2,000.00	360.73	81.96
10 55 422424 0000 Speciality Programs /Program Supplies	(45.52)	1,100.00	1,145.52	(4.14)
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	11,281.59	75,426.00	64,144.41	14.96
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	108,499.81	(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	5,277.32	40,000.00	34,722.68	13.19
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00

Total Mileage	5,277.32	41,000.00	35,722.68	12.87
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	10,829.26	88,000.00	77,170.74	12.31
10 59 422802 0000 Transportation/Tolls	1,097.65	6,000.00	4,902.35	18.29
Total Transportation Gas/Tolls	11,926.91	94,000.00	82,073.09	12.69
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	(1,741.23)	0.00	1,741.23	0.00
10 61 423110 0000 Recruitment	8,081.71	19,000.00	10,918.29	42.54
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	403,300.29	1,643,223.72	1,239,923.43	24.54
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	565,453.37	2,578,001.58	2,012,548.21	21.93
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	7,800.00	6,900.00	11.54
Total Full-Time Salary	572,673.79	2,606,941.58	2,034,267.79	21.97
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	35,088.90	330,000.00	294,911.10	10.63
10 63 424206 1006 General Programs / Part-Time Salary	55,013.70	154,000.00	98,986.30	35.72
10 63 424207 0000 Office Support / Part-Time Salary	12,488.80	60,000.00	47,511.20	20.81
10 63 424208 1008 Trips / Part-Time Salary	(475.90)	0.00	475.90	0.00
10 63 424209 1009 PURSUIT / Part-Time Salary	(1,217.35)	25,027.50	26,244.85	(4.86)
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	131,366.30	741,509.03	610,142.73	17.72
Payroll Processing				
10 64 424301 0000 Payroll Fees	(22,759.61)	0.00	22,759.61	0.00
10 64 424303 0000 FSA	162.00	1,250.00	1,088.00	12.96
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
Total Payroll Processing	(22,597.61)	1,650.00	24,247.61	(1,369.55)
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	5,857.84	12,000.00	6,142.16	48.82
10 65 424403 0000 Office	153.00	7,000.00	6,847.00	2.19

10 65 424405 1009 PURSUIT	4,801.36	2,800.00	(2,001.36)	171.48
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
10 65 424411 1005 Day Camp	227.88	0.00	(227.88)	0.00
10 65 424412 1007 Miscellaneous	4,787.56	0.00	(4,787.56)	0.00
Total Independent Contractors	16,955.69	38,800.00	21,844.31	43.70
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	89,901.52	109,963.94	20,062.42	81.76
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
10 67 442300 0000 IRS Liability	(28,626.46)	0.00	28,626.46	0.00
Total FICA	80,293.98	307,777.76	227,483.78	26.09
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	18,395.64	58,187.77	39,792.13	31.61
10 69 450001 0002 Arlington Heights Inclusion Expenses	(39.99)	500.00	539.99	(8.00)
10 69 450001 0003 Arlington Heights Inclusion Independent Contractors	(215.98)	1,156.00	1,371.98	(18.68)
10 69 450002 0001 Bartlett Inclusion Salary	6,560.89	16,219.04	9,658.15	40.45
10 69 450002 0002 Bartlett Inclusion Expenses	(28.92)	500.00	528.92	(5.78)
10 69 450003 0001 Buffalo Grove Inclusion Salary	9,680.93	80,325.30	70,644.37	12.05
10 69 450003 0002 Buffalo Grove Inclusion Expenses	(79.12)	500.00	579.12	(15.82)
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	3,399.91	29,380.47	25,980.56	11.57
10 69 450004 0002 Elk Grove Village Inclusion Expenses	(20.01)	500.00	520.01	(4.00)
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
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	34,404.80	133,592.07	99,187.27	25.75
10 69 450014 0002 Schaumburg Inclusion Expenses	(656.54)	500.00	1,156.54	(131.31)
10 69 450014 0003 Schaumburg Inclusion Independent Contractors	(535.59)	15,600.00	16,135.59	(3.43)
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 0002 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	0.00	(289.37)	0.00
10 69 450022 0002 MISC Inclusion Expenses	0.00	3,000.00	3,000.00	0.00
Total Inclusion	114,252.55	699,678.94	585,426.39	16.33
Total Salary Expense	908,138.53	4,566,161.82	3,658,023.29	19.89
Total Expenses	1,311,438.82	6,209,385.54	4,897,946.72	21.12
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 2201 Technology/Hardware	(12,262.92)	0.00	12,262.92	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	2,574.12	17,223.67	14,649.55	14.95
20 80 460003 2205 iPads	0.00	2,500.00	2,500.00	0.00
20 80 460003 2206 Printer Lease	5,016.88	15,080.64	10,063.76	33.27
20 80 460003 2207 Printer replacements	0.00	2,200.00	2,200.00	0.00
20 80 460003 2211 Finance system update	2,156.25	0.00	(2,156.25)	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	9,886.77	667,244.54	657,357.77	1.48
Excess Revenue Over (Under) Expenditures	187,991.67	(697,844.54)	885,836.21	26.94

Date: July 24, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: 1st Quarterly FY 2024 Budget Variance Explanation Review

The Budget vs. Actual Report for the first quarter ending March 31, 2024, has been completed and reviewed by the NWSRA staff and Financial Team. During this review, a 10% variance was used as the indicator for explanation. The following pages list the line-by-line descriptions as well as the explanations for any variance within the 10% perimeters.

2024 Budget Adjustments

Income

310000 Member District Annual Assessment (MDAA) – 25.59%

The NWSRA Member Districts approved the Member District Annual Assessments in July 2024 to take to each of their Boards for approval with an increase of the 2%. Boards approved the MDAA for FY 2024 in the amount of \$4,406,713.50.

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

320000 – Program Fees – 35.48%

This line item includes fees collected for Clubs, Weekly programs, Leisure Ed., Summer Camps, Special Events and the Adult Day Program.

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

321000 Transportation- Door to Door – 42.86%

This line item includes fees collected for participants receiving transportation from their residence and then dropped off at the same location at the end of the program.

This line item is over budget due to the increase for requests for door-to-door transportation for General Programs and Day Camps.

321100 Transportation- Pick up Points - 23.65%

This line item includes fees collected for participants receiving transportation from a designated pick up location and then dropped off at the same location at the end of the program. Pick up points were set in NWSRA quadrant for a regional approach.

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

340000 Non Program Revenue – 26.50%

This line item includes the revenue that comes into the agency such as the P-card rebate checks, speaker honorarium for speaking fees, PDRMA Accreditation award and PURSUIT reimbursements (rent, staff and drivers) as well as any SLSF donations received during the registration process.

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

350000 SLSF Grant Contributions – (17.14%)

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

This line item is below budget for the first quarter due to the last grant request to SLSF in FY2023 being received in January 2024. This line item has an audit adjustment that will be made once the audit for FY2023 is accepted. The adjustment will show that \$59,999.40 will be reflected in FY2023 not FY2024.

360000 Sale of Fixed Assets – 14.35%

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

This line item is less than budgeted due to few assets being sold at this time. Expect to have some items in the second quarter.

370000 Interest – 21.84%

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

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

Administration Expenses

421000 Professional Fees – 127.14%

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

This line item is higher than budgeted due to having to contract the outside firm of Robert Half to assist with the financials for the first quarter of the 2024 when the Superintendent of Finance position was vacant.

421100 Office Supplies – 78.77%

This line item includes expenses for locksmith/keys, office furniture, office supplies, and miscellaneous office needs.

This line item is higher than budgeted due to the unanticipated repair and replacement of key fob latches on interior doors in the main office. This is also the quarter that the annual office supplies are purchased for the year.

421150 Credit Card & Bank Fees – 34.07%

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

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

421200 Postage – 10.75%

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

This line item is lower than budgeted due to the lower postage being utilized in the first quarter.

421300 Telephone/Fax – 29.15%

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

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

421400 Conference/Education- 42.18%

This line item includes expenses for the NRPA conference, State Conference, Continuing Education Workshops /CEU/ Professional Development Schools, IPRA/IAPD, ITRS, SPRA, ILTRA professional meetings, ATRA, local meetings, and evaluation meetings for staff.

This line item is higher than budgeted due to the IAPD/IPRA Conference expenses occurring in the first quarter. Staff also attended the MOVE United Conference and the SHRM conference in the first quarter of the year. We will receive a rebate of \$1000 for the SHRM due to staff working the event.

421500 Memberships/Certifications - 19.01%

This line item includes expenses for IPRA, NRPA, SPRA memberships, CTRS exams and annual maintenance, CPRP exam and renewal fees, safety training, CDL reimbursement and renewal, and miscellaneous membership fees (ATRA, ILTRA, other disability organizations and associations).

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

421600 Health Insurance – 21.75%

This line item includes expenses for Health Insurance for full-time employees.

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

421700 Maintenance/Utilities- 20.98%

This line item includes services from the Rolling Meadows Park District for Condo maintenance, internet, natural gas, electric and cleaning supplies for the offices and all programming spaces.

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

421800 Rent – 31.25%

This line item includes Park Central Condo fees as well as rent for the NWSRA programming spaces at RMCC, HPCC, MPCC, WCC, BGCC and HEPD.

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

421900 Computer – 21.42%

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

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

Program Expenses

422100 Rental Municipal – 9.75%

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

This line item is under due to the bulk of the expenses occurring during Q3 once Day Camp has concluded and all expenses have occurred.

422200 Commercial Expenses – 13.52%

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

This line item is under the target budget amount due to participant trips occurring during the third quarter of FY2024.

422300 Program Development – 58.36%

This line item includes expenses for new programming endeavors.

This line item is over budget due to the purchase of a changing table for the Rolling Meadows programming space to accommodate our adult participants.

422400 Program Supplies – 14.98%

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

This line item is lower than budgeted due to the bulk of the expenses occurring during Q3 once PURSUIT and Day Camp have concluded and all expenses have occurred.

422500 Commercial Transportation – 0.02%

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

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

422600 Mileage – 12.34%

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

This line item is lower than budgeted due to the majority of the mileage reimbursement occurring during the 3rd quarter during the day camp and summer months.

422700 Transportation Maintenance – 37.03%

This line item includes vehicle service fees and maintenance fees.

This line item is higher than budgeted due to the increase in costs to maintain the fleet.

422800 Gas/Tolls – 12.34%

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

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

422900 Printing – 30.57%

This line item includes program brochures, day camp brochures, copier leases, printer supplies, paper and other printed materials for PR and marketing.

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

423100 Public Awareness/Subscriptions/Ads – 26.94%

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

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

Salary Expenses

424100 Full Time Salaries – 21.97%

This line item includes salary expenses for full-time staff as well as the Director's car allowance.

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

424200 Part Time Salaries- 17.72%

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

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

424300 Payroll Processing – (1,207.05%)

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

This line item presents higher than budget. However, the overage is due to a reclassification from the IRS and is an Audit adjustment from FY2023.

424400 Independent Contractors – 43.70%

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

This line item is higher than budgeted due to reclassifications for FY 2023.

Liability

441000 Liability – .98%

This line item includes expenses for Property, Liability, Workers' Compensation, employment and pollution, unemployment INS, background checks, safety incentives, physicals and drug screenings.

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

442100 FICA – 26.09%

This line item includes expenses for FICA.

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

442200 IMRF – 21.55%

This line item includes expenses for IMRF.

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

Inclusion

450000 Inclusion – 16.33%

This line item includes expenses for Inclusion Aide support, Member Park District inclusion reimbursements, Behavior Specialist/Rover salary, training/orientation and misc. supplies.

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

Capital Expenses

460000 Capital Fund – 3.47%

This line item includes expenditures for vehicles, ADA Transition Plan costs, construction costs, computers, and other capital expenditures outlined in the Capital Improvement Plan approved by the NWSRA Board of Directors.

This line item is lower than budgeted due to the majority of the capital purchases occurring in the 3rd and 4th quarters.