



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

**July 24, 2024
10:30 a.m., Regular Board Meeting
Park Central Conference Room
Rolling Meadows, IL**

Agenda

- I. Call to Order
Roll Call
- II. Introduction of Guests
 - A. Cassidy Henry – Collab Coordinator
 - B. Caitlin Cron – Recreation Specialist
- III. Public Comment
- IV. Approval of Agenda
- V. **Approval of Consent Agenda – Pages 3 - 106**
 - A. Approval of Minutes - May 22, 2024
 - B. NWSRA Financial Reports through June 30, 2024
 1. Income Statements with Budget vs. Actual – (start of each month highlighted in yellow)
 2. Balance Sheets - (start of each month highlighted in yellow)
 3. Organizational Cash Position
 - C. Warrant:
 1. Jan 2024 - \$583,347.79
 2. February 2024 \$430,527.81
 3. May 2024 - \$748,915.55
 4. June 2024 - \$562,840.10
 - D. ADA Compliance Projects
 1. Mt. Prospect Park District - \$19,826.51
 - a. **Rec Plex Studio 201 - Routes and Services**
- VI. Correspondence
 - A. Written
 - B. Oral
- VII. **Staff Reports – 107 - 165**
 - a. Program/Outreach Report – Oral Report
 - b. Marketing and P/R Report
 - c. SLSF Report
 - d. Human Resources Report
 - e. Finance Report – 1st & 2nd Quarterly Financial Report
 - f. 2nd Quarter Goals/Director Work Plan Update
- VIII. **Old Business – 166 - 241**

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

- A. Wheeling Greenhouse – Oral Update
- B. NWSRA Audit Acceptance FY2023
- C. Paid Leave for All Workers Policy
- D. Paycheck Advancement Policy
- E. Other

IX. **New Business – 242 - 249**

- A. Member District Annual Assessment Packet
 - 1. Memo
 - 2. Current Budget Year 2024 MDAA Chart
 - 3. **NWSRA Proposed 2025 MDAA:**
 - a. Option A at 2%
 - i. EAV Change Comparison
 - ii. Population Changes Comparison
 - iii. Assessment History
 - iv. NWSRA 2025 Special Recreation Fund Recommendations
 - v. Sample Resolution
 - b. Option B at 2.5%
 - i. EAV Change Comparison
 - ii. Population Change Comparison
 - iii. Assessment History
 - iv. NWSRA 2025 Special Recreation Fund Recommendations
 - v. Sample Resolution
- B. Printer/Copier RFQ Approval
- C. Mission Square Benefit Addition Resolution 2024-2
- D. Other

X. Information/Action Items

- A. Personnel Committee:
 - 1. Minutes, June 2024
 - 2. Personnel Committee Recommendations
 - 3. Proposed Salary Ranges
 - 4. FLSA Scenarios
- B. Other

XI. Closed Session

- A. NONE

XII. Action as a result of Closed Session

- A. NONE

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

[Return to Home](#)

**MINUTES OF THE MEETING OF THE WHOLE
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT PARK CENTRAL
3000 CENTRAL ROAD, ROLLING MEADOWS, IL
ON THE 22nd OF MAY 24, 2024, at 9:31 am**

Chairman Talsma called the meeting to order at 9:31 a.m. Administrative Manager, Jessica Vasalos took roll call. The following members of the Board were present: Kevin Romejko, Bartlett Park District; Erika Strojinc, Buffalo Grove Park District; Ben Curcio, Elk Grove Park District; Craig Talsma, Hoffman Estates Park District; Jim Jarog, Mount Prospect Park District; Christina Ferraro, Prospect Heights Park District; Diane Hilgers, Salt Creek Park District; Tony LaFrener, Schaumburg Park District; Jan Buchs, Wheeling Park District

Jeff Janda arrived at 9:38 am

Chairman Talsma and the committee reviewed the PFM Financial update that was provided by our Investment Manager, Michelle Bins.

Financials

Chairman Talsma made a recommendation to the committee to have the Finance Task Force review all the financials and changes that have been made and to ensure that the accounts are properly reconciled. He would like to remove the Financials from the Board Packet Consent Agenda and put them on the July 2024 agenda giving staff time to thoroughly review the financials. Chairman Talsma asked if any of the Directors present have questions regarding the financials. Director LaFrener has a question regarding the \$60,000 transaction for dollars that were allocated in case the IRS did not waive the fees associated with the FICA tax issue from FY2022 and 1st quarter of FY2023. Chairman Talsma asked for clarification regarding not having access to QuickBooks.

Executive Director Crawford explained that QuickBooks is no longer supporting the version that NWSRA has and since we were no longer using the software there was no reason to upgrade. QuickBooks extended our license to May 31, 2024. We have since installed the old QuickBooks information onto a laptop and backed up the entire system into an Excel file to ensure that we always have the 7 year history, and have view only access. Chairman Talsma will instruct his IT people to show staff how to upload the history.

Chairman Talsma asked for clarification on the IRS payment journal entries. Auditor Tracy did clarify his entry corrections and explained that corrections have been made and the adjustments will be made in for the updated Audit that will be sent for acceptance in July.

Chairman Talsma asked for clarification on the SLSF contribution. He reviewed the journal entries and questioned why the entries were booked the way they were. Auditor Tracy explained that he met with the Finance Team regarding this related to the SLSF NWSRA Ask. This should have been booked as a receivable. It was listed as a deposit in transit. Chairman Talsma would like to have Mr. Tracy review this transaction and ensure that it is correct.

Chairman Talsma wanted the auditor to adj JE 6 to reflect the \$15,000 overstatement in the 941 line item.

Chairman Talsma questioned the the sale of fixed assets in the selling of the bus at \$1,200. The other bus is an IDOT bus and we are not allowed to sell it. The IDOT buses have to be returned to IDOT.

Chairman Talsma questioned the fleet maintenance charges. He explained, if we are going to spend over \$30,000 we have to go to bid for these services. Executive Director Crawford explained that there are only 3 companies that service these vans. Chairman Talsma asked for staff to check with our attorney regarding this issue.

FICA

Chairman Talsma asked for an explanation regarding the accrued payroll of \$44,000. Auditor Tracy explained how he came up with the figures and will go back and review these line items and come back to the Board. Chairman Talsma also asked for the Task Force to review the financials again. Once they review the financials and are ok with the reports. He would be comfortable approving the audit and the financials.

Surplus

Chairman Talsma wants to ensure that the Audit reflects the capital assets correctly. He recalls the surplus of the old phone system. Auditor Tracy will review this and make adjustments that are needed.

Chairman Talsma is impressed with the information presented but would like to have the task force review all the information presented. Chairman Talsma asked staff to bring all updated reports and financials to the July meeting with 6 months' reports, get them approved, and move forward.

P-Card Transactions

Chairman Talsma asked for a more detailed report on PCards. Admin Manager Vasalos explained that this is the new AccuFund Report. In the next months, she will include her reconciliation report that details purchases.

The meeting was adjourned at 10:36 am.

**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 22nd OF MAY 24, 2024, at 10:31 am**

Chairman Talsma called the meeting to order at 10:31 a.m. Administrative Manager, Jessica Vasalos took roll call. The following members of the Board were present: Carrie Fullerton, Arlington Heights Park District; Kevin Romejko, Bartlett Park District; Erika Strojinc, Buffalo Grove Park District; Ben Curcio, Elk Grove Park District; Craig Talsma, Hoffman Estates Park District; Jim Jarog, Mount Prospect Park District; Ben Rea, Palatine Park District; Christina Ferraro, Prospect Heights Park District; Bret Fahnstrom, River Trails Park District; Amy Charlesworth, Rolling Meadows Park District; Diane Hilgers, Salt Creek Park District; Tony LaFrener, Schaumburg Park District; Jay Morgan, South Barrington Park District; Jeff Janda and Adam Vasquez, Streamwood Park District; Jan Buchs, Wheeling Park District

Absent: Robert Dowling

Steve Bessette arrived at 10:57 am

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; Kaila Robinson, Tess Haug, Gianna Mendoza, Caitlin, Cron.

Introduction of Guests

Tracey Crawford, Andrea Griffin and Rachel Hubsch. Each guest gave a brief introduction of themselves.

Public Comment

None

Approval of Agenda

Chairman Talsma asked for a motion to approve the May 22, 2024 agenda with the correction of moving the FLSA discussion into Closed Session as 11. Closed Session item B Personnel. Director LaFrener made the motion and Director Romejko 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 May 22, 2024, with the removal of the financial reports under section B. Director LaFrener made the motion and Director Fahnstrom seconded the motion to approve the Consent Agenda dated May 22, 2024 with the removal of the financial reports under section B. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Kevin Romejko, Erika Strojinc, Ben Curcio, Craig Talsma, Jim Jarog, Ben Rea, Christina Ferraro, Bret Fahnstrom, Amy Charlesworth, Diane Hilgers, Tony LaFrener, Jay Morgan, Adam Vasquez, Jan Buchs

NAY: None

The motion carried.

Correspondence

None

Staff Reports

Superintendent Hubsch shared a report regarding the Lightning Athletes and State Games. NWSRA currently has 276 athletes that compete in various sports. Director Morgan informed the Board that So. Barrington will have new Pickleball Courts ready for use.

Marketing and PR

Superintendent Draper reported that his department is very busy running the 50th Anniversary campaigns. This year we have hosted 2 of the 4 open houses. During these tours, stake holders learn about NWSRA offerings. Laptops have been purchased and distributed to staff. This action represented budget savings, as it replaced 14 desk tops and upgraded staff to docking stations. Our IT Manager, John Dufford attended a free IT conference in Chicago.

SLSF

Superintendent Kiwala reported on what is happening in the SLSF Department regarding Sponsors, and Golf Outings. Director LaFrenere asked about the collaboration with the Schaumburg Hoffman Rotary. Mrs. Kiwala explained. It was asked that the attorney review this collaboration to ensure that ADA Funds can be used for the golf outings.

HR Reports

Superintendent Negrillo reported that the turnover rate is improving. NWSRA is fully staffed in all areas except Inclusion. The application rates are also increasing.

Directors Report

Executive Director Crawford informed the Board that she is currently working on the SLSF strategic plan after staff met in January. Using the Development Plan as an outline and using focus group stakeholder input. NWSRA had a state grant approved for \$250,000. The funds have been received and are earmarked to offset Inclusion salary expenses in 2023. Executive Director Crawford hosted a DEI workshop with Schaumburg Park District doing the same presentation that was used with the Small Business Association. She is also judging at Special Olympics, meeting with Little City to discuss a possible collaboration, and met with Clearbrook as Willow Creek is interested in doing an Adult Day Program on their campus.

Old Business

Paid Leave for all Workers Act

Superintendent Negrillo and Executive Director Crawford unveiled the policy to the Board and will bring it back to the Board for approval once the attorney reviews it. Several part-time staff have inquired about using this time off and full-time staff have had their PLWA bucket pre-loaded from their existing vacation time.

New Business

Audit

The Audit was presented during the Meeting of the Whole. Chairman Talsma asked for the audit to be reviewed by the Finance Task Force consisting of Nicole Hopkins, Hoffman Estates Park District; Steve Burgess, Schaumburg Park District; Jason Meyers, Arlington Heights Park

District and John Short, Buffalo Grove Park District. Chairman Talsma would like the task force to review the 2023 financials and audit and the first half of 2024. Upon approval of these financials by the Task Force, staff were instructed to bring the financials back to the Board in July for approval.

HR Report: FLSA

Moved to Closed session.

Finance Report/Internal Control Report

Superintendent Gereia reviewed the Internal Report with the Board and ensured that his department has taken a hard look at the financials and processes of the agency. He has found no deficiencies and is firmly committed to the security of the agency's financial status. He looks forward to talking with the Finance Task Force. He also mentioned that he would like to open a payroll checking account to help ease the transaction flow in the operating account. Director Crawford informed the Board that she plans to open these accounts when the new Executive Director is hired for Rolling Meadows Park District because they are the Treasurer of the Agency. Chairman Talsma requested that the signing of checks or anything that is financially feasible be moved away from the Board now that there is a financial staff in place in the agency with possibly moving away from that practice. Director Crawford will review this and report to the Board later.

Chairman Talsma informed the Board that he would like the financials to be reviewed by the Finance Task Force. He wants to ensure that the financials are correct and the accounts are being utilized as they should. He expressed concerns about the financials and how the agency classifies some of the expenses. A long discussion was had, and Directors Strojinc, Romejko, Rea, and Fullerton expressed concerns that the Board is now getting involved with day-to-day operations as this is a Policy Board. The Board agreed to allow the Task Force to review the financials and to follow the recommendations made by the Finance Task Force. The financials and the audit will be brought back to the Board in July for acceptance of the Audit and approval of the FY2023 year-end financials as well as the 1st and 2nd quarter financials.

Informational/Action Items

Annual Information Update

Director Crawford informed the Board that the Annual Information Update forms will be sent out to the Board this week. She reminded the Board that they will be verifying the most updated EAV and the Gross Population numbers for their perspective districts.

2023 PDRMA Annual Report

Superintendent Negrillo reported to the Board the findings of the PDRMA Annual Report. She also reviewed the PDRMA NWSRA Snapshot with the Board.

Closed Session

Chairman Talsma asked for a motion to move into a closed session. Director Fullerton made the motion and Director Fahnstrom seconded the motion to move to a closed session for the Review of Executive Session minutes. Upon Voice Vote the motion passed.

Action as a result of Closed Session

Chairman Talsma asked for a motion to approve Resolution R2024-1 indicating that no closed session minutes will be released. Director Janda made the motion and Director Fahnstrom seconded the motion to approve Resolution R2024-1 indicating that no closed session minutes will be released. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Kevin Romejko, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Jim Jarog, Ben Rea, Christina Ferraro, Bret Fahnstrom, Amy Charlesworth, Diane Hilgers, Tony LaFrenera, Jay Morgan, Jeff Janda, Jan Buchs

NAY: None

The motion carried.

Adjournment

After no further business, Chairman Talsma called for a motion to adjourn. Director Romejko made the motion and Director Janda seconded the motion to adjourn the May 22, 2024 meeting at 12:07 p.m. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Kevin Romejko, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Jim Jarog, Ben Rea, Christina Ferraro, Bret Fahnstrom, Amy Charlesworth, Diane Hilgers, Tony LaFrenera, Jay Morgan, Jeff Janda, Jan Buchs

NAY: None

The motion carried.

Secretary

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	137,288.24	549,152.95	(411,864.71)	25.00
10 31 0000 310002 Bartlett Assessment	0.00	118,989.72	237,979.44	(118,989.72)	50.00
10 31 0000 310003 Buffalo Grove Assessment	172,878.83	172,878.83	345,757.67	(172,878.84)	50.00
10 31 0000 310004 Elk Grove Assessment	0.00	160,427.40	320,854.81	(160,427.41)	50.00
10 31 0000 310005 Hanover Park Assessment	0.00	74,859.22	149,718.43	(74,859.21)	50.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	164,298.00	328,595.99	(164,297.99)	50.00
10 31 0000 310007 Inverness Assessment	0.00	18,644.87	37,289.74	(18,644.87)	50.00
10 31 0000 310008 Mount Prospect Assessment	176,171.87	352,488.74	352,343.74	145.00	100.04
10 31 0000 310009 Palatine Assessment	118,657.46	474,629.84	474,629.85	(0.01)	100.00
10 31 0000 310010 Prospect Heights Assessment	43,928.98	69,762.12	87,857.95	(18,095.83)	79.40
10 31 0000 310011 River Trails Assessment	26,652.01	53,304.02	106,608.02	(53,304.00)	50.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	87,278.99	174,557.98	(87,278.99)	50.00
10 31 0000 310013 Salt Creek Assessment	0.00	20,105.56	40,211.12	(20,105.56)	50.00
10 31 0000 310014 Schaumburg Assessment	342,291.11	684,582.23	684,582.23	0.00	100.00
10 31 0000 310015 South Barrington Assessment	0.00	36,499.92	72,999.83	(36,499.91)	50.00
10 31 0000 310016 Streamwood Assessment	0.00	81,639.28	163,278.56	(81,639.28)	50.00
10 31 0000 310017 Wheeling Assessment	140,147.60	280,295.19	280,295.19	0.00	100.00
Total Member District Assessments	1,020,727.86	2,987,972.17	4,406,713.50	(1,418,741.33)	67.81
Program Fees					
10 32 1001 320001 Club Program Fees	1,279.63	26,476.57	26,000.00	476.57	101.83
10 32 1002 320002 Leisure Education Program Fees	1,961.05	8,199.53	9,000.00	(800.47)	91.11
10 32 1004 320004 Special Events Program Fees	460.90	10,282.07	21,000.00	(10,717.93)	48.96
10 32 1005 320005 Day Camp Program Fees	17,573.35	236,999.43	252,000.00	(15,000.57)	94.05
10 32 1006 320006 General Programs Fees	15,554.07	184,734.77	250,000.00	(65,265.23)	73.89
10 32 1008 320008 Trips Program Fees	8,825.00	31,794.00	55,000.00	(23,206.00)	57.81
10 32 1009 320009 PURSUIT Program Fees	0.00	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	2,427.00	17,550.58	42,000.00	(24,449.42)	41.79
10 32 1012 320012 Program Credits Fees	404.40	540.55	0.00	540.55	0.00
Total Program Fees	48,485.40	516,644.17	777,376.00	(260,731.83)	66.46
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	38.14	1,191.95	2,800.00	(1,608.05)	42.57
10 33 1004 321004 Special Events Transport Door to Door	0.00	12.00	100.00	(88.00)	12.00
10 33 1005 321005 Day Camp Transport Door to Door	2,387.82	19,190.25	14,000.00	5,190.25	137.07
10 33 1006 321006 General Programs Transport Door to Door	203.01	3,675.85	3,300.00	375.85	111.39
Total Transportation Door to Door	2,628.97	24,070.05	20,200.00	3,870.05	119.16
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	73.23	1,017.70	2,000.00	(982.30)	50.89
10 34 1002 321102 Leisure Transport Pick Up Points	291.05	974.60	2,000.00	(1,025.40)	48.73
10 34 1004 321104 Special Events Transport Pick Up Points	51.10	592.74	1,400.00	(807.26)	42.34
10 34 1005 321105 Day Camp Transport Pick Up Points	892.41	5,855.47	9,000.00	(3,144.53)	65.06
10 34 1006 321106 General Programs Transport Pick Up Points	499.72	5,889.22	10,000.00	(4,110.78)	58.89
Total Transportation Pickup Points	1,807.51	14,329.73	24,400.00	(10,070.27)	58.73
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	1,872.30	10,833.95	6,000.00	4,833.95	180.57
10 35 0000 340009 Collaboratives Revenues	37,326.37	223,958.22	448,046.00	(224,087.78)	49.99
10 35 0000 340010 Revenue SLSF	20.00	156.83	0.00	156.83	0.00
Total Non Program Revenue	39,218.67	234,949.00	454,046.00	(219,097.00)	51.75
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	(16,011.90)	65,000.00	(81,011.90)	(24.63)
10 36 0000 350002 Programs Contribution	0.00	8,933.88	125,000.00	(116,066.12)	7.15
10 36 0000 350003 Inclusion Contribution	250,000.00	250,537.92	25,000.00	225,537.92	1,002.15
10 36 0000 350004 Transportation Contribution	0.00	35,671.14	85,000.00	(49,328.86)	41.97
10 36 0000 350005 Athletics Contribution	0.00	3,953.90	50,000.00	(46,046.10)	7.91
Total SLSF Grant Contributions	250,000.00	283,084.94	350,000.00	(66,915.06)	80.88
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	1,455.00	10,000.00	(8,545.00)	14.55

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Sale of Fixed Assets	0.00	1,455.00	10,000.00	(8,545.00)	14.55
Interest					
10 38 0000 370001 Operating Interest	2,530.38	25,511.81	54,100.00	(28,588.19)	47.16
10 38 0000 370002 Investment Interest	594.88	39,437.54	81,950.04	(42,512.50)	48.12
Total Interest	3,125.26	64,949.35	136,050.04	(71,100.69)	47.74
Total Revenues	1,365,993.67	4,127,454.41	6,178,785.54	(2,051,331.13)	66.80
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	0.00	85,690.00	4,375.00	(81,315.00)	1,958.63
10 41 0000 421002 Legal Fees	0.00	6,050.00	12,150.00	6,100.00	49.79
10 41 0000 421003 Miscellaneous professional fees	0.00	64.38	850.00	785.62	7.57
10 41 0000 421004 Audit	0.00	9,047.10	12,510.00	3,462.90	72.32
10 41 0000 421005 GASB	0.00	910.00	0.00	(910.00)	0.00
Total Professional Fees	0.00	101,761.48	29,885.00	(71,876.48)	340.51
Independent Contractors					
10 65 0000 424403 Office	3,572.00	8,562.33	7,000.00	(1,562.33)	122.32
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	0.00	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	1,617.00	11,887.84	12,000.00	112.16	99.07
10 65 1007 424412 Miscellaneous	0.00	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	0.00	5,361.36	2,800.00	(2,561.36)	191.48
10 65 1011 424407 Athletics	2,365.88	3,593.93	2,500.00	(1,093.93)	143.76
Total Independent Contractors	7,554.88	34,420.90	38,800.00	4,379.10	88.71
Office Supplies					
10 42 0000 421101 Coffee / Water	0.00	350.54	400.00	49.46	87.64
10 42 0000 421102 Furniture Needs	185.61	324.13	300.00	(24.13)	108.04
10 42 0000 421103 Locksmith / Keys	0.00	1,025.00	500.00	(525.00)	205.00
10 42 0000 421104 Nametags	0.00	329.09	500.00	170.91	65.82
10 42 0000 421105 Supplies	528.85	3,109.47	2,500.00	(609.47)	124.38
10 42 0000 421106 Miscellaneous Office supplies	6.98	6.98	350.00	343.02	1.99
Total Office Supplies	721.44	5,145.21	4,550.00	(595.21)	113.08
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	2,249.03	16,149.80	13,415.88	(2,733.92)	120.38
10 43 0000 421152 PFM Fees	0.00	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	2,249.03	16,175.70	15,415.88	(759.82)	104.93
Payroll Processing					
10 64 0000 424301 Payroll Fees	0.00	(22,759.61)	0.00	22,759.61	0.00
10 64 0000 424303 FSA	81.00	405.00	1,250.00	845.00	32.40
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
10 64 1007 424305 Miscellaneous / Payroll Processing	0.00	439.20	0.00	(439.20)	0.00
Total Payroll Processing	81.00	(21,915.41)	1,650.00	23,565.41	(1,328.21)
Postage					
10 44 0000 421201 Postage	1,000.00	2,844.15	2,500.00	(344.15)	113.77
10 44 0000 421202 Postal Machine Rental	466.98	921.69	1,817.78	896.09	50.70
10 44 0000 421204 Miscellaneous Postage	26.75	56.62	240.00	183.38	23.59
	1,493.73	3,822.46	4,557.78	735.32	83.87
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	768.56	4,709.95	9,360.50	4,650.55	50.32
10 45 0000 421304 Office Phones	0.00	2,639.66	2,643.05	3.39	99.87
10 45 0000 421305 Phone Maintenance	1,215.68	7,310.31	14,275.68	6,965.37	51.21
Total Telephone/Fax	1,984.24	14,659.92	26,279.23	11,619.31	55.79
Conference Education					
10 46 0000 421401 NRPA	637.92	2,068.92	5,200.00	3,131.08	39.79
Conferences/Workshops/Webinars/Schools					
10 46 0000 421402 IPRA	0.00	13,242.20	29,700.00	16,457.80	44.59
Conferences/Workshops/Webinars/Schools					
10 46 0000 421403 PDRMA	0.00	25.00	140.00	115.00	17.86
Conferences/Workshops/Webinars/Schools					

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools	0.00	900.23	1,000.00	99.77	90.02
10 46 0000 421405 Evaluation Lunches	44.54	1,304.74	1,673.00	368.26	77.99
10 46 0000 421406 Professional Meetings	28.39	2,948.67	4,800.00	1,851.33	61.43
10 46 0000 421407 Other Trainings/Workshops	724.75	6,204.58	8,087.00	1,882.42	76.72
10 46 0000 421408 ATRA Conferences/Workshops/Webinars/Schools	0.00	304.76	6,800.00	6,495.24	4.48
Total Conference Education	1,435.60	26,999.10	57,400.00	30,400.90	47.04
Memberships/certification					
10 47 0000 421501 ATRA/ILRTA	0.00	4,000.00	3,150.00	(850.00)	126.98
10 47 0000 421502 CDL Reimbursement/Renewal	51.13	192.26	680.00	487.74	28.27
10 47 0000 421503 CPRP Exam/Renewal	0.00	140.00	464.00	324.00	30.17
10 47 0000 421504 CTRS Exam/Renewal	85.00	510.00	3,085.00	2,575.00	16.53
10 47 0000 421505 Distinguished Accreditation	0.00	80.00	0.00	(80.00)	0.00
10 47 0000 421506 Hands on Suburban Chicago	0.00	0.00	300.00	300.00	0.00
10 47 0000 421507 IPRA	0.00	345.00	12,762.00	12,417.00	2.70
10 47 0000 421508 LAC Group	0.00	0.00	500.00	500.00	0.00
10 47 0000 421509 NRPA	0.00	550.00	470.00	(80.00)	117.02
10 47 0000 421510 Safety Training	0.00	608.00	2,000.00	1,392.00	30.40
10 47 0000 421511 COSTCO	0.00	0.00	170.00	170.00	0.00
10 47 0000 421512 SPRA	0.00	42.00	0.00	(42.00)	0.00
10 47 0000 421513 Miscellaneous	250.00	1,107.00	2,988.59	1,881.59	37.04
10 47 0000 421514 CPI Recertification	0.00	7,547.90	3,698.00	(3,849.90)	204.11
10 47 0000 421515 SHRM	0.00	429.00	244.00	(185.00)	175.82
Total Memberships/certification	386.13	15,551.16	30,511.59	14,960.43	50.97
Maintenance/Utilities					
10 49 0000 421701 Condo Cleaning	0.00	960.00	11,611.05	10,651.05	8.27
10 49 0000 421702 Electric	583.17	3,785.91	9,886.76	6,100.85	38.29
10 49 0000 421703 Gas	113.99	2,840.03	5,376.16	2,536.13	52.83
10 49 0000 421705 Service Agreements	0.00	3,590.00	5,309.35	1,719.35	67.62
10 49 0000 421706 Internet	1,636.68	9,791.97	19,367.76	9,575.79	50.56
10 49 0000 421707 Miscellaneous	0.00	1,190.70	2,000.00	809.30	59.54
10 49 0000 421708 Cleaning Supplies	179.22	1,048.77	1,866.50	817.73	56.19
Total Maintenance/Utilities	2,513.06	23,207.38	55,417.58	32,210.20	41.88
Rent					
10 50 0000 421801 Condo Association Fee	0.00	3,195.00	42,870.00	39,675.00	7.45
10 50 0000 421802 RMCC Rental Space	0.00	9,420.00	30,000.00	20,580.00	31.40
10 50 0000 421803 HPCC Rental Space	2,886.00	8,658.00	17,316.00	8,658.00	50.00
10 50 0000 421804 MPPD Rental Space	0.00	30,000.00	30,000.00	0.00	100.00
10 50 0000 421805 WPD Rental Space	0.00	15,000.00	30,000.00	15,000.00	50.00
10 50 0000 421806 BYPD Rental Space	(16,938.00)	15,000.00	30,000.00	15,000.00	50.00
10 50 0000 421807 HEPD Rental Space	0.00	0.00	30,090.00	30,090.00	0.00
20 50 0000 370001 Operating Interest	(5,655.61)	(13,670.62)	0.00	13,670.62	0.00
Total Rent	(19,707.61)	67,602.38	210,276.00	142,673.62	32.15
Computers					
10 51 0000 421901 Database Enhancements	0.00	0.00	6,500.00	6,500.00	0.00
10 51 0000 421902 Framework Support	4,095.25	36,353.10	72,517.00	36,163.90	50.13
10 51 0000 421904 Web Development	0.00	462.88	900.00	437.12	51.43
10 51 0000 421905 Miscellaneous Software	6,366.67	61,653.85	65,904.50	4,250.65	93.55
10 51 0000 421906 Miscellaneous Hardware	171.86	1,848.98	4,100.00	2,251.02	45.10
Total Computers	10,633.78	100,318.81	149,921.50	49,602.69	66.91
Rental Municipal					
10 52 1001 422101 Clubs Rental Municipal	0.00	421.76	1,200.00	778.24	35.15
10 52 1004 422104 Special Events Rental Municipal	0.00	387.00	500.00	113.00	77.40
10 52 1005 422105 Day Camp Rental Municipal	0.00	4,180.00	14,304.00	10,124.00	29.22
10 52 1006 422106 General Programs Rental Municipal	2,566.00	3,282.15	10,000.00	6,717.85	32.82
10 52 1009 422109 PURSUIT Rental Municipal	0.00	1,157.50	1,500.00	342.50	77.17
10 52 1011 422111 Athletic Rental Municipal	0.00	1,176.65	3,100.00	1,923.35	37.96
10 52 1012 422112 Program Credits Rental Municipal	0.00	1,000.00	0.00	(1,000.00)	0.00
Total Rental Municipal	2,566.00	11,605.06	30,604.00	18,998.94	37.92
Commercial					
10 53 1001 422201 Clubs Commercial Expenses	798.00	3,736.03	5,600.00	1,863.97	66.71

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 53 1002 422202 Leisure Education Commercial Expenses	0.00	1,151.18	1,000.00	(151.18)	115.12
10 53 1004 422204 Special Events Commercial Expenses	2,043.60	3,353.13	9,000.00	5,646.87	37.26
10 53 1005 422205 Day Camp Commercial Expenses	54.99	219.99	4,800.00	4,580.01	4.58
10 53 1006 422206 General Programs Commercial Expenses	2,400.25	18,035.93	37,000.00	18,964.07	48.75
10 53 1007 422207 Miscellaneous Commercial Expenses	0.00	1,277.50	0.00	(1,277.50)	0.00
10 53 1008 422208 Trips Commercial Expenses	0.00	4,173.30	46,000.00	41,826.70	9.07
10 53 1009 422209 PURSUIT Commercial Expenses	331.72	5,339.27	15,000.00	9,660.73	35.60
10 53 1011 422211 Athletic Commercial Expenses	(1,200.00)	770.41	6,000.00	5,229.59	12.84
Total Commercial	4,428.56	38,056.74	124,400.00	86,343.26	30.59
Program Development					
10 54 0000 422301 Programming Space Misc.	276.25	2,088.18	2,500.00	411.82	83.53
Total Program Development	276.25	2,088.18	2,500.00	411.82	83.53
Program Supplies					
10 55 0000 422407 Equipment Repair / Program Supplies	0.00	64.71	0.00	(64.71)	0.00
10 55 0000 422411 Paper Products / Program Supplies	238.15	585.79	2,000.00	1,414.21	29.29
10 55 0000 422412 General Training/Orientation Program Supplies	0.00	59.21	1,450.00	1,390.79	4.08
10 55 0000 422413 CPI Books / Program Supplies	0.00	0.00	500.00	500.00	0.00
10 55 0000 422414 First Aid/CPR Program Supplies	0.00	1,452.23	1,300.00	(152.23)	111.71
10 55 0000 422415 Staff Appreciation Party Program Supplies	0.00	0.00	1,700.00	1,700.00	0.00
10 55 0000 422417 Storeroom Supplies	177.11	221.99	500.00	278.01	44.40
10 55 0000 422421 Safety/Behavior	362.93	632.72	1,500.00	867.28	42.18
10 55 0000 422422 Committees Program Supplies	124.48	419.56	1,500.00	1,080.44	27.97
10 55 0000 422424 Speciality Programs /Program Supplies	0.00	32.73	1,100.00	1,067.27	2.98
10 55 0000 422425 Collaborative Training/ Program Supplies	0.00	0.00	500.00	500.00	0.00
10 55 1001 422401 Clubs / Program Supplies	193.58	1,585.48	3,200.00	1,614.52	49.55
10 55 1002 422402 Leisure Education / Program Supplies	0.00	381.56	900.00	518.44	42.40
10 55 1004 422404 Special Events / Program Supplies	227.13	971.20	1,800.00	828.80	53.96
10 55 1005 422405 Day Camp / Program Supplies	636.46	5,399.63	13,976.00	8,576.37	38.64
10 55 1006 422406 General Programs / Program Supplies	944.67	7,070.31	14,500.00	7,429.69	48.76
10 55 1008 422408 Trips / Program Supplies	0.00	3,607.15	0.00	(3,607.15)	0.00
10 55 1009 422409 PURSUIT / Program Supplies	802.13	7,531.23	27,000.00	19,468.77	27.89
10 55 1011 422423 Athletics / Program Supplies	520.13	2,081.23	2,000.00	(81.23)	104.06
Total Program Supplies	4,226.77	32,096.73	75,426.00	43,329.27	42.55
Commercial Transportation					
10 56 1005 422505 Day Camp / Commercial Transport	0.00	0.00	103,480.00	103,480.00	0.00
10 56 1006 422506 General Programs / Commercial Transport	0.00	(19.81)	0.00	19.81	0.00
10 56 1011 422511 Athletic / Commercial Transport	2,311.36	3,301.92	5,000.00	1,698.08	66.04
Total Commercial Transportation	2,311.36	3,282.11	108,480.00	105,197.89	3.03
Transportation Maintenance					
10 58 0000 422701 Cleaning Supplies/ Transport Maintenance	0.00	25.42	100.00	74.58	25.42
10 58 0000 422702 Repair / Transport Maintenance	10,742.67	56,075.00	80,000.00	23,925.00	70.09
10 58 0000 422705 Miscellaneous / Transport Maintenance	0.00	203.15	100.00	(103.15)	203.15
Total Transportation Maintenance	10,742.67	56,303.57	80,200.00	23,896.43	70.20
Mileage					
10 57 0000 422601 Full Time Staff Mileage Reimbursement	0.00	9,250.29	40,000.00	30,749.71	23.13
10 57 0000 422602 Part Time Staff Mileage Reimbursement	0.00	0.00	1,000.00	1,000.00	0.00
Total Mileage	0.00	9,250.29	41,000.00	31,749.71	22.56
Transportation Gas/Tolls					
10 59 0000 422801 Transportation/ Gas	5,705.33	29,037.74	88,000.00	58,962.26	33.00
10 59 0000 422802 Transportation/Tolls	2.30	2,222.45	6,000.00	3,777.55	37.04
Total Transportation Gas/Tolls	5,707.63	31,260.19	94,000.00	62,739.81	33.26
Printing					
10 60 0000 422901 Copier 2nd Floor	149.94	149.94	8,500.00	8,350.06	1.76
10 60 0000 422903 Day Camp Brochure	0.00	3,488.00	2,000.00	(1,488.00)	174.40
10 60 0000 422904 Paper	468.90	1,997.10	2,450.00	452.90	81.51

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10 60 0000 422906 Printer Toner (OPS)	0.00	4,730.75	0.00	(4,730.75)	0.00
10 60 0000 422907 Seasonal Brochure	0.00	5,230.00	18,100.00	12,870.00	28.90
10 60 0000 422908 Stationary/Business Cards	0.00	67.96	1,230.00	1,162.04	5.53
10 60 0000 422909 Miscellaneous / Printing	0.00	895.00	1,000.00	105.00	89.50
Total Printing	618.84	16,558.75	33,280.00	16,721.25	49.76
Public Awareness					
10 61 0000 423101 Awards/Recognition	0.00	574.65	2,277.16	1,702.51	25.24
10 61 0000 423102 Ads	0.00	22.75	180.00	157.25	12.64
10 61 0000 423103 Legal Notices	0.00	64.80	420.00	355.20	15.43
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	332.69	300.00	(32.69)	110.90
10 61 0000 423107 Staff Support	0.00	1,315.53	2,400.00	1,084.47	54.81
10 61 0000 423108 Subscriptions	173.79	1,323.92	2,142.00	818.08	61.81
10 61 0000 423109 Miscellaneous	0.00	(949.17)	0.00	949.17	0.00
10 61 0000 423110 Recruitment	3,121.31	16,017.85	19,000.00	2,982.15	84.30
10 61 0000 423111 Outreach	875.00	2,047.22	2,000.00	(47.22)	102.36
Total Public Awareness	4,170.10	20,750.24	29,119.16	8,368.92	71.26
Liability Expense					
10 66 0000 441001 Background Checks	(6.00)	0.00	1,000.00	1,000.00	0.00
10 66 0000 441002 Drug Tests / Physicals	906.00	1,185.00	3,970.00	2,785.00	29.85
10 66 0000 441003 Unemployment	0.00	768.22	8,220.29	7,452.07	9.35
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
10 66 0000 441006 Miscellaneous / Liability	182.00	182.00	0.00	(182.00)	0.00
Total Liability Expense	1,082.00	2,135.22	102,870.59	100,735.37	2.08
Total Expenses	45,475.46	611,136.17	1,346,544.31	735,408.14	45.39
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	177,241.56	1,094,434.68	2,578,001.58	1,483,566.90	42.45
10 62 0000 424102 Over-Time	156.89	1,228.41	500.00	(728.41)	245.68
10 62 0000 424103 Phone/Data Stipend	1,400.00	8,490.00	20,640.00	12,150.00	41.13
10 62 0000 424105 Car Allowance	300.00	2,100.00	7,800.00	5,700.00	26.92
Total Full-Time Salary	179,098.45	1,106,253.09	2,606,941.58	1,500,688.49	42.43
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	4,959.54	24,170.35	60,000.00	35,829.65	40.28
10 63 0000 424211 Training / Part-Time Salary	23,770.85	33,252.87	31,600.00	(1,652.87)	105.23
10 63 0000 424214 Transportation / Part-Time Salary	2,149.43	31,763.99	100,000.00	68,236.01	31.76
10 63 1001 424201 Clubs / Part-Time Salary	705.56	1,313.45	2,000.00	686.55	65.67
10 63 1004 424204 Special Events / Part-Time Salary	0.00	45.10	23,881.53	23,836.43	0.19
10 63 1005 424205 Day Camp / Part-Time Salary	101,308.68	138,538.86	330,000.00	191,461.14	41.98
10 63 1006 424206 General Programs / Part-Time Salary	22,801.38	116,148.18	154,000.00	37,851.82	75.42
10 63 1008 424208 Trips / Part-Time Salary	0.00	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	11,322.96	25,160.14	25,027.50	(132.64)	100.53
10 63 1011 424213 Athletics / Part-Time Salary	8,926.78	18,866.92	15,000.00	(3,866.92)	125.78
Total Part-Time Salary	175,945.18	388,783.96	741,509.03	352,725.07	52.43
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	0.00	589.14	0.00	(589.14)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	3,387.82	34,944.34	58,187.77	23,243.43	60.05
10 69 0001 450002 Bartlett Inclusion Salary	9,042.80	17,186.46	16,219.04	(967.42)	105.96
10 69 0001 450003 Buffalo Grove Inclusion Salary	16,487.11	33,981.68	80,325.30	46,343.62	42.31
10 69 0001 450004 Elk Grove Village Inclusion Salary	4,538.36	11,017.39	29,380.47	18,363.08	37.50
10 69 0001 450005 Hanover Park Inclusion Salary	5,254.86	9,829.71	8,732.36	(1,097.35)	112.57
10 69 0001 450006 Hoffman Estates Inclusion Salary	8,346.42	16,977.78	39,236.64	22,258.86	43.27
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	10,714.60	23,976.78	24,108.83	132.05	99.45
10 69 0001 450009 Palatine Inclusion Salary	17,635.38	24,751.94	51,326.79	26,574.85	48.22
10 69 0001 450010 Prospect Heights Inclusion Salary	2,699.85	3,016.32	7,421.23	4,404.91	40.64
10 69 0001 450011 River Trails Inclusion Salary	4,674.93	5,833.72	15,584.13	9,750.41	37.43
10 69 0001 450012 Rolling Meadows Inclusion Salary	16,623.59	34,546.51	71,157.43	36,610.92	48.55
10 69 0001 450013 Salt Creek Inclusion Salary	2,775.65	2,926.15	862.25	(2,063.90)	339.36
10 69 0001 450014 Schaumburg Inclusion Salary	26,217.76	73,712.94	133,592.07	59,879.13	55.18
10 69 0001 450015 South Barrington Inclusion Salary	5,944.88	6,734.97	15,341.15	8,606.18	43.90
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	21,871.54	31,888.95	74,668.73	42,779.78	42.71

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10 69 0001 450019 Inclusion Training Salary	5,788.09	11,843.36	14,400.00	2,556.64	82.25
10 69 0001 450020 Rovers Salary Inclusion	10,868.71	13,905.66	19,000.00	5,094.34	73.19
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	(39.99)	500.00	539.99	(8.00)
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	(28.92)	500.00	528.92	(5.78)
10 69 0002 450003 Buffalo Grove Inclusion Expenses	133.34	99.17	500.00	400.83	19.83
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	(20.01)	500.00	520.01	(4.00)
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	14.12	14.12	500.00	485.88	2.82
10 69 0002 450008 Mount Prospect Inclusion Expenses	11.99	11.99	500.00	488.01	2.40
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	60.87	60.87	500.00	439.13	12.17
10 69 0002 450012 Rolling Meadows Inclusion Expenses	23.48	23.48	500.00	476.52	4.70
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	57.47	(574.07)	500.00	1,074.07	(114.81)
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	51.59	51.59	500.00	448.41	10.32
10 69 0002 450017 Wheeling Inclusion Expenses	19.87	19.87	500.00	480.13	3.97
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	0.00	888.99	1,800.00	911.01	49.39
10 69 0002 450022 MISC Inclusion Expenses	189.35	189.35	3,000.00	2,810.65	6.31
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	(215.98)	1,156.00	1,371.98	(18.68)
10 69 0003 450002 Bartlett Inclusion Independent Contractors	0.00	132.00	0.00	(132.00)	0.00
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	66.00	66.00	2,503.00	2,437.00	2.64
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	239.25	1,123.00	883.75	21.30
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	105.60	(353.43)	15,600.00	15,953.43	(2.27)
10 69 0003 450015 South Barrington Inclusion Independent Contractors	240.00	240.00	0.00	(240.00)	0.00
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	173,846.03	358,468.08	699,678.94	341,210.86	51.23
Total Salary Expense	528,889.66	1,853,505.13	4,048,129.55	2,194,624.42	45.79
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	152.51	100,977.12	109,963.94	8,986.82	91.83
10 67 0000 442103 FICA Full Time	35.67	26,660.13	197,813.82	171,153.69	13.48
10 67 0000 442300 IRS Liability	0.00	(28,626.46)	0.00	28,626.46	0.00
10 67 9902 442102 ER FICA Part Time	21,850.84	26,887.39	0.00	(26,887.39)	0.00
10 67 9902 442103 ER FICA Full Time	10,535.35	21,646.02	0.00	(21,646.02)	0.00
10 67 9912 442102 ER FICA Medicare Part Time	5,110.17	6,288.11	0.00	(6,288.11)	0.00
10 67 9912 442103 ER FICA Medicare Full Time	2,466.30	5,066.50	0.00	(5,066.50)	0.00
Total FICA	40,150.84	158,898.81	307,777.76	148,878.95	51.63
Health Insurance					
10 48 0000 421601 Voluntary Benefits	0.00	12,840.64	0.00	(12,840.64)	0.00
10 48 0000 421603 Health Contributions	64,801.38	267,254.98	440,000.00	172,745.02	60.74
Total Health Insurance	64,801.38	280,095.62	440,000.00	159,904.38	63.66
IMRF					
10 68 0000 442201 IMRF / FT Contributions	9,727.45	40,391.99	60,583.04	20,191.05	66.67
10 68 0000 442204 IMRF /PT Contributions	150.47	294.63	6,350.88	6,056.25	4.64
10 68 0000 442205 IMRF / Voluntary Additional Contributions	1,061.18	1,061.18	0.00	(1,061.18)	0.00
Total IMRF	10,939.10	41,747.80	66,933.92	25,186.12	62.37
Total Payroll Taxes & Benefits	115,891.32	480,742.23	814,711.68	333,969.45	59.01

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Expenses	690,256.44	2,945,383.53	6,209,385.54	3,264,002.01	47.43
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	0.00	450.00	108,300.00	107,850.00	0.42
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	0.00	118,293.70	0.00	(118,293.70)	0.00
20 80 2125 460002 14 passenger- accessible NEW	0.00	115,850.70	0.00	(115,850.70)	0.00
20 80 2201 460003 Technology/Hardware	0.00	(11,854.68)	0.00	11,854.68	0.00
20 80 2202 460003 Computer (lease / purchase)	1,021.91	24,198.11	34,900.00	10,701.89	69.34
20 80 2204 460003 Tech Infrastructure	0.00	2,574.12	17,223.67	14,649.55	14.95
20 80 2205 460003 iPads	0.00	298.00	2,500.00	2,202.00	11.92
20 80 2206 460003 Printer Lease	1,256.72	8,787.04	15,080.64	6,293.60	58.27
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
20 80 2211 460003 Finance system update	(625.00)	2,156.25	0.00	(2,156.25)	0.00
30 70 2201 460003 Technology/Hardware	0.00	(15,080.64)	0.00	15,080.64	0.00
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	0.00	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	1,400.32	3,557.70	5,000.00	1,442.30	71.15
20 80 2317 460004 Other infrastructure	0.00	243.36	2,000.00	1,756.64	12.17
20 80 2318 460004 Office Update*	0.00	1,931.34	35,000.00	33,068.66	5.52
Total Capital Expenses	3,053.95	255,789.90	667,244.54	411,454.64	38.34
Excess Revenue Over (Under) Expenditures	672,683.28	926,280.98	(697,844.54)	1,624,125.52	132.73

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	137,288.24	137,288.24	549,152.95	(411,864.71)	25.00
10 31 0000 310002 Bartlett Assessment	0.00	118,989.72	237,979.44	(118,989.72)	50.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	345,757.67	(345,757.67)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	160,427.40	320,854.81	(160,427.41)	50.00
10 31 0000 310005 Hanover Park Assessment	74,859.22	74,859.22	149,718.43	(74,859.21)	50.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	164,298.00	328,595.99	(164,297.99)	50.00
10 31 0000 310007 Inverness Assessment	0.00	18,644.87	37,289.74	(18,644.87)	50.00
10 31 0000 310008 Mount Prospect Assessment	0.00	176,316.87	352,343.74	(176,026.87)	50.04
10 31 0000 310009 Palatine Assessment	0.00	355,972.38	474,629.85	(118,657.47)	75.00
10 31 0000 310010 Prospect Heights Assessment	0.00	25,833.14	87,857.95	(62,024.81)	29.40
10 31 0000 310011 River Trails Assessment	0.00	26,652.01	106,608.02	(79,956.01)	25.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	87,278.99	174,557.98	(87,278.99)	50.00
10 31 0000 310013 Salt Creek Assessment	20,105.56	20,105.56	40,211.12	(20,105.56)	50.00
10 31 0000 310014 Schaumburg Assessment	0.00	342,291.12	684,582.23	(342,291.11)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	36,499.92	72,999.83	(36,499.91)	50.00
10 31 0000 310016 Streamwood Assessment	81,639.28	81,639.28	163,278.56	(81,639.28)	50.00
10 31 0000 310017 Wheeling Assessment	0.00	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	313,892.30	1,967,244.31	4,406,713.50	(2,439,469.19)	44.64
Program Fees					
10 32 1001 320001 Club Program Fees	2,025.33	25,196.94	26,000.00	(803.06)	96.91
10 32 1002 320002 Leisure Education Program Fees	2,278.15	6,238.48	9,000.00	(2,761.52)	69.32
10 32 1004 320004 Special Events Program Fees	1,240.42	9,821.17	21,000.00	(11,178.83)	46.77
10 32 1005 320005 Day Camp Program Fees	22,139.10	219,426.08	252,000.00	(32,573.92)	87.07
10 32 1006 320006 General Programs Fees	23,232.54	169,180.70	250,000.00	(80,819.30)	67.67
10 32 1008 320008 Trips Program Fees	7,876.00	22,969.00	55,000.00	(32,031.00)	41.76
10 32 1009 320009 PURSUIT Program Fees	0.00	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	3,526.80	15,123.58	42,000.00	(26,876.42)	36.01
10 32 1012 320012 Program Credits Fees	(552.00)	136.15	0.00	136.15	0.00
Total Program Fees	61,766.34	468,158.77	777,376.00	(309,217.23)	60.22
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	283.74	1,153.81	2,800.00	(1,646.19)	41.21
10 33 1004 321004 Special Events Transport Door to Door	0.00	12.00	100.00	(88.00)	12.00
10 33 1005 321005 Day Camp Transport Door to Door	3,475.16	16,802.43	14,000.00	2,802.43	120.02
10 33 1006 321006 General Programs Transport Door to Door	715.93	3,472.84	3,300.00	172.84	105.24
Total Transportation Door to Door	4,474.83	21,441.08	20,200.00	1,241.08	106.14
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	245.53	944.47	2,000.00	(1,055.53)	47.22
10 34 1002 321102 Leisure Transport Pick Up Points	329.85	683.55	2,000.00	(1,316.45)	34.18
10 34 1004 321104 Special Events Transport Pick Up Points	120.58	541.64	1,400.00	(858.36)	38.69
10 34 1005 321105 Day Camp Transport Pick Up Points	670.88	4,963.06	9,000.00	(4,036.94)	55.15
10 34 1006 321106 General Programs Transport Pick Up Points	627.47	5,389.50	10,000.00	(4,610.50)	53.90
Total Transportation Pickup Points	1,994.31	12,522.22	24,400.00	(11,877.78)	51.32
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	500.00	8,961.65	6,000.00	2,961.65	149.36
10 35 0000 340009 Collaboratives Revenues	37,326.37	186,631.85	448,046.00	(261,414.15)	41.65
10 35 0000 340010 Revenue SLSF	76.00	136.83	0.00	136.83	0.00
Total Non Program Revenue	37,902.37	195,730.33	454,046.00	(258,315.67)	43.11
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	43,987.50	(16,011.90)	65,000.00	(81,011.90)	(24.63)
10 36 0000 350002 Programs Contribution	8,933.88	8,933.88	125,000.00	(116,066.12)	7.15
10 36 0000 350003 Inclusion Contribution	537.92	537.92	25,000.00	(24,462.08)	2.15
10 36 0000 350004 Transportation Contribution	35,671.14	35,671.14	85,000.00	(49,328.86)	41.97
10 36 0000 350005 Athletics Contribution	3,953.90	3,953.90	50,000.00	(46,046.10)	7.91
Total SLSF Grant Contributions	93,084.34	33,084.94	350,000.00	(316,915.06)	9.45
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	1,455.00	10,000.00	(8,545.00)	14.55

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Sale of Fixed Assets	0.00	1,455.00	10,000.00	(8,545.00)	14.55
Interest					
10 38 0000 370001 Operating Interest	3,456.51	22,981.43	54,100.00	(31,118.57)	42.48
10 38 0000 370002 Investment Interest	12,553.18	38,842.66	81,950.04	(43,107.38)	47.40
Total Interest	16,009.69	61,824.09	136,050.04	(74,225.95)	45.44
Total Revenues	529,124.18	2,761,460.74	6,178,785.54	(3,417,324.80)	44.69
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	(5,550.00)	85,690.00	4,375.00	(81,315.00)	1,958.63
10 41 0000 421002 Legal Fees	0.00	6,050.00	12,150.00	6,100.00	49.79
10 41 0000 421003 Miscellaneous professional fees	0.00	64.38	850.00	785.62	7.57
10 41 0000 421004 Audit	0.00	9,047.10	12,510.00	3,462.90	72.32
10 41 0000 421005 GASB	0.00	910.00	0.00	(910.00)	0.00
Total Professional Fees	(5,550.00)	101,761.48	29,885.00	(71,876.48)	340.51
Independent Contractors					
10 65 0000 424403 Office	3,428.00	4,990.33	7,000.00	2,009.67	71.29
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	0.00	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	4,413.00	10,270.84	12,000.00	1,729.16	85.59
10 65 1007 424412 Miscellaneous	0.00	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	450.00	5,361.36	2,800.00	(2,561.36)	191.48
10 65 1011 424407 Athletics	0.00	1,228.05	2,500.00	1,271.95	49.12
Total Independent Contractors	8,291.00	26,866.02	38,800.00	11,933.98	69.24
Office Supplies					
10 42 0000 421101 Coffee / Water	0.00	350.54	400.00	49.46	87.64
10 42 0000 421102 Furniture Needs	138.52	138.52	300.00	161.48	46.17
10 42 0000 421103 Locksmith / Keys	0.00	1,025.00	500.00	(525.00)	205.00
10 42 0000 421104 Nametags	114.14	329.09	500.00	170.91	65.82
10 42 0000 421105 Supplies	282.41	2,580.62	2,500.00	(80.62)	103.22
10 42 0000 421106 Miscellaneous Office supplies	0.00	0.00	350.00	350.00	0.00
Total Office Supplies	535.07	4,423.77	4,550.00	126.23	97.23
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	4,142.48	13,900.77	13,415.88	(484.89)	103.61
10 43 0000 421152 PFM Fees	0.00	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	4,142.48	13,926.67	15,415.88	1,489.21	90.34
Payroll Processing					
10 64 0000 424301 Payroll Fees	0.00	(22,759.61)	0.00	22,759.61	0.00
10 64 0000 424303 FSA	81.00	324.00	1,250.00	926.00	25.92
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
10 64 1007 424305 Miscellaneous / Payroll Processing	123.44	439.20	0.00	(439.20)	0.00
Total Payroll Processing	204.44	(21,996.41)	1,650.00	23,646.41	(1,333.12)
Postage					
10 44 0000 421201 Postage	(7.05)	1,844.15	2,500.00	655.85	73.77
10 44 0000 421202 Postal Machine Rental	0.00	454.71	1,817.78	1,363.07	25.01
10 44 0000 421204 Miscellaneous Postage	6.03	29.87	240.00	210.13	12.45
	(1.02)	2,328.73	4,557.78	2,229.05	51.09
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	765.93	3,941.39	9,360.50	5,419.11	42.11
10 45 0000 421304 Office Phones	513.55	2,639.66	2,643.05	3.39	99.87
10 45 0000 421305 Phone Maintenance	0.00	6,094.63	14,275.68	8,181.05	42.69
Total Telephone/Fax	1,279.48	12,675.68	26,279.23	13,603.55	48.23
Conference Education					
10 46 0000 421401 NRPA	1,431.00	1,431.00	5,200.00	3,769.00	27.52
Conferences/Workshops/Webinars/Schools					
10 46 0000 421402 IPRA	0.00	13,242.20	29,700.00	16,457.80	44.59
Conferences/Workshops/Webinars/Schools					
10 46 0000 421403 PDRMA	0.00	25.00	140.00	115.00	17.86
Conferences/Workshops/Webinars/Schools					

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

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

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

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 60 0000 422906 Printer Toner (OPS)	0.00	4,730.75	0.00	(4,730.75)	0.00
10 60 0000 422907 Seasonal Brochure	0.00	5,230.00	18,100.00	12,870.00	28.90
10 60 0000 422908 Stationary/Business Cards	0.00	67.96	1,230.00	1,162.04	5.53
10 60 0000 422909 Miscellaneous / Printing	0.00	895.00	1,000.00	105.00	89.50
Total Printing	468.90	15,939.91	33,280.00	17,340.09	47.90
Public Awareness					
10 61 0000 423101 Awards/Recognition	64.78	574.65	2,277.16	1,702.51	25.24
10 61 0000 423102 Ads	22.75	22.75	180.00	157.25	12.64
10 61 0000 423103 Legal Notices	64.80	64.80	420.00	355.20	15.43
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	332.69	300.00	(32.69)	110.90
10 61 0000 423107 Staff Support	350.00	1,315.53	2,400.00	1,084.47	54.81
10 61 0000 423108 Subscriptions	198.79	1,150.13	2,142.00	991.87	53.69
10 61 0000 423109 Miscellaneous	(104.14)	(949.17)	0.00	949.17	0.00
10 61 0000 423110 Recruitment	3,215.40	12,896.54	19,000.00	6,103.46	67.88
10 61 0000 423111 Outreach	70.08	1,172.22	2,000.00	827.78	58.61
Total Public Awareness	3,882.46	16,580.14	29,119.16	12,539.02	56.94
Liability Expense					
10 66 0000 441001 Background Checks	0.00	6.00	1,000.00	994.00	0.60
10 66 0000 441002 Drug Tests / Physicals	279.00	279.00	3,970.00	3,691.00	7.03
10 66 0000 441003 Unemployment	0.00	768.22	8,220.29	7,452.07	9.35
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	279.00	1,053.22	102,870.59	101,817.37	1.02
Total Expenses	109,097.18	565,660.71	1,346,544.31	780,883.60	42.01
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	178,362.51	917,193.12	2,578,001.58	1,660,808.46	35.58
10 62 0000 424102 Over-Time	83.26	1,071.52	500.00	(571.52)	214.30
10 62 0000 424103 Phone/Data Stipend	0.00	7,090.00	20,640.00	13,550.00	34.35
10 62 0000 424105 Car Allowance	300.00	1,800.00	7,800.00	6,000.00	23.08
Total Full-Time Salary	178,745.77	927,154.64	2,606,941.58	1,679,786.94	35.56
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	3,486.01	19,210.81	60,000.00	40,789.19	32.02
10 63 0000 424211 Training / Part-Time Salary	6,668.00	9,482.02	31,600.00	22,117.98	30.01
10 63 0000 424214 Transportation / Part-Time Salary	1,706.94	29,614.56	100,000.00	70,385.44	29.61
10 63 1001 424201 Clubs / Part-Time Salary	0.00	607.89	2,000.00	1,392.11	30.39
10 63 1004 424204 Special Events / Part-Time Salary	0.00	45.10	23,881.53	23,836.43	0.19
10 63 1005 424205 Day Camp / Part-Time Salary	2,518.37	37,230.18	330,000.00	292,769.82	11.28
10 63 1006 424206 General Programs / Part-Time Salary	12,528.12	93,346.80	154,000.00	60,653.20	60.61
10 63 1008 424208 Trips / Part-Time Salary	0.00	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	10,264.36	13,837.18	25,027.50	11,190.32	55.29
10 63 1011 424213 Athletics / Part-Time Salary	2,180.01	9,940.14	15,000.00	5,059.86	66.27
Total Part-Time Salary	39,351.81	212,838.78	741,509.03	528,670.25	28.70
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	189.02	589.14	0.00	(589.14)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	6,152.66	31,556.52	58,187.77	26,631.25	54.23
10 69 0001 450002 Bartlett Inclusion Salary	566.69	8,143.66	16,219.04	8,075.38	50.21
10 69 0001 450003 Buffalo Grove Inclusion Salary	3,877.20	17,494.57	80,325.30	62,830.73	21.78
10 69 0001 450004 Elk Grove Village Inclusion Salary	1,343.88	6,479.03	29,380.47	22,901.44	22.05
10 69 0001 450005 Hanover Park Inclusion Salary	580.23	4,574.85	8,732.36	4,157.51	52.39
10 69 0001 450006 Hoffman Estates Inclusion Salary	1,433.37	8,631.36	39,236.64	30,605.28	22.00
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	3,441.94	13,262.18	24,108.83	10,846.65	55.01
10 69 0001 450009 Palatine Inclusion Salary	1,695.30	7,116.56	51,326.79	44,210.23	13.87
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	316.47	7,421.23	7,104.76	4.26
10 69 0001 450011 River Trails Inclusion Salary	129.55	1,158.79	15,584.13	14,425.34	7.44
10 69 0001 450012 Rolling Meadows Inclusion Salary	2,491.18	17,922.92	71,157.43	53,234.51	25.19
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	150.50	862.25	711.75	17.45
10 69 0001 450014 Schaumburg Inclusion Salary	6,708.55	47,495.18	133,592.07	86,096.89	35.55
10 69 0001 450015 South Barrington Inclusion Salary	0.00	790.09	15,341.15	14,551.06	5.15
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	1,007.49	10,017.41	74,668.73	64,651.32	13.42
10 69 0001 450019 Inclusion Training Salary	4,440.02	6,055.27	14,400.00	8,344.73	42.05

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 0001 450020 Rovers Salary Inclusion	3,001.95	3,036.95	19,000.00	15,963.05	15.98
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	(39.99)	500.00	539.99	(8.00)
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	(28.92)	500.00	528.92	(5.78)
10 69 0002 450003 Buffalo Grove Inclusion Expenses	44.95	(34.17)	500.00	534.17	(6.83)
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	(20.01)	500.00	520.01	(4.00)
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	25.00	(631.54)	500.00	1,131.54	(126.31)
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	35.26	888.99	1,800.00	911.01	49.39
10 69 0002 450022 MISC Inclusion Expenses	0.00	0.00	3,000.00	3,000.00	0.00
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	(215.98)	1,156.00	1,371.98	(18.68)
10 69 0003 450002 Bartlett Inclusion Independent Contractors	132.00	132.00	0.00	(132.00)	0.00
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	0.00	0.00	2,503.00	2,503.00	0.00
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	239.25	239.25	1,123.00	883.75	21.30
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	0.00	(459.03)	15,600.00	16,059.03	(2.94)
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	37,535.49	184,622.05	699,678.94	515,056.89	26.39
Total Salary Expense	255,633.07	1,324,615.47	4,048,129.55	2,723,514.08	32.72
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	16.55	100,824.61	109,963.94	9,139.33	91.69
10 67 0000 442103 FICA Full Time	3.87	26,624.46	197,813.82	171,189.36	13.46
10 67 0000 442300 IRS Liability	0.00	(28,626.46)	0.00	28,626.46	0.00
10 67 9902 442102 ER FICA Part Time	5,029.18	5,036.55	0.00	(5,036.55)	0.00
10 67 9902 442103 ER FICA Full Time	11,110.67	11,110.67	0.00	(11,110.67)	0.00
10 67 9912 442102 ER FICA Medicare Part Time	1,176.22	1,177.94	0.00	(1,177.94)	0.00
10 67 9912 442103 ER FICA Medicare Full Time	2,598.50	2,600.20	0.00	(2,600.20)	0.00
Total FICA	19,934.99	118,747.97	307,777.76	189,029.79	38.58
Health Insurance					
10 48 0000 421601 Voluntary Benefits	0.00	12,840.64	0.00	(12,840.64)	0.00
10 48 0000 421603 Health Contributions	50,815.58	202,453.60	440,000.00	237,546.40	46.01
Total Health Insurance	50,815.58	215,294.24	440,000.00	224,705.76	48.93
IMRF					
10 68 0000 442201 IMRF / FT Contributions	4,402.41	30,664.54	60,583.04	29,918.50	50.62
10 68 0000 442204 IMRF /PT Contributions	0.00	144.16	6,350.88	6,206.72	2.27
Total IMRF	4,402.41	30,808.70	66,933.92	36,125.22	46.03
Total Payroll Taxes & Benefits	75,152.98	364,850.91	814,711.68	449,860.77	44.78
Total Expenses	439,883.23	2,255,127.09	6,209,385.54	3,954,258.45	36.32
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	450.00	450.00	108,300.00	107,850.00	0.42
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	115,850.70	118,293.70	0.00	(118,293.70)	0.00
20 80 2125 460002 14 passenger- accessible NEW	115,850.70	115,850.70	0.00	(115,850.70)	0.00
20 80 2201 460003 Technology/Hardware	408.24	(11,854.68)	0.00	11,854.68	0.00
20 80 2202 460003 Computer (lease / purchase)	20,110.47	23,176.20	34,900.00	11,723.80	66.41
20 80 2204 460003 Tech Infrastructure	0.00	2,574.12	17,223.67	14,649.55	14.95
20 80 2205 460003 iPads	298.00	298.00	2,500.00	2,202.00	11.92
20 80 2206 460003 Printer Lease	1,256.72	7,530.32	15,080.64	7,550.32	49.93
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
20 80 2211 460003 Finance system update	0.00	2,781.25	0.00	(2,781.25)	0.00
30 70 2201 460003 Technology/Hardware	0.00	(15,080.64)	0.00	15,080.64	0.00
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	0.00	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	2,157.38	5,000.00	2,842.62	43.15
20 80 2317 460004 Other infrastructure	0.00	243.36	2,000.00	1,756.64	12.17
20 80 2318 460004 Office Update*	0.00	1,931.34	35,000.00	33,068.66	5.52
Total Capital Expenses	254,224.83	252,735.95	667,244.54	414,508.59	37.88
Excess Revenue Over (Under) Expenditures	(164,983.88)	253,597.70	(697,844.54)	951,442.24	36.34

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	549,152.95	(549,152.95)	0.00
10 31 0000 310002 Bartlett Assessment	118,989.72	118,989.72	237,979.44	(118,989.72)	50.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	345,757.67	(345,757.67)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	160,427.40	320,854.81	(160,427.41)	50.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	149,718.43	(149,718.43)	0.00
10 31 0000 310006 Hoffman Estates Assessment	164,298.00	164,298.00	328,595.99	(164,297.99)	50.00
10 31 0000 310007 Inverness Assessment	0.00	18,644.87	37,289.74	(18,644.87)	50.00
10 31 0000 310008 Mount Prospect Assessment	0.00	176,316.87	352,343.74	(176,026.87)	50.04
10 31 0000 310009 Palatine Assessment	118,657.46	355,972.38	474,629.85	(118,657.47)	75.00
10 31 0000 310010 Prospect Heights Assessment	0.00	25,833.14	87,857.95	(62,024.81)	29.40
10 31 0000 310011 River Trails Assessment	0.00	26,652.01	106,608.02	(79,956.01)	25.00
10 31 0000 310012 Rolling Meadows Assessment	87,278.99	87,278.99	174,557.98	(87,278.99)	50.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	40,211.12	(40,211.12)	0.00
10 31 0000 310014 Schaumburg Assessment	0.00	342,291.12	684,582.23	(342,291.11)	50.00
10 31 0000 310015 South Barrington Assessment	36,499.92	36,499.92	72,999.83	(36,499.91)	50.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	163,278.56	(163,278.56)	0.00
10 31 0000 310017 Wheeling Assessment	0.00	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	525,724.09	1,653,352.01	4,406,713.50	(2,753,361.49)	37.52
Program Fees					
10 32 1001 320001 Club Program Fees	3,285.93	23,171.61	26,000.00	(2,828.39)	89.12
10 32 1002 320002 Leisure Education Program Fees	0.00	3,960.33	9,000.00	(5,039.67)	44.00
10 32 1004 320004 Special Events Program Fees	3,743.03	8,580.75	21,000.00	(12,419.25)	40.86
10 32 1005 320005 Day Camp Program Fees	77,391.66	197,286.98	252,000.00	(54,713.02)	78.29
10 32 1006 320006 General Programs Fees	38,870.30	145,948.16	250,000.00	(104,051.84)	58.38
10 32 1008 320008 Trips Program Fees	5,089.00	15,093.00	55,000.00	(39,907.00)	27.44
10 32 1009 320009 PURSUIT Program Fees	0.00	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	3,966.40	11,596.78	42,000.00	(30,403.22)	27.61
10 32 1012 320012 Program Credits Fees	(1,729.45)	688.15	0.00	688.15	0.00
Total Program Fees	130,616.87	406,392.43	777,376.00	(370,983.57)	52.28
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	412.65	870.07	2,800.00	(1,929.93)	31.07
10 33 1004 321004 Special Events Transport Door to Door	12.00	12.00	100.00	(88.00)	12.00
10 33 1005 321005 Day Camp Transport Door to Door	7,479.74	13,327.27	14,000.00	(672.73)	95.19
10 33 1006 321006 General Programs Transport Door to Door	404.17	2,756.91	3,300.00	(543.09)	83.54
Total Transportation Door to Door	8,308.56	16,966.25	20,200.00	(3,233.75)	83.99
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	409.32	698.94	2,000.00	(1,301.06)	34.95
10 34 1002 321102 Leisure Transport Pick Up Points	0.00	353.70	2,000.00	(1,646.30)	17.69
10 34 1004 321104 Special Events Transport Pick Up Points	400.78	421.06	1,400.00	(978.94)	30.08
10 34 1005 321105 Day Camp Transport Pick Up Points	1,318.68	4,292.18	9,000.00	(4,707.82)	47.69
10 34 1006 321106 General Programs Transport Pick Up Points	2,627.88	4,762.03	10,000.00	(5,237.97)	47.62
Total Transportation Pickup Points	4,756.66	10,527.91	24,400.00	(13,872.09)	43.15
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	0.00	8,461.65	6,000.00	2,461.65	141.03
10 35 0000 340009 Collaboratives Revenues	37,326.37	149,305.48	448,046.00	(298,740.52)	33.32
10 35 0000 340010 Revenue SLSF	159.46	60.83	0.00	60.83	0.00
Total Non Program Revenue	37,485.83	157,827.96	454,046.00	(296,218.04)	34.76
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	(59,999.40)	65,000.00	(124,999.40)	(92.31)
10 36 0000 350002 Programs Contribution	0.00	0.00	125,000.00	(125,000.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	25,000.00	(25,000.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	85,000.00	(85,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	(59,999.40)	350,000.00	(409,999.40)	(17.14)
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	20.00	1,455.00	10,000.00	(8,545.00)	14.55

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Sale of Fixed Assets	20.00	1,455.00	10,000.00	(8,545.00)	14.55
Interest					
10 38 0000 370001 Operating Interest	3,308.75	19,524.92	54,100.00	(34,575.08)	36.09
10 38 0000 370002 Investment Interest	12,798.54	26,289.48	81,950.04	(55,660.56)	32.08
Total Interest	16,107.29	45,814.40	136,050.04	(90,235.64)	33.67
Total Revenues	723,019.30	2,232,336.56	6,178,785.54	(3,946,448.98)	36.13
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	64,255.00	91,240.00	4,375.00	(86,865.00)	2,085.49
10 41 0000 421002 Legal Fees	0.00	6,050.00	12,150.00	6,100.00	49.79
10 41 0000 421003 Miscellaneous professional fees	50.41	64.38	850.00	785.62	7.57
10 41 0000 421004 Audit	5,000.00	9,047.10	12,510.00	3,462.90	72.32
10 41 0000 421005 GASB	0.00	910.00	0.00	(910.00)	0.00
Total Professional Fees	69,305.41	107,311.48	29,885.00	(77,426.48)	359.08
Independent Contractors					
10 65 0000 424403 Office	1,409.33	1,562.33	7,000.00	5,437.67	22.32
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	0.00	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	0.00	5,857.84	12,000.00	6,142.16	48.82
10 65 1007 424412 Miscellaneous	0.00	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	110.00	4,911.36	2,800.00	(2,111.36)	175.41
10 65 1011 424407 Athletics	100.00	1,228.05	2,500.00	1,271.95	49.12
Total Independent Contractors	1,619.33	18,575.02	38,800.00	20,224.98	47.87
Office Supplies					
10 42 0000 421101 Coffee / Water	17.68	350.54	400.00	49.46	87.64
10 42 0000 421102 Furniture Needs	0.00	0.00	300.00	300.00	0.00
10 42 0000 421103 Locksmith / Keys	0.00	1,025.00	500.00	(525.00)	205.00
10 42 0000 421104 Nametags	97.92	214.95	500.00	285.05	42.99
10 42 0000 421105 Supplies	189.18	2,298.21	2,500.00	201.79	91.93
10 42 0000 421106 Miscellaneous Office supplies	0.00	0.00	350.00	350.00	0.00
Total Office Supplies	304.78	3,888.70	4,550.00	661.30	85.47
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	4,532.27	9,758.29	13,415.88	3,657.59	72.74
10 43 0000 421152 PFM Fees	0.00	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	4,532.27	9,784.19	15,415.88	5,631.69	63.47
Payroll Processing					
10 64 0000 424301 Payroll Fees	0.00	(22,759.61)	0.00	22,759.61	0.00
10 64 0000 424303 FSA	81.00	243.00	1,250.00	1,007.00	19.44
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
10 64 1007 424305 Miscellaneous / Payroll Processing	315.76	315.76	0.00	(315.76)	0.00
Total Payroll Processing	396.76	(22,200.85)	1,650.00	23,850.85	(1,345.51)
Postage					
10 44 0000 421201 Postage	1,839.66	1,851.20	2,500.00	648.80	74.05
10 44 0000 421202 Postal Machine Rental	0.00	454.71	1,817.78	1,363.07	25.01
10 44 0000 421204 Miscellaneous Postage	0.00	23.84	240.00	216.16	9.93
Total Postage	1,839.66	2,329.75	4,557.78	2,228.03	51.12
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	768.29	3,175.46	9,360.50	6,185.04	33.92
10 45 0000 421304 Office Phones	531.54	2,126.11	2,643.05	516.94	80.44
10 45 0000 421305 Phone Maintenance	2,435.85	6,094.63	14,275.68	8,181.05	42.69
Total Telephone/Fax	3,735.68	11,396.20	26,279.23	14,883.03	43.37
Conference Education					
10 46 0000 421401 NRPA	0.00	0.00	5,200.00	5,200.00	0.00
Conferences/Workshops/Webinars/Schools					
10 46 0000 421402 IPRA	0.00	13,242.20	29,700.00	16,457.80	44.59
Conferences/Workshops/Webinars/Schools					
10 46 0000 421403 PDRMA	0.00	25.00	140.00	115.00	17.86
Conferences/Workshops/Webinars/Schools					

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

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

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 60 0000 422908 Stationary/Business Cards	67.96	67.96	1,230.00	1,162.04	5.53
10 60 0000 422909 Miscellaneous / Printing	0.00	895.00	1,000.00	105.00	89.50
Total Printing	5,297.96	15,471.01	33,280.00	17,808.99	46.49
Public Awareness					
10 61 0000 423101 Awards/Recognition	230.48	509.87	2,277.16	1,767.29	22.39
10 61 0000 423102 Ads	0.00	0.00	180.00	180.00	0.00
10 61 0000 423103 Legal Notices	0.00	0.00	420.00	420.00	0.00
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	332.69	332.69	300.00	(32.69)	110.90
10 61 0000 423107 Staff Support	355.00	965.53	2,400.00	1,434.47	40.23
10 61 0000 423108 Subscriptions	489.78	951.34	2,142.00	1,190.66	44.41
10 61 0000 423109 Miscellaneous	896.20	(845.03)	0.00	845.03	0.00
10 61 0000 423110 Recruitment	1,599.43	9,681.14	19,000.00	9,318.86	50.95
10 61 0000 423111 Outreach	950.66	1,102.14	2,000.00	897.86	55.11
Total Public Awareness	4,854.24	12,697.68	29,119.16	16,421.48	43.61
Liability Expense					
10 66 0000 441001 Background Checks	6.00	6.00	1,000.00	994.00	0.60
10 66 0000 441002 Drug Tests / Physicals	0.00	0.00	3,970.00	3,970.00	0.00
10 66 0000 441003 Unemployment	0.00	768.22	8,220.29	7,452.07	9.35
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	6.00	774.22	102,870.59	102,096.37	0.75
Total Expenses	153,655.18	456,563.53	1,346,544.31	889,980.78	33.91
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	173,377.24	738,830.61	2,578,001.58	1,839,170.97	28.66
10 62 0000 424102 Over-Time	477.84	988.26	500.00	(488.26)	197.65
10 62 0000 424103 Phone/Data Stipend	1,280.00	7,090.00	20,640.00	13,550.00	34.35
10 62 0000 424105 Car Allowance	600.00	1,500.00	7,800.00	6,300.00	19.23
Total Full-Time Salary	175,735.08	748,408.87	2,606,941.58	1,858,532.71	28.71
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	3,236.00	15,724.80	60,000.00	44,275.20	26.21
10 63 0000 424211 Training / Part-Time Salary	812.36	2,814.02	31,600.00	28,785.98	8.91
10 63 0000 424214 Transportation / Part-Time Salary	4,997.69	27,907.62	100,000.00	72,092.38	27.91
10 63 1001 424201 Clubs / Part-Time Salary	547.28	607.89	2,000.00	1,392.11	30.39
10 63 1004 424204 Special Events / Part-Time Salary	45.10	45.10	23,881.53	23,836.43	0.19
10 63 1005 424205 Day Camp / Part-Time Salary	(377.09)	34,711.81	330,000.00	295,288.19	10.52
10 63 1006 424206 General Programs / Part-Time Salary	25,804.98	80,818.68	154,000.00	73,181.32	52.48
10 63 1008 424208 Trips / Part-Time Salary	0.00	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	4,790.17	3,572.82	25,027.50	21,454.68	14.28
10 63 1011 424213 Athletics / Part-Time Salary	2,264.18	7,760.13	15,000.00	7,239.87	51.73
Total Part-Time Salary	42,120.67	173,486.97	741,509.03	568,022.06	23.40
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	110.75	400.12	0.00	(400.12)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	7,008.22	25,403.86	58,187.77	32,783.91	43.66
10 69 0001 450002 Bartlett Inclusion Salary	1,016.08	7,576.97	16,219.04	8,642.07	46.72
10 69 0001 450003 Buffalo Grove Inclusion Salary	3,936.44	13,617.37	80,325.30	66,707.93	16.95
10 69 0001 450004 Elk Grove Village Inclusion Salary	1,735.24	5,135.15	29,380.47	24,245.32	17.48
10 69 0001 450005 Hanover Park Inclusion Salary	440.16	3,994.62	8,732.36	4,737.74	45.75
10 69 0001 450006 Hoffman Estates Inclusion Salary	1,727.89	7,197.99	39,236.64	32,038.65	18.35
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	3,345.60	9,820.24	24,108.83	14,288.59	40.73
10 69 0001 450009 Palatine Inclusion Salary	1,643.38	5,421.26	51,326.79	45,905.53	10.56
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	316.47	7,421.23	7,104.76	4.26
10 69 0001 450011 River Trails Inclusion Salary	152.54	1,029.24	15,584.13	14,554.89	6.60
10 69 0001 450012 Rolling Meadows Inclusion Salary	3,532.14	15,431.74	71,157.43	55,725.69	21.69
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	150.50	862.25	711.75	17.45
10 69 0001 450014 Schaumburg Inclusion Salary	6,381.83	40,786.63	133,592.07	92,805.44	30.53
10 69 0001 450015 South Barrington Inclusion Salary	582.47	790.09	15,341.15	14,551.06	5.15
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	1,077.96	9,009.92	74,668.73	65,658.81	12.07
10 69 0001 450019 Inclusion Training Salary	66.75	1,615.25	14,400.00	12,784.75	11.22
10 69 0001 450020 Rovers Salary Inclusion	0.00	35.00	19,000.00	18,965.00	0.18
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	(39.99)	500.00	539.99	(8.00)

Northwest Special Recreation Association
Income Statement
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	(28.92)	500.00	528.92	(5.78)
10 69 0002 450003 Buffalo Grove Inclusion Expenses	0.00	(79.12)	500.00	579.12	(15.82)
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	(20.01)	500.00	520.01	(4.00)
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	0.00	(656.54)	500.00	1,156.54	(131.31)
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	0.00	853.73	1,800.00	946.27	47.43
10 69 0002 450022 MISC Inclusion Expenses	0.00	0.00	3,000.00	3,000.00	0.00
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	(215.98)	1,156.00	1,371.98	(18.68)
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	0.00	0.00	2,503.00	2,503.00	0.00
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	0.00	1,123.00	1,123.00	0.00
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	76.56	(459.03)	15,600.00	16,059.03	(2.94)
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	32,834.01	147,086.56	699,678.94	552,592.38	21.02
Total Salary Expense	250,689.76	1,068,982.40	4,048,129.55	2,979,147.15	26.41
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	10,906.54	100,808.06	109,963.94	9,155.88	91.67
10 67 0000 442103 FICA Full Time	7,604.28	26,620.59	197,813.82	171,193.23	13.46
10 67 0000 442300 IRS Liability	0.00	(28,626.46)	0.00	28,626.46	0.00
10 67 9902 442102 ER FICA Part Time	5.84	7.37	0.00	(7.37)	0.00
10 67 9912 442102 ER FICA Medicare Part Time	1.36	1.72	0.00	(1.72)	0.00
10 67 9912 442103 ER FICA Medicare Full Time	0.98	1.70	0.00	(1.70)	0.00
Total FICA	18,519.00	98,812.98	307,777.76	208,964.78	32.11
Health Insurance					
10 48 0000 421601 Voluntary Benefits	2,586.00	12,840.64	0.00	(12,840.64)	0.00
10 48 0000 421603 Health Contributions	66,374.42	151,638.02	440,000.00	288,361.98	34.46
Total Health Insurance	68,960.42	164,478.66	440,000.00	275,521.34	37.38
IMRF					
10 68 0000 442201 IMRF / FT Contributions	11,836.52	26,262.13	60,583.04	34,320.91	43.35
10 68 0000 442204 IMRF /PT Contributions	144.16	144.16	6,350.88	6,206.72	2.27
Total IMRF	11,980.68	26,406.29	66,933.92	40,527.63	39.45
Total Payroll Taxes & Benefits	99,460.10	289,697.93	814,711.68	525,013.75	35.56
Total Expenses	503,805.04	1,815,243.86	6,209,385.54	4,394,141.68	29.23
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	0.00	2,443.00	0.00	(2,443.00)	0.00

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
20 80 2201 460003 Technology/Hardware	0.00	(12,262.92)	0.00	12,262.92	0.00
20 80 2202 460003 Computer (lease / purchase)	1,021.91	3,065.73	34,900.00	31,834.27	8.78
20 80 2204 460003 Tech Infrastructure	0.00	2,574.12	17,223.67	14,649.55	14.95
20 80 2205 460003 iPads	0.00	0.00	2,500.00	2,500.00	0.00
20 80 2206 460003 Printer Lease	1,256.72	6,273.60	15,080.64	8,807.04	41.60
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
20 80 2211 460003 Finance system update	625.00	2,781.25	0.00	(2,781.25)	0.00
30 70 2201 460003 Technology/Hardware	0.00	(15,080.64)	0.00	15,080.64	0.00
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	0.00	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	2,157.38	5,000.00	2,842.62	43.15
20 80 2317 460004 Other infrastructure	243.36	243.36	2,000.00	1,756.64	12.17
20 80 2318 460004 Office Update*	558.00	1,931.34	35,000.00	33,068.66	5.52
Total Capital Expenses	3,704.99	(1,488.88)	667,244.54	668,733.42	(0.22)
Excess Revenue Over (Under) Expenditures	215,509.27	418,581.58	(697,844.54)	1,116,426.12	59.98

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	549,152.95	(549,152.95)	0.00
10 31 0000 310002 Bartlett Assessment	0.00	0.00	237,979.44	(237,979.44)	0.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	345,757.67	(345,757.67)	0.00
10 31 0000 310004 Elk Grove Assessment	160,427.40	160,427.40	320,854.81	(160,427.41)	50.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	149,718.43	(149,718.43)	0.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	328,595.99	(328,595.99)	0.00
10 31 0000 310007 Inverness Assessment	18,644.87	18,644.87	37,289.74	(18,644.87)	50.00
10 31 0000 310008 Mount Prospect Assessment	0.00	176,316.87	352,343.74	(176,026.87)	50.04
10 31 0000 310009 Palatine Assessment	0.00	237,314.92	474,629.85	(237,314.93)	50.00
10 31 0000 310010 Prospect Heights Assessment	0.00	25,833.14	87,857.95	(62,024.81)	29.40
10 31 0000 310011 River Trails Assessment	26,652.01	26,652.01	106,608.02	(79,956.01)	25.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	0.00	174,557.98	(174,557.98)	0.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	40,211.12	(40,211.12)	0.00
10 31 0000 310014 Schaumburg Assessment	0.00	342,291.12	684,582.23	(342,291.11)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	0.00	72,999.83	(72,999.83)	0.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	163,278.56	(163,278.56)	0.00
10 31 0000 310017 Wheeling Assessment	0.00	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	205,724.28	1,127,627.92	4,406,713.50	(3,279,085.58)	25.59
Program Fees					
10 32 1001 320001 Club Program Fees	1,035.36	19,885.68	26,000.00	(6,114.32)	76.48
10 32 1002 320002 Leisure Education Program Fees	2,361.31	3,960.33	9,000.00	(5,039.67)	44.00
10 32 1004 320004 Special Events Program Fees	1,039.81	4,837.72	21,000.00	(16,162.28)	23.04
10 32 1005 320005 Day Camp Program Fees	102,978.32	119,895.32	252,000.00	(132,104.68)	47.58
10 32 1006 320006 General Programs Fees	11,668.79	107,077.86	250,000.00	(142,922.14)	42.83
10 32 1008 320008 Trips Program Fees	3,315.00	10,004.00	55,000.00	(44,996.00)	18.19
10 32 1009 320009 PURSUIT Program Fees	0.00	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	1,284.50	7,630.38	42,000.00	(34,369.62)	18.17
10 32 1012 320012 Program Credits Fees	(92.00)	2,417.60	0.00	2,417.60	0.00
Total Program Fees	123,591.09	275,775.56	777,376.00	(501,600.44)	35.48
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	48.00	457.42	2,800.00	(2,342.58)	16.34
10 33 1004 321004 Special Events Transport Door to Door	0.00	0.00	100.00	(100.00)	0.00
10 33 1005 321005 Day Camp Transport Door to Door	5,847.53	5,847.53	14,000.00	(8,152.47)	41.77
10 33 1006 321006 General Programs Transport Door to Door	210.41	2,352.74	3,300.00	(947.26)	71.30
Total Transportation Door to Door	6,105.94	8,657.69	20,200.00	(11,542.31)	42.86
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	130.25	289.62	2,000.00	(1,710.38)	14.48
10 34 1002 321102 Leisure Transport Pick Up Points	348.69	353.70	2,000.00	(1,646.30)	17.69
10 34 1004 321104 Special Events Transport Pick Up Points	66.39	20.28	1,400.00	(1,379.72)	1.45
10 34 1005 321105 Day Camp Transport Pick Up Points	2,973.50	2,973.50	9,000.00	(6,026.50)	33.04
10 34 1006 321106 General Programs Transport Pick Up Points	925.79	2,134.15	10,000.00	(7,865.85)	21.34
Total Transportation Pickup Points	4,444.62	5,771.25	24,400.00	(18,628.75)	23.65
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	6,561.65	8,461.65	6,000.00	2,461.65	141.03
10 35 0000 340009 Collaboratives Revenues	37,326.37	111,979.11	448,046.00	(336,066.89)	24.99
10 35 0000 340010 Revenue SLSF	20.54	(98.63)	0.00	(98.63)	0.00
Total Non Program Revenue	43,908.56	120,342.13	454,046.00	(333,703.87)	26.50
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	(59,999.40)	65,000.00	(124,999.40)	(92.31)
10 36 0000 350002 Programs Contribution	0.00	0.00	125,000.00	(125,000.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	25,000.00	(25,000.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	85,000.00	(85,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	(59,999.40)	350,000.00	(409,999.40)	(17.14)
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	1,435.00	10,000.00	(8,565.00)	14.35

Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Sale of Fixed Assets	0.00	1,435.00	10,000.00	(8,565.00)	14.35
Interest					
10 38 0000 370001 Operating Interest	6,156.20	16,216.17	54,100.00	(37,883.83)	29.97
10 38 0000 370002 Investment Interest	3,731.81	13,490.94	81,950.04	(68,459.10)	16.46
Total Interest	9,888.01	29,707.11	136,050.04	(106,342.93)	21.84
Total Revenues	393,662.50	1,509,317.26	6,178,785.54	(4,669,468.28)	24.43
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	22,885.00	26,985.00	4,375.00	(22,610.00)	616.80
10 41 0000 421002 Legal Fees	6,050.00	6,050.00	12,150.00	6,100.00	49.79
10 41 0000 421003 Miscellaneous professional fees	13.97	13.97	850.00	836.03	1.64
10 41 0000 421004 Audit	0.00	4,047.10	12,510.00	8,462.90	32.35
10 41 0000 421005 GASB	910.00	910.00	0.00	(910.00)	0.00
Total Professional Fees	29,858.97	38,006.07	29,885.00	(8,121.07)	127.17
Independent Contractors					
10 65 0000 424403 Office	0.00	153.00	7,000.00	6,847.00	2.19
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	0.00	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	875.00	5,857.84	12,000.00	6,142.16	48.82
10 65 1007 424412 Miscellaneous	0.00	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	0.00	4,801.36	2,800.00	(2,001.36)	171.48
10 65 1011 424407 Athletics	878.05	1,128.05	2,500.00	1,371.95	45.12
Total Independent Contractors	1,753.05	16,955.69	38,800.00	21,844.31	43.70
Office Supplies					
10 42 0000 421101 Coffee / Water	23.99	332.86	400.00	67.14	83.22
10 42 0000 421102 Furniture Needs	0.00	0.00	300.00	300.00	0.00
10 42 0000 421103 Locksmith / Keys	0.00	1,025.00	500.00	(525.00)	205.00
10 42 0000 421104 Nametags	0.00	117.03	500.00	382.97	23.41
10 42 0000 421105 Supplies	282.80	2,109.03	2,500.00	390.97	84.36
10 42 0000 421106 Miscellaneous Office supplies	0.00	0.00	350.00	350.00	0.00
Total Office Supplies	306.79	3,583.92	4,550.00	966.08	78.77
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	353.23	5,226.02	13,415.88	8,189.86	38.95
10 43 0000 421152 PFM Fees	0.00	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	353.23	5,251.92	15,415.88	10,163.96	34.07
Payroll Processing					
10 64 0000 424301 Payroll Fees	(2,843.26)	(22,759.61)	0.00	22,759.61	0.00
10 64 0000 424303 FSA	162.00	162.00	1,250.00	1,088.00	12.96
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
Total Payroll Processing	(2,681.26)	(22,597.61)	1,650.00	24,247.61	(1,369.55)
Postage					
10 44 0000 421201 Postage	49.61	11.54	2,500.00	2,488.46	0.46
10 44 0000 421202 Postal Machine Rental	454.71	454.71	1,817.78	1,363.07	25.01
10 44 0000 421204 Miscellaneous Postage	0.00	23.84	240.00	216.16	9.93
	504.32	490.09	4,557.78	4,067.69	10.75
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	708.27	2,407.17	9,360.50	6,953.33	25.72
10 45 0000 421304 Office Phones	531.54	1,594.57	2,643.05	1,048.48	60.33
10 45 0000 421305 Phone Maintenance	1,220.17	3,658.78	14,275.68	10,616.90	25.63
Total Telephone/Fax	2,459.98	7,660.52	26,279.23	18,618.71	29.15
Conference Education					
10 46 0000 421401 NRPA	(75.95)	0.00	5,200.00	5,200.00	0.00
Conferences/Workshops/Webinars/Schools					
10 46 0000 421402 IPRA	356.78	13,242.20	29,700.00	16,457.80	44.59
Conferences/Workshops/Webinars/Schools					
10 46 0000 421403 PDRMA	0.00	25.00	140.00	115.00	17.86
Conferences/Workshops/Webinars/Schools					

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

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

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Public Awareness					
10 61 0000 423101 Awards/Recognition	351.46	279.39	2,277.16	1,997.77	12.27
10 61 0000 423102 Ads	0.00	0.00	180.00	180.00	0.00
10 61 0000 423103 Legal Notices	0.00	0.00	420.00	420.00	0.00
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	0.00	300.00	300.00	0.00
10 61 0000 423107 Staff Support	500.00	610.53	2,400.00	1,789.47	25.44
10 61 0000 423108 Subscriptions	107.98	461.56	2,142.00	1,680.44	21.55
10 61 0000 423109 Miscellaneous	(1,792.40)	(1,741.23)	0.00	1,741.23	0.00
10 61 0000 423110 Recruitment	2,333.27	8,081.71	19,000.00	10,918.29	42.54
10 61 0000 423111 Outreach	27.95	151.48	2,000.00	1,848.52	7.57
Total Public Awareness	1,528.26	7,843.44	29,119.16	21,275.72	26.94
Liability Expense					
10 66 0000 441001 Background Checks	0.00	0.00	1,000.00	1,000.00	0.00
10 66 0000 441002 Drug Tests / Physicals	0.00	0.00	3,970.00	3,970.00	0.00
10 66 0000 441003 Unemployment	0.00	768.22	8,220.29	7,452.07	9.35
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	0.00	768.22	102,870.59	102,102.37	0.75
Total Expenses	118,241.19	302,908.35	1,346,544.31	1,043,635.96	22.50
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	263,842.87	565,453.37	2,578,001.58	2,012,548.21	21.93
10 62 0000 424102 Over-Time	226.51	510.42	500.00	(10.42)	102.08
10 62 0000 424103 Phone/Data Stipend	2,720.00	5,810.00	20,640.00	14,830.00	28.15
10 62 0000 424105 Car Allowance	300.00	900.00	7,800.00	6,900.00	11.54
Total Full-Time Salary	267,089.38	572,673.79	2,606,941.58	2,034,267.79	21.97
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	3,911.75	12,488.80	60,000.00	47,511.20	20.81
10 63 0000 424211 Training / Part-Time Salary	412.62	2,001.66	31,600.00	29,598.34	6.33
10 63 0000 424214 Transportation / Part-Time Salary	13,557.50	22,909.93	100,000.00	77,090.07	22.91
10 63 1001 424201 Clubs / Part-Time Salary	60.61	60.61	2,000.00	1,939.39	3.03
10 63 1004 424204 Special Events / Part-Time Salary	0.00	0.00	23,881.53	23,881.53	0.00
10 63 1005 424205 Day Camp / Part-Time Salary	11,818.15	35,088.90	330,000.00	294,911.10	10.63
10 63 1006 424206 General Programs / Part-Time Salary	34,246.64	55,013.70	154,000.00	98,986.30	35.72
10 63 1008 424208 Trips / Part-Time Salary	0.00	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	1,237.94	(1,217.35)	25,027.50	26,244.85	(4.86)
10 63 1011 424213 Athletics / Part-Time Salary	3,442.49	5,495.95	15,000.00	9,504.05	36.64
Total Part-Time Salary	68,687.70	131,366.30	741,509.03	610,142.73	17.72
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	161.92	289.37	0.00	(289.37)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	9,725.72	18,395.64	58,187.77	39,792.13	31.61
10 69 0001 450002 Bartlett Inclusion Salary	2,663.86	6,560.89	16,219.04	9,658.15	40.45
10 69 0001 450003 Buffalo Grove Inclusion Salary	4,176.13	9,680.93	80,325.30	70,644.37	12.05
10 69 0001 450004 Elk Grove Village Inclusion Salary	2,635.25	3,399.91	29,380.47	25,980.56	11.57
10 69 0001 450005 Hanover Park Inclusion Salary	1,647.03	3,554.46	8,732.36	5,177.90	40.70
10 69 0001 450006 Hoffman Estates Inclusion Salary	2,452.32	5,470.10	39,236.64	33,766.54	13.94
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	3,064.67	6,474.64	24,108.83	17,634.19	26.86
10 69 0001 450009 Palatine Inclusion Salary	1,817.90	3,777.88	51,326.79	47,548.91	7.36
10 69 0001 450010 Prospect Heights Inclusion Salary	316.47	316.47	7,421.23	7,104.76	4.26
10 69 0001 450011 River Trails Inclusion Salary	783.31	876.70	15,584.13	14,707.43	5.63
10 69 0001 450012 Rolling Meadows Inclusion Salary	6,316.74	11,899.60	71,157.43	59,257.83	16.72
10 69 0001 450013 Salt Creek Inclusion Salary	150.50	150.50	862.25	711.75	17.45
10 69 0001 450014 Schaumburg Inclusion Salary	15,833.62	34,404.80	133,592.07	99,187.27	25.75
10 69 0001 450015 South Barrington Inclusion Salary	164.66	207.62	15,341.15	15,133.53	1.35
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	3,488.03	7,931.96	74,668.73	66,736.77	10.62
10 69 0001 450019 Inclusion Training Salary	208.02	1,548.50	14,400.00	12,851.50	10.75
10 69 0001 450020 Rovers Salary Inclusion	35.00	35.00	19,000.00	18,965.00	0.18
10 69 0002 450001 Arlington Heights Inclusion Expenses	(39.99)	(39.99)	500.00	539.99	(8.00)
10 69 0002 450002 Bartlett Inclusion Expenses	(28.92)	(28.92)	500.00	528.92	(5.78)
10 69 0002 450003 Buffalo Grove Inclusion Expenses	(79.12)	(79.12)	500.00	579.12	(15.82)
10 69 0002 450004 Elk Grove Village Inclusion Expenses	(20.01)	(20.01)	500.00	520.01	(4.00)

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	(656.54)	(656.54)	500.00	1,156.54	(131.31)
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	178.54	853.73	1,800.00	946.27	47.43
10 69 0002 450022 MISC Inclusion Expenses	0.00	0.00	3,000.00	3,000.00	0.00
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	(215.98)	(215.98)	1,156.00	1,371.98	(18.68)
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	0.00	0.00	2,503.00	2,503.00	0.00
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	0.00	1,123.00	1,123.00	0.00
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	(535.59)	(535.59)	15,600.00	16,135.59	(3.43)
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	54,243.54	114,252.55	699,678.94	585,426.39	16.33
Total Salary Expense	390,020.62	818,292.64	4,048,129.55	3,229,836.91	20.21
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	8,098.62	89,901.52	109,963.94	20,062.42	81.76
10 67 0000 442103 FICA Full Time	11,853.05	19,016.31	197,813.82	178,797.51	9.61
10 67 0000 442300 IRS Liability	8,793.93	(28,626.46)	0.00	28,626.46	0.00
10 67 9902 442102 ER FICA Part Time	1.53	1.53	0.00	(1.53)	0.00
10 67 9912 442102 ER FICA Medicare Part Time	0.36	0.36	0.00	(0.36)	0.00
10 67 9912 442103 ER FICA Medicare Full Time	0.00	0.72	0.00	(0.72)	0.00
Total FICA	28,747.49	80,293.98	307,777.76	227,483.78	26.09
Health Insurance					
10 48 0000 421601 Voluntary Benefits	3,136.82	10,254.64	0.00	(10,254.64)	0.00
10 48 0000 421603 Health Contributions	83,098.34	85,263.60	440,000.00	354,736.40	19.38
Total Health Insurance	86,235.16	95,518.24	440,000.00	344,481.76	21.71
IMRF					
10 68 0000 442201 IMRF / FT Contributions	6,217.10	14,425.61	60,583.04	46,157.43	23.81
10 68 0000 442204 IMRF /PT Contributions	0.00	0.00	6,350.88	6,350.88	0.00
Total IMRF	6,217.10	14,425.61	66,933.92	52,508.31	21.55
Total Payroll Taxes & Benefits	121,199.75	190,237.83	814,711.68	624,473.85	23.35
Total Expenses	629,461.56	1,311,438.82	6,209,385.54	4,897,946.72	21.12
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	0.00	2,443.00	0.00	(2,443.00)	0.00
20 80 2201 460003 Technology/Hardware	0.00	(12,262.92)	0.00	12,262.92	0.00
20 80 2202 460003 Computer (lease / purchase)	1,021.91	2,043.82	34,900.00	32,856.18	5.86
20 80 2204 460003 Tech Infrastructure	2,186.14	2,574.12	17,223.67	14,649.55	14.95

Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
20 80 2205 460003 iPads	0.00	0.00	2,500.00	2,500.00	0.00
20 80 2206 460003 Printer Lease	1,481.53	5,016.88	15,080.64	10,063.76	33.27
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
20 80 2211 460003 Finance system update	2,156.25	2,156.25	0.00	(2,156.25)	0.00
30 70 2201 460003 Technology/Hardware	0.00	(15,080.64)	0.00	15,080.64	0.00
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	0.00	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	2,157.38	5,000.00	2,842.62	43.15
20 80 2317 460004 Other infrastructure	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2318 460004 Office Update*	240.76	1,373.34	35,000.00	33,626.66	3.92
Total Capital Expenses	7,086.59	(5,193.87)	667,244.54	672,438.41	(0.78)
Excess Revenue Over (Under) Expenditures	(242,885.65)	203,072.31	(697,844.54)	900,916.85	29.10

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	549,152.95	(549,152.95)	0.00
10 31 0000 310002 Bartlett Assessment	0.00	0.00	237,979.44	(237,979.44)	0.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	345,757.67	(345,757.67)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	0.00	320,854.81	(320,854.81)	0.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	149,718.43	(149,718.43)	0.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	328,595.99	(328,595.99)	0.00
10 31 0000 310007 Inverness Assessment	0.00	0.00	37,289.74	(37,289.74)	0.00
10 31 0000 310008 Mount Prospect Assessment	0.00	176,316.87	352,343.74	(176,026.87)	50.04
10 31 0000 310009 Palatine Assessment	118,657.46	237,314.92	474,629.85	(237,314.93)	50.00
10 31 0000 310010 Prospect Heights Assessment	3,868.65	25,833.14	87,857.95	(62,024.81)	29.40
10 31 0000 310011 River Trails Assessment	0.00	0.00	106,608.02	(106,608.02)	0.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	0.00	174,557.98	(174,557.98)	0.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	40,211.12	(40,211.12)	0.00
10 31 0000 310014 Schaumburg Assessment	0.00	342,291.12	684,582.23	(342,291.11)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	0.00	72,999.83	(72,999.83)	0.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	163,278.56	(163,278.56)	0.00
10 31 0000 310017 Wheeling Assessment	0.00	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	122,526.11	921,903.64	4,406,713.50	(3,484,809.86)	20.92
Program Fees					
10 32 1001 320001 Club Program Fees	2,581.29	18,850.32	26,000.00	(7,149.68)	72.50
10 32 1002 320002 Leisure Education Program Fees	25.02	1,599.02	9,000.00	(7,400.98)	17.77
10 32 1004 320004 Special Events Program Fees	(363.64)	3,797.91	21,000.00	(17,202.09)	18.09
10 32 1005 320005 Day Camp Program Fees	872.00	16,917.00	252,000.00	(235,083.00)	6.71
10 32 1006 320006 General Programs Fees	15,505.13	95,409.07	250,000.00	(154,590.93)	38.16
10 32 1008 320008 Trips Program Fees	1,226.00	6,689.00	55,000.00	(48,311.00)	12.16
10 32 1009 320009 PURSUIT Program Fees	0.00	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	3,408.88	6,345.88	42,000.00	(35,654.12)	15.11
10 32 1012 320012 Program Credits Fees	2,283.60	2,509.60	0.00	2,509.60	0.00
Total Program Fees	25,538.28	152,184.47	777,376.00	(625,191.53)	19.58
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	223.86	409.42	2,800.00	(2,390.58)	14.62
10 33 1004 321004 Special Events Transport Door to Door	0.00	0.00	100.00	(100.00)	0.00
10 33 1005 321005 Day Camp Transport Door to Door	0.00	0.00	14,000.00	(14,000.00)	0.00
10 33 1006 321006 General Programs Transport Door to Door	700.31	2,142.33	3,300.00	(1,157.67)	64.92
Total Transportation Door to Door	924.17	2,551.75	20,200.00	(17,648.25)	12.63
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	100.86	159.37	2,000.00	(1,840.63)	7.97
10 34 1002 321102 Leisure Transport Pick Up Points	5.01	5.01	2,000.00	(1,994.99)	0.25
10 34 1004 321104 Special Events Transport Pick Up Points	(48.56)	(46.11)	1,400.00	(1,446.11)	(3.29)
10 34 1005 321105 Day Camp Transport Pick Up Points	0.00	0.00	9,000.00	(9,000.00)	0.00
10 34 1006 321106 General Programs Transport Pick Up Points	727.25	1,208.36	10,000.00	(8,791.64)	12.08
Total Transportation Pickup Points	784.56	1,326.63	24,400.00	(23,073.37)	5.44
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	1,400.00	1,900.00	6,000.00	(4,100.00)	31.67
10 35 0000 340009 Collaboratives Revenues	37,326.37	74,652.74	448,046.00	(373,393.26)	16.66
10 35 0000 340010 Revenue SLSF	(119.17)	(119.17)	0.00	(119.17)	0.00
Total Non Program Revenue	38,607.20	76,433.57	454,046.00	(377,612.43)	16.83
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	(59,999.40)	65,000.00	(124,999.40)	(92.31)
10 36 0000 350002 Programs Contribution	0.00	0.00	125,000.00	(125,000.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	25,000.00	(25,000.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	85,000.00	(85,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	0.00	(59,999.40)	350,000.00	(409,999.40)	(17.14)
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	1,435.00	1,435.00	10,000.00	(8,565.00)	14.35

Northwest Special Recreation Association Income Statement

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Total Sale of Fixed Assets	1,435.00	1,435.00	10,000.00	(8,565.00)	14.35
Interest					
10 38 0000 370001 Operating Interest	5,133.29	10,059.97	54,100.00	(44,040.03)	18.60
10 38 0000 370002 Investment Interest	817.21	9,759.13	81,950.04	(72,190.91)	11.91
Total Interest	5,950.50	19,819.10	136,050.04	(116,230.94)	14.57
Total Revenues	195,765.82	1,115,654.76	6,178,785.54	(5,063,130.78)	18.06
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	4,100.00	4,100.00	4,375.00	275.00	93.71
10 41 0000 421002 Legal Fees	0.00	0.00	12,150.00	12,150.00	0.00
10 41 0000 421003 Miscellaneous professional fees	0.00	0.00	850.00	850.00	0.00
10 41 0000 421004 Audit	0.00	4,047.10	12,510.00	8,462.90	32.35
Total Professional Fees	4,100.00	8,147.10	29,885.00	21,737.90	27.26
Independent Contractors					
10 65 0000 424403 Office	153.00	153.00	7,000.00	6,847.00	2.19
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	0.00	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	0.00	4,982.84	12,000.00	7,017.16	41.52
10 65 1007 424412 Miscellaneous	0.00	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	110.00	4,801.36	2,800.00	(2,001.36)	171.48
10 65 1011 424407 Athletics	200.00	250.00	2,500.00	2,250.00	10.00
Total Independent Contractors	463.00	15,202.64	38,800.00	23,597.36	39.18
Office Supplies					
10 42 0000 421101 Coffee / Water	178.79	308.87	400.00	91.13	77.22
10 42 0000 421102 Furniture Needs	0.00	0.00	300.00	300.00	0.00
10 42 0000 421103 Locksmith / Keys	1,025.00	1,025.00	500.00	(525.00)	205.00
10 42 0000 421104 Nametags	0.00	117.03	500.00	382.97	23.41
10 42 0000 421105 Supplies	798.17	1,826.23	2,500.00	673.77	73.05
10 42 0000 421106 Miscellaneous Office supplies	0.00	0.00	350.00	350.00	0.00
Total Office Supplies	2,001.96	3,277.13	4,550.00	1,272.87	72.02
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	1,167.34	4,872.79	13,415.88	8,543.09	36.32
10 43 0000 421152 PFM Fees	0.00	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	1,167.34	4,898.69	15,415.88	10,517.19	31.78
Payroll Processing					
10 64 0000 424301 Payroll Fees	513.78	(19,916.35)	0.00	19,916.35	0.00
10 64 0000 424303 FSA	0.00	0.00	1,250.00	1,250.00	0.00
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
Total Payroll Processing	513.78	(19,916.35)	1,650.00	21,566.35	(1,207.05)
Postage					
10 44 0000 421201 Postage	(38.07)	(38.07)	2,500.00	2,538.07	(1.52)
10 44 0000 421202 Postal Machine Rental	0.00	0.00	1,817.78	1,817.78	0.00
10 44 0000 421204 Miscellaneous Postage	23.84	23.84	240.00	216.16	9.93
	(14.23)	(14.23)	4,557.78	4,572.01	(0.31)
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	842.48	1,698.90	9,360.50	7,661.60	18.15
10 45 0000 421304 Office Phones	531.54	1,063.03	2,643.05	1,580.02	40.22
10 45 0000 421305 Phone Maintenance	1,220.92	2,438.61	14,275.68	11,837.07	17.08
Total Telephone/Fax	2,594.94	5,200.54	26,279.23	21,078.69	19.79
Conference Education					
10 46 0000 421401 NRPA Conferences/Workshops/Webinars/Schools	0.00	75.95	5,200.00	5,124.05	1.46
10 46 0000 421402 IPRA Conferences/Workshops/Webinars/Schools	71.24	12,885.42	29,700.00	16,814.58	43.39
10 46 0000 421403 PDRMA Conferences/Workshops/Webinars/Schools	25.00	25.00	140.00	115.00	17.86
10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools	0.00	0.00	1,000.00	1,000.00	0.00

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

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

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 61 0000 423102 Ads	0.00	0.00	180.00	180.00	0.00
10 61 0000 423103 Legal Notices	0.00	0.00	420.00	420.00	0.00
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	0.00	300.00	300.00	0.00
10 61 0000 423107 Staff Support	56.46	110.53	2,400.00	2,289.47	4.61
10 61 0000 423108 Subscriptions	173.79	353.58	2,142.00	1,788.42	16.51
10 61 0000 423109 Miscellaneous	58.76	51.17	0.00	(51.17)	0.00
10 61 0000 423110 Recruitment	2,626.83	5,748.44	19,000.00	13,251.56	30.25
10 61 0000 423111 Outreach	123.53	123.53	2,000.00	1,876.47	6.18
Total Public Awareness	2,967.30	6,315.18	29,119.16	22,803.98	21.69
Liability Expense					
10 66 0000 441001 Background Checks	0.00	0.00	1,000.00	1,000.00	0.00
10 66 0000 441002 Drug Tests / Physicals	0.00	0.00	3,970.00	3,970.00	0.00
10 66 0000 441003 Unemployment	768.22	768.22	8,220.29	7,452.07	9.35
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	768.22	768.22	102,870.59	102,102.37	0.75
Total Expenses	67,785.30	184,667.16	1,346,544.31	1,161,877.15	13.71
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	171,460.94	301,610.50	2,578,001.58	2,276,391.08	11.70
10 62 0000 424102 Over-Time	127.24	283.91	500.00	216.09	56.78
10 62 0000 424103 Phone/Data Stipend	1,530.00	3,090.00	20,640.00	17,550.00	14.97
10 62 0000 424105 Car Allowance	300.00	600.00	7,800.00	7,200.00	7.69
Total Full-Time Salary	173,418.18	305,584.41	2,606,941.58	2,301,357.17	11.72
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	4,276.90	8,577.05	60,000.00	51,422.95	14.30
10 63 0000 424211 Training / Part-Time Salary	719.86	1,589.04	31,600.00	30,010.96	5.03
10 63 0000 424214 Transportation / Part-Time Salary	6,980.98	9,352.43	100,000.00	90,647.57	9.35
10 63 1001 424201 Clubs / Part-Time Salary	0.00	0.00	2,000.00	2,000.00	0.00
10 63 1004 424204 Special Events / Part-Time Salary	0.00	0.00	23,881.53	23,881.53	0.00
10 63 1005 424205 Day Camp / Part-Time Salary	402.26	23,270.75	330,000.00	306,729.25	7.05
10 63 1006 424206 General Programs / Part-Time Salary	24,105.34	20,767.06	154,000.00	133,232.94	13.49
10 63 1008 424208 Trips / Part-Time Salary	0.00	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	303.77	(2,455.29)	25,027.50	27,482.79	(9.81)
10 63 1011 424213 Athletics / Part-Time Salary	1,167.57	2,053.46	15,000.00	12,946.54	13.69
Total Part-Time Salary	37,956.68	62,678.60	741,509.03	678,830.43	8.45
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	7.36	127.45	0.00	(127.45)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	5,894.50	8,669.92	58,187.77	49,517.85	14.90
10 69 0001 450002 Bartlett Inclusion Salary	1,440.25	3,897.03	16,219.04	12,322.01	24.03
10 69 0001 450003 Buffalo Grove Inclusion Salary	2,850.38	5,504.80	80,325.30	74,820.50	6.85
10 69 0001 450004 Elk Grove Village Inclusion Salary	609.11	764.66	29,380.47	28,615.81	2.60
10 69 0001 450005 Hanover Park Inclusion Salary	1,399.23	1,907.43	8,732.36	6,824.93	21.84
10 69 0001 450006 Hoffman Estates Inclusion Salary	1,807.99	3,017.78	39,236.64	36,218.86	7.69
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	2,430.19	3,409.97	24,108.83	20,698.86	14.14
10 69 0001 450009 Palatine Inclusion Salary	1,154.09	1,959.98	51,326.79	49,366.81	3.82
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	0.00	7,421.23	7,421.23	0.00
10 69 0001 450011 River Trails Inclusion Salary	93.39	93.39	15,584.13	15,490.74	0.60
10 69 0001 450012 Rolling Meadows Inclusion Salary	3,455.01	5,582.86	71,157.43	65,574.57	7.85
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	0.00	862.25	862.25	0.00
10 69 0001 450014 Schaumburg Inclusion Salary	6,756.27	18,571.18	133,592.07	115,020.89	13.90
10 69 0001 450015 South Barrington Inclusion Salary	42.96	42.96	15,341.15	15,298.19	0.28
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	2,549.34	4,443.93	74,668.73	70,224.80	5.95
10 69 0001 450019 Inclusion Training Salary	295.43	1,340.48	14,400.00	13,059.52	9.31
10 69 0001 450020 Rovers Salary Inclusion	0.00	0.00	19,000.00	19,000.00	0.00
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450003 Buffalo Grove Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	500.00	500.00	0.00

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	209.24	675.19	1,800.00	1,124.81	37.51
10 69 0002 450022 MISC Inclusion Expenses	0.00	0.00	3,000.00	3,000.00	0.00
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	0.00	1,156.00	1,156.00	0.00
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	0.00	0.00	2,503.00	2,503.00	0.00
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	0.00	1,123.00	1,123.00	0.00
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	0.00	0.00	15,600.00	15,600.00	0.00
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	30,994.74	60,009.01	699,678.94	639,669.93	8.58
Total Salary Expense	242,369.60	428,272.02	4,048,129.55	3,619,857.53	10.58
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	10,820.32	81,802.90	109,963.94	28,161.04	74.39
10 67 0000 442103 FICA Full Time	(1,020.07)	7,163.26	197,813.82	190,650.56	3.62
10 67 0000 442300 IRS Liability	0.00	(37,420.39)	0.00	37,420.39	0.00
10 67 9912 442103 ER FICA Medicare Full Time	0.72	0.72	0.00	(0.72)	0.00
Total FICA	9,800.97	51,546.49	307,777.76	256,231.27	16.75
Health Insurance					
10 48 0000 421601 Voluntary Benefits	3,531.82	7,117.82	0.00	(7,117.82)	0.00
10 48 0000 421603 Health Contributions	14,418.14	2,165.26	440,000.00	437,834.74	0.49
Total Health Insurance	17,949.96	9,283.08	440,000.00	430,716.92	2.11
IMRF					
10 68 0000 442201 IMRF / FT Contributions	3,896.71	8,208.51	60,583.04	52,374.53	13.55
10 68 0000 442204 IMRF /PT Contributions	0.00	0.00	6,350.88	6,350.88	0.00
Total IMRF	3,896.71	8,208.51	66,933.92	58,725.41	12.26
Total Payroll Taxes & Benefits	31,647.64	69,038.08	814,711.68	745,673.60	8.47
Total Expenses	341,802.54	681,977.26	6,209,385.54	5,527,408.28	10.98
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	0.00	2,443.00	0.00	(2,443.00)	0.00
20 80 2201 460003 Technology/Hardware	0.00	(12,262.92)	0.00	12,262.92	0.00
20 80 2202 460003 Computer (lease / purchase)	0.00	1,021.91	34,900.00	33,878.09	2.93
20 80 2204 460003 Tech Infrastructure	387.98	387.98	17,223.67	16,835.69	2.25
20 80 2205 460003 iPads	0.00	0.00	2,500.00	2,500.00	0.00
20 80 2206 460003 Printer Lease	2,513.44	3,535.35	15,080.64	11,545.29	23.44
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
30 70 2201 460003 Technology/Hardware	0.00	(15,080.64)	0.00	15,080.64	0.00

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	0.00	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	2,157.38	2,157.38	5,000.00	2,842.62	43.15
20 80 2317 460004 Other infrastructure	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2318 460004 Office Update*	1,919.67	1,132.58	35,000.00	33,867.42	3.24
Total Capital Expenses	6,978.47	(12,280.46)	667,244.54	679,525.00	(1.84)
Excess Revenue Over (Under) Expenditures	(153,015.19)	445,957.96	(697,844.54)	1,143,802.50	63.91

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

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	549,152.95	(549,152.95)	0.00
10 31 0000 310002 Bartlett Assessment	0.00	0.00	237,979.44	(237,979.44)	0.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	345,757.67	(345,757.67)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	0.00	320,854.81	(320,854.81)	0.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	149,718.43	(149,718.43)	0.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	328,595.99	(328,595.99)	0.00
10 31 0000 310007 Inverness Assessment	0.00	0.00	37,289.74	(37,289.74)	0.00
10 31 0000 310008 Mount Prospect Assessment	176,316.87	176,316.87	352,343.74	(176,026.87)	50.04
10 31 0000 310009 Palatine Assessment	118,657.46	118,657.46	474,629.85	(355,972.39)	25.00
10 31 0000 310010 Prospect Heights Assessment	21,964.49	21,964.49	87,857.95	(65,893.46)	25.00
10 31 0000 310011 River Trails Assessment	0.00	0.00	106,608.02	(106,608.02)	0.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	0.00	174,557.98	(174,557.98)	0.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	40,211.12	(40,211.12)	0.00
10 31 0000 310014 Schaumburg Assessment	342,291.12	342,291.12	684,582.23	(342,291.11)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	0.00	72,999.83	(72,999.83)	0.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	163,278.56	(163,278.56)	0.00
10 31 0000 310017 Wheeling Assessment	140,147.59	140,147.59	280,295.19	(140,147.60)	50.00
Total Member District Assessments	799,377.53	799,377.53	4,406,713.50	(3,607,335.97)	18.14
Program Fees					
10 32 1001 320001 Club Program Fees	16,269.03	16,269.03	26,000.00	(9,730.97)	62.57
10 32 1002 320002 Leisure Education Program Fees	1,574.00	1,574.00	9,000.00	(7,426.00)	17.49
10 32 1004 320004 Special Events Program Fees	4,161.55	4,161.55	21,000.00	(16,838.45)	19.82
10 32 1005 320005 Day Camp Program Fees	16,045.00	16,045.00	252,000.00	(235,955.00)	6.37
10 32 1006 320006 General Programs Fees	79,903.94	79,903.94	250,000.00	(170,096.06)	31.96
10 32 1008 320008 Trips Program Fees	5,463.00	5,463.00	55,000.00	(49,537.00)	9.93
10 32 1009 320009 PURSUIT Program Fees	66.67	66.67	122,376.00	(122,309.33)	0.05
10 32 1011 320011 Athletic Program Fees	2,937.00	2,937.00	42,000.00	(39,063.00)	6.99
10 32 1012 320012 Program Credits Fees	226.00	226.00	0.00	226.00	0.00
Total Program Fees	126,646.19	126,646.19	777,376.00	(650,729.81)	16.29
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	185.56	185.56	2,800.00	(2,614.44)	6.63
10 33 1004 321004 Special Events Transport Door to Door	0.00	0.00	100.00	(100.00)	0.00
10 33 1005 321005 Day Camp Transport Door to Door	0.00	0.00	14,000.00	(14,000.00)	0.00
10 33 1006 321006 General Programs Transport Door to Door	1,442.02	1,442.02	3,300.00	(1,857.98)	43.70
Total Transportation Door to Door	1,627.58	1,627.58	20,200.00	(18,572.42)	8.06
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	58.51	58.51	2,000.00	(1,941.49)	2.93
10 34 1002 321102 Leisure Transport Pick Up Points	0.00	0.00	2,000.00	(2,000.00)	0.00
10 34 1004 321104 Special Events Transport Pick Up Points	2.45	2.45	1,400.00	(1,397.55)	0.18
10 34 1005 321105 Day Camp Transport Pick Up Points	0.00	0.00	9,000.00	(9,000.00)	0.00
10 34 1006 321106 General Programs Transport Pick Up Points	481.11	481.11	10,000.00	(9,518.89)	4.81
Total Transportation Pickup Points	542.07	542.07	24,400.00	(23,857.93)	2.22
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	500.00	500.00	6,000.00	(5,500.00)	8.33
10 35 0000 340009 Collaboratives Revenues	37,326.37	37,326.37	448,046.00	(410,719.63)	8.33
Total Non Program Revenue	37,826.37	37,826.37	454,046.00	(416,219.63)	8.33
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	(59,999.40)	(59,999.40)	65,000.00	(124,999.40)	(92.31)
10 36 0000 350002 Programs Contribution	0.00	0.00	125,000.00	(125,000.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	25,000.00	(25,000.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	85,000.00	(85,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	50,000.00	(50,000.00)	0.00
Total SLSF Grant Contributions	(59,999.40)	(59,999.40)	350,000.00	(409,999.40)	(17.14)
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	0.00	10,000.00	(10,000.00)	0.00
Total Sale of Fixed Assets	0.00	0.00	10,000.00	(10,000.00)	0.00

Northwest Special Recreation Association Income Statement

For 1/31/2024

	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
Interest					
10 38 0000 370001 Operating Interest	4,926.68	4,926.68	54,100.00	(49,173.32)	9.11
10 38 0000 370002 Investment Interest	8,941.92	8,941.92	81,950.04	(73,008.12)	10.91
Total Interest	13,868.60	13,868.60	136,050.04	(122,181.44)	10.19
Total Revenues	919,888.94	919,888.94	6,178,785.54	(5,258,896.60)	14.89
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	0.00	0.00	4,375.00	4,375.00	0.00
10 41 0000 421002 Legal Fees	0.00	0.00	12,150.00	12,150.00	0.00
10 41 0000 421003 Miscellaneous professional fees	0.00	0.00	850.00	850.00	0.00
10 41 0000 421004 Audit	4,047.10	4,047.10	12,510.00	8,462.90	32.35
Total Professional Fees	4,047.10	4,047.10	29,885.00	25,837.90	13.54
Independent Contractors					
10 65 0000 424403 Office	0.00	0.00	7,000.00	7,000.00	0.00
10 65 1001 424401 Day Camp	0.00	0.00	12,000.00	12,000.00	0.00
10 65 1002 424408 Leisure Ed	0.00	0.00	2,500.00	2,500.00	0.00
10 65 1005 424411 Day Camp	227.88	227.88	0.00	(227.88)	0.00
10 65 1006 424402 General Programs	4,982.84	4,982.84	12,000.00	7,017.16	41.52
10 65 1007 424412 Miscellaneous	4,787.56	4,787.56	0.00	(4,787.56)	0.00
10 65 1009 424405 PURSUIT	4,691.36	4,691.36	2,800.00	(1,891.36)	167.55
10 65 1011 424407 Athletics	50.00	50.00	2,500.00	2,450.00	2.00
Total Independent Contractors	14,739.64	14,739.64	38,800.00	24,060.36	37.99
Office Supplies					
10 42 0000 421101 Coffee / Water	130.08	130.08	400.00	269.92	32.52
10 42 0000 421102 Furniture Needs	0.00	0.00	300.00	300.00	0.00
10 42 0000 421103 Locksmith / Keys	0.00	0.00	500.00	500.00	0.00
10 42 0000 421104 Nametags	117.03	117.03	500.00	382.97	23.41
10 42 0000 421105 Supplies	1,028.06	1,028.06	2,500.00	1,471.94	41.12
10 42 0000 421106 Miscellaneous Office supplies	0.00	0.00	350.00	350.00	0.00
Total Office Supplies	1,275.17	1,275.17	4,550.00	3,274.83	28.03
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	3,705.45	3,705.45	13,415.88	9,710.43	27.62
10 43 0000 421152 PFM Fees	25.90	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	3,731.35	3,731.35	15,415.88	11,684.53	24.20
Payroll Processing					
10 64 0000 424301 Payroll Fees	(20,430.13)	(20,430.13)	0.00	20,430.13	0.00
10 64 0000 424303 FSA	0.00	0.00	1,250.00	1,250.00	0.00
10 64 0000 424304 W2 Processing	0.00	0.00	400.00	400.00	0.00
Total Payroll Processing	(20,430.13)	(20,430.13)	1,650.00	22,080.13	(1,238.19)
Postage					
10 44 0000 421201 Postage	0.00	0.00	2,500.00	2,500.00	0.00
10 44 0000 421202 Postal Machine Rental	0.00	0.00	1,817.78	1,817.78	0.00
10 44 0000 421204 Miscellaneous Postage	0.00	0.00	240.00	240.00	0.00
	0.00	0.00	4,557.78	4,557.78	0.00
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	856.42	856.42	9,360.50	8,504.08	9.15
10 45 0000 421304 Office Phones	531.49	531.49	2,643.05	2,111.56	20.11
10 45 0000 421305 Phone Maintenance	1,217.69	1,217.69	14,275.68	13,057.99	8.53
Total Telephone/Fax	2,605.60	2,605.60	26,279.23	23,673.63	9.92
Conference Education					
10 46 0000 421401 NRPA Conferences/Workshops/Webinars/Schools	75.95	75.95	5,200.00	5,124.05	1.46
10 46 0000 421402 IPRA Conferences/Workshops/Webinars/Schools	12,814.18	12,814.18	29,700.00	16,885.82	43.15
10 46 0000 421403 PDRMA Conferences/Workshops/Webinars/Schools	0.00	0.00	140.00	140.00	0.00
10 46 0000 421404 IAPD Conferences/Workshops/Webinars/Schools	0.00	0.00	1,000.00	1,000.00	0.00
10 46 0000 421405 Evaluation Lunches	195.39	195.39	1,673.00	1,477.61	11.68

Northwest Special Recreation Association
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For 1/31/2024

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

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

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 61 0000 423107 Staff Support	54.07	54.07	2,400.00	2,345.93	2.25
10 61 0000 423108 Subscriptions	179.79	179.79	2,142.00	1,962.21	8.39
10 61 0000 423109 Miscellaneous	(7.59)	(7.59)	0.00	7.59	0.00
10 61 0000 423110 Recruitment	3,121.61	3,121.61	19,000.00	15,878.39	16.43
10 61 0000 423111 Outreach	0.00	0.00	2,000.00	2,000.00	0.00
Total Public Awareness	3,347.88	3,347.88	29,119.16	25,771.28	11.50
Liability Expense					
10 66 0000 441001 Background Checks	0.00	0.00	1,000.00	1,000.00	0.00
10 66 0000 441002 Drug Tests / Physicals	0.00	0.00	3,970.00	3,970.00	0.00
10 66 0000 441003 Unemployment	0.00	0.00	8,220.29	8,220.29	0.00
10 66 0000 441004 Liability Fees	0.00	0.00	89,680.30	89,680.30	0.00
Total Liability Expense	0.00	0.00	102,870.59	102,870.59	0.00
Total Expenses	116,881.86	116,881.86	1,346,544.31	1,229,662.45	8.68
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	130,149.56	130,149.56	2,578,001.58	2,447,852.02	5.05
10 62 0000 424102 Over-Time	156.67	156.67	500.00	343.33	31.33
10 62 0000 424103 Phone/Data Stipend	1,560.00	1,560.00	20,640.00	19,080.00	7.56
10 62 0000 424105 Car Allowance	300.00	300.00	7,800.00	7,500.00	3.85
Total Full-Time Salary	132,166.23	132,166.23	2,606,941.58	2,474,775.35	5.07
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	4,300.15	4,300.15	60,000.00	55,699.85	7.17
10 63 0000 424211 Training / Part-Time Salary	869.18	869.18	31,600.00	30,730.82	2.75
10 63 0000 424214 Transportation / Part-Time Salary	2,371.45	2,371.45	100,000.00	97,628.55	2.37
10 63 1001 424201 Clubs / Part-Time Salary	0.00	0.00	2,000.00	2,000.00	0.00
10 63 1004 424204 Special Events / Part-Time Salary	0.00	0.00	23,881.53	23,881.53	0.00
10 63 1005 424205 Day Camp / Part-Time Salary	22,868.49	22,868.49	330,000.00	307,131.51	6.93
10 63 1006 424206 General Programs / Part-Time Salary	(3,338.28)	(3,338.28)	154,000.00	157,338.28	(2.17)
10 63 1008 424208 Trips / Part-Time Salary	(475.90)	(475.90)	0.00	475.90	0.00
10 63 1009 424209 PURSUIT / Part-Time Salary	(2,759.06)	(2,759.06)	25,027.50	27,786.56	(11.02)
10 63 1011 424213 Athletics / Part-Time Salary	885.89	885.89	15,000.00	14,114.11	5.91
Total Part-Time Salary	24,721.92	24,721.92	741,509.03	716,787.11	3.33
Inclusion					
10 69 0000 450022 Miscellaneous Inclusion	120.09	120.09	0.00	(120.09)	0.00
10 69 0001 450001 Arlington Heights Inclusion Salary	2,775.42	2,775.42	58,187.77	55,412.35	4.77
10 69 0001 450002 Bartlett Inclusion Salary	2,456.78	2,456.78	16,219.04	13,762.26	15.15
10 69 0001 450003 Buffalo Grove Inclusion Salary	2,654.42	2,654.42	80,325.30	77,670.88	3.30
10 69 0001 450004 Elk Grove Village Inclusion Salary	155.55	155.55	29,380.47	29,224.92	0.53
10 69 0001 450005 Hanover Park Inclusion Salary	508.20	508.20	8,732.36	8,224.16	5.82
10 69 0001 450006 Hoffman Estates Inclusion Salary	1,209.79	1,209.79	39,236.64	38,026.85	3.08
10 69 0001 450007 Inverness Inclusion Salary	0.00	0.00	78.91	78.91	0.00
10 69 0001 450008 Mount Prospect Inclusion Salary	979.78	979.78	24,108.83	23,129.05	4.06
10 69 0001 450009 Palatine Inclusion Salary	805.89	805.89	51,326.79	50,520.90	1.57
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	0.00	7,421.23	7,421.23	0.00
10 69 0001 450011 River Trails Inclusion Salary	0.00	0.00	15,584.13	15,584.13	0.00
10 69 0001 450012 Rolling Meadows Inclusion Salary	2,127.85	2,127.85	71,157.43	69,029.58	2.99
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	0.00	862.25	862.25	0.00
10 69 0001 450014 Schaumburg Inclusion Salary	11,814.91	11,814.91	133,592.07	121,777.16	8.84
10 69 0001 450015 South Barrington Inclusion Salary	0.00	0.00	15,341.15	15,341.15	0.00
10 69 0001 450016 Streamwood Inclusion Salary	0.00	0.00	3,417.84	3,417.84	0.00
10 69 0001 450017 Wheeling Inclusion Salary	1,894.59	1,894.59	74,668.73	72,774.14	2.54
10 69 0001 450019 Inclusion Training Salary	1,045.05	1,045.05	14,400.00	13,354.95	7.26
10 69 0001 450020 Rovers Salary Inclusion	0.00	0.00	19,000.00	19,000.00	0.00
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450003 Buffalo Grove Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	500.00	500.00	0.00

Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450014 Schaumburg Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	0.00	500.00	500.00	0.00
10 69 0002 450021 Inclusion Training Expenses	465.95	465.95	1,800.00	1,334.05	25.89
10 69 0002 450022 MISC Inclusion Expenses	0.00	0.00	3,000.00	3,000.00	0.00
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	0.00	1,156.00	1,156.00	0.00
10 69 0003 450003 Buffalo Grove Inclusion Independent Contractors	0.00	0.00	2,503.00	2,503.00	0.00
10 69 0003 450004 Elk Grove Inclusion Independent Contractors	0.00	0.00	1,055.00	1,055.00	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	0.00	1,123.00	1,123.00	0.00
10 69 0003 450009 Palatine Inclusion Independent Contractors	0.00	0.00	293.00	293.00	0.00
10 69 0003 450012 Rolling Meadows Inclusion Independent Contractors	0.00	0.00	911.00	911.00	0.00
10 69 0003 450014 Schaumburg Inclusion Independent Contractors	0.00	0.00	15,600.00	15,600.00	0.00
10 69 0003 450017 Wheeling Inclusion Independent Contractors	0.00	0.00	697.00	697.00	0.00
Total	29,014.27	29,014.27	699,678.94	670,664.67	4.15
Total Salary Expense	185,902.42	185,902.42	4,048,129.55	3,862,227.13	4.59
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 FICA Part Time	70,982.58	70,982.58	109,963.94	38,981.36	64.55
10 67 0000 442103 FICA Full Time	8,183.33	8,183.33	197,813.82	189,630.49	4.14
10 67 0000 442300 IRS Liability	(37,420.39)	(37,420.39)	0.00	37,420.39	0.00
Total FICA	41,745.52	41,745.52	307,777.76	266,032.24	13.56
Health Insurance					
10 48 0000 421601 Voluntary Benefits	3,586.00	3,586.00	0.00	(3,586.00)	0.00
10 48 0000 421603 Health Contributions	(12,252.88)	(12,252.88)	440,000.00	452,252.88	(2.78)
Total Health Insurance	(8,666.88)	(8,666.88)	440,000.00	448,666.88	(1.97)
IMRF					
10 68 0000 442201 IMRF / FT Contributions	4,311.80	4,311.80	60,583.04	56,271.24	7.12
10 68 0000 442204 IMRF /PT Contributions	0.00	0.00	6,350.88	6,350.88	0.00
Total IMRF	4,311.80	4,311.80	66,933.92	62,622.12	6.44
Total Payroll Taxes & Benefits	37,390.44	37,390.44	814,711.68	777,321.24	4.59
Total Expenses	340,174.72	340,174.72	6,209,385.54	5,869,210.82	5.48
Capital Expenses					
20 80 2001 460001 Capital Projects / Wheeling Green House	0.00	0.00	69,969.23	69,969.23	0.00
20 80 2101 460002 26 passenger- accessible 2007	0.00	0.00	180,000.00	180,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	60,000.00	60,000.00	0.00
20 80 2112 460002 14 passenger- accessible 2010	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2119 460002 14 passenger- accessible 2011	0.00	0.00	108,300.00	108,300.00	0.00
20 80 2124 460002 14 passenger- accessible, IDOT 2021 - NEW	2,443.00	2,443.00	0.00	(2,443.00)	0.00
20 80 2201 460003 Technology/Hardware	(12,262.92)	(12,262.92)	0.00	12,262.92	0.00
20 80 2202 460003 Computer (lease / purchase)	1,021.91	1,021.91	34,900.00	33,878.09	2.93
20 80 2204 460003 Tech Infrastructure	0.00	0.00	17,223.67	17,223.67	0.00
20 80 2205 460003 iPads	0.00	0.00	2,500.00	2,500.00	0.00
20 80 2206 460003 Printer Lease	1,021.91	1,021.91	15,080.64	14,058.73	6.78
20 80 2207 460003 Printer replacements	0.00	0.00	2,200.00	2,200.00	0.00
30 70 2201 460003 Technology/Hardware	(15,080.64)	(15,080.64)	0.00	15,080.64	0.00
20 80 2302 460004 Hanover Park Maintenance (Paid every 3 years)	0.00	0.00	9,936.00	9,936.00	0.00
20 80 2306 460004 RM Sensory Room Maintenance (every 3 years)	4,169.90	4,169.90	0.00	(4,169.90)	0.00
20 80 2307 460004 RM Dream Lab Maintenance	0.00	0.00	10,939.00	10,939.00	0.00

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	M-T-D Actual	Y-T-D Actual	Y-T-D Budget	Variance	Percent of Budget
20 80 2309 460004 MP Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	215.00	215.00	3,896.00	3,681.00	5.52
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	0.00	5,000.00	5,000.00	0.00
20 80 2317 460004 Other infrastructure	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2318 460004 Office Update*	(787.09)	(787.09)	35,000.00	35,787.09	(2.25)
Total Capital Expenses	(19,258.93)	(19,258.93)	667,244.54	686,503.47	(2.89)
Excess Revenue Over (Under) Expenditures	598,973.15	598,973.15	(697,844.54)	1,296,817.69	85.83

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

Assets

Current Assets

Cash

10 10 101001 0000 NWSRA Operating	40,184.02
10 10 101002 0000 MDAA Max Safe	1,786,289.61
10 10 101003 0000 Capital Max Safe	458,692.59
10 10 101004 0000 PFM General Reserve	98,999.74
10 10 101005 0000 PFM General Reserve Investments	1,206,000.00
10 10 101006 0000 Flex Spending - Benefit	14,511.90
10 10 101007 0000 Petty Cash	500.00
10 10 101008 0000 PFM Capital Reserve	642,484.85
10 10 101099 0000 Undeposited Funds	306.25

Total Cash **4,247,968.96**

Receivables

10 10 102001 0000 Accounts Receivable	36,452.57
10 10 102002 0000 Scholarship - Receivable	73,067.14

Total Receivables **109,519.71**

Other Current Assets

10 10 102003 0000 Prepaid Expenses	7,550.00
10 10 102099 0000 Due To Capital Fund	280,609.41
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	97,885.00

Total Other Current Assets **386,044.41**

Total Current Assets **4,743,533.08**

Fixed Assets

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

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

Total Assets **7,274,198.39**

Liabilities and Net Assets

Current Liabilities

10 20 201001 0000 Accounts Payable	73,216.29
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	31,380.70
10 20 201005 0000 EFT Liability	(16,071.22)
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	112,908.66
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H	(3,236.39)
Taxes	
10 20 201008 9901 Payroll Liabilities / Federal EE FICA Taxes	13,285.75
10 20 201008 9902 Payroll Liabilities / Federal ER FICA Taxes	13,282.98
10 20 201008 9911 Payroll Liabilities / Federal EE FICA	3,106.76
Medicare Taxes	
10 20 201008 9912 Payroll Liabilities / Federal ER FICA	3,108.50
Medicare Taxes	
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	13,233.98
10 20 201010 0000 State Payroll Withholding	14,552.32
10 20 201011 0000 IMRF EE	(34,967.90)
10 20 201011 9950 IMRF ER	(334.68)
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD	8,352.81
10 20 201013 0000 Accrued Payroll	16,921.92
10 20 201014 0000 Accrued Vacation	96,184.88

Total Current Liabilities **357,396.56**

Long Term Payable

10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	1,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	(11,233.08)

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

10 20 201026 0000 Spouse Wellness Benefits Liability	100.00
Total Long Term Payable	(13,651.67)
Net Assets	
10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	1,083,875.70
Total Net Assets	6,832,568.50
Total Liabilities and Net Assets	7,176,313.39

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	10,119.09
Total Cash	10,119.09
Receivables	
Other Current Assets	
20 10 102099 0000 Due To Capital Fund	(280,609.41)
Total Other Current Assets	(280,609.41)
Total Current Assets	(270,490.32)
Fixed Assets	
Total Assets	(270,490.32)
Liabilities and Net Assets	
Current Liabilities	
20 20 201001 0000 Capital Accounts Payable	0.00
Long Term Payable	
Net Assets	
Change in Net Assets	(270,490.32)
Total Net Assets	(270,490.32)
Total Liabilities and Net Assets	(270,490.32)

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

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

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

Assets

Current Assets

Cash

10 10 101001 0000 NWSRA Operating	339,113.86
10 10 101002 0000 MDAA Max Safe	759,479.84
10 10 101003 0000 Capital Max Safe	690,393.99
10 10 101004 0000 PFM General Reserve	98,583.49
10 10 101005 0000 PFM General Reserve Investments	1,206,000.00
10 10 101006 0000 Flex Spending - Benefit	20,389.22
10 10 101007 0000 Petty Cash	500.00
10 10 101008 0000 PFM Capital Reserve	642,306.22
10 10 101099 0000 Undeposited Funds	306.25

Total Cash **3,757,072.87**

Receivables

10 10 102001 0000 Accounts Receivable	286,452.57
10 10 102002 0000 Scholarship - Receivable	74,808.04

Total Receivables **361,260.61**

Other Current Assets

10 10 102003 0000 Prepaid Expenses	6,050.00
10 10 102099 0000 Due To Capital Fund	49,405.59
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	97,885.00

Total Other Current Assets **153,340.59**

Total Current Assets

4,271,674.07

Fixed Assets

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

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

Total Assets

6,802,339.38

Liabilities and Net Assets

Current Liabilities

10 20 201001 0000 Accounts Payable	77,747.26
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	46,325.47
10 20 201005 0000 EFT Liability	(10,193.90)
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	78,000.38
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H	(13,109.36)
Taxes	
10 20 201008 9901 Payroll Liabilities / Federal EE FICA Taxes	571.54
10 20 201008 9902 Payroll Liabilities / Federal ER FICA Taxes	571.54
10 20 201008 9911 Payroll Liabilities / Federal EE FICA	133.40
Medicare Taxes	
10 20 201008 9912 Payroll Liabilities / Federal ER FICA	133.40
Medicare Taxes	
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	10,680.93
10 20 201010 0000 State Payroll Withholding	6,192.75
10 20 201011 0000 IMRF EE	(22,570.10)
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC,	9,914.45
NTWD	
10 20 201013 0000 Accrued Payroll	12,565.33
10 20 201014 0000 Accrued Vacation	96,184.88

Total Current Liabilities **305,619.17**

Long Term Payable

10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	251,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	(11,233.08)
10 20 201026 0000 Spouse Wellness Benefits Liability	100.00

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

Total Long Term Payable	236,348.33
Net Assets	
10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	413,794.08
Total Net Assets	6,162,486.88
Total Liabilities and Net Assets	6,704,454.38

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	(223,686.39)
Total Cash	(223,686.39)
Receivables	
Other Current Assets	
20 10 102099 0000 Due To Capital Fund	(49,405.59)
Total Other Current Assets	(49,405.59)
Total Current Assets	(273,091.98)
Fixed Assets	
Total Assets	(273,091.98)
Liabilities and Net Assets	
Current Liabilities	
20 20 201001 0000 Capital Accounts Payable	0.00
Long Term Payable	
Net Assets	
Change in Net Assets	(273,091.98)
Total Net Assets	(273,091.98)
Total Liabilities and Net Assets	(273,091.98)

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

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

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

Assets

Current Assets

Cash

10 10 101001 0000 NWSRA Operating	392,875.98
10 10 101002 0000 MDAA Max Safe	710,429.63
10 10 101003 0000 Capital Max Safe	690,393.99
10 10 101004 0000 PFM General Reserve	86,569.71
10 10 101005 0000 PFM General Reserve Investments	1,206,000.00
10 10 101006 0000 Flex Spending - Benefit	22,030.88
10 10 101007 0000 Petty Cash	500.00
10 10 101008 0000 PFM Capital Reserve	642,122.32
10 10 101099 0000 Undeposited Funds	306.25

Total Cash **3,751,228.76**

Receivables

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

Total Receivables **347,339.91**

Other Current Assets

10 10 102003 0000 Prepaid Expenses	6,050.00
10 10 102099 0000 Due To Capital Fund	26,882.16
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	97,885.00

Total Other Current Assets **130,817.16**

Total Current Assets

4,229,385.83

Fixed Assets

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

Total Fixed Assets

2,530,665.31

Total Assets

6,760,051.14

Liabilities and Net Assets

Current Liabilities

10 20 201001 0000 Accounts Payable	55,390.92
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	37,104.59
10 20 201005 0000 EFT Liability	(3,923.33)
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	43,541.44
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes	(37,287.72)
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	7,654.23
10 20 201010 0000 State Payroll Withholding	155.46
10 20 201011 0000 IMRF EE	(23,631.29)
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD	10,380.00
10 20 201013 0000 Accrued Payroll	151,443.91
10 20 201014 0000 Accrued Vacation	96,184.88

Total Current Liabilities **349,484.29**

Long Term Payable

10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	251,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	(11,233.08)

Total Long Term Payable **236,248.33**

Net Assets

10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	327,740.72

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

	<hr/>
Total Net Assets	6,076,433.52
Total Liabilities and Net Assets	6,662,166.14

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	4,827.42
Total Cash	4,827.42
Receivables	
Other Current Assets	
20 10 102099 0000 Due To Capital Fund	(26,882.16)
Total Other Current Assets	(26,882.16)
Total Current Assets	(22,054.74)
Fixed Assets	
Total Assets	(22,054.74)
Liabilities and Net Assets	
Current Liabilities	
20 20 201001 0000 Capital Accounts Payable	0.00
Long Term Payable	
Net Assets	
Change in Net Assets	(22,054.74)
Total Net Assets	(22,054.74)
Total Liabilities and Net Assets	(22,054.74)

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

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

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

Assets

Current Assets

Cash

10 10 101001 0000 NWSRA Operating	362,757.89
10 10 101002 0000 MDAA Max Safe	531,396.79
10 10 101003 0000 Capital Max Safe	690,393.99
10 10 101004 0000 PFM General Reserve	73,948.50
10 10 101005 0000 PFM General Reserve Investments	1,206,000.00
10 10 101006 0000 Flex Spending - Benefit	24,144.76
10 10 101007 0000 Petty Cash	500.00
10 10 101008 0000 PFM Capital Reserve	641,944.99

Total Cash **3,531,086.92**

Receivables

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

Total Receivables **311,614.81**

Other Current Assets

10 10 102003 0000 Prepaid Expenses	6,050.00
10 10 102099 0000 Due To Capital Fund	23,187.17
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	97,885.00

Total Other Current Assets **127,122.17**

Total Current Assets **3,969,823.90**

Fixed Assets

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

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

Total Assets **6,500,489.21**

Liabilities and Net Assets

Current Liabilities

10 20 201001 0000 Accounts Payable	33,717.56
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	30,933.96
10 20 201005 0000 EFT Liability	(1,809.45)
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	7,032.09
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H	(37,787.57)
Taxes	
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	5,285.20
10 20 201010 0000 State Payroll Withholding	22.83
10 20 201011 0000 IMRF EE	(8,133.96)
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD	7,760.00
10 20 201013 0000 Accrued Payroll	160,662.13
10 20 201014 0000 Accrued Vacation	96,184.88

Total Current Liabilities **306,338.87**

Long Term Payable

10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	251,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	(11,233.08)

Total Long Term Payable **236,248.33**

Net Assets

10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	111,324.21

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

Total Net Assets	5,860,017.01
Total Liabilities and Net Assets	6,402,604.21

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
20 10 102099 0000 Due To 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	
20 20 201001 0000 Capital Accounts Payable	(10.00)
Total Current Liabilities	(10.00)
Long Term Payable	
Net Assets	
Change in Net Assets	(21,453.75)
Total Net Assets	(21,453.75)
Total Liabilities and Net Assets	(21,463.75)

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

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

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

Assets	
Current Assets	
Cash	
10 10 101001 0000 NWSRA Operating	532,361.81
10 10 101002 0000 MDAA Max Safe	821,445.62
10 10 101003 0000 Capital Max Safe	377,970.72
10 10 101004 0000 PFM General Reserve	70,399.48
10 10 101005 0000 PFM General Reserve Investments	1,206,000.00
10 10 101006 0000 Flex Spending - Benefit	25,888.22
10 10 101007 0000 Petty Cash	500.00
10 10 101008 0000 PFM Capital Reserve	<u>641,762.20</u>
Total Cash	3,676,328.05
Receivables	
10 10 102001 0000 Accounts Receivable	286,242.57
10 10 102002 0000 Scholarship - Receivable	<u>25,372.24</u>
Total Receivables	311,614.81
Other Current Assets	
10 10 102099 0000 Due To Capital Fund	12,677.61
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	<u>97,885.00</u>
Total Other Current Assets	110,562.61
Total Current Assets	4,098,505.47
Fixed Assets	
10 10 103001 0000 Buildings	1,006,000.00
10 10 103002 0000 Building Improvements	1,330,054.40
10 10 103003 0000 Parking Lot	71,730.00
10 10 103004 0000 Equipment	756,828.24
10 10 103005 0000 Accum.Depre- Equipment	(406,646.43)
10 10 103006 0000 Transportation Equipment	1,510,436.00
10 10 103007 0000 Accum.Depreciation	<u>(1,737,736.90)</u>
Total Fixed Assets	2,530,665.31
Total Assets	6,629,170.78
Liabilities and Net Assets	
Current Liabilities	
10 20 201001 0000 Accounts Payable	82,262.11
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	52,459.29
10 20 201005 0000 EFT Liability	0.00
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	(28,939.70)
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes	470.39
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	2,615.62
10 20 201011 0000 IMRF EE	(8,814.57)
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD	5,240.00
10 20 201013 0000 Accrued Payroll	(1,673.65)
10 20 201014 0000 Accrued Vacation	<u>96,184.88</u>
Total Current Liabilities	212,275.57
Long Term Payable	
10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	251,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	<u>(11,233.08)</u>
Total Long Term Payable	236,248.33
Net Assets	
10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	<u>334,069.08</u>
Total Net Assets	6,082,761.88

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

Total Liabilities and Net Assets

6,531,285.78

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
20 10 102099 0000 Due To 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	
20 20 201001 0000 Capital Accounts Payable	(9,877.43)
Total Current Liabilities	(9,877.43)
Long Term Payable	
Net Assets	
Change in Net Assets	(1,076.76)
Total Net Assets	(1,076.76)
Total Liabilities and Net Assets	(10,954.19)

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

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

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

Assets

Current Assets

Cash

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

Total Cash **3,844,912.43**

Receivables

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

Total Receivables **311,715.61**

Other Current Assets

10 10 102099 0000 Due To Capital Fund	6,945.86
10 70 102100 0000 GWFS - OPEB Net Asset Adjustment	97,885.00

Total Other Current Assets **104,830.86**

Total Current Assets **4,261,458.90**

Fixed Assets

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

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

Total Assets **6,792,124.21**

Liabilities and Net Assets

Current Liabilities

10 20 201001 0000 Accounts Payable	92,829.30
10 20 201002 0000 Anticipated Refunds - Prog Fees	12,471.20
10 20 201003 0000 Security Deposits	0.00
10 20 201004 0000 Fifth Third P-Cards	64,570.90
10 20 201005 0000 EFT Liability	0.00
10 20 201015 0000 Accrued Expenses	0.00
10 20 201006 0000 Employee Health Insurance	(6,493.42)
10 20 201008 0000 Payroll Liabilities / Federal Employee W/H Taxes	(34,748.26)
10 20 201009 0000 Payroll Liabilities / EE FSA Depend & Med	1,391.04
10 20 201011 0000 IMRF EE	567.36
10 20 201012 0000 457 Retirement Plan ICMA, AFLAC, NTWD	2,620.00
10 20 201014 0000 Accrued Vacation	95,984.16

Total Current Liabilities **229,192.28**

Long Term Payable

10 20 201018 0000 Unclaimed Payroll/Property	(2,923.75)
10 20 201016 0000 Deferred Revenue	251,435.00
10 20 201020 0000 Debt Service - Interest	(1,029.84)
10 20 201021 0000 Debt Service - Principal	(11,233.08)

Total Long Term Payable **236,248.33**

Net Assets

10 29 291002 0000 Investment in capital Expenses	2,533,449.03
10 29 291003 0000 Opening Balance Equity	4,119,447.20
10 29 291001 0000 Change in Net Assets - Retained Earnings	(904,203.43)
Change in Net Assets	480,105.80

Total Net Assets **6,228,798.60**

Total Liabilities and Net Assets **6,694,239.21**

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

Assets	
Current Assets	
Cash	
20 10 101003 0000 Capital Max Safe	1,723.42
Total Cash	1,723.42
Receivables	
Other Current Assets	
20 10 102099 0000 Due To 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	
20 20 201001 0000 Capital Accounts Payable	(11,124.15)
Total Current Liabilities	(11,124.15)
Long Term Payable	
Net Assets	
Change in Net Assets	5,901.71
Total Net Assets	5,901.71
Total Liabilities and Net Assets	(5,222.44)

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

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

NORTHWEST SPECIAL RECREATION ASSOCIATION
SPECIAL LEISURE SERVICES FOUNDATION

ORGANIZATIONAL CASH OVERVIEW AS OF JUNE 30, 2024

		<u>NWSRA</u>	<u>SLSF</u>	<u>TOTAL</u>
<u>WORKING CASH</u>				
In house	PETTY CASH	\$ 500.00	\$ 150.00	\$ 650.00
<u>OPERATING</u>				
Village Bank & Trust NA	OPER/MMA	\$ 137,659.19	\$ 186,010.37	\$ 323,669.56
Village Bank & Trust NA	FLEX SPENDING CHECKING	\$ 14,511.90		\$ 14,511.90
	TOTAL	<u>\$ 152,671.09</u>	<u>\$ 186,160.37</u>	<u>\$ 338,831.46</u>
<u>RESERVES:</u>				
Village Bank & Trust NA	MDAA MAX SAFE	\$ 1,786,595.86		\$ 1,786,595.86
Village Bank & Trust NA	CAPITAL MAX SAFE	\$ 473,317.72		\$ 473,317.72
Village Bank & Trust NA	RESERVE / PROJECT		\$ 54,325.88	\$ 54,325.88
	TOTAL	<u>\$ 2,259,913.58</u>	<u>\$ 54,325.88</u>	<u>\$ 2,314,239.46</u>
<u>RESERVES: INVESTMENTS</u>				
BF EDWARDS			\$ 1,360,745.54	\$ 1,360,745.54
<u>PFM General Reserve</u>				\$ -
	Liquid Asset Fund	\$ 98,999.74		\$ 98,999.74
	Investments	\$ 1,207,000.00		\$ 1,207,000.00
	TOTAL	<u>\$ 1,305,999.74</u>		<u>\$ 1,305,999.74</u>
<u>PFM Capital Reserve</u>				
	Liquid Asset Fund	\$ 42,484.85		\$ 42,484.85
	Investments	\$ 600,000.00		\$ 600,000.00
	TOTAL	<u>\$ 642,484.85</u>	<u>\$ 1,360,745.54</u>	<u>\$ 2,003,230.39</u>
<u>TOTAL CASH & RESERVES</u>				
June 30, 2024		<u>\$ 4,361,069.26</u>	<u>\$ 1,601,231.79</u>	<u>\$ 5,962,301.05</u>
				\$ 5,962,301.05
				\$ -

NORTHWEST SPECIAL RECREATION ASSOCIATION
SPECIAL LEISURE SERVICES FOUNDATION

ORGANIZATIONAL CASH OVERVIEW AS OF MAY 31, 2024

		<u>NWSRA</u>	<u>SLSF</u>	<u>TOTAL</u>
<u>WORKING CASH</u>				
In house	PETTY CASH	\$ 500.00	\$ 150.00	\$ 650.00
<u>OPERATING</u>				
Village Bank & Trust NA	OPER/MMA	\$ 671,303.16	\$ 145,537.04	\$ 816,840.20
Village Bank & Trust NA	FLEX SPENDING CHECKING	\$ 20,389.22		\$ 20,389.22
	TOTAL	<u>\$ 692,192.38</u>	<u>\$ 145,687.04</u>	<u>\$ 837,879.42</u>
<u>RESERVES:</u>				
Village Bank & Trust NA	MDAA MAX SAFE	\$ 759,786.09		\$ 759,786.09
Village Bank & Trust NA	CAPITAL MAX SAFE	\$ 471,213.64		\$ 471,213.64
Village Bank & Trust NA	RESERVE / PROJECT		\$ 54,151.06	\$ 54,151.06
	TOTAL	<u>\$ 1,230,999.73</u>	<u>\$ 54,151.06</u>	<u>\$ 1,285,150.79</u>
<u>RESERVES: INVESTMENTS</u>				
BF EDWARDS			\$ 1,336,014.57	\$ 1,336,014.57
<u>PFM General Reserve</u>				\$ -
	Liquid Asset Fund	\$ 98,583.49		\$ 98,583.49
	Investments	\$ 1,207,000.00		\$ 1,207,000.00
	TOTAL	<u>\$ 1,305,583.49</u>		<u>\$ 1,305,583.49</u>
<u>PFM Capital Reserve</u>				
	Liquid Asset Fund	\$ 42,306.22		\$ 42,306.22
	Investments	\$ 600,000.00		\$ 600,000.00
	TOTAL	<u>\$ 642,306.22</u>	<u>\$ 1,336,014.57</u>	<u>\$ 1,978,320.79</u>
<u>TOTAL CASH & RESERVES</u>				
May 31, 2024		<u>\$ 3,871,081.82</u>	<u>\$ 1,535,852.67</u>	<u>\$ 5,406,934.49</u>
				\$ 5,406,934.49
				\$ -

Northwest Special Recreation Association
Check Listing with Accounting Distribution
- June 2024 Warrant

Pay Type	Date	repTranDescription	Account	Description	Amount	repCheckA mount
0	6/03/2024	[10070] Hewlett Packard - Computer lease 6/1/24/6/30/24	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
0	6/03/2024	[10079] Illinois Dept. of Revenue - Payroll expenses wellness incentive	10 20 201010 0000	State Payroll Withholding	49.93	49.93
0	6/03/2024	[ELAVON] ELAVON - Invoices 05302024-9604, 05302024-9620	10 43 421151 0000	Bank Fees & Credit Card Fees	1793.32	1,793.32
0	6/03/2024	[10118] Nicor Gas - Invoices 05142024-2, 05142024-3	10 49 421703 0000	Gas	113.99	113.99
0	6/06/2024	[10204] IRS Department of Treasury - Payroll taxes 5/13/24-5/26/24	10 20 201008 0000	Payroll Liabilities / Federal	8720.33	27,560.37
			10 20 201008 9901	Payroll Liabilities / Federal	7634.53	
			10 20 201008 9902	Payroll Liabilities / Federal	7634.53	
			10 20 201008 9911	Payroll Liabilities / Federal	1785.49	
			10 20 201008 9912	Payroll Liabilities / Federal	1785.49	
0	6/06/2024	[10201] ClipBoard Health - Invoices 272108-1, 273127-1	10 69 450003 0003	Buffalo Grove Inclusion Indepe	66.00	171.60
			10 69 450014 0003	Schaumburg Inclusion Independe	105.60	
0	6/07/2024	[10079] Illinois Dept. of Revenue - Payroll taxes 5/13/24-5/26/24	10 20 201010 0000	State Payroll Withholding	5621.35	5,621.35
8089	6/07/2024	[10207] Shirey Freelance, LLC - Grant Contractor May 2024	10 65 424403 0000	Office	3572	3,572.00
0	6/10/2024	[10006] Aflac - May 2024 voluntary benefit contributions	10 20 201012 0000	457 Retirement Plan ICMA, AFL	655.82	655.82
0	6/10/2024	[10078] Illinois Dept of Employment Security - Q1 2024 remaining tax contributions	10 20 201010 0000	State Payroll Withholding	567.5	567.50
0	6/10/2024	[10111] Mission Square - May 2024 457B and IRA contributions	10 20 201012 0000	457 Retirement Plan ICMA, AFL	3840	3,840.00
0	6/11/2024	[10084] IMRF - Invoices 299255-X3J5, 299352-C1B5	10 20 201011 0000	IMRF EE	640.85	975.53
			10 20 201011 9950	IMRF ER	334.68	
0	6/11/2024	[10136] Pitney Bowes - Supplies for postage machine	10 42 421105 0000	Supplies	265.58	265.58
0	6/11/2024	[10035] Citi Cards - Costco - Supplies and per diems	10 46 421407 0000	Other Trainings/Workshops	100.72	404.45
			10 55 422409 1009	PURSUIT / Program Supplies	37.09	
			10 55 422417 0000	Storeroom Supplies	177.11	
			10 55 422423 1011	Athletics / Program Supplies	89.53	
0	6/12/2024	[10189] WEX Bank - May fuel invoice 2024	10 59 422801 0000	Transportation/ Gas	5674.38	5,674.38
0	6/12/2024	[10204] IRS Department of Treasury - Payroll taxes 5/13/24-5/26/24 correction checks	10 20 201008 0000	Payroll Liabilities / Federal	78.45	460.65
			10 20 201008 9901	Payroll Liabilities / Federal	154.87	
			10 20 201008 9902	Payroll Liabilities / Federal	154.87	
			10 20 201008 9911	Payroll Liabilities / Federal	36.23	
			10 20 201008 9912	Payroll Liabilities / Federal	36.23	
8096	6/12/2024	[10068] Hanover Park Park District - Invoices 01, 02	10 50 421803 0000	HPCC Rental Space	2886	2,886.00
0	6/13/2024	[10079] Illinois Dept. of Revenue - Payroll taxes 5/13/24-5/26/24 correction checks	10 20 201010 0000	State Payroll Withholding	110.13	110.13
8159	6/14/2024	[10021] Bill's Auto & Truck Repair - Invoices 122712, 122725, 122728, 122777, 122810, 122840	10 58 422702 0000	Repair / Transport Maintenance	8487.6	8,487.60
8160	6/14/2024	[3276] Sydney A Csoka - Sydney A Csoka - CDL Reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	51.13	51.13
8161	6/14/2024	[1627] Rachel E Hubsch - Rachel E Hubsch - Snacks from Jewel for summer games- P card was declined	10 55 422423 1011	Athletics / Program Supplies	87.43	87.43

EFT	6/14/2024 Pay period ending 5/26/2024	10 20 201005 0000	EFT Liability	817.71	817.71
EFT	6/14/2024 Pay period ending 6/09/2024	10 20 201005 0000	EFT Liability	133128.61	135,917.92
		10 20 201010 0000	State Payroll Withholding	2789.31	
EFT	6/14/2024 Pay period ending 4/28/2024	10 20 201005 0000	EFT Liability	69.39	82.28
		10 20 201010 0000	State Payroll Withholding	12.89	
EFT	6/14/2024 Pay period ending 5/12/2024	10 20 201005 0000	EFT Liability	54.63	54.63
0	6/17/2024 [10197] AccuFund - Invoices 20241587, 20241611	10 51 421905 0000	Miscellaneous Software	2856.65	2,856.65
0	6/17/2024 [10131] PDRMA - May 2024 health program premiums	10 48 421603 0000	Health Contributions	35251.8	35,251.80
0	6/17/2024 [10139] Premistar-North - Repair of unit 16 not running	20 80 460004 2316	HVAC (6 RTU being evaluated fo	1400.32	1,400.32
0	6/17/2024 [10205] RingCentral Inc. - RingCentral office phones 5/19/24-6/18/24	10 45 421305 0000	Phone Maintenance	1215.68	1,215.68
0	6/17/2024 [10161] Sterling Network Integration - Invoices 14000165, 14000178	10 51 421902 0000	Framework Support	4095.25	4,095.25
0	6/20/2024 [10079] Illinois Dept. of Revenue - Payroll taxes 5/27/24-6/9/24 (Correction checks 8162-8163)	10 20 201010 0000	State Payroll Withholding	23.4	23.40
0	6/20/2024 [10079] Illinois Dept. of Revenue - Payroll taxes 5/27/24-6/9/24	10 20 201010 0000	State Payroll Withholding	8474	8,474.00
1	6/20/2024 [10204] IRS Department of Treasury - Payroll taxes 5/27/24-6/9/24 (Correction checks 8162-8163)	10 20 201008 9901	Payroll Liabilities / Federal	35.49	87.58
		10 20 201008 9902	Payroll Liabilities / Federal	35.49	
		10 20 201008 9911	Payroll Liabilities / Federal	8.30	
		10 20 201008 9912	Payroll Liabilities / Federal	8.30	
0	6/21/2024 [10204] IRS Department of Treasury - Payroll taxes 5/27/24-6/9/24 (Correction checks 8164-8167)	10 20 201008 0000	Payroll Liabilities / Federal	151.70	509.54
		10 20 201008 9901	Payroll Liabilities / Federal	145.01	
		10 20 201008 9902	Payroll Liabilities / Federal	145.01	
		10 20 201008 9911	Payroll Liabilities / Federal	33.91	
		10 20 201008 9912	Payroll Liabilities / Federal	33.91	
0	6/21/2024 [10084] IMRF - Invoices 742488-Y9J7, 742571-Q9D9	10 20 201011 0000	IMRF EE	12464.41	19,247.15
		10 68 442201 0000	IMRF / FT Contributions	5571.09	
		10 68 442204 0000	IMRF /PT Contributions	150.47	
		10 68 442205 0000	IMRF / Voluntary Additional Co	1061.18	
0	6/21/2024 [10136] Pitney Bowes - Postage supplies	10 44 421201 0000	Postage	1000	1,000.00
8179	6/21/2024 [10021] Bill's Auto & Truck Repair - Invoices 122801, 122903, 122936, 122971, 122995, 123039	10 58 422702 0000	Repair / Transport Maintenance	2255.07	2,255.07
8180	6/21/2024 [10215] Centurisk - AssetMaxx- Asset system annual fee and implementation fees	10 10 102003 0000	Prepaid Expenses	1500	1,500.00
8181	6/21/2024 [10216] Faith Johnson - Virtual program leader	10 65 424402 1006	General Programs	546	546.00
8182	6/21/2024 [2851] Courtney JW Fecske - SOAD for summer games	10 65 424407 1011	Athletics	1215.88	1,215.88
8183	6/21/2024 [10217] Kyla Worrell - Virtual program leader	10 65 424402 1006	General Programs	1071	1,071.00
8184	6/21/2024 [2286] Rebecca Lizalde - Rebecca Lizalde - Powerlifting coach summer games	10 65 424407 1011	Athletics	1150	1,150.00
8185	6/21/2024 [10128] Palatine Stables - Invoice for Palatine Stables lessons 4/1/24-5/6/24	10 52 422106 1006	General Programs Rental Municipi	1006	1,006.00
8186	6/21/2024 [10143] River Trails Park District - 2024 Winter/Spring Parkour invoice 1/31/24-5/1/24	10 52 422106 1006	General Programs Rental Municipi	1560	1,560.00
8187	6/21/2024 [10157] South Barrington Park District - NWSRA reimbursement for inclusion fitness staff April 2024 Josh Perisin-4/16/24-4/30/24	10 69 450015 0003	South Barrington Inclusion Ind	240	240.00
69043	6/21/2024 May 2024 Pcards - see attached	10 20 201004 0000	Fifth Third P-Cards	41566.63	41,566.63

0	6/24/2024 [10079] Illinois Dept. of Revenue - Payroll taxes 5/27/24-6/9/24 (Correction checks 8164-8167)	10 20 201010 0000	State Payroll Withholding	111.15	111.15
0	6/24/2024 [10079] Illinois Dept. of Revenue - Payroll taxes 5/27/24-6/9/24 (Correction checks 8168-8179)	10 20 201010 0000	State Payroll Withholding	112.83	112.83
1	6/24/2024 [10204] IRS Department of Treasury - Payroll taxes 5/27/24-6/9/24 (Correction checks 8168-8179)	10 20 201008 0000	Payroll Liabilities / Federal	1.87	408.91
		10 20 201008 9901	Payroll Liabilities / Federal	164.93	
		10 20 201008 9902	Payroll Liabilities / Federal	164.93	
		10 20 201008 9911	Payroll Liabilities / Federal	38.59	
		10 20 201008 9912	Payroll Liabilities / Federal	38.59	
0	6/25/2024 [10053] Flexible Benefit Svc Corp - May 2024 FSA admin fees	10 64 424303 0000	FSA	81	81.00
0	6/25/2024 [10101] Konica Minolta Premier Finance - Copier lease June 2024	20 80 460003 2206	Printer Lease	1256.72	1,256.72
0	6/26/2024 [10036] ComEd - May 2024 electrical service charges	10 49 421702 0000	Electric	583.17	583.17
EFT	6/28/2024 Pay period ending 6/23/2024	10 20 201005 0000	EFT Liability	167091.97	169,621.07
		10 20 201010 0000	State Payroll Withholding	2529.10	
EFT	6/28/2024 Pay period ending 6/09/2024	10 20 201005 0000	EFT Liability	1221.19	1,246.35
		10 20 201010 0000	State Payroll Withholding	25.16	
EFT	6/28/2024 Pay period ending 6/23/2024	10 20 201005 0000	EFT Liability	59714.75	61,473.03
		10 20 201010 0000	State Payroll Withholding	1758.28	
#####	6/30/2024 Analysis for maintenance fee for June 2024	10 43 421151 0000	Bank Fees & Credit Card Fees	430.71	430.71
Total Checks					562,840.10

May 2024
P-Card Transactions

Vendor	Expense Account Title	Account	Amount
UBER TRIP	REIMBURSEMENT - LIABILITY	10 20 201024 0000	45.90
UBER TRIP	REIMBURSEMENT - LIABILITY	10 20 201024 0000	42.52
AMAZON	OFFICE SUPPLIES	10 42 421102 0000	138.52
NAME BADGES INT'L	OFFICE SUPPLIES	10 42 421104 0000	69.24
NAME BADGES INT'L	OFFICE SUPPLIES	10 42 421104 0000	44.90
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	92.09
LOWES #02529	OFFICE SUPPLIES	10 42 421105 0000	25.94
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	45.04
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	51.80
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	10 43 421151 0000	25.00
VZWRLSS APOCC VISB	TELEPHONE/FAX	10 45 421301 0000	765.93
FIRST COMMUNICATIONS L	TELEPHONE/FAX	10 45 421304 0000	513.55
SMKYBONES WNG-BGR X 75	CONFERENCE/EDUCATION	10 46 421404 0000	93.64
BIBIBOP 25	CONFERENCE/EDUCATION	10 46 421405 0000	30.43
POTBELLY #62	CONFERENCE/EDUCATION	10 46 421405 0000	43.25
TST WESTWOOD TAVERN	CONFERENCE/EDUCATION	10 46 421405 0000	42.29
BIG ANGE'S EATERY	CONFERENCE/EDUCATION	10 46 421405 0000	45.72
TST EGG HARBOR CAFE -	CONFERENCE/EDUCATION	10 46 421405 0000	40.26
TST ROTI - SCHAUMBURG	CONFERENCE/EDUCATION	10 46 421405 0000	40.08
DARIO'S	CONFERENCE/EDUCATION	10 46 421405 0000	46.60
DONKEY INN	CONFERENCE/EDUCATION	10 46 421405 0000	47.68
51801 - CUMBERLAND GAR	CONFERENCE/EDUCATION	10 46 421407 0000	6.00
VENTRA VENDING 05503	CONFERENCE/EDUCATION	10 46 421407 0000	5.00
CROWNE PLAZA HOTELS	CONFERENCE/EDUCATION	10 46 421407 0000	137.94
CROWNE PLAZA HOTELS	CONFERENCE/EDUCATION	10 46 421407 0000	137.94
LYFT 1 RIDE 04-29	CONFERENCE/EDUCATION	10 46 421407 0000	38.06
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	10 47 421504 0000	85.00
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	193.43
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	344.85
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	326.80
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
AMAZON	MAINTENANCE/UTILITIES	10 49 421708 0000	139.86
AMAZON	MAINTENANCE/UTILITIES	10 49 421708 0000	140.84
WIX.COM, INC.	COMPUTERS	10 51 421904 0000	348.00
WIX.COM 1112846393	COMPUTERS	10 51 421904 0000	25.00
PADDLE.NET SQUIRRELS	COMPUTERS	10 51 421905 0000	19.83
FLEETIO.COM	COMPUTERS	10 51 421905 0000	159.60
VIVERSE LIMITED	COMPUTERS	10 51 421905 0000	12.99
BAMBOOHR HRIS	COMPUTERS	10 51 421905 0000	1,355.22
EIG CONSTANTCONTACT.CO	COMPUTERS	10 51 421905 0000	145.00
UNIQODE.COM	COMPUTERS	10 51 421905 0000	180.00
FRESHWORKS INC	COMPUTERS	10 51 421905 0000	360.00
KNOWBE4, INC.	COMPUTERS	10 51 421905 0000	1,211.76
INTUIT QUICKBOOKS	COMPUTERS	10 51 421905 0000	1,806.53
RIGHT NETWORKS	COMPUTERS	10 51 421905 0000	66.00
STK SHUTTERSTOCK	COMPUTERS	10 51 421905 0000	22.00
WWW.MAKESHIFT.CA	COMPUTERS	10 51 421905 0000	1,016.95
SMK SURVEYMONKEY.COM	COMPUTERS	10 51 421905 0000	468.00
MICROSOFT 14 DAY TRIAL	COMPUTERS	10 51 421905 0000	18.73
AMAZON	COMPUTERS	10 51 421906 0000	96.08
AMAZON	COMPUTERS	10 51 421906 0000	35.42
AMAZON	COMPUTERS	10 51 421906 0000	33.97
APPLE.COM/US	COMPUTERS	10 51 421906 0000	6.00
LOWES #02529	COMPUTERS	10 51 421906 0000	63.20
AMAZON	COMPUTERS	10 51 421906 0000	559.96
AMAZON	COMPUTERS	10 51 421906 0000	33.54
DROPBOX YZPMM6M2PP5L	COMPUTERS	10 51 421906 0000	119.88
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	70.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	14.00

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ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	49.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	72.45
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	157.50
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	525.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	210.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	525.00
RANDALL OAKS PARK & ZO	COMMERCIAL EXPENSE	10 53 422206 1006	66.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	168.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	283.50
RANDALL OAKS PARK & ZO	COMMERCIAL EXPENSE	10 53 422206 1006	8.00
MORETTI'S	COMMERCIAL EXPENSE	10 53 422206 1006	91.75
THE SPORTS PAGE BAR &	COMMERCIAL EXPENSE	10 53 422206 1006	149.95
DOMINO'S 2771	COMMERCIAL EXPENSE	10 53 422206 1006	57.95
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	10 53 422206 1006	154.00
PORTILLOS HOT DOGS #11	COMMERCIAL EXPENSE	10 53 422206 1006	78.02
MOUNTAIN VIEW ADVENTUR	COMMERCIAL EXPENSE	10 53 422206 1006	62.50
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	504.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	304.50
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	168.00
MOUNTAIN VIEW ADVENTUR	COMMERCIAL EXPENSE	10 53 422206 1006	50.00
ME-HOFFMAN EST-MICROS	COMMERCIAL EXPENSE	10 53 422206 1006	84.80
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
ND FOOD SERVICES LEGEN	COMMERCIAL EXPENSE	10 53 422208 1008	345.50
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
THE STRAY DOG	COMMERCIAL EXPENSE	10 53 422208 1008	146.43
TST SONNY DS	COMMERCIAL EXPENSE	10 53 422208 1008	385.00
GHOST ISLE BREWING	COMMERCIAL EXPENSE	10 53 422208 1008	220.00
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
FAIRFIELD INN	COMMERCIAL EXPENSE	10 53 422208 1008	421.88
THE STRAY DOG	COMMERCIAL EXPENSE	10 53 422208 1008	160.09
TST BREWSTERS NEW BUF	COMMERCIAL EXPENSE	10 53 422208 1008	385.00
CONGO RIVER ADVENTURE	COMMERCIAL EXPENSE	10 53 422209 1009	76.50
CHICAGO DOGS I	COMMERCIAL EXPENSE	10 53 422209 1009	100.00
ROSATI S PIZZA	COMMERCIAL EXPENSE	10 53 422209 1009	927.48
AMAZON	COMMERCIAL EXPENSE	10 53 422209 1009	50.00
STARBUCKS STORE 09949	COMMERCIAL EXPENSE	10 53 422209 1009	9.55
MCDONALD'S F23208	COMMERCIAL EXPENSE	10 53 422209 1009	20.00
GOLF CENTER DES PLAINE	COMMERCIAL EXPENSE	10 53 422209 1009	190.00
IN SALVI SPORTS ENTER	COMMERCIAL EXPENSE	10 53 422209 1009	403.00
GOLF CENTER DES PLAINE	COMMERCIAL EXPENSE	10 53 422209 1009	190.00
DUNKIN	COMMERCIAL EXPENSE	10 53 422209 1009	16.05
SPUNKY DUNKERS DONUTS	COMMERCIAL EXPENSE	10 53 422209 1009	16.81
SAFARI LAND	COMMERCIAL EXPENSE	10 53 422209 1009	394.00
TEAMO BOBA BAR (SCHAUM	COMMERCIAL EXPENSE	10 53 422209 1009	0.83
PAYPAL ROBERTSILVE	COMMERCIAL EXPENSE	10 53 422209 1009	200.00
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	9.94
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	62.95
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	27.48
JEWEL	PROGRAM SUPPLIES	10 55 422402 1002	12.77
ALDI 40077	PROGRAM SUPPLIES	10 55 422402 1002	22.07
WALMART	PROGRAM SUPPLIES	10 55 422402 1002	8.63
MEIJER # 228	PROGRAM SUPPLIES	10 55 422402 1002	6.48
ARLINGTON LANES - ALLE	PROGRAM SUPPLIES	10 55 422402 1002	56.00
ALDI 40077	PROGRAM SUPPLIES	10 55 422402 1002	7.77
PY ULTIMATE SCREEN PR	PROGRAM SUPPLIES	10 55 422405 1005	2,300.00
PY ULTIMATE SCREEN PR	PROGRAM SUPPLIES	10 55 422405 1005	2,378.00
MENARDS 3332	PROGRAM SUPPLIES	10 55 422405 1005	19.24
JIMMY JOHNS - 661 - EC	PROGRAM SUPPLIES	10 55 422406 1006	167.44
MENARDS HANOVER PARK I	PROGRAM SUPPLIES	10 55 422406 1006	400.05
WALMART	PROGRAM SUPPLIES	10 55 422406 1006	69.02
WM SUPERCENTER #1553	PROGRAM SUPPLIES	10 55 422406 1006	12.88

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AMAZON	PROGRAM SUPPLIES	10 55 422406 1006	30.65
WALMART	PROGRAM SUPPLIES	10 55 422406 1006	107.96
WM SUPERCENTER #1814	PROGRAM SUPPLIES	10 55 422406 1006	154.92
AMAZON	PROGRAM SUPPLIES	10 55 422406 1006	51.98
AMAZON	PROGRAM SUPPLIES	10 55 422406 1006	29.95
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422406 1006	14.75
BESA MI TACO	PROGRAM SUPPLIES	10 55 422406 1006	10.61
BESA MI TACO	PROGRAM SUPPLIES	10 55 422406 1006	88.74
SP BIG JOE	PROGRAM SUPPLIES	10 55 422406 1006	90.09
JEWEL	PROGRAM SUPPLIES	10 55 422406 1006	112.45
DUNKIN	PROGRAM SUPPLIES	10 55 422406 1006	40.38
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	27.72
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	10.28
TARGET 00019505	PROGRAM SUPPLIES	10 55 422406 1006	27.25
MOUNTAIN VIEW ADVENTUR	PROGRAM SUPPLIES	10 55 422406 1006	3.75
GREENWOOD DELI	PROGRAM SUPPLIES	10 55 422406 1006	39.51
TARGET 00008805	PROGRAM SUPPLIES	10 55 422406 1006	22.60
WALMART	PROGRAM SUPPLIES	10 55 422407 0000	64.71
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	421.88
FIDDLEHEAD RESTAURANT	PROGRAM SUPPLIES	10 55 422408 1008	287.80
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	421.88
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	421.88
VILLA NOVA PIZZERIA	PROGRAM SUPPLIES	10 55 422408 1008	116.08
SPEEDWAY 06676 HOBART	PROGRAM SUPPLIES	10 55 422408 1008	13.07
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	368.88
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	421.88
SQ WASHINGTON PARK ZO	PROGRAM SUPPLIES	10 55 422408 1008	99.00
CAT INDIANA DUNES STAT	PROGRAM SUPPLIES	10 55 422408 1008	20.00
THE STRAY DOG	PROGRAM SUPPLIES	10 55 422408 1008	249.32
ALBANESE CONFECTIONERY	PROGRAM SUPPLIES	10 55 422408 1008	37.34
FAIRFIELD INN	PROGRAM SUPPLIES	10 55 422408 1008	421.88
TST OINKS DUTCH TREAT	PROGRAM SUPPLIES	10 55 422408 1008	56.07
TST SONNY DS	PROGRAM SUPPLIES	10 55 422408 1008	250.19
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	4.49
THE HOME DEPOT #6701	PROGRAM SUPPLIES	10 55 422409 1009	48.36
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422409 1009	12.78
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	16.12
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	11.99
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	32.23
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	158.08
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422409 1009	32.50
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	3.49
HULU 877-8244858 CA	PROGRAM SUPPLIES	10 55 422409 1009	2.99
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	103.68
THE HOME DEPOT #6923	PROGRAM SUPPLIES	10 55 422409 1009	128.16
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	23.21
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	31.32
SPOTIFY	PROGRAM SUPPLIES	10 55 422409 1009	10.99
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	10.96
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	10 55 422409 1009	4.90
TARGET 00019505	PROGRAM SUPPLIES	10 55 422409 1009	17.15
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	5.56
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	88.70
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	7.33
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	11.80
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	14.73
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	77.58
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	93.53
SP GIVENKIND_	PROGRAM SUPPLIES	10 55 422409 1009	19.10
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	2.78
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	2.64
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	23.13
DOLLAR GENERAL #10048	PROGRAM SUPPLIES	10 55 422409 1009	21.73

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JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	9.75
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	8.09
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	-5.02
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	13.72
WM SUPERCENTER #1420	PROGRAM SUPPLIES	10 55 422409 1009	19.99
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	32.23
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	50.43
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	25.14
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	25.00
WM SUPERCENTER #1420	PROGRAM SUPPLIES	10 55 422409 1009	38.24
WM SUPERCENTER #1735	PROGRAM SUPPLIES	10 55 422409 1009	22.16
GFS STORE #1913	PROGRAM SUPPLIES	10 55 422409 1009	105.91
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422409 1009	2.50
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	7.95
AMAZON	PROGRAM SUPPLIES	10 55 422411 0000	54.39
AMAZON	PROGRAM SUPPLIES	10 55 422411 0000	54.39
WALMART	PROGRAM SUPPLIES	10 55 422412 0000	59.21
AMERICAN RED CROSS	PROGRAM SUPPLIES	10 55 422414 0000	342.00
TCU MARKETPLACE ECOMM	PROGRAM SUPPLIES	10 55 422421 0000	76.65
THE HOME DEPOT #1904	PROGRAM SUPPLIES	10 55 422422 0000	30.10
CASEYS #6547	TRANSPORTATION GAS/TOLLS	10 59 422801 0000	45.65
ACCURATE OFFICE SUPPLY	PRINTING	10 60 422904 0000	468.90
PAYPAL EDIBLEARRAN	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423101 0000	64.78
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	150.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	200.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
VILLAGE OF ORLAND PARK	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	80.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
HULU 877-8244858 CA	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	2.99
DAILY HERALD/REFLEJOS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	170.80
NYTIMES NYTIMES	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	25.00
LINKEDIN JOB 958047721	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	510.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	171.32
INDEED 92809447	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	120.00
INDEED 92698754	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	500.10
SIMPLETEXTING LLC	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	39.00
YOURMEMBERSHIP	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	548.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	165.00
LINKEDIN JOB 101739053	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	510.00
CRONOFY	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	30.00
INDEED 91929723	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	450.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	38.91
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	133.78
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423111 0000	73.49
PHYSICIANS CARE GROUP	LIABILITY	10 66 441002 0000	279.00
AMAZON	INCLUSION	10 69 450003 0002	44.95
JEWEL	INCLUSION	10 69 450021 0002	35.26
SP GIVENKIND_	INCLUSION	10 69 450022 0000	117.34
AMAZON	INCLUSION	10 69 450022 0000	41.68
AMAZON	INCLUSION	10 69 450022 0000	90.67
IN GMEDIAWRAPS LLC	VEHICLES/MAINTENANCE	20 80 460002 2112	450.00
LOWES #02529	TECHNOLOGY/HARDWARE	20 80 460003 2201	43.94
BEST BUY	TECHNOLOGY/HARDWARE	20 80 460003 2201	364.30
APPLE.COM/US	TECHNOLOGY/HARDWARE	20 80 460003 2202	-313.00
APPLE.COM/US	TECHNOLOGY/HARDWARE	20 80 460003 2202	-149.00
BEST BUY	TECHNOLOGY/HARDWARE	20 80 460003 2202	279.99
BEST BUY	TECHNOLOGY/HARDWARE	20 80 460003 2202	149.99
APPLE.COM/US	TECHNOLOGY/HARDWARE	20 80 460003 2202	-483.00
BEST BUY	TECHNOLOGY/HARDWARE	20 80 460003 2202	275.68
BEST BUY 00003202	TECHNOLOGY/HARDWARE	20 80 460003 2202	-275.68

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AMAZON	TECHNOLOGY/HARDWARE	20 80 460003 2202	199.98
APPLE.COM/US	TECHNOLOGY/HARDWARE	20 80 460003 2205	298.00
Total Warrant for Electronic Accounts Payable			41,566.63

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

May 2024 Warrant

<u>Pay Type</u>	<u>Date</u>	<u>repTranDescription</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>repCheckA mount</u>
0	5/01/2024	[10204] IRS Department of Treasury - 2024 1st quarter additional FICA taxes owed	10 20 201008 0000	Payroll Liabilities / Federal	4095.72	4,095.72
0	5/01/2024	[10201] ClipBoard Health - Inclusion services for Bartlett Park District 4/7/24-4/13/24	10 69 450002 0003	Bartlett Inclusion Independent	132	132.00
0	5/02/2024	[ELAVON] ELAVON - Invoices 04302024-9604, 04302024-9620	10 43 421151 0000	Bank Fees & Credit Card Fees	2975.16	2,975.16
0	5/03/2024	[10070] Hewlett Packard - Computer leases 5/1-24-5/31/24	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
8003	5/03/2024	[10021] Bill's Auto & Truck Repair - Invoice #122386	10 58 422702 0000	Repair / Transport Maintenance	1936.46	1,936.46
8004	5/03/2024	[10207] Shirey Freelance, LLC - Grant contractor	10 65 424403 0000	Office	3428	3,428.00
EFT	5/03/2024	Pay period ending 4/14/2024	10 20 201010 0000	State Payroll Withholding	252.28	252.28
EFT	5/03/2024	Pay period ending 4/14/2024	10 20 201010 0000	State Payroll Withholding	43.83	43.83
EFT	5/03/2024	Pay period ending 4/28/2024	10 20 201010 0000	State Payroll Withholding	89033.38	89,033.38
0	5/06/2024	[10073] HR Source - HR Source annual membership fee for 2024	10 41 421001 0000	Professional Fees	1260	1,260.00
1	5/06/2024	[10139] Premistar-North - Quarterly contract charges for second quarter	10 49 421705 0000	Service Agreements	1795	1,795.00
0	5/07/2024	[10003] Accountemps/ Robert Half - Repayment of check 7865 lost	10 41 421001 0000	Professional Fees	3800	3,800.00
0	5/07/2024	[10204] IRS Department of Treasury - Payroll taxes 4/15/24-4/28/24	10 20 201008 0000	Payroll Liabilities / Federal	8524.80	27,151.98
			10 20 201008 9901	Payroll Liabilities / Federal	7548.05	
			10 20 201008 9902	Payroll Liabilities / Federal	7548.05	
			10 20 201008 9911	Payroll Liabilities / Federal	1765.54	
			10 20 201008 9912	Payroll Liabilities / Federal	1765.54	
0	5/08/2024	[10161] Sterling Network Integration - Invoices 14000088, 14000098	10 51 421902 0000	Framework Support	3763.20	23,166.80
			20 80 460003 2202	Computer (lease / purchase)	19403.60	
0	5/08/2024	[10201] ClipBoard Health - Inclusion services for Hoffman Estates park District 4/14/24-	10 69 450006 0003	Hoffman Estates Inclusion Inde	239.25	239.25
0	5/09/2024	[10035] Citi Cards - Costco - Pursuit Hoffman Estates water	10 55 422409 1009	PURSUIT / Program Supplies	31.46	31.46
0	5/09/2024	[10079] Illinois Dept. of Revenue - Payroll taxes 4/15/24-4/28/24	10 20 201010 0000	State Payroll Withholding	5591.83	5,591.83
0	5/10/2024	[10189] WEX Bank - WEX fuel invoice April 2024	10 59 422801 0000	Transportation/ Gas	6684.34	6,684.34
69067	5/15/2024	Additional Payroll direct deposits thru Bank(Accufund (\$84,776.74, Bank debit \$89,405.65)	10 20 201005 0000	EFT Liability	4628.91	4,628.91
0	5/16/2024	[10131] PDRMA - April 2024 health charges	10 48 421603 0000	Health Contributions	35249.85	35,249.85
69063	5/16/2024	Bank charges May 16, 2024	10 43 421151 0000	Bank Fees & Credit Card Fees	393.41	393.41
8024	5/17/2024	[10021] Bill's Auto & Truck Repair - Invoices 122600, 122626	10 58 422702 0000	Repair / Transport Maintenance	1778.59	1,778.59
8025	5/17/2024	[3122] Danielle S Cassel - Meet N Place supplies reimbursement	10 55 422401 1001	Clubs / Program Supplies	32.3	32.30
8026	5/17/2024	[10126] Paddock Publications - Transportation bid	10 61 423103 0000	Legal Notices	64.8	64.80
8027	5/17/2024	[10206] Ron Rudolf - April/May drum invoice for Ron Rudolf	10 65 424402 1006	General Programs	750	750.00
8028	5/17/2024	[10196] South Suburban Special Recreation Association - SRANI Co-op advertisement spring	10 61 423102 0000	Ads	22.75	22.75
8029	5/17/2024	[3404] Emily A Turi - Venture Squad and Fit N Fun program supplies reimbursement	10 55 422406 1006	General Programs / Program Sup	345.13	345.13
69066	5/17/2024	Kwil Lindsey V check 8013, duplicate payroll pay - direct dep (123.44) from May 17,2024	10 64 424305 1007	Miscellaneous / Payroll Proces	123.44	123.44
EFT	5/17/2024	Pay period ending 3/03/2024	10 20 201005 0000	EFT Liability	22.86	22.86
EFT	5/17/2024	Pay period ending 5/12/2024	10 20 201005 0000	EFT Liability	82803.41	84,776.74
			10 20 201010 0000	State Payroll Withholding	1973.33	
EFT	5/17/2024	Pay period ending 5/12/2024	10 20 201005 0000	EFT Liability	4752.92	4,752.92
EFT	5/20/2024	Pay period ending 5/12/2024	10 20 201005 0000	EFT Liability	1335.53	1,335.53
69042	5/21/2024	April 2024 P-Card Expenses- see attached	10 20 201004 0000	Fifth Third P-Cards	33111.26	33,111.26
0	5/22/2024	[10036] ComEd - April 2024 electrical bill	10 49 421702 0000	Electric	809.81	809.81

0	5/22/2024 [10006]	Aflac - Voluntary benefits EE contributions March 2024	10 20 201012 0000	457 Retirement Plan ICMA, AFL	655.82	655.82
1	5/22/2024 [10111]	Mission Square - Invoices 6054574/6467366, 6323350	10 20 201012 0000	457 Retirement Plan ICMA, AFL	3130	3,130.00
0	5/23/2024 [10101]	Konica Minolta Premier Finance - Copier lease May 2024	20 80 460003 2206	Printer Lease	1256.72	1,256.72
8033	5/24/2024 [10211]	Janna Gainulin - Music lesson invoice	10 65 424402 1006	General Programs	3663	3,663.00
8034	5/24/2024 [10210]	Petty Cash-Michele - Petty cash reimbursement	10 10 101007 0000	Petty Cash	379.19	379.19
0	5/28/2024 [10006]	Aflac - Voluntary benefits EE contributions April 2024	10 20 201012 0000	457 Retirement Plan ICMA, AFL	655.82	655.82
0	5/28/2024 [10079]	Illinois Dept. of Revenue - Payroll taxes 4/29/24-5/12/24	10 20 201010 0000	State Payroll Withholding	5275.68	5,275.68
1	5/28/2024 [10204]	IRS Department of Treasury - Payroll taxes 4/29/24-5/12/24	10 20 201008 0000	Payroll Liabilities / Federal	8143.59	26,166.25
			10 20 201008 9901	Payroll Liabilities / Federal	7303.26	
			10 20 201008 9902	Payroll Liabilities / Federal	7303.26	
			10 20 201008 9911	Payroll Liabilities / Federal	1708.07	
			10 20 201008 9912	Payroll Liabilities / Federal	1708.07	
EFT	5/28/2024	Pay period ending 5/26/2024	10 20 201005 0000	EFT Liability	1090.00	1,240.00
			10 20 201010 0000	State Payroll Withholding	150.00	
0	5/29/2024 [10053]	Flexible Benefit Svc Corp - April FSA Admin charges	10 64 424303 0000	FSA	81	81.00
0	5/29/2024 [10197]	AccuFund - Invoices 20241323, 20241462	10 51 421905 0000	Miscellaneous Software	5117.75	5,117.75
	5/30/2024	Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	393.41	393.41
0	5/30/2024 [10204]	IRS Department of Treasury - Payroll expenses wellness incentive	10 20 201008 9901	Payroll Liabilities / Federal	86.58	213.70
			10 20 201008 9902	Payroll Liabilities / Federal	86.58	
			10 20 201008 9911	Payroll Liabilities / Federal	20.27	
			10 20 201008 9912	Payroll Liabilities / Federal	20.27	
0	5/30/2024 [10161]	Sterling Network Integration - SNI support tickets 5/13-5/16	10 51 421902 0000	Framework Support	1485	1,485.00
8079	5/31/2024 [10013]	Arlington Heights Park District - IAPD dinner for 3 staff	10 46 421404 0000	IAPD Conferences/Workshops/Web	158.59	158.59
8080	5/31/2024 [10019]	Best Bus Sales - Invoices 3553, 3554	20 80 460002 2124	14 passenger- accessible, IDOT	115850.70	231,701.40
			20 80 460002 2125	14 passenger- accessible NEW	115850.70	
8081	5/31/2024 [10021]	Bill's Auto & Truck Repair - Invoices 122621, 122642, 122692, 122700, 122727,	10 58 422702 0000	Repair / Transport Maintenance	7797.6	7,797.60
8082	5/31/2024 [10026]	Buffalo Grove Park District - Buffalo Grove Park District Attn: Brian - Broadway Buddies	10 52 422106 1006	General Programs Rental Municipi	704.15	704.15
8083	5/31/2024 [2817]	Eric J Engleson - Eric J Engleson - CDL reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	51.13	51.13
8084	5/31/2024 [10113]	Mt. Prospect Park District - March 2024-December 2024 rent of MP programming	10 50 421804 0000	MPPD Rental Space	25000	25,000.00
8085	5/31/2024 [10116]	NCPERS Group Life Ins. - May 2024 EE life insurance premiums	10 20 201012 0000	457 Retirement Plan ICMA, AFL	16	16.00
8086	5/31/2024 [10212]	Nikki Ackley - Yoga instructor for all 6 pursuit sites for all day trip	10 65 424405 1009	PURSUIT	450	450.00
8087	5/31/2024 [10120]	Northwest Suburban Special Education Orga - Sunrise LEDs spring 2024	10 53 422202 1002	Leisure Education Commercial E	43.53	43.53
8088	5/31/2024 [10213]	St. Colette Parish - St. Colette facility usage for camp	10 52 422105 1005	Day Camp Rental Municipal	4000	4,000.00
EFT	5/31/2024	Pay period ending 5/26/2024	10 20 201005 0000	EFT Liability	86421.41	88,442.11
			10 20 201010 0000	State Payroll Withholding	2020.70	
Total Checks					748,915.55	

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Vendor	Expense Account Title	Account	Amount
AMAZON	PROFESSIONAL FEES	10 41 421003 0000	50.41
SP GIVENKIND_	OFFICE SUPPLIES	10 42 421101 0000	7.18
SP GIVENKIND_	OFFICE SUPPLIES	10 42 421101 0000	10.50
NAME BADGES INT'L	OFFICE SUPPLIES	10 42 421104 0000	97.92
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	29.99
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	50.97
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	23.97
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	21.50
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	62.75
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	10 43 421151 0000	25.35
VZWRLSS APOCC VISB	TELEPHONE/FAX	10 45 421301 0000	768.29
FIRST COMMUNICATIONS L	TELEPHONE/FAX	10 45 421304 0000	531.54
IPRA IL	CONFERENCE/EDUCATION	10 46 421402 0000	80.00
ILLINOIS ASSOC OF PARK	CONFERENCE/EDUCATION	10 46 421404 0000	648.00
TST FAT ROSIE'S - SCH	CONFERENCE/EDUCATION	10 46 421405 0000	51.72
TST HONEY JAM CAFE -	CONFERENCE/EDUCATION	10 46 421405 0000	53.82
JERSEY MIKES 27063	CONFERENCE/EDUCATION	10 46 421406 0000	26.52
WALMART	CONFERENCE/EDUCATION	10 46 421406 0000	30.05
JIMMY JOHNS - 0301 - M	CONFERENCE/EDUCATION	10 46 421406 0000	96.69
WOMEN IN LEISURE SERVI	CONFERENCE/EDUCATION	10 46 421406 0000	10.00
BUFFALO WILD WNGS 0342	CONFERENCE/EDUCATION	10 46 421406 0000	77.48
TST WILDBERRY PANCAKE	CONFERENCE/EDUCATION	10 46 421406 0000	227.47
DD DOORDASH DAVIDSBUR	CONFERENCE/EDUCATION	10 46 421406 0000	58.26
DD DOORDASH DAVIDSBUR	CONFERENCE/EDUCATION	10 46 421406 0000	18.15
CROWNE PLAZA HOTELS	CONFERENCE/EDUCATION	10 46 421407 0000	372.15
LYFT 1 RIDE 04-23	CONFERENCE/EDUCATION	10 46 421407 0000	11.60
TST HUNDRED MILE BREW	CONFERENCE/EDUCATION	10 46 421407 0000	51.24
LYFT 2 RIDES 04-22	CONFERENCE/EDUCATION	10 46 421407 0000	62.28
LYFT 3 RIDES 04-22	CONFERENCE/EDUCATION	10 46 421407 0000	46.96
AMERICAN AIRLINES	CONFERENCE/EDUCATION	10 46 421407 0000	35.00
TEMPLE NON CREDIT	CONFERENCE/EDUCATION	10 46 421407 0000	100.00
MGMT ASSC OF IL	CONFERENCE/EDUCATION	10 46 421407 0000	150.00
COURTYARD BY MARRIOTT	CONFERENCE/EDUCATION	10 46 421407 0000	11.66
COURTYARD BY MARRIOTT	CONFERENCE/EDUCATION	10 46 421407 0000	16.64
PANCHEROS MEXICAN GRIL	CONFERENCE/EDUCATION	10 46 421407 0000	35.14
CHILI'S ANKENY #1812	CONFERENCE/EDUCATION	10 46 421407 0000	56.81
MOJITO'S	CONFERENCE/EDUCATION	10 46 421407 0000	14.13
EB HOPE RESTORED A SY	CONFERENCE/EDUCATION	10 46 421407 0000	33.85
TST MICKYS IRISH PUB	CONFERENCE/EDUCATION	10 46 421407 0000	35.93
JEWEL	CONFERENCE/EDUCATION	10 46 421407 0000	35.77
AMAZON	CONFERENCE/EDUCATION	10 46 421407 0000	51.57
BIGGBY COFFEE #742	CONFERENCE/EDUCATION	10 46 421407 0000	21.53
BIGGBY COFFEE #742	CONFERENCE/EDUCATION	10 46 421407 0000	24.30
WOMEN IN LEISURE SERVI	CONFERENCE/EDUCATION	10 46 421407 0000	155.00
TEMPLE NON CREDIT	CONFERENCE/EDUCATION	10 46 421408 0000	100.00
CHICK-FIL-A #03303	CONFERENCE/EDUCATION	10 46 421408 0000	27.76
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	10 47 421504 0000	85.00
IPRA IL	MEMBERSHIPS/CERTIFICATIONS	10 47 421507 0000	265.00
WOMEN IN LEISURE SERVI	MEMBERSHIPS/CERTIFICATIONS	10 47 421512 0000	42.00
ILLINOIS GOVERNMENT FI	MEMBERSHIPS/CERTIFICATIONS	10 47 421513 0000	150.00
WOMEN IN LEISURE SERVI	MEMBERSHIPS/CERTIFICATIONS	10 47 421513 0000	42.00
SHRM CERTIFICATION	MEMBERSHIPS/CERTIFICATIONS	10 47 421515 0000	185.00
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	193.43
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	344.95
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	326.92
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
AMAZON	MAINTENANCE/UTILITIES	10 49 421708 0000	207.40
WIX.COM 1111804097	COMPUTERS	10 51 421904 0000	29.99
WIX.COM	COMPUTERS	10 51 421904 0000	29.99
BAMBOOHR HRIS	COMPUTERS	10 51 421905 0000	1398.85
FLEETIO.COM	COMPUTERS	10 51 421905 0000	159.60

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RIGHT NETWORKS	COMPUTERS	10 51 421905 0000	66.00
EIG CONSTANTCONTACT.CO	COMPUTERS	10 51 421905 0000	145.00
WWW.MAKESHIFT.CA	COMPUTERS	10 51 421905 0000	1004.60
INTUIT QUICKBOOKS	COMPUTERS	10 51 421905 0000	1806.53
VIVERSE LIMITED	COMPUTERS	10 51 421905 0000	12.99
SIMPLETEXTING LLC	COMPUTERS	10 51 421905 0000	39.00
MICROSOFT 14 DAY TRIAL	COMPUTERS	10 51 421905 0000	18.73
AMAZON	COMPUTERS	10 51 421905 0000	90.88
AMAZON	COMPUTERS	10 51 421906 0000	38.67
AMAZON	COMPUTERS	10 51 421906 0000	38.67
AMAZON	COMPUTERS	10 51 421906 0000	90.88
TRITON COLLEGE-SWIPED	RENTAL MUNICIPAL	10 52 422109 1009	135.00
PINSTRIPES - 2 SOUTH B	COMMERCIAL EXPENSE	10 53 422201 1001	600.00
DOMINO'S 2771	COMMERCIAL EXPENSE	10 53 422201 1001	41.46
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	84.00
ARLINGTON LANES	COMMERCIAL EXPENSE	10 53 422202 1002	30.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	10 53 422202 1002	49.00
ZSK CE ENCHANTED CSTL	COMMERCIAL EXPENSE	10 53 422204 1004	64.75
UNITED CENTER	COMMERCIAL EXPENSE	10 53 422204 1004	32.00
UNITED CENTER	COMMERCIAL EXPENSE	10 53 422204 1004	32.00
DAIRY QUEEN #13050	COMMERCIAL EXPENSE	10 53 422206 1006	49.31
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	525.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	168.00
DAIRY QUEEN #18867	COMMERCIAL EXPENSE	10 53 422206 1006	30.27
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	10 53 422206 1006	105.00
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	10 53 422206 1006	105.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	504.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	189.00
DAVE & BUSTERS #174	COMMERCIAL EXPENSE	10 53 422206 1006	156.00
DOMINO'S 2771	COMMERCIAL EXPENSE	10 53 422206 1006	66.04
CHILI'S HOFFMAN ESTATE	COMMERCIAL EXPENSE	10 53 422206 1006	150.55
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	189.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422206 1006	1081.50
DOMINO'S 2771	COMMERCIAL EXPENSE	10 53 422206 1006	41.00
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	10 53 422207 1007	154.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422207 1007	283.50
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	10 53 422207 1007	154.00
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	10 53 422207 1007	154.00
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	10 53 422207 1007	84.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	10 53 422207 1007	294.00
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	10 53 422207 1007	154.00
SAFARI LAND	COMMERCIAL EXPENSE	10 53 422209 1009	43.78
SAFARI LAND	COMMERCIAL EXPENSE	10 53 422209 1009	413.99
JIMMY JOHNS - 1629 - E	COMMERCIAL EXPENSE	10 53 422209 1009	31.47
JERSEY MIKES ONLINE UC	COMMERCIAL EXPENSE	10 53 422209 1009	56.46
SAFARI LAND	COMMERCIAL EXPENSE	10 53 422209 1009	318.00
SAFARI LAND	COMMERCIAL EXPENSE	10 53 422209 1009	219.00
DUNKIN	COMMERCIAL EXPENSE	10 53 422209 1009	20.63
DAVE & BUSTERS #174	COMMERCIAL EXPENSE	10 53 422209 1009	113.40
RVT WHEELING CCSD 21	COMMERCIAL EXPENSE	10 53 422211 1011	180.00
RVT WHEELING CCSD 21	COMMERCIAL EXPENSE	10 53 422211 1011	480.00
PETSMART # 2147	PROGRAM DEVELOPMENT	10 54 422301 0000	5.99
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	118.83
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	41.00
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	79.99
MORETTI'S SCHAUMBURG	PROGRAM SUPPLIES	10 55 422401 1001	17.99
MEIJER # 228	PROGRAM SUPPLIES	10 55 422401 1001	23.78
LITTLE CAESARS 1764-00	PROGRAM SUPPLIES	10 55 422401 1001	34.19
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422401 1001	15.00
WALMART	PROGRAM SUPPLIES	10 55 422401 1001	19.98
PINSTRIPES - 2 SOUTH B	PROGRAM SUPPLIES	10 55 422401 1001	35.51
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422401 1001	1.25
MEIJER # 228	PROGRAM SUPPLIES	10 55 422402 1002	7.48
ALDI 40029	PROGRAM SUPPLIES	10 55 422402 1002	3.90
ALDI 40077	PROGRAM SUPPLIES	10 55 422402 1002	19.34
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422402 1002	2.50

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PORTILLOS HOT DOGS #8	PROGRAM SUPPLIES	10 55 422404 1004	30.34
1C UNITED CNTR CONCESS	PROGRAM SUPPLIES	10 55 422404 1004	69.22
1C UNITED CNTR CONCESS	PROGRAM SUPPLIES	10 55 422404 1004	26.98
1C UNITED CNTR CONCESS	PROGRAM SUPPLIES	10 55 422404 1004	26.66
AMAZON	PROGRAM SUPPLIES	10 55 422404 1004	23.81
GIFTOGRAM	PROGRAM SUPPLIES	10 55 422405 1005	25.00
ALDI 40077	PROGRAM SUPPLIES	10 55 422406 1006	19.70
JEWEL	PROGRAM SUPPLIES	10 55 422406 1006	104.96
ALDI 40077	PROGRAM SUPPLIES	10 55 422406 1006	51.95
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	43.23
JEWEL	PROGRAM SUPPLIES	10 55 422406 1006	17.96
JEWEL	PROGRAM SUPPLIES	10 55 422406 1006	19.77
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	42.89
PARTY CITY 196	PROGRAM SUPPLIES	10 55 422406 1006	51.80
DAIRY QUEEN #40387	PROGRAM SUPPLIES	10 55 422406 1006	57.54
WALMART	PROGRAM SUPPLIES	10 55 422406 1006	39.98
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	49.09
TARGET 00021220	PROGRAM SUPPLIES	10 55 422406 1006	96.22
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	32.53
ALDI 40077	PROGRAM SUPPLIES	10 55 422406 1006	38.47
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	41.24
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	2.98
MICHAELS STORES 9176	PROGRAM SUPPLIES	10 55 422406 1006	22.45
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	33.35
GUITAR CENTER #332	PROGRAM SUPPLIES	10 55 422406 1006	22.98
MICHAELS STORES 8677	PROGRAM SUPPLIES	10 55 422406 1006	10.98
TARGET 00013854	PROGRAM SUPPLIES	10 55 422406 1006	26.14
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	7.85
AMAZON	PROGRAM SUPPLIES	10 55 422406 1006	15.99
JEWEL	PROGRAM SUPPLIES	10 55 422406 1006	61.21
MEIJER # 228	PROGRAM SUPPLIES	10 55 422406 1006	28.91
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	24.16
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	7.99
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	34.72
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	35.05
WM SUPERCENTER #1681	PROGRAM SUPPLIES	10 55 422409 1009	58.54
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	58.24
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	60.75
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	21.59
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	37.97
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	60.76
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	15.58
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	8.99
HULU 877-8244858 CA	PROGRAM SUPPLIES	10 55 422409 1009	2.99
TARGET 00013854	PROGRAM SUPPLIES	10 55 422409 1009	0.99
SPOTIFY	PROGRAM SUPPLIES	10 55 422409 1009	10.99
CAPUTO'S FRESH MARKE	PROGRAM SUPPLIES	10 55 422409 1009	15.92
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	4.99
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	10.08
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	10.96
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	16.63
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	112.80
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	34.99
WM SUPERCENTER #1420	PROGRAM SUPPLIES	10 55 422409 1009	21.08
AMAZON	PROGRAM SUPPLIES	10 55 422409 1009	7.99
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	14.39
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	25.97
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	18.54
WM SUPERCENTER #1735	PROGRAM SUPPLIES	10 55 422409 1009	27.67
WM SUPERCENTER #1681	PROGRAM SUPPLIES	10 55 422409 1009	49.84
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	24.97
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	33.94
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	5.49
JEWEL	PROGRAM SUPPLIES	10 55 422409 1009	20.66
WALMART	PROGRAM SUPPLIES	10 55 422409 1009	26.17
GFS STORE #1913	PROGRAM SUPPLIES	10 55 422409 1009	26.23

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TARGET	00010363	PROGRAM SUPPLIES	10 55 422409 1009	11.66
JEWEL		PROGRAM SUPPLIES	10 55 422409 1009	11.60
TONYS FRESH MRKT HANOV		PROGRAM SUPPLIES	10 55 422409 1009	14.58
TONYS FRESH MRKT PROSP		PROGRAM SUPPLIES	10 55 422409 1009	35.53
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	26.99
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	21.76
JEWEL		PROGRAM SUPPLIES	10 55 422409 1009	23.05
WM SUPERCENTER #1420		PROGRAM SUPPLIES	10 55 422409 1009	15.35
JEWEL		PROGRAM SUPPLIES	10 55 422409 1009	27.76
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	23.34
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	7.99
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	48.66
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	11.99
JEWEL		PROGRAM SUPPLIES	10 55 422409 1009	3.99
GFS STORE #1913		PROGRAM SUPPLIES	10 55 422409 1009	43.00
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	15.00
JEWEL		PROGRAM SUPPLIES	10 55 422409 1009	3.29
TONYS FRESH MRKT SCHAM		PROGRAM SUPPLIES	10 55 422409 1009	19.74
WM SUPERCENTER #1420		PROGRAM SUPPLIES	10 55 422409 1009	25.19
WM SUPERCENTER #1681		PROGRAM SUPPLIES	10 55 422409 1009	63.22
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	15.63
WM SUPERCENTER #1420		PROGRAM SUPPLIES	10 55 422409 1009	16.45
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	24.04
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	30.49
AMAZON		PROGRAM SUPPLIES	10 55 422409 1009	2.64
WALMART		PROGRAM SUPPLIES	10 55 422409 1009	40.00
WM SUPERCENTER #1420		PROGRAM SUPPLIES	10 55 422409 1009	16.54
AMAZON		PROGRAM SUPPLIES	10 55 422411 0000	54.39
AMAZON		PROGRAM SUPPLIES	10 55 422411 0000	15.97
AMAZON		PROGRAM SUPPLIES	10 55 422414 0000	355.03
AMAZON		PROGRAM SUPPLIES	10 55 422414 0000	67.96
AMAZON		PROGRAM SUPPLIES	10 55 422414 0000	80.60
AMAZON		PROGRAM SUPPLIES	10 55 422417 0000	44.88
AMAZON		PROGRAM SUPPLIES	10 55 422421 0000	10.79
JEWEL		PROGRAM SUPPLIES	10 55 422422 0000	76.37
AMAZON		PROGRAM SUPPLIES	10 55 422422 0000	13.85
STARBUCKS STORE 09949		PROGRAM SUPPLIES	10 55 422422 0000	12.43
AMAZON		PROGRAM SUPPLIES	10 55 422422 0000	13.99
AMAZON		PROGRAM SUPPLIES	10 55 422422 0000	11.99
PLAY IT AGAIN SPORTS		PROGRAM SUPPLIES	10 55 422423 1011	34.99
AMAZON		PROGRAM SUPPLIES	10 55 422424 0000	33.98
AMAZON		PROGRAM SUPPLIES	10 55 422424 0000	44.27
FSP INFINITY TRANSPORT		COMMERCIAL TRANSPORTATION	10 56 422511 1011	495.28
FSP INFINITY TRANSPORT		COMMERCIAL TRANSPORTATION	10 56 422511 1011	495.28
AMAZON		TRANSPORTATION MAINTENANCE	10 58 422702 0000	43.75
AXA ENTERPRISES INC.		TRANSPORTATION MAINTENANCE	10 58 422702 0000	85.00
WALMART		TRANSPORTATION MAINTENANCE	10 58 422705 0000	66.09
GIFTOGRAM		TRANSPORTATION GAS/TOLLS	10 59 422801 0000	25.00
ILDOT		TRANSPORTATION GAS/TOLLS	10 59 422802 0000	1114.45
ILDOT		TRANSPORTATION GAS/TOLLS	10 59 422802 0000	2.30
ILDOT		TRANSPORTATION GAS/TOLLS	10 59 422802 0000	5.75
VISTAPRINT		PRINTING	10 60 422908 0000	33.98
VISTAPRINT		PRINTING	10 60 422908 0000	33.98
WALGREENS #4464		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423101 0000	107.51
EDIBLE.COM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423101 0000	91.79
AMAZON		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423101 0000	15.99
AMAZON		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423101 0000	15.19
TST TOSCANA ITALIAN A		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423106 0000	173.00
JEWEL		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423106 0000	48.68
JOELLE'S HALLMARK		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423106 0000	47.76
DOLLAR TREE		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423106 0000	63.25
GIFTOGRAM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM		PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00

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GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	25.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	125.00
GIFTOGRAM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423107 0000	100.00
HULU 877-8244858 CA	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	2.99
BLUEMOUNTAIN MEMBRSHIP	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	39.99
READ - MEETING MANAGER	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	270.00
DAILY HERALD/REFLEJOS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	170.80
NYTIMES NYTIMES DISC	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423108 0000	6.00
AVIANCA	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423109 0000	896.20
NEOGO	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	199.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	24.68
INDEED 91531820	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	120.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	83.88
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	39.95
GOA REGIONAL BUSINESS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	400.00
INDEED 90324656	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	509.97
CRONOFY	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	15.00
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	34.26
YOURMEMBERSHIP	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	548.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	470.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423110 0000	165.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423111 0000	26.54
NAME ON ANYTHING.COM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423111 0000	832.35
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	10 61 423111 0000	18.28
DLX FOR SMALLBUSINESS	PAYROLL PROCESSING	10 64 424305 1007	315.76
IN OFFICIAL FINDERS,	INDEPENDENT CONTRACTORS	10 65 424407 1011	50.00
IN OFFICIAL FINDERS,	INDEPENDENT CONTRACTORS	10 65 424407 1011	50.00
STARBUCKS STORE 14335	INCLUSION	10 69 450022 0000	20.08
AMAZON	BUILDING/MAINTENANCE	20 80 460004 2317	243.36
J & R LOCK PALATINE	BUILDING/MAINTENANCE	20 80 460004 2318	558.00
Total April 5/3 Pcards			33111.26

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

February 2024 Warrant

<u>Pay Type</u>	<u>Date</u>	<u>repTranDescription</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>repCheckA mount</u>
0	2/02/2024	[ELAVON] ELAVON - Invoices 1.31.2024 - 9620, 1.31.2024	10 43 421151 0000	Bank Fees & Credit Card Fees	872.87	872.87
7760	2/02/2024	[10021] Bill's Auto & Truck Repair - Invoices 120995, 121181, 121337, 121383, 121405, 121412	10 58 422702 0000	Repair / Transport Maintenance	5716.61	5,716.61
7761	2/02/2024	[10026] Buffalo Grove Park District - BG cleaning done in 12/2023	20 80 460004 2312	Buffalo Grove Cleaning/Mainten	215	215.00
7762	2/02/2024	[D'Astice, MaryLou] MaryLou D'Astice - Front Office Coverage	10 65 424403 0000	Office	153	153.00
7763	2/02/2024	[10092] J & R Lock & Safe, Inc. - 2nd Floor Door Repair	10 42 421103 0000	Locksmith / Keys	1025	1,025.00
7764	2/02/2024	[Negrillo, Darleen] Darleen Negrillo - Uber Reimbursement	10 46 421402 0000	IPRA Conferences/Workshops/ Web	64.24	64.24
7765	2/02/2024	[10116] NCPERS Group Life Ins. - January 2024 additional life ins premiums	10 48 421601 0000	Voluntary Benefits	16	16.00
0	2/08/2024	[QuickBooks] QuickBooks	10 64 424301 0000	Payroll Fees	513.78	513.78
0	2/09/2024	[10079] Illinois Dept. of Revenue	10 20 201008 0000	Payroll Liabilities / Federal	5204.33	5,204.33
1	2/09/2024	[10204] IRS Department of Treasury	10 20 201008 0000	Payroll Liabilities / Federal	25773.27	25,773.27
EFT	2/09/2024	Pay period ending 2/04/2024	10 20 201010 0000	State Payroll Withholding	87959.7	87,959.70
0	2/12/2024	[10131] PDRMA - Inclusion support Schaumburg	10 48 421603 0000	Health Contributions	30	30.00
0	2/15/2024	[10079] Illinois Dept. of Revenue - State Taxes	10 20 201008 0000	Payroll Liabilities / Federal	5581.61	5,581.61
1	2/15/2024	[10204] IRS Department of Treasury - Payroll Taxes for PPE 02/04/2024	10 20 201008 0000	Payroll Liabilities / Federal	27065.44	27,065.44
7786	2/15/2024	[10021] Bill's Auto & Truck Repair - Oil Change - 2024 Ford E450	10 58 422702 0000	Repair / Transport Maintenance	333.35	333.35

7787	2/15/2024	[Breaking Grounds in Drumming] Breaking Grounds in Drumming - Drum Instructor Contract	10 65 424405 1009	PURSUIT	110	110.00
7788	2/15/2024	[Elizabeth Thomas] Elizabeth Thomas - CDL Reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	30	30.00
7789	2/15/2024	[10156] Special Leisure Services Foundation - SLSF Registration Donations	10 35 340010 0000	Revenue SLSF	120.76	120.76
7790	2/15/2024	[10068] Hanover Park Park District - Invoices 1.2024, 2.2024	10 50 421803 0000	HPCC Rental Space	2886	2,886.00
7791	2/15/2024	[10113] Mt. Prospect Park District - Invoices 1.2024, 2.2024	10 50 421804 0000	MPPD Rental Space	5000	5,000.00
7819	2/15/2024	[10129] Park Central Condo Association - Invoices 24a-001, 24a-002	10 50 421801 0000	Condo Association Fee	2130	2,130.00
7820	2/15/2024	[10147] Rolling Meadows Park District - Invoices 24-0201, 24.0202	10 50 421802 0000	RMCC Rental Space	6920	6,920.00
7862	2/17/2024	[10035] Citi Cards - Costco - January Purchases	10 47 421503 0000 10 61 423107 0000	CPRP Exam/Renewal Staff Support	70.00 31.46	101.46
1	2/20/2024	January PCards 2024 - see attached	10 20 201004 0000	Fifth Third P-Cards	49952.31	49,952.31
0000000[VO ID]	2/23/2024	[10003] Accountemps/ Robert Half - Invoices , 631538875, 63183836	10 41 421001 0000 20 80 460003 2206	Professional Fees Printer Lease	6840.00 10.00	6,850.00
1	2/23/2024	[10197] AccuFund - 2024 1st Quarter System Charges	10 51 421905 0000	Miscellaneous Software	3594.66	3,594.66
2	2/23/2024	[10006] Aflac - January 2024 Voluntary Benefits	10 48 421601 0000	Voluntary Benefits	655.82	655.82
3	2/23/2024	[10201] ClipBoard Health - Inclusion support Schaumburg	10 69 450014 0001	Schaumburg Inclusion Salary	245.52	245.52
4	2/23/2024	[10036] ComEd - January 2024 Electric Service	10 49 421702 0000	Electric	834	834.00
5	2/23/2024	[10053] Flexible Benefit Svc Corp - January Admin fees and Annual Fee	10 48 421601 0000	Voluntary Benefits	346	346.00
0000006[VO ID]	2/23/2024	[10070] Hewlett Packard - Invoices 01-01-24, 1/23/24, 4.1.24	20 80 460003 2202 20 80 460003 2206	Computer (lease / purchase) Printer Lease	2043.82 1021.91	3,065.73
7	2/23/2024	[10073] HR Source - 1/2 payment for Benchmarking & Salary Survey	10 41 421001 0000	Professional Fees	4100	4,100.00

**January 2024
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Vendor	Expense Account Title	Account	Amount
AMAZON	PROFESSIONAL FEES	10 41 421004 0000	214.07
AMAZON	OFFICE SUPPLIES	10 42 421101 0000	130.08
NAME BADGES INT'L	OFFICE SUPPLIES	10 42 421104 0000	47.79
NAME BADGES INT'L	OFFICE SUPPLIES	11 42 421104 0000	69.24
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	61.80
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	3.75
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	71.95
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	282.29
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	130.01
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	17.83
CANVA I04021-65341821	OFFICE SUPPLIES	10 42 421105 0000	190.00
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	17.78
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	10 42 421105 0000	110.88
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	53.80
AMAZON	OFFICE SUPPLIES	10 42 421105 0000	9.91
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	10 43 421152 0000	25.90
VZWRLSS APOCC VISB	TELEPHONE/FAX	10 45 421301 0000	856.42
FIRST COMMUNICATIONS L	TELEPHONE/FAX	10 45 421304 0000	531.49
RINGCENTRAL INC.	TELEPHONE/FAX	10 45 421305 0000	1217.69
POTBELLY #10	CONFERENCE/EDUCATION	10 46 421402 0000	16.39
POTBELLY #10	CONFERENCE/EDUCATION	10 46 421402 0000	11.56
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	15.94
CHIPOTLE 3785	CONFERENCE/EDUCATION	10 46 421402 0000	16.28
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	15.56
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	14.94
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	23.36
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	13.50
POTBELLY #10	CONFERENCE/EDUCATION	10 46 421402 0000	5.35
VENTRA VENDING 05602	CONFERENCE/EDUCATION	10 46 421402 0000	6.00
HALSTED STREET DELI	CONFERENCE/EDUCATION	10 46 421402 0000	14.06
GIFTSHOPHYATTREGENCYCH	CONFERENCE/EDUCATION	10 46 421402 0000	8.82
DUNKIN	CONFERENCE/EDUCATION	10 46 421402 0000	3.57
HYATT REG CHICAGO PRK	CONFERENCE/EDUCATION	10 46 421402 0000	94.00
LAZ PARKING 600428	CONFERENCE/EDUCATION	10 46 421402 0000	35.00
TST ROTI - LAKE AND M	CONFERENCE/EDUCATION	10 46 421402 0000	108.00
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	5.02
JIMMY JOHNS 1037	CONFERENCE/EDUCATION	10 46 421402 0000	10.38
TST BOTTLENECK MANAGE	CONFERENCE/EDUCATION	10 46 421402 0000	152.36
JIMMY JOHNS 1037	CONFERENCE/EDUCATION	10 46 421402 0000	15.06
POTBELLY #10	CONFERENCE/EDUCATION	10 46 421402 0000	65.72
MCDONALD'S F25088	CONFERENCE/EDUCATION	10 46 421402 0000	38.60
SQ 225 MARKET INC	CONFERENCE/EDUCATION	10 46 421402 0000	6.66
MCDONALD'S F25088	CONFERENCE/EDUCATION	10 46 421402 0000	1.55
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	16.98
SPOTHERO 844-356-8054	CONFERENCE/EDUCATION	10 46 421402 0000	33.76
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	88.46
VENTRA VENDING 05602	CONFERENCE/EDUCATION	10 46 421402 0000	6.00
TST PIZZERIA PORTOFIN	CONFERENCE/EDUCATION	10 46 421402 0000	184.69
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	29.26
UBER TRIP	CONFERENCE/EDUCATION	10 46 421402 0000	8.17
TARGET 00011254	CONFERENCE/EDUCATION	10 46 421402 0000	8.68
CURB SVC - TAXI APP	CONFERENCE/EDUCATION	10 46 421402 0000	39.37
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	8.25
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	7.00
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	33.75
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	33.75
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	6.75
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	20.25
METRA MOBILE	CONFERENCE/EDUCATION	10 46 421402 0000	20.25
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	10 46 421402 0000	85.00
SPOTHERO 844-356-8054	CONFERENCE/EDUCATION	10 46 421402 0000	180.14
THE SOUTHERN CAFE	CONFERENCE/EDUCATION	10 46 421405 0000	66.65
TST WESTWOOD TAVERN	CONFERENCE/EDUCATION	10 46 421405 0000	59.46
VILLAGE TAVERN - SCHAU	CONFERENCE/EDUCATION	10 46 421405 0000	69.28
FIRST WATCH - 0681	CONFERENCE/EDUCATION	10 46 421406 0000	69.28
TST HONEY-JAM CAFE	CONFERENCE/EDUCATION	10 46 421406 0000	80.33

**January 2024
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Vendor	Expense Account Title	Account	Amount
FIRST WATCH - 0681	CONFERENCE/EDUCATION	10 46 421406 0000	172.93
UBER EATS	CONFERENCE/EDUCATION	10 46 421406 0000	32.75
JIMMY JOHNS - 0301 - E	CONFERENCE/EDUCATION	10 46 421406 0000	85.75
STARBUCKS STORE 14335	CONFERENCE/EDUCATION	10 46 421406 0000	16.52
MCALISTERS TILSTER#102	CONFERENCE/EDUCATION	10 46 421406 0000	122.06
ILLINOIS GOVERNMENT FI	CONFERENCE/EDUCATION	10 46 421407 0000	150.00
AMERICAN ACADEMY FOR P	CONFERENCE/EDUCATION	10 46 421407 0000	329.60
BEENVERIFIED INC.	CONFERENCE/EDUCATION	10 46 421407 0000	1.00
DOMINO'S 2771	CONFERENCE/EDUCATION	10 46 421407 0000	306.82
STARBUCKS 800-782-7282	CONFERENCE/EDUCATION	10 46 421407 0000	25.00
STARBUCKS 800-782-7282	CONFERENCE/EDUCATION	10 46 421407 0000	25.00
ILLINOIS GOVERNMENT FI	CONFERENCE/EDUCATION	10 46 421407 0000	20.00
STARBUCKS 800-782-7282	CONFERENCE/EDUCATION	10 46 421407 0000	25.00
CRISIS PREVENTION INST	CONFERENCE/EDUCATION	10 46 421407 0000	4349.00
NRPA OPERATING	MEMBERSHIPS/CERTIFICATIONS	10 47 421503 0000	70.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	10 47 421504 0000	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	10 47 421504 0000	85.00
AMERICAN RED CROSS	MEMBERSHIPS/CERTIFICATIONS	10 47 421510 0000	608.00
PAYPAL CHI WILS CHI W	MEMBERSHIPS/CERTIFICATIONS	10 47 421513 0000	40.00
B2B PRIME T48AW1751	MEMBERSHIPS/CERTIFICATIONS	10 47 421513 0000	499.00
CRISIS PREVENTION INST	MEMBERSHIPS/CERTIFICATIONS	10 47 421514 0000	3198.90
SOCIETYFORHUMANRESOURC	MEMBERSHIPS/CERTIFICATIONS	10 47 421515 0000	244.00
NICOR GAS	MAINTENANCE/UTILITIES	10 49 421703 0000	178.06
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	193.43
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	344.96
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	192.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	189.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	189.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	306.92
COMCAST CHICAGO	MAINTENANCE/UTILITIES	10 49 421706 0000	189.90
AMAZON	MAINTENANCE/UTILITIES	10 49 421708 0000	249.48
RING PROTECT PLUS YR	COMPUTERS	10 51 421905 0000	100.00
MOSYLE BUS MOSYLE_BUS	COMPUTERS	10 51 421905 0000	1692.00
CBT NUGGETS LLC	COMPUTERS	10 51 421905 0000	599.00
SIMPLETEXTING.COM	COMPUTERS	10 51 421905 0000	39.00
FLEETIO.COM	COMPUTERS	10 51 421905 0000	154.76
BAMBOOHR HRIS	COMPUTERS	10 51 421905 0000	1504.36
ILIPRA.ORG	COMPUTERS	10 51 421905 0000	220.00
AMAZON	COMPUTERS	10 51 421905 0000	71.98
EIG CONSTANTCONTACT.CO	COMPUTERS	10 51 421905 0000	145.00
REMINI WEB	COMPUTERS	10 51 421905 0000	9.99
RIGHT NETWORKS	COMPUTERS	10 51 421905 0000	101.50
INTUIT QUICKBOOKS	COMPUTERS	10 51 421905 0000	1680.89
WWW.MAKESHIFT.CA	COMPUTERS	10 51 421905 0000	1159.89
REMINI WEB	COMPUTERS	10 51 421905 0000	9.99
AMAZON	COMPUTERS	10 51 421906 0000	89.00
WWW.AMAZON 112-273226	COMPUTERS	10 51 421906 0000	68.78
WWW.AMAZON 112-831933	COMPUTERS	10 51 421906 0000	64.99
LOWES #02529	COMPUTERS	10 51 421906 0000	15.98
WALGREENS #4277	RENTAL MUNICIPAL	10 52 422101 0000	-423.80
WALMART	RENTAL MUNICIPAL	10 52 422101 0000	421.76
WALGREENS #4277	RENTAL MUNICIPAL	10 52 422101 0000	423.80
ARLINGTON LANES	RENTAL MUNICIPAL	10 52 422109 0000	171.00
POPLAR CREEK BOWL	RENTAL MUNICIPAL	10 52 422109 0000	76.50
ARLINGTON LANES - ALLE	RENTAL MUNICIPAL	10 52 422109 0000	210.00
IN GMEDIAWRAPS LLC	RENTAL MUNICIPAL	10 52 422109 0000	467.50
NORTHERN ILLINOIS SPEC	RENTAL MUNICIPAL	10 52 422111 0000	80.00
RVT CHSD 128-WEB	RENTAL MUNICIPAL	10 52 422111 0000	-15.00
WALGREENS #4277	RENTAL MUNICIPAL	10 52 422111 0000	741.65
ARLINGTON LANES	COMMERCIAL EXPENSE	10 53 422202 0000	55.20
ARLINGTON LANES	COMMERCIAL EXPENSE	10 53 422202 0000	50.00
THE PAINTED PENGUIN	COMMERCIAL EXPENSE	10 53 422205 0000	165.00
CHIPOTLE ONLINE	COMMERCIAL EXPENSE	10 53 422209 0000	79.93
TARGET.COM	PROGRAM DEVELOPMENT	10 54 422301 0000	50.00
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	-109.99
PET SUPPLIES PLUS 0054	PROGRAM DEVELOPMENT	10 54 422301 0000	31.96

**January 2024
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Vendor	Expense Account Title	Account	Amount
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	214.98
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	79.85
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	109.99
PETSMART # 2044	PROGRAM DEVELOPMENT	10 54 422301 0000	9.99
JEWEL	PROGRAM DEVELOPMENT	10 54 422301 0000	16.47
AMAZON	PROGRAM DEVELOPMENT	10 54 422301 0000	139.52
MENARDS ELGIN IL	PROGRAM DEVELOPMENT	10 54 422301 0000	16.94
SAMSClub #4942	PROGRAM DEVELOPMENT	10 54 422301 0000	31.99
WALMART	PROGRAM SUPPLIES	10 54 422301 0000	21.51
WALGREENS #4277	PROGRAM SUPPLIES	10 55 422401 0000	534.75
AMAZON	PROGRAM SUPPLIES	10 55 422402 0000	200.00
JEWEL	PROGRAM SUPPLIES	10 55 422405 0000	20.00
LITTLE FREE LIBRARY	PROGRAM SUPPLIES	10 55 422406 0000	107.90
WALMART	PROGRAM SUPPLIES	10 55 422406 0000	14.52
AMAZON	PROGRAM SUPPLIES	10 55 422406 0000	8.99
AMAZON	PROGRAM SUPPLIES	10 55 422406 0000	14.97
WM SUPERCENTER #1897	PROGRAM SUPPLIES	10 55 422406 0000	-7.26
WM SUPERCENTER #1897	PROGRAM SUPPLIES	10 55 422406 0000	164.82
WALMART	PROGRAM SUPPLIES	10 55 422409 0000	36.98
WALMART	PROGRAM SUPPLIES	10 55 422409 0000	31.25
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	37.00
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	15.99
WALMART	PROGRAM SUPPLIES	10 55 422409 0000	17.82
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	7.95
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	25.41
DOLLAR TREE	PROGRAM SUPPLIES	10 55 422409 0000	6.25
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	11.99
SPOTIFY	PROGRAM SUPPLIES	10 55 422409 0000	10.99
HULU 877-8244858 CA	PROGRAM SUPPLIES	10 55 422409 0000	2.99
WALMART	PROGRAM SUPPLIES	10 55 422409 0000	36.15
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	18.97
PRIME VIDEO R89MU13J2	PROGRAM SUPPLIES	10 55 422409 0000	14.99
WM SUPERCENTER #1735	PROGRAM SUPPLIES	10 55 422409 0000	13.02
WM SUPERCENTER #1420	PROGRAM SUPPLIES	10 55 422409 0000	17.31
GOODWILL RETAIL #090	PROGRAM SUPPLIES	10 55 422409 0000	27.97
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	20.53
WM SUPERCENTER #1420	PROGRAM SUPPLIES	10 55 422409 0000	37.68
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	12.35
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	18.66
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	61.38
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	27.01
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	11.89
TONYS FRESH MRKT SCHAM	PROGRAM SUPPLIES	10 55 422409 0000	12.75
JEWEL	PROGRAM SUPPLIES	10 55 422409 0000	25.01
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	24.62
AMAZON	PROGRAM SUPPLIES	10 55 422409 0000	5.99
WALMART	PROGRAM SUPPLIES	10 55 422409 0000	30.06
GK ELITE	PROGRAM SUPPLIES	10 55 422423 0000	71.33
WILMOT MOUNTAIN	PROGRAM SUPPLIES	10 55 422423 0000	30.60
WILMOT MOUNTAIN	PROGRAM SUPPLIES	10 55 422423 0000	50.64
WALGREENS #4277	PROGRAM SUPPLIES	10 55 422423 0000	213.90
WILMOT MOUNTAIN	PROGRAM SUPPLIES	10 55 422423 0000	30.60
WALMART	PROGRAM SUPPLIES	10 55 422423 0000	316.32
AUTOZONE #3189	TRANSPORTATION MAINTENANCE	10 58 422702 0000	66.12
SMARTSIGN	TRANSPORTATION MAINTENANCE	10 58 422705 0000	137.06
MURPHY7115ATWALMART	TRANSPORTATION GAS/TOLLS	10 59 422801 0000	36.39
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	10 59 422801 0000	25.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	10 59 422801 0000	25.00
ILDOT	TRANSPORTATION GAS/TOLLS	10 59 422802 0000	-56.00
ILDOT	TRANSPORTATION GAS/TOLLS	10 59 422802 0000	-1097.65
ILDOT	TRANSPORTATION GAS/TOLLS	10 59 422802 0000	1097.65
ILDOT	TRANSPORTATION GAS/TOLLS	10 59 422802 0000	56.00
ILDOT	TRANSPORTATION GAS/TOLLS	10 59 422802 0000	1097.65
ACCURATE OFFICE SUPPLY	PRINTING	10 60 422904 0000	937.80
KMBS US COLLECTIONS	PRINTING	10 60 422906 0000	3433.64
KMBS US COLLECTIONS	PRINTING	10 60 422906 0000	1297.11

**January 2024
P-Card Transactions**

Vendor	Expense Account Title	Account	Amount
MERIDIAN	PRINTING	10 60 422909 0000	895.00
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423107 0000	54.07
HULU 877-8244858 CA	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423108 0000	2.99
DAILY HERALD/REFLEJOS	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423108 0000	170.80
NYTIMES NYTIMES DISC	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423108 0000	6.00
CVS/PHARMACY #04781	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	0.02
ILLINOIS GOVERNMENT FI	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	250.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	315.00
INDEED 87971200	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	500.95
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	370.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	68.10
INDEED 87761436	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	120.00
YOURMEMBERSHIP	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	448.00
INDEED 87326484	PUBLIC AWARENESS/SUBSCRIPTIONS	10 61 423110 0000	458.19
UBER TRIP	INCLUSION	10 69 450002 0000	28.92
AMAZON	INCLUSION	10 69 450003 0000	8.99
UBER TRIP	INCLUSION	10 69 450003 0000	29.06
UBER TRIP	INCLUSION	10 69 450003 0000	41.07
UBER TRIP	INCLUSION	10 69 450014 0000	18.01
UBER TRIP	INCLUSION	10 69 450014 0000	21.94
UBER TRIP	INCLUSION	10 69 450014 0000	19.96
UBER TRIP	INCLUSION	10 69 450014 0000	3.00
UBER TRIP	INCLUSION	10 69 450014 0000	18.95
UBER TRIP	INCLUSION	10 69 450014 0000	26.36
UBER TRIP	INCLUSION	10 69 450014 0000	25.12
UBER TRIP	INCLUSION	10 69 450014 0000	23.29
UBER TRIP	INCLUSION	10 69 450014 0000	21.99
UBER TRIP	INCLUSION	10 69 450014 0000	32.29
AMAZON	INCLUSION	10 69 450014 0000	59.98
UBER EATS	INCLUSION	10 69 450021 0000	-33.89
UBER EATS	INCLUSION	10 69 450021 0000	90.77
UBER EATS	INCLUSION	10 69 450021 0000	9.12
WALMART	INCLUSION	10 69 450021 0000	44.00
PORTILLOS HOT DOGS#110	INCLUSION	10 69 450021 0000	145.20
AMAZON	INCLUSION	10 69 450021 0000	210.75
UBER TRIP	INCLUSION	10 69 450022 0000	18.94
UBER TRIP	INCLUSION	10 69 450022 0000	6.02
UBER TRIP	INCLUSION	10 69 450022 0000	30.11
AMAZON	INCLUSION	10 69 450022 0000	65.02
IN GMEDIAWRAPS LLC	CAPITAL EXPENSES	20 80 460002 2124	2443.00
SCHOOL SPECIALTY ECOMM	CAPITAL EXPENSES	20 80 460004 2306	4169.90
Total Warrant for Electronic Accounts Payable			49,952.31

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

January 2024 Warrant

<u>Pay Type</u>	<u>Date</u>	<u>repTranDescription</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>repCheckA mount</u>
0	1/01/2024	[10070] Hewlett Packard - HP Leases 1/24-1/24	20 80 460003 2206	Printer Lease	1021.91	1,021.91
0000000[VOID]	1/02/2024	[10111] Mission Square - System generated change- being refunded by 4/1/24	10 48 421601 0000	Voluntary Benefits	3570	3,570.00
0	1/02/2024	[10111] Mission Square - System generated change- being refunded by 4/1/24	10 48 421601 0000	Voluntary Benefits	3570	3,570.00
01.02.20	1/02/2024	[10204] IRS Department of Treasury	10 10 101001 0000	NWSRA Operating	23985	23,985.00
0	1/11/2024	[10006] Aflac - Feb 2024 voluntary benefits contribution	10 48 421601 0000	Voluntary Benefits	655.82	655.82
1	1/11/2024	[10201] ClipBoard Health - Invoices 246134, 246616, 247310, 248518, 249786, 247540	10 69 450001 0001 10 69 450003 0001 10 69 450006 0001 10 69 450014 0001	Arlington Heights Inclusion Sa Buffalo Grove Inclusion Salary Hoffman Estates Inclusion Sala Schaumburg Inclusion Salary	383.95 341.22 224.07 122.10	1,071.34
2	1/11/2024	[ELAVON] ELAVON - Invoices 12.31.2023_9604, 12.31.2023_9620	10 43 421151 0000	Bank Fees & Credit Card Fees	2637.58	2,637.58
3	1/11/2024	[10073] HR Source - 2024 Bench Marking & Salary Survey	10 41 421001 0000	Professional Fees	4000	4,000.00
4	1/11/2024	[10084] IMRF - Invoices 2024-01, 2024-01, 2024- 01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 2024-01, 202	10 20 201011 0000	IMRF EE	18225.18	18,225.18
5	1/11/2024	[10111] Mission Square - Invoices 6271052, 6911220	10 48 421601 0000	Voluntary Benefits	2530	2,530.00
0000006[VOID]	1/11/2024	[10131] PDRMA - Invoices 0224132 H, 2119734557	10 48 421603 0000 10 62 424101 0000	Health Contributions Salary	36584.58 30.00	36,614.58

7	1/11/2024 [QuickBooks] QuickBooks - Payroll Fees for January 2024	10 64 424301 0000	Payroll Fees	2710.47	2,710.47
8	1/11/2024 [10145] Robbins Schwartz - January 2024 Various	10 41 421002 0000	Legal Fees	6050	6,050.00
9	1/11/2024 [10161] Sterling Network Integration - Invoices 01022412, 01292402, 02012410, 02222402, 03012410, 12262307	10 51 421902 0000 10 51 421905 0000 20 80 460003 2204	Framework Support Miscellaneous Software Tech Infrastructure	1567.50 1374.00 11124.15	14,065.65
10	1/11/2024 [10189] WEX Bank - Fleet Fuel 95019226	10 59 422801 0000	Transportation/ Gas	3861.36	3,861.36
0007865[VOID]	1/11/2024 [10003] Accountemps/ Robert Half - Finance department support	10 41 421001 0000	Professional Fees	3800	3,800.00
7866	1/11/2024 [10021] Bill's Auto & Truck Repair - Bus repairs	10 58 422702 0000	Repair / Transport Maintenance	718.81	718.81
7867	1/11/2024 [10129] Park Central Condo Association - March 2024 condo dues	10 50 421801 0000	Condo Association Fee	1065	1,065.00
7868	1/11/2024 [10147] Rolling Meadows Park District - Invoices 240804, 3.1.24	10 49 421701 0000 10 50 421802 0000	Condo Cleaning RMCC Rental Space	960.00 2500.00	3,460.00
7869	1/11/2024 [10190] Wheeling Park District - Payment #2 for Wheeling program space	10 50 421805 0000	WPD Rental Space	15000	15,000.00
0000000[VOID]	1/12/2024 [10204] IRS Department of Treasury - Payroll Taxes for PPE 01/12/2024	10 20 201008 0000	Payroll Liabilities / Federal	29857.56	29,857.56
0	1/12/2024 [10131] PDRMA - January Health Plan	10 48 421603 0000	Health Contributions	39361.52	39,361.52
EFT	1/12/2024 Pay period ending 1/07/2024	10 20 201010 0000	State Payroll Withholding	101489.26	101,489.26
	1/18/2024 Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	195	195.00
0	1/19/2024 [10204] IRS Department of Treasury	10 67 442103 0000	FICA Full Time	594.83	594.83
0000000[VOID]	1/19/2024 [10204] IRS Department of Treasury	10 67 442103 0000	FICA Full Time	594.83	594.83
7724	1/19/2024 [10204] IRS Department of Treasury - 2023 Interest on Federal Payroll Taxes	10 67 442300 0000	IRS Liability	22759.61	22,759.61
69039	1/24/2024 December 2023 PCard Expense - see attached	10 20 201004 0000	Fifth Third P-Cards	41244.25	41,244.25
0	1/25/2024 [10079] Illinois Dept. of Revenue	10 20 201008 0000	Payroll Liabilities / Federal	6047.23	6,047.23
1	1/25/2024 [10204] IRS Department of Treasury	10 20 201008 0000 10 20 201009 0000	Payroll Liabilities / Federal Payroll Liabilities / EE FSA	26207.82 3659.54	29,867.36

69038	1/26/2024	Transfer to FSA Account	10 10 101006 0000	Flex Spending - Benefit	26660	26,660.00
EFT	1/26/2024	Pay period ending 1/21/2024	10 20 201010 0000	State Payroll Withholding	83728.57	83,728.57
0007752[VOID]	1/31/2024	[10021] Bill's Auto & Truck Repair - Invoices 121057,121072,121072,121179, 121079	10 58 422702 0000	Repair / Transport Maintenance	7011.53	7,011.53
0007753[VOID]	1/31/2024	[10026] Buffalo Grove Park District	10 50 421806 0000	BGPD Rental Space	16938	16,938.00
0007754[VOID]	1/31/2024	[10124] Official Finders, LLC - Co-Rec Basketball	10 65 424407 1011	Athletics	50	50.00
0007755[VOID]	1/31/2024	[10188] Western Dupage Special Recreation Association - Swim Team	10 52 422111 1011	Athletic Rental Municipal	210	210.00
7756	1/31/2024	[10021] Bill's Auto & Truck Repair - Invoices 121057,121072,121072,121179, 121079	10 58 422702 0000	Repair / Transport Maintenance	7011.53	7,011.53
7757	1/31/2024	[10026] Buffalo Grove Park District	10 50 421806 0000	BGPD Rental Space	16938	16,938.00
7758	1/31/2024	[10124] Official Finders, LLC - Co-Rec Basketball	10 65 424407 1011	Athletics	50	50.00
7759	1/31/2024	[10188] Western Dupage Special Recreation Association - Swim Team	10 52 422111 1011	Athletic Rental Municipal	210	210.00
Total Checks						583,347.79

**December 2023
P-Card Transactions**

Vendor	Expense Account Title	Account	Amount
WALMART	PREPAID EXPENSES	122000	48.75
GOVDOCS, INC.	PROFESSIONAL FEES	421004	206.05
AMAZON	OFFICE SUPPLIES	421101	52.57
AMAZON	OFFICE SUPPLIES	421105	37.38
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	421105	21.36
AMAZON	OFFICE SUPPLIES	421105	68.38
AMAZON	OFFICE SUPPLIES	421105	13.61
AMAZON	OFFICE SUPPLIES	421105	22.02
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	421152	26.80
PB LEASING	POSTAGE	421202	454.71
VZWRLSS APOCC VISB	TELEPHONE/FAX	421301	804.38
AMAZON	TELEPHONE/FAX	421302	66.99
SAMSUNG	TELEPHONE/FAX	421302	263.20
SAMSUNG	TELEPHONE/FAX	421302	849.99
FIRST COMMUNICATIONS L	TELEPHONE/FAX	421304	531.49
IPRA IL	CONFERENCE/EDUCATION	421402	10.00
IPRA IL	CONFERENCE/EDUCATION	421402	10.00
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	421402	310.00
IPRA IL	CONFERENCE/EDUCATION	421402	30.00
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	421402	395.00
BIBIBOP OO 25	CONFERENCE/EDUCATION	421405	38.56
PANERA BREAD #601702 K	CONFERENCE/EDUCATION	421405	39.50
PANERA BREAD #601702 K	CONFERENCE/EDUCATION	421405	15.42
TST WESTWOOD TAVERN	CONFERENCE/EDUCATION	421405	101.26
CHEESECAKE SCHAUMBURG	CONFERENCE/EDUCATION	421405	113.30
THE TERRACE LOUNGE AND	CONFERENCE/EDUCATION	421406	43.91
AMAZON	CONFERENCE/EDUCATION	421407	100.00
STARBUCKS 800-782-7282	CONFERENCE/EDUCATION	421407	25.00
STARBUCKS 800-782-7282	CONFERENCE/EDUCATION	421407	25.00
STARBUCKS STORE 21358	CONFERENCE/EDUCATION	421407	38.77
ALDI 40051	CONFERENCE/EDUCATION	421407	43.70
WOMEN IN LEISURE SERVI	CONFERENCE/EDUCATION	421407	50.00
WOMEN IN LEISURE SERVI	CONFERENCE/EDUCATION	421407	100.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	421504	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	421504	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	421504	85.00
IPRA IL	MEMBERSHIPS/CERTIFICATIONS	421507	-265.00
ILLINOIS ASSOCIATION O	MEMBERSHIPS/CERTIFICATIONS	421507	-285.00
STRIDE EVENTS	MEMBERSHIPS/CERTIFICATIONS	421512	15.00
PAYPAL CHI WILS CHI W	MEMBERSHIPS/CERTIFICATIONS	421513	40.00
NRPEMS	MEMBERSHIPS/CERTIFICATIONS	421513	40.00
NICOR GAS	MAINTENANCE/UTILITIES	421703	69.29
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	190.43
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	189.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	327.02
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	189.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	306.92
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	189.90
COMCAST CHICAGO	MAINTENANCE/UTILITIES	421706	189.90
BUFFALO GROVE	RENT	421806	90.00
ICI FEE BUFFALO GROVE	RENT	421806	2.66
WIX.COM 1088426127	COMPUTERS	421904	50.00
REMINI WEB	COMPUTERS	421905	9.99
SIMPLETEXTING.COM	COMPUTERS	421905	39.00

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P-Card Transactions

FLEETIO.COM	COMPUTERS	421905	165.30
RING PROTECT PLUS YR	COMPUTERS	421905	100.00
BAMBOOHR HRIS	COMPUTERS	421905	1504.43
REMINI WEB	COMPUTERS	421905	9.99
EIG CONSTANTCONTACT.CO	COMPUTERS	421905	145.00
GOOGLE YOUTUBEPREMIUM	COMPUTERS	421905	13.99
REMINI WEB	COMPUTERS	421905	9.99
INTUIT QUICKBOOKS	COMPUTERS	421905	1678.87
RIGHT NETWORKS	COMPUTERS	421905	63.00
WWW.MAKESHIFT.CA	COMPUTERS	421905	1244.20
REMINI WEB	COMPUTERS	421905	9.99
AMAZON	COMPUTERS	421906	44.99
VILLAGE TAVERN - SCHAU	RENTAL MUNICIPAL	422109	123.19
JEWEL	RENTAL MUNICIPAL	422109	8.28
WALGREENS #5609	RENTAL MUNICIPAL	422109	33.94
JEWEL	RENTAL MUNICIPAL	422109	17.56
TARGET 00013854	RENTAL MUNICIPAL	422109	23.41
JEWEL	RENTAL MUNICIPAL	422109	19.76
FOX VALLEY SPECIAL REC	RENTAL MUNICIPAL	422111	260.00
RVT CHSD 128-WEB	RENTAL MUNICIPAL	422111	240.00
MORETTI'S SCHAUMBURG	COMMERCIAL EXPENSE	422201	226.25
CPP LASER X ADDISON	COMMERCIAL EXPENSE	422201	200.00
BATTLE HOUSE LASER TAG	COMMERCIAL EXPENSE	422201	-387.28
ARLINGTON LANES	COMMERCIAL EXPENSE	422202	18.00
DOMINO'S 2715	COMMERCIAL EXPENSE	422204	26.93
ARLINGTON LANES	COMMERCIAL EXPENSE	422204	448.75
AMAZON	COMMERCIAL EXPENSE	422205	1034.75
THE PAINTED PENGUIN NO	COMMERCIAL EXPENSE	422205	15.00
FSP BALL FACTORY MOUNT	COMMERCIAL EXPENSE	422205	240.00
FSP BALL FACTORY MOUNT	COMMERCIAL EXPENSE	422205	210.00
MARRIOTT THEATRE	COMMERCIAL EXPENSE	422205	315.00
THE PAINTED PENGUIN NO	COMMERCIAL EXPENSE	422205	100.00
TGI FRIDAYS 2677	COMMERCIAL EXPENSE	422206	261.72
844 BOWLERO 800342526	COMMERCIAL EXPENSE	422206	210.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	422206	168.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	422206	525.00
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	422206	264.00
NB WIRELESS INC.	COMMERCIAL EXPENSE	422207	240.00
JEWEL	COMMERCIAL EXPENSE	422207	169.88
EXXON	COMMERCIAL EXPENSE	422207	40.00
STARBUCKS STORE 52120	COMMERCIAL EXPENSE	422209	20.65
GERRYS CAFE	COMMERCIAL EXPENSE	422209	57.73
AMAZON	COMMERCIAL EXPENSE	422209	50.31
CASHSTAR STARBUCKS GFT	COMMERCIAL EXPENSE	422209	15.00
TARGET.COM	COMMERCIAL EXPENSE	422209	15.00
TARGET.COM	COMMERCIAL EXPENSE	422209	15.00
GIFTYA	COMMERCIAL EXPENSE	422209	16.95
AMAZON	COMMERCIAL EXPENSE	422209	15.00
RVT WHEELING CCSD 21	COMMERCIAL EXPENSE	422211	240.00
RVT WHEELING CCSD 21	COMMERCIAL EXPENSE	422211	360.00
AMAZON	PROGRAM DEVELOPMENT	422301	22.95
JEWEL	PROGRAM DEVELOPMENT	422301	32.99
AMAZON	PROGRAM DEVELOPMENT	422301	28.79
AMAZON	PROGRAM DEVELOPMENT	422301	23.56
AQUARIUM ADVENTURE	PROGRAM DEVELOPMENT	422301	29.99
SPOTIFY USA	PROGRAM DEVELOPMENT	422301	-16.99

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DOMINO'S 2771	PROGRAM SUPPLIES	422401	13.98
MEIJER # 228	PROGRAM SUPPLIES	422401	32.40
DOMINO'S 2771	PROGRAM SUPPLIES	422401	73.36
ALDI 40077	PROGRAM SUPPLIES	422401	12.51
DOLLAR TREE	PROGRAM SUPPLIES	422401	5.00
WALMART	PROGRAM SUPPLIES	422401	34.17
MICHAELS #9490	PROGRAM SUPPLIES	422402	30.46
WALMART	PROGRAM SUPPLIES	422402	66.69
DOLLAR TREE	PROGRAM SUPPLIES	422404	31.25
WALMART	PROGRAM SUPPLIES	422404	17.86
DOLLAR TREE	PROGRAM SUPPLIES	422404	10.00
MICHAELS STORES 8677	PROGRAM SUPPLIES	422404	16.92
DOLLAR TREE	PROGRAM SUPPLIES	422404	1.25
AMAZON	PROGRAM SUPPLIES	422405	1250.00
WALMART	PROGRAM SUPPLIES	422405	500.00
AMAZON	PROGRAM SUPPLIES	422405	306.00
DOLLAR TREE	PROGRAM SUPPLIES	422405	300.00
ALDI 40077	PROGRAM SUPPLIES	422405	1.99
DOLLAR TREE	PROGRAM SUPPLIES	422405	13.75
DOLLAR TREE	PROGRAM SUPPLIES	422405	2.50
AMAZON	PROGRAM SUPPLIES	422406	40.17
AMAZON	PROGRAM SUPPLIES	422406	75.17
WALMART	PROGRAM SUPPLIES	422406	128.05
TARGET 00021220	PROGRAM SUPPLIES	422406	27.68
UBER EATS	PROGRAM SUPPLIES	422406	115.31
JEWEL	PROGRAM SUPPLIES	422406	65.14
MEIJER # 228	PROGRAM SUPPLIES	422406	6.75
JEWEL	PROGRAM SUPPLIES	422406	8.99
MEIJER # 228	PROGRAM SUPPLIES	422406	27.18
DOLLAR TREE	PROGRAM SUPPLIES	422406	9.25
MEIJER # 228	PROGRAM SUPPLIES	422406	34.43
TARGET 00021220	PROGRAM SUPPLIES	422406	115.58
WM SUPERCENTER #3400	PROGRAM SUPPLIES	422406	12.73
WALMART	PROGRAM SUPPLIES	422406	3.72
HULU 877-8244858 CA	PROGRAM SUPPLIES	422409	2.99
SPOTIFY USA	PROGRAM SUPPLIES	422409	10.99
AMAZON	PROGRAM SUPPLIES	422409	123.24
AMAZON	PROGRAM SUPPLIES	422409	6.99
DOLLAR TREE	PROGRAM SUPPLIES	422409	2.50
DOLLAR TREE	PROGRAM SUPPLIES	422409	16.25
WM SUPERCENTER #1420	PROGRAM SUPPLIES	422409	25.18
WALMART	PROGRAM SUPPLIES	422409	26.97
JEWEL	PROGRAM SUPPLIES	422409	34.69
WALMART	PROGRAM SUPPLIES	422409	51.35
WALMART	PROGRAM SUPPLIES	422409	10.12
AMAZON	PROGRAM SUPPLIES	422411	400.00
GFS STORE #1913	PROGRAM SUPPLIES	422411	300.00
AMAZON	PROGRAM SUPPLIES	422411	57.47
JEWEL	PROGRAM SUPPLIES	422415	150.00
AMAZON	PROGRAM SUPPLIES	422417	250.00
WALMART	PROGRAM SUPPLIES	422417	250.00
AMAZON	PROGRAM SUPPLIES	422421	201.90
STARBUCKS STORE 19904	PROGRAM SUPPLIES	422422	30.00
GK ELITE READING PA	PROGRAM SUPPLIES	422423	-300.00
WALMART	PROGRAM SUPPLIES	422423	12.11
GK ELITE READING PA	PROGRAM SUPPLIES	422423	41.83

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P-Card Transactions

GK ELITE READING PA	PROGRAM SUPPLIES	422423	41.83
WALMART	PROGRAM SUPPLIES	422423	18.81
WALMART	TRANSPORTATION MAINTENANCE	422705	65.73
AMAZON	TRANSPORTATION MAINTENANCE	422705	59.75
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	50.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	125.00
AMAZON	TRANSPORTATION GAS/TOLLS	422801	2250.00
BP#8935058ANTIOCH BQPS	TRANSPORTATION GAS/TOLLS	422801	49.12
BP#8935264J & S BP QPS	TRANSPORTATION GAS/TOLLS	422801	50.56
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	25.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	50.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	75.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	25.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	25.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	15.00
GIFTOGRAM	TRANSPORTATION GAS/TOLLS	422801	15.00
WALGREENS #9505	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423101	129.59
DOLLAR-GENERAL #4152	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423101	124.20
SP PROFLOWERS.COM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423101	122.89
FACEBK 8KEGVW3AR2	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423104	6.96
FOX AND HOUND #65055	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423107	1185.00
HULU 877-8244858 CA	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423108	2.99
DAILY HERALD/REFLEJOS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423108	170.80
NYTIMES NYTIMES DISC	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423108	6.00
4IMPRINT, INC	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	287.41
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	24.36
ASSOCIATION OF FUNDRAI	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	200.00
SHRM HSG 888.241.8398	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	268.85
INDEED 86781184	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	120.00
YOURMEMBERSHIP	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	448.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	165.00
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	165.00
INDEED 86236866	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	450.80
UBER TRIP	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	7.59
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	48.96
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	34.99
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423110	22.52
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423111	59.99
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	423111	25.49
FMCSA D&A CLEARINGHOUS	LIABILITY	441001	12.50
UBER TRIP	INCLUSION	450002	27.98
AMAZON	INCLUSION	450003	8.88
AMAZON	INCLUSION	450003	7.95
AMAZON	INCLUSION	450003	34.79
AMAZON	INCLUSION	450009	84.21
AMAZON	INCLUSION	450009	7.99
AMAZON	INCLUSION	450009	20.98
AMAZON	INCLUSION	450009	9.88
AMAZON	INCLUSION	450014	11.49
AMAZON	INCLUSION	450014	18.09
UBER TRIP	INCLUSION	450014	22.91
AMAZON	INCLUSION	450014	308.27
AMAZON	INCLUSION	450017	55.48
AMAZON	INCLUSION	450017	96.76
CVS/PHARMACY #05913	INCLUSION	450022	24.74
TJMAXX #0169	INCLUSION	450022	35.97

**December 2023
P-Card Transactions**

AMAZON	INCLUSION	450022	9.49
AMAZON	INCLUSION	450022	16.99
AMAZON	INCLUSION	450022	34.50
AMAZON	INCLUSION	450022	18.94
AMAZON	CAPITAL EXPENSES	460003	372.38
IN B&B NETWORKS, INC.	CAPITAL EXPENSES	460003	4399.14
HEWLETT-PACKARD CO	CAPITAL EXPENSES	460003	-634.40
AMAZON	CAPITAL EXPENSES	460003	342.99
AMAZON	CAPITAL EXPENSES	460004	200.00
AMAZON	CAPITAL EXPENSES	460004	1214.24
AMAZON	CAPITAL EXPENSES	460004	613.09
MENARDS HANOVER PARK I	CAPITAL EXPENSES	460004	392.94
MENARDS ELGIN IL	CAPITAL EXPENSES	460004	371.95
MEIJER STORE #183	CAPITAL EXPENSES	460004	50.00
AMAZON	CAPITAL EXPENSES	460004	26.68
AMAZON	CAPITAL EXPENSES	460004	285.33
AMAZON	CAPITAL EXPENSES	460004	195.99
PLATT HILL NURSERY S -	CAPITAL EXPENSES	460004	400.00
EARTHEASY	CAPITAL EXPENSES	460004	1821.80
AMAZON	CAPITAL EXPENSES	460004	20.39
AMAZON	CAPITAL EXPENSES	460004	36.24
MENARDS ELGIN IL	CAPITAL EXPENSES	460004	386.85
AMAZON	CAPITAL EXPENSES	460004	33.89
AMAZON	CAPITAL EXPENSES	460004	162.72
Total for December 2023 Warrant			41244.85

VII. Staff Reports

[Return to Home](#)

Date: June 25, 2024

To: Tracey Crawford

From: Andrea Griffin and Rachel Hubsch, Superintendents of Recreation

Re: Program Report May – June 2024

NWSRA General Therapeutic Recreation Programs & Services

NWSRA's 2024 Summer program season is underway for NWSRA General Therapeutic Recreation Programs. NWSRA is offering 42 in-person and 6 virtual weekly programs during the summer season. The Support Services Department has worked very hard to train all the Program Assistants and Program Leaders needed to run summer programs. Due to outreach efforts and specific marketing to families with early childhood children NWSRA is running Music Makers on Saturday mornings. Participants are developing rhythm and building fine motor skills. The participants are exposed to different genres of music and learn to play and collaborate. Staff have seen an increase in participation in our Strength & Conditioning and Aqua Exercise programs on Wednesday afternoon. This program focuses on teaching participants different exercise techniques both in and out of the water to promote physical development and gross motor skills. A traveling Saturday program, Community Travelers, plans to attend the Arlington Heights Farmers Market this season. They will be shopping for fresh produce to bring back to the program to prepare healthy snacks while working on money management and community engagement.

Day Camp

The Day Camp Team has been preparing for the day camp season since early May. In May, the team hosted Site Director and Assistant Site Director Training for 28 staff in leadership positions. On May 28th and May 30th, the Day Camp Team trained 158 Camp Counselors. This summer, 15 summer day camps are running. Camps include District 54, District 54 Early Childhood, District 15, Little Sprouts North, Little Sprouts South, Summer Explorers, Camp It Up, Trailblazers, Pathfinders, Camp High Five, Voyagers, Wonders, Sunrise, Camp Connections, and Aftercare. We are grateful for our continued partnership with St. Colette and looking forward to our second summer in their facility. In addition, there are camps located at NSSEO facilities, local schools, and the following park districts: River Trails, Bartlett, Rolling Meadows, and Hoffman Estates.

During the camp day, the Certified Therapeutic Recreation Specialist Camp Coordinators ensure that the Day Camp Goals are being accomplished. Day Camp specifically focuses on Leisure Awareness, Self-Awareness, Health Awareness, and Community Awareness. While the first session camps were running, five camps attended the All Camp Twin Lakes field trip. Over 45 campers traveled around the lake

participating in crafts, sand games and water balloon tosses, face painting, and paddle boating. Second session camps begin July 8th and run through August 2nd.

Inclusion

The inclusion department welcomed back two Inclusion Rovers who have been with the team since 2023, in addition to 4 Inclusion Aides who have been promoted to Inclusion Rovers. The Inclusion Rovers are hired throughout the summer in an assistant role, to help implement behavior plans, drop off supports, and train inclusion aides throughout the summer. Since starting in June, the Inclusion Rovers have been a huge support to the inclusion process within NWSRA Member Park Districts. Creating supports, sensory bins, and participant information sheets, assisting with the placement of Inclusion Aides, training Inclusion Aides, and working with families.

While preparing for an inclusive summer, Andi Marfilus, CTRS, and Sam Tabbert, CTRS Inclusion Coordinators, and Andrea Griffin, CTRS Superintendent of Recreation trained 11 out of NWSRA 17-park districts' Member Park Districts summer camp staff on inclusion, behavior management, adapting games and activities, medical conditions, ability awareness and empathy. They also trained over 150 Inclusion Aides, returning and new, over 4 nights on promoting an inclusive environment, behavior management, communication, empathy, and safety.

The Inclusion Team held a Parent Meet and Greet in June. This gave the campers and their families some time to meet the Inclusion Aide and get to know each other. A camper Tobias from Wheeling Park District. Tobias is 8 years old and has a developmental disability. He was so surprised to see his Inclusion Aide, Kenny, from last summer. They hugged and were very excited to have another amazing summer camp experience this year. They sat and talked about the school year and all the things they would do this summer with each other.

Social Clubs

Social clubs kicked off the summer by sending over sixty participants from TGIF, Shining Stars, Night Riders, and Nighthawks Clubs to the Friday Night Rock'n the Lakes at Twin Lakes held by the Salt Creek Park District. TGIF, Nighthawks, and Nightriders Clubs enjoyed the Schaumburg Boomers game on June 28th. Friday Night Live Club enjoyed a "Biker Night" complete with press on tattoos, games, and snacks at the Hanover Park NWSRA program space. Friday Night Fun Club kicked off the summer with a "Tye Dye Night" outside the Rolling Meadows Community Center. Registration has been filling up fast and we look forward to the rest of the summer's Friday night club events.

Collaborative Day Program

The collab department welcomed Cassidy Henry, CTRS to the PURSUIT Wheeling site in June. Jessica Tanski, CTRS has been leading PURSUIT Hoffman Estates to get a better understanding of the clients, their goals and build relationships with the staff as she prepares to transition to the Hoffman Estates PURSUIT Coordinator.

Three of the PURSUIT sites participated in the NSSRA ELA Fun Run on May 10th and got to join other SRA's for the exciting day. There were various activities provided along with the walking laps. With the new season, clients have ample opportunities for outdoor activities and trips heading into the summer. Clients were reminded of how to be safe in the summer with fun BINGO and activities.

Some sites are beginning their volunteer work of picking up litter in nearby parks and community areas. This makes the clients feel proud of their community spaces. All six sites continue to volunteer each month. Now that the sensory garden has been planted for the season, the sites will also be taking turns visiting it at Hanover Park Community Center. They will assist in weeding, watering, and filling the bird feeders. The trips in June and July will include doing a yoga session in the park, swimming at the local pool, baseball games, and visiting the spacious Lords Zoo. These opportunities will get the clients' body moving and encourage a positive mentality.

Behavior Team

Kate Moran, CTRS Manager of Day Camp and a member of The Behavior Team conducted a Behavior Management training for Site Director and Assistant Site Directors on May 28th. The Day Camp Team trained all day camp staff on behavior management on May 30th, training over 100 new and returning staff on the best ways to support our campers this summer.

Day Camps started the first week of June. The Behavior Team has gone out to camp to conduct observations and create support for our campers. Members of the Behavior Team have lead training on an individual basis ensuring we are meeting the needs of each camper. The Behavior Team will continue to go out to camp throughout the summer season.

Athletics

Twenty-six athletes represented NWSRA at the 2024 Summer Games in Bloomington Illinois. The athletes earned a total of 55 medals. See below for the medal by sport at the Summer Games. The soccer team finished their season in May just missing qualifying for Summer Games by one game in the qualifier. Currently, NWSRA

Coaches are fielding 2 softball teams, which are getting ready for their tournament and Special Olympics qualifiers. Preparation for Volleyball, bocce, and field hockey and flag football are in progress.

Artistic Gymnastics

Gold: 19

Silver: 7

Bronze: 5

Other: 4th, 5th, 6th

Powerlifting

Gold: 4

Silver: 4

Bronze: 3

Athletics (Track & Field)

Gold: 4

Silver: 3

Bronze: N/A

Other: 6th, 7th, 8th

Swim

Gold: 2

Silver: N/A

Bronze: N/A

Other: 8TH

Bocce

Gold: 1

Silver: 1

Bronze: 2

Vehicle Loaning

The following Member Park Districts took advantage of the large fleet of vehicles that NWSRA has through NWSRA vehicle loaning. Staff were trained on NWSRA 14-passenger accessible buses by Josh Ruston, Operation Coordinator.

NWSRA loaned a 14-passenger bus to Ray Doerner of Prospect Heights Park District from May 6-10.

NWSRA loaned a 14-passenger bus to Jennifer Sweeney of Wheeling Park District on May 30th for a senior trip.

NWSRA loaned a 14-passenger bus to Kristina Sromek of Rolling Meadows Park District for a senior trip on June 5.

MARKETING & PR REPORT

MAY/JUNE 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 Fall Brochure.
- Continue to highlight weekly on social media the 50 reasons to work, live and play NWSRA.
- Published the 2023 Annual Report outlining the success that NWSRA and SLSF saw in 2023.
- In-line with NWSRA's 50th, NWSRA will feature a "Talking with Tricia" show to highlight the nearly 50 staff that make NWSRA run. Stay posted next month for this.
- Hired a part-time Marketing Specialist to assist the agency in developing marketing collateral.
- Created marketing materials to support NWSRA/SLSF's Fun Pasta fundraiser, a competition between summer camps running though July 31.

PUBLIC RELATIONS

- NWSRA, SLSF, and the Rolling Meadows Park District hosted the Illinois Park and Recreation Foundation-IPRFs June Board Meeting.
- NWSRA was recognized as an Industry Partner with High School District 214 at their annual Industry Partner Breakfast. NWSRA hosts a number of interns throughout the year including a marketing one this past summer season.

TECHNOLOGY

- Staff have been working dilligantly meeting with managed print service vendors to identify a new provider ahead of the agencies lease agreement coming to an end with Konica Minolta on September, 28. More info on this can be found via the memo in the Board Packet.
- NWSRA's Civi CRM underwent a firmware update ahead of the current version being end of life.
- NWSRA utilizes KnowBe4 for cyber security training and to push fake phising emails. As an agency we are excited to annouce not one staff member fell for the tests last quarter.

SLSF MARKETING

- Promoted and created day-of signage for the Bridges of Poplar Creek and the Palatine Hills Golf Classic.
- Promoted new fundraising efforts including the Tap House Bingo and the Viper Car Show.
- SLSF presenting sponsors now have the opportunity to have their logos on the back of one of NWSRA's Buses - both JMM/Smith and Howard and Burg Engineering have their logos placed on buses.

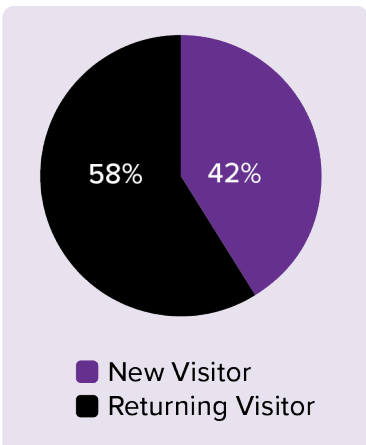


WEBSITE STATISTICS

www.nwsra.org

12K
TOTAL PAGE VIEWS

5,112
TOTAL SESSIONS



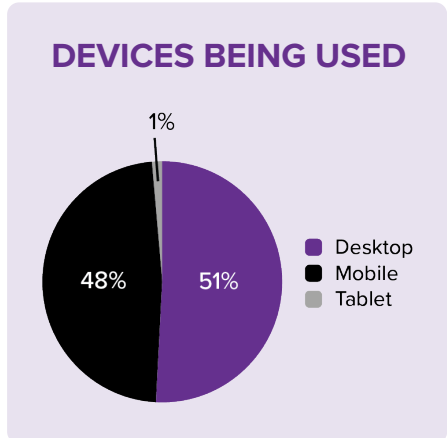
2,266 NEW VISITORS

MOST VISITED PAGES

Rank	Page Name	Page Views	Avg. Time Spent
1.	NWSRA Homepage	4,826	14 sec
2.	NWSRA NWSRA Brochure	1,712	26 sec
3.	NWSRA Employment	1,397	24 sec
4.	NWSRA Staff	722	56 sec
5.	NWSRA Day Camps	646	32 sec
6.	NWSRA PURSUIT	458	22 sec
7.	NWSRA Jobs	301	14 sec
8.	NWSRA About	238	36 sec
9.	NWSRA Portal	208	29 sec
10.	NWSRA Contact	197	41 sec

PAGE VIEWS

AVG. TIME SPENT



SOCIAL MEDIA STATISTICS



People Reached: 8K
Total Page Likes: 9.5K
Page Vists: 5K



Profile Vists: 245
Post Reach: 603
Total Followers: 1.1K



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



Post Impressions: 2,297
Total Followers: 1,448
Page Views: 153

TRENDING POSTS

- PURSUIT Wheeling embarked on a trip
- Featuring Braulio Muro, NWSRA's First
- NWSRA is proud to be an industry partner
- NWSRA is at the Palatine Park District's
- Congratulations to Andi for celebrating

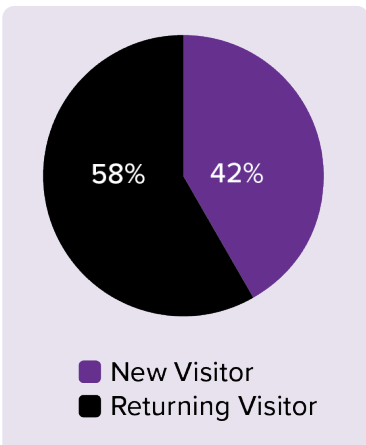


WEBSITE STATISTICS

www.nwsra.org

11K
TOTAL PAGE VIEWS

4,467
TOTAL SESSIONS



1,946 NEW VISITORS

MOST VISITED PAGES

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

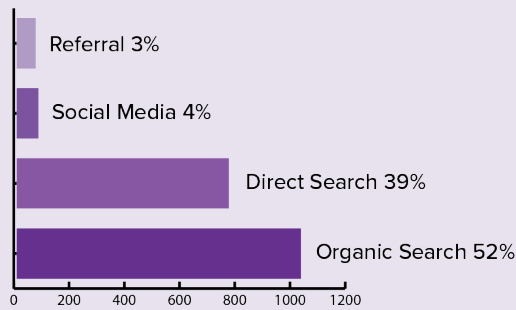
PAGE VIEWS

- 4,385
- 1,148
- 1,046
- 670
- 442
- 366
- 275
- 239
- 221
- 184

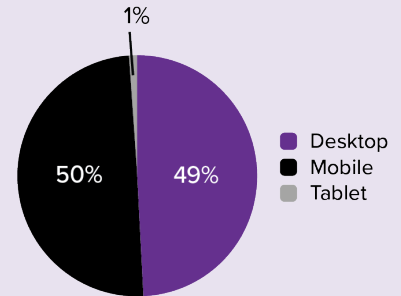
AVG. TIME SPENT

- 16 sec
- 27 sec
- 20 sec
- 55 sec
- 21 sec
- 16 sec
- 16 sec
- 30 sec
- 40 sec
- 37 sec

TOP CHANNELS
How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 6.2K
Total Page Likes: 9.5k
Page Vists: 4.3K



Profile Vists: 288
Post Reach: 1.9K
Total Followers: 1.1K



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



Post Impressions: 3,873
Total Followers: 1,448
Page Views: 172

TRENDING POSTS

- On Friday, June 10th, four Social Clubs
- NWSRA Lightning Athletes had a blast
- That first day of camp smile
- NWSRA is excited to be at the Rolling Meadows
- NWSRA, SLSF, and the Rolling Meadows Park



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

SLSF Events: For FY 2024, SLSF budgeted to raise \$410,199 from events. At the end of the second quarter, SLSF has raised over \$193,800 in event revenue.

The Palatine Hills Golf Classic was a sold out event with 136 golfers. This Vegas themed event included hot dogs at three holes on the course, an Elvis impersonator, Poker Run contest and more. The event brought in \$36,794 in revenue restricted for NWSRA Lightning Athletics.

The 3rd annual Bridges of Poplar Creek Golf Outing was hosted in partnership with the Rotary Club of Schaumburg/Hoffman Estates. The outing saw an increase in registration with 86 golfers who enjoyed the “Bridging Cultures” theme which ties in with the Rotary mission. The event raised a total of \$24,602.

Four golf outings remain in the season: the Buffalo Grove Golf Classic on 8/7, the Moretti’s/NWSRA Golf Classic on 8/22, the Women’s Golf Outing on 8/28, and the Arlington Classic Golf Outing on 9/12.

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.

- 7/19 Tap House Bingo Night – Event includes 8 bingo games, buffet dinner, and drinks. SLSF will earn a portion of the event proceeds and raffle ticket sales.
- 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.
- 9/15 Ride for Autism Chicago – The event includes a scenic motorcycle ride with after party. For the second year, 100% of proceeds from this event will be donated to SLSF.

Sponsorships: Sponsorship dollars are part of the SLSF event budgets. For FY 2024, SLSF budgeted to bring in \$139,500 in sponsorship. At the end of the second quarter, SLSF has secured \$107,350 in sponsorship. For the first time, SLSF has presenting sponsors for 5 of its 6 golf outings.

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. At the end of the second quarter, SLSF has \$52,500 in approved grant funding and \$224,000 in pending applications.

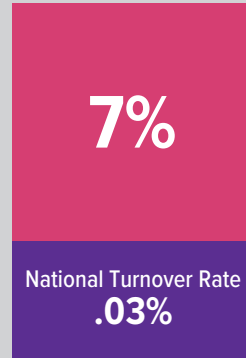
Grants to NWSRA: For FY 2024, SLSF budgeted to grant a total of \$350,000 to NWSRA. The first of three grants was paid to NWSRA in May in the amount of \$93,084.34.

HR METRICS

2nd QUARTER - April/May/June 2024

Turnover Rates

The turnover rates represent the number of part time terminations/resignations within the agency based on the current number of employees. A high turnover rate means employees are being terminated or employees are resigning at a higher rate than the agency is hiring employees. A low turnover rate means employees are being hired at a rate higher rate than employees are being terminated or employees are resigning.



Employee Count

This shows the comparison of full-time and part-time employees for the past 4 years

	2021	2022	2023	2024
April	36/29	42/239	41/346	38/434
May	37/31	42/238	42/365	39/586
June	37/28	42/355	40/478	39/602

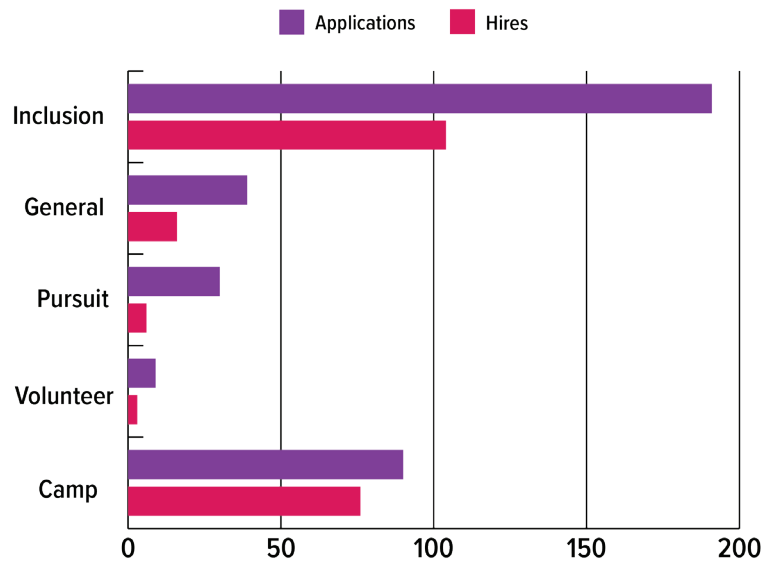
*Full-Time/Part-Time

Applications Received vs Applicants Hired

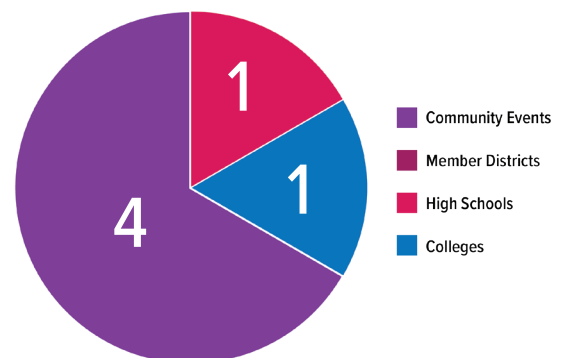
This represents the number of applications submitted by potential employees versus the number of applicants that are actually hired. There are several reasons applicants may not have been hired:
Total Hired: 57

Reasons we may not have hired some applicants:

- Decline Offer
- No transportation
- Schedule / Availability - Does not meet NWSRA needs
- Lack of minimum eligibility requirements



Recruiting Events



This shows the different areas we attended for Job Fairs and recruitment events.

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	176,316.87	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 BGPLD 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
	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 Reimbursement	5,277.32	40,000.00	34,722.68	13.19
10 57 422602 0000 Part Time Staff Mileage Reimbursement	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.

Quarterly Income Statement
June 30, 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	137,288.24	549,152.95	(411,864.71)	25.00
31 310002 0000 Bartlett Assessment	118,989.72	237,979.44	(118,989.72)	50.00
31 310003 0000 Buffalo Grove Assessment	172,878.83	345,757.67	(172,878.84)	50.00
31 310004 0000 Elk Grove Assessment	160,427.40	320,854.81	(160,427.41)	50.00
31 310005 0000 Hanover Park Assessment	74,859.22	149,718.43	(74,859.21)	50.00
31 310006 0000 Hoffman Estates Assessment	164,298.00	328,595.99	(164,297.99)	50.00
31 310007 0000 Inverness Assessment	18,644.87	37,289.74	(18,644.87)	50.00
31 310008 0000 Mount Prospect Assessment	352,488.74	352,343.74	145.00	100.04
31 310009 0000 Palatine Assessment	474,629.84	474,629.85	(0.01)	100.00
31 310010 0000 Prospect Heights Assessment	69,762.12	87,857.95	(18,095.83)	79.40
31 310011 0000 River Trails Assessment	53,304.02	106,608.02	(53,304.00)	50.00
31 310012 0000 Rolling Meadows Assessment	87,278.99	174,557.98	(87,278.99)	50.00
31 310013 0000 Salt Creek Assessment	20,105.56	40,211.12	(20,105.56)	50.00
31 310014 0000 Schaumburg Assessment	684,582.23	684,582.23	0.00	100.00
31 310015 0000 South Barrington Assessment	36,499.92	72,999.83	(36,499.91)	50.00
31 310016 0000 Streamwood Assessment	81,639.28	163,278.56	(81,639.28)	50.00
31 310017 0000 Wheeling Assessment	280,295.19	280,295.19	0.00	100.00
Total Member District Assessments	2,987,972.17	4,406,713.50	(1,418,741.33)	67.81
Program Fees				
32 320001 1001 Club Program Fees	26,476.57	26,000.00	476.57	101.83
32 320002 1002 Leisure Education Program Fees	8,199.53	9,000.00	(800.47)	91.11
32 320004 1004 Special Events Program Fees	10,282.07	21,000.00	(10,717.93)	48.96
32 320005 1005 Day Camp Program Fees	236,999.43	252,000.00	(15,000.57)	94.05
32 320006 1006 General Programs Fees	184,734.77	250,000.00	(65,265.23)	73.89
32 320008 1008 Trips Program Fees	31,794.00	55,000.00	(23,206.00)	57.81
32 320009 1009 PURSUIT Program Fees	66.67	122,376.00	(122,309.33)	0.05
32 320011 1011 Athletic Program Fees	17,550.58	42,000.00	(24,449.42)	41.79
32 320012 1012 Program Credits Fees	540.55	0.00	540.55	0.00
Total Program Fees	516,644.17	777,376.00	(260,731.83)	66.46
<u>Transportation Door to Door</u>				
33 321001 1001 Clubs Transport Door to Door	1,191.95	2,800.00	(1,608.05)	42.57
33 321004 1004 Special Events Transport Door to Door	12.00	100.00	(88.00)	12.00
33 321005 1005 Day Camp Transport Door to Door	19,190.25	14,000.00	5,190.25	137.07
33 321006 1006 General Programs Transport Door to Door	3,675.85	3,300.00	375.85	111.39
Total Transportation Door to Door	24,070.05	20,200.00	3,870.05	119.16
<u>Transportation Pickup Points</u>				
34 321101 1001 Clubs Transport Pick Up Points	1,017.70	2,000.00	(982.30)	50.89
34 321102 1002 Leisure Transport Pick Up Points	974.60	2,000.00	(1,025.40)	48.73
34 321104 1004 Special Events Transport Pick Up Points	592.74	1,400.00	(807.26)	42.34

34 321105 1005 Day Camp Transport Pick Up Points	5,855.47	9,000.00	(3,144.53)	65.06
34 321106 1006 General Programs Transport Pick Up Points	5,889.22	10,000.00	(4,110.78)	58.89
Total Transportation Pickup Points	14,329.73	24,400.00	(10,070.27)	58.73
<u>Non Program Revenue</u>				
35 340001 Non Program Revenue	10,833.95	6,000.00	4,833.95	180.57
35 340009 Collaboratives Revenues	223,958.22	448,046.00	(224,087.78)	49.99
35 340010 Revenue SLSF	156.83	0.00	156.83	0.00
Total Non Program Revenue	234,949.00	454,046.00	(219,097.00)	51.75
<u>SLSF Grant Contributions</u>				
36 350001 0000 Scholarship Contribution	(16,011.90)	65,000.00	(81,011.90)	(24.63)
36 350002 0000 Programs Contribution	8,933.88	125,000.00	(116,066.12)	7.15
36 350003 0000 Inclusion Contribution	250,537.92	25,000.00	225,537.92	1,002.15
36 350004 0000 Transportation Contribution	35,671.14	85,000.00	(49,328.86)	41.97
36 350005 0000 Athletics Contribution	3,953.90	50,000.00	(46,046.10)	7.91
Total SLSF Grant Contributions	283,084.94	350,000.00	(66,915.06)	80.88
<u>Sale of Fixed Assets</u>				
37 360001 0000 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
<u>Interest</u>				
38 370001 0000 Operating Interest	25,511.81	54,100.00	(28,588.19)	47.16
38 370002 0000 Investment Interest	39,437.54	81,950.04	(42,512.50)	48.12
Total Interest	64,949.35	136,050.04	(71,100.69)	47.74
Total Revenues	4,127,454.41	6,178,785.54	(2,051,331.13)	66.80
Expenses				
<u>Operating Expenses</u>				
Professional Fees				
10 41 421001 0000 Professional Fees	85,690.00	4,375.00	(81,315.00)	1,958.63
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	9,047.10	12,510.00	3,462.90	72.32
10 41 421005 0000 GASB	910.00	0.00	(910.00)	0.00
Total Professional Fees	101,761.48	29,885.00	(71,876.48)	340.51
Office Supplies				
10 42 421101 0000 Coffee / Water	350.54	400.00	49.46	87.64
10 42 421102 0000 Furniture Needs	324.13	300.00	(24.13)	108.04
10 42 421103 0000 Locksmith / Keys	1,025.00	500.00	(525.00)	205.00
10 42 421104 0000 Nametags	329.09	500.00	170.91	65.82
10 42 421105 0000 Supplies	3,109.47	2,500.00	(609.47)	124.38
10 42 421106 0000 Miscellaneous Office supplies	6.98	350.00	343.02	1.99
Total Office Supplies	5,145.21	4,550.00	(595.21)	113.08
Bank Fees				
10 43 421151 0000 Bank Fees & Credit Card Fees	16,149.80	13,415.88	(2,733.92)	120.38
10 43 421152 0000 PFM Fees	25.90	2,000.00	1,974.10	1.30
Total Bank Fees	16,175.70	15,415.88	(759.82)	104.93
Postage				

10 44 421201 0000 Postage	2,844.15	2,500.00	(344.15)	113.77
10 44 421202 0000 Postal Machine Rental	921.69	1,817.78	896.09	50.70
10 44 421204 0000 Miscellaneous Postage	56.62	240.00	183.38	23.59
	3,822.46	4,557.78	735.32	83.87
Telephone/Fax				
10 45 421301 0000 Cell Phone Service	4,709.95	9,360.50	4,650.55	50.32
10 45 421304 0000 Office Phones	2,639.66	2,643.05	3.39	99.87
10 45 421305 0000 Phone Maintenance	7,310.31	14,275.68	6,965.37	51.21
Total Telephone/Fax	14,659.92	26,279.23	11,619.31	55.79
Conference Education				
10 46 421401 0000 NRPA Conferences/Workshops/Webinars/Schools	2,068.92	5,200.00	3,131.08	39.79
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	900.23	1,000.00	99.77	90.02
10 46 421405 0000 Evaluation Lunches	1,304.74	1,673.00	368.26	77.99
10 46 421406 0000 Professional Meetings	2,948.67	4,800.00	1,851.33	61.43
10 46 421407 0000 Other Trainings/Workshops	6,204.58	8,087.00	1,882.42	76.72
10 46 421408 0000 ATRA Conferences/Workshops/Webinars/Schools	304.76	6,800.00	6,495.24	4.48
Total Conference Education	26,999.10	57,400.00	30,400.90	47.04
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	192.26	680.00	487.74	28.27
10 47 421503 0000 CPRP Exam/Renewal	140.00	464.00	324.00	30.17
10 47 421504 0000 CTRS Exam/Renewal	510.00	3,085.00	2,575.00	16.53
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
10 47 421512 0000 SPRA	42.00	0.00	(42.00)	0.00
10 47 421513 0000 Miscellaneous	1,107.00	2,988.59	1,881.59	37.04
10 47 421514 0000 CPI Recertification	7,547.90	3,698.00	(3,849.90)	204.11
10 47 421515 0000 SHRM	429.00	244.00	(185.00)	175.82
Total Memberships/certification	15,551.16	30,511.59	14,960.43	50.97
Health Insurance				
10 48 421601 0000 Voluntary Benefits	12,840.64	0.00	(12,840.64)	0.00
10 48 421603 0000 Health Contributions	267,254.98	440,000.00	172,745.02	60.74
Total Health Insurance	280,095.62	440,000.00	159,904.38	63.66
Maintenance/Utilities				
10 49 421701 0000 Condo Cleaning	960.00	11,611.05	10,651.05	8.27
10 49 421702 0000 Electric	3,785.91	9,886.76	6,100.85	38.29
10 49 421703 0000 Gas	2,840.03	5,376.16	2,536.13	52.83
10 49 421705 0000 Service Agreements	3,590.00	5,309.35	1,719.35	67.62

10 49 421706 0000 Internet	9,791.97	19,367.76	9,575.79	50.56
10 49 421707 0000 Miscellaneous	1,190.70	2,000.00	809.30	59.54
10 49 421708 0000 Cleaning Supplies	1,048.77	1,866.50	817.73	56.19
Total Maintenance/Utilities	23,207.38	55,417.58	32,210.20	41.88
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	8,658.00	17,316.00	8,658.00	50.00
10 50 421804 0000 MPPD Rental Space	30,000.00	30,000.00	0.00	100.00
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	15,000.00	30,000.00	15,000.00	50.00
10 50 421807 0000 HEPD Rental Space	0.00	30,090.00	30,090.00	0.00
20 50 370001 0000 Operating Interest	(13,670.62)	0.00	13,670.62	0.00
Total Rent	67,602.38	210,276.00	142,673.62	32.15
Computers				
10 51 421901 0000 Database Enhancements	0.00	6,500.00	6,500.00	0.00
10 51 421902 0000 Framework Support	36,353.10	72,517.00	36,163.90	50.13
10 51 421904 0000 Web Development	462.88	900.00	437.12	51.43
10 51 421905 0000 Miscellaneous Software	61,653.85	65,904.50	4,250.65	93.55
10 51 421906 0000 Miscellaneous Hardware	1,848.98	4,100.00	2,251.02	45.10
	100,318.81	149,921.50	49,602.69	66.91
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	4,180.00	14,304.00	10,124.00	29.22
10 52 422106 1006 General Programs Rental Municipal	3,282.15	10,000.00	6,717.85	32.82
10 52 422109 1009 PURSUIT Rental Municipal	1,157.50	1,500.00	342.50	77.17
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	11,605.06	30,604.00	18,998.94	37.92
Commercial				
10 53 422201 1001 Clubs Commercial Expenses	3,736.03	5,600.00	1,863.97	66.71
10 53 422202 1002 Leisure Education Commercial Expenses	1,151.18	1,000.00	(151.18)	115.12
10 53 422204 1004 Special Events Commercial Expenses	3,353.13	9,000.00	5,646.87	37.26
10 53 422205 1005 Day Camp Commercial Expenses	219.99	4,800.00	4,580.01	4.58
10 53 422206 1006 General Programs Commercial Expenses	18,035.93	37,000.00	18,964.07	48.75
10 53 422207 1007 Miscellaneous Commercial Expenses	1,277.50	0.00	(1,277.50)	0.00
10 53 422208 1008 Trips Commercial Expenses	4,173.30	46,000.00	41,826.70	9.07
10 53 422209 1009 PURSUIT Commercial Expenses	5,339.27	15,000.00	9,660.73	35.60
10 53 422211 1011 Athletic Commercial Expenses	770.41	6,000.00	5,229.59	12.84
Total Commercial	38,056.74	124,400.00	86,343.26	30.59
Program Development				

10 54 422301 0000 Programming Space Misc.	2,088.18	2,500.00	411.82	83.53
Total Program Development	2,088.18	2,500.00	411.82	83.53
Program Supplies				
10 55 422401 1001 Clubs / Program Supplies	1,585.48	3,200.00	1,614.52	49.55
10 55 422402 1002 Leisure Education / Program Supplies	381.56	900.00	518.44	42.40
10 55 422404 1004 Special Events / Program Supplies	971.20	1,800.00	828.80	53.96
10 55 422405 1005 Day Camp / Program Supplies	5,399.63	13,976.00	8,576.37	38.64
10 55 422406 1006 General Programs / Program Supplies	7,070.31	14,500.00	7,429.69	48.76
10 55 422407 0000 Equipment Repair / Program Supplies	64.71	0.00	(64.71)	0.00
10 55 422408 1008 Trips / Program Supplies	3,607.15	0.00	(3,607.15)	0.00
10 55 422409 1009 PURSUIT / Program Supplies	7,531.23	27,000.00	19,468.77	27.89
10 55 422411 0000 Paper Products / Program Supplies	585.79	2,000.00	1,414.21	29.29
10 55 422412 0000 General Training/Orientation Program Supplies	59.21	1,450.00	1,390.79	4.08
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	1,452.23	1,300.00	(152.23)	111.71
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	221.99	500.00	278.01	44.40
10 55 422421 0000 Safety/Behavior	632.72	1,500.00	867.28	42.18
10 55 422422 0000 Committees Program Supplies	419.56	1,500.00	1,080.44	27.97
10 55 422423 1011 Athletics / Program Supplies	2,081.23	2,000.00	(81.23)	104.06
10 55 422424 0000 Speciality Programs /Program Supplies	32.73	1,100.00	1,067.27	2.98
10 55 422425 0000 Collaborative Training/ Program Supplies	0.00	500.00	500.00	0.00
Total Program Supplies	32,096.73	75,426.00	43,329.27	42.55
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	3,301.92	5,000.00	1,698.08	66.04
Total Commercial Transportation	3,282.11	108,480.00	105,197.89	3.03
Transportation Maintenance				
10 58 422701 0000 Cleaning Supplies/ Transport Maintenance	25.42	100.00	74.58	25.42
10 58 422702 0000 Repair / Transport Maintenance	56,075.00	80,000.00	23,925.00	70.09
10 58 422705 0000 Miscellaneous / Transport Maintenance	203.15	100.00	(103.15)	203.15
Total Transportation Maintenance	56,303.57	80,200.00	23,896.43	70.20
Mileage				

10 57 422601 0000 Full Time Staff Mileage Reimbursment	9,250.29	40,000.00	30,749.71	23.13
10 57 422602 0000 Part Time Staff Mileage Reimbursment	0.00	1,000.00	1,000.00	0.00
Total Mileage	9,250.29	41,000.00	31,749.71	22.56
Transportation Gas/Tolls				
10 59 422801 0000 Transportation/ Gas	29,037.74	88,000.00	58,962.26	33.00
10 59 422802 0000 Transportation/Tolls	2,222.45	6,000.00	3,777.55	37.04
Total Transportation Gas/Tolls	31,260.19	94,000.00	62,739.81	33.26
Printing				
10 60 422901 0000 Copier 2nd Floor	149.94	8,500.00	8,350.06	1.76
10 60 422903 0000 Day Camp Brochure	3,488.00	2,000.00	(1,488.00)	174.40
10 60 422904 0000 Paper	1,997.10	2,450.00	452.90	81.51
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	16,558.75	33,280.00	16,721.25	49.76
Public Awareness				
10 61 423101 0000 Awards/Recognition	574.65	2,277.16	1,702.51	25.24
10 61 423102 0000 Ads	22.75	180.00	157.25	12.64
10 61 423103 0000 Legal Notices	64.80	420.00	355.20	15.43
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	1,315.53	2,400.00	1,084.47	54.81
10 61 423108 0000 Subscriptions	1,323.92	2,142.00	818.08	61.81
10 61 423109 0000 Miscellaneous	(949.17)	0.00	949.17	0.00
10 61 423110 0000 Recruitment	16,017.85	19,000.00	2,982.15	84.30
10 61 423111 0000 Outreach	2,047.22	2,000.00	(47.22)	102.36
Total Public Awareness	20,750.24	29,119.16	8,368.92	71.26
Total Expenses	876,591.08	1,643,223.72	766,632.64	53.35
Salary Expense				
Full-Time Salary				
10 62 424101 0000 Salary	1,094,434.68	2,578,001.58	1,483,566.90	42.45
10 62 424102 0000 Over-Time	1,228.41	500.00	(728.41)	245.68
10 62 424103 0000 Phone/Data Stipend	8,490.00	20,640.00	12,150.00	41.13
10 62 424105 0000 Car Allowance	2,100.00	7,800.00	5,700.00	26.92
Total Full-Time Salary	1,106,253.09	2,606,941.58	1,500,688.49	42.43
Part-Time Salary				
10 63 424201 1001 Clubs / Part-Time Salary	1,313.45	2,000.00	686.55	65.67
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	138,538.86	330,000.00	191,461.14	41.98
10 63 424206 1006 General Programs / Part-Time Salary	116,148.18	154,000.00	37,851.82	75.42
10 63 424207 0000 Office Support / Part-Time Salary	24,170.35	60,000.00	35,829.65	40.28
10 63 424208 1008 Trips / Part-Time Salary	(475.90)	0.00	475.90	0.00
10 63 424209 1009 PURSUIT / Part-Time Salary	25,160.14	25,027.50	(132.64)	100.53

10 63 424211 0000 Training / Part-Time Salary	33,252.87	31,600.00	(1,652.87)	105.23
10 63 424213 1011 Athletics / Part-Time Salary	18,866.92	15,000.00	(3,866.92)	125.78
10 63 424214 0000 Transportation / Part-Time Salary	31,763.99	100,000.00	68,236.01	31.76
Total Part-Time Salary	388,783.96	741,509.03	352,725.07	52.43
Payroll Processing				
10 64 424301 0000 Payroll Fees	(22,759.61)	0.00	22,759.61	0.00
10 64 424303 0000 FSA	405.00	1,250.00	845.00	32.40
10 64 424304 0000 W2 Processing	0.00	400.00	400.00	0.00
10 64 424305 1007 Miscellaneous / Payroll Processing	439.20	0.00	(439.20)	0.00
Total Payroll Processing	(21,915.41)	1,650.00	23,565.41	(1,328.21)
Independent Contractors				
10 65 424401 1001 Day Camp	0.00	12,000.00	12,000.00	0.00
10 65 424402 1006 General Programs	11,887.84	12,000.00	112.16	99.07
10 65 424403 0000 Office	8,562.33	7,000.00	(1,562.33)	122.32
10 65 424405 1009 PURSUIT	5,361.36	2,800.00	(2,561.36)	191.48
10 65 424407 1011 Athletics	3,593.93	2,500.00	(1,093.93)	143.76
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	34,420.90	38,800.00	4,379.10	88.71
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	1,185.00	3,970.00	2,785.00	29.85
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	182.00	0.00	(182.00)	0.00
Total Liability Expense	2,135.22	102,870.59	100,735.37	2.08
FICA				
10 67 442102 0000 FICA Part Time	100,977.12	109,963.94	8,986.82	91.83
10 67 442102 9902 ER FICA Part Time	26,887.39	0.00	(26,887.39)	0.00
10 67 442102 9912 ER FICA Medicare Part Time	6,288.11	0.00	(6,288.11)	0.00
10 67 442103 0000 FICA Full Time	26,660.13	197,813.82	171,153.69	13.48
10 67 442103 9902 ER FICA Full Time	21,646.02	0.00	(21,646.02)	0.00
10 67 442103 9912 ER FICA Medicare Full Time	5,066.50	0.00	(5,066.50)	0.00
10 67 442300 0000 IRS Liability	(28,626.46)	0.00	28,626.46	0.00
Total FICA	158,898.81	307,777.76	148,878.95	51.63
IMRF				
10 68 442201 0000 IMRF / FT Contributions	40,391.99	60,583.04	20,191.05	66.67
10 68 442204 0000 IMRF /PT Contributions	294.63	6,350.88	6,056.25	4.64
10 68 442205 0000 IMRF / Voluntary Additional Contributions	1,061.18	0.00	(1,061.18)	0.00
Total IMRF	41,747.80	66,933.92	25,186.12	62.37
Inclusion				
10 69 450001 0001 Arlington Heights Inclusion Salary	34,944.34	58,187.77	23,243.43	60.05
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	17,186.46	16,219.04	(967.42)	105.96
10 69 450002 0002 Bartlett Inclusion Expenses	(28.92)	500.00	528.92	(5.78)
10 69 450002 0003 Bartlett Inclusion Independent Contractors	132.00	0.00	(132.00)	0.00
10 69 450003 0001 Buffalo Grove Inclusion Salary	33,981.68	80,325.30	46,343.62	42.31
10 69 450003 0002 Buffalo Grove Inclusion Expenses	99.17	500.00	400.83	19.83
10 69 450003 0003 Buffalo Grove Inclusion Independent Contractors	66.00	2,503.00	2,437.00	2.64
10 69 450004 0001 Elk Grove Village Inclusion Salary	11,017.39	29,380.47	18,363.08	37.50
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	9,829.71	8,732.36	(1,097.35)	112.57
10 69 450005 0002 Hanover Park Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450006 0001 Hoffman Estates Inclusion Salary	16,977.78	39,236.64	22,258.86	43.27
10 69 450006 0002 Hoffman Estate Inclusion Expenses	14.12	500.00	485.88	2.82
10 69 450006 0003 Hoffman Estates Inclusion Independent Contractors	239.25	1,123.00	883.75	21.30
10 69 450007 0001 Inverness Inclusion Salary	0.00	78.91	78.91	0.00
10 69 450008 0001 Mount Prospect Inclusion Salary	23,976.78	24,108.83	132.05	99.45
10 69 450008 0002 Mount Prospect Inclusion Expenses	11.99	500.00	488.01	2.40
10 69 450009 0001 Palatine Inclusion Salary	24,751.94	51,326.79	26,574.85	48.22
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	3,016.32	7,421.23	4,404.91	40.64
10 69 450010 0002 Prospect Heights Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450011 0001 River Trails Inclusion Salary	5,833.72	15,584.13	9,750.41	37.43
10 69 450011 0002 River Trails Inclusion Expenses	60.87	500.00	439.13	12.17
10 69 450012 0001 Rolling Meadows Inclusion Salary	34,546.51	71,157.43	36,610.92	48.55
10 69 450012 0002 Rolling Meadows Inclusion Expenses	23.48	500.00	476.52	4.70
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	2,926.15	862.25	(2,063.90)	339.36
10 69 450013 0002 Salt Creek Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450014 0001 Schaumburg Inclusion Salary	73,712.94	133,592.07	59,879.13	55.18
10 69 450014 0002 Schaumburg Inclusion Expenses	(574.07)	500.00	1,074.07	(114.81)

10 69 450014 0003 Schaumburg Inclusion Independent Contractors	(353.43)	15,600.00	15,953.43	(2.27)
10 69 450015 0001 South Barrington Inclusion Salary	6,734.97	15,341.15	8,606.18	43.90
10 69 450015 0002 South Barrington Inclusion Expenses	0.00	500.00	500.00	0.00
10 69 450015 0003 South Barrington Inclusion Independent Contractors	240.00	0.00	(240.00)	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	51.59	500.00	448.41	10.32
10 69 450017 0001 Wheeling Inclusion Salary	31,888.95	74,668.73	42,779.78	42.71
10 69 450017 0002 Wheeling Inclusion Expenses	19.87	500.00	480.13	3.97
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	11,843.36	14,400.00	2,556.64	82.25
10 69 450020 0001 Rovers Salary Inclusion	13,905.66	19,000.00	5,094.34	73.19
10 69 450021 0002 Inclusion Training Expenses	888.99	1,800.00	911.01	49.39
10 69 450022 0000 Miscellaneous Inclusion	589.14	0.00	(589.14)	0.00
10 69 450022 0002 MISC Inclusion Expenses	189.35	3,000.00	2,810.65	6.31
Total Inclusion	358,468.08	699,678.94	341,210.86	51.23
Total Salary Expense	2,068,792.45	4,566,161.82	2,497,369.37	45.31
Total Expenses	2,945,383.53	6,209,385.54	3,264,002.01	47.43
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	450.00	108,300.00	107,850.00	0.42
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	118,293.70	0.00	(118,293.70)	0.00
20 80 460002 2125 14 passenger- accessible NEW	115,850.70	0.00	(115,850.70)	0.00
20 80 460003 2201 Technology/Hardware	(11,854.68)	0.00	11,854.68	0.00
20 80 460003 2202 Computer (lease / purchase)	24,198.11	34,900.00	10,701.89	69.34
20 80 460003 2204 Tech Infrastructure	2,574.12	17,223.67	14,649.55	14.95
20 80 460003 2205 iPads	298.00	2,500.00	2,202.00	11.92
20 80 460003 2206 Printer Lease	8,787.04	15,080.64	6,293.60	58.27
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)	3,557.70	5,000.00	1,442.30	71.15
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	270,870.54	667,244.54	396,374.00	40.60
Excess Revenue Over (Under) Expenditures	911,200.34	(697,844.54)	1,609,044.88	130.57

Date: July 24, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Re: 2nd Quarterly FY 2024 Budget Variance Explanation Review

The Budget vs. Actual Report for the 2nd quarter ending June 30, 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) – 67.81%

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 2%. Boards approved the MDAA for FY 2024 for \$4,406,713.50.

This line item is over budget due to an earlier-than-anticipated MDAA installment payment.

320000 – Program Fees – 66.46%

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

This line item is over budget due to an increase in registrations.

321000 Transportation- Door to Door – 119.16%

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 in the utilization of door-to-door transportation in Day Camp and General Programs in the first half of the year.

321100 Transportation- Pick up Points - 58.73%

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 the NWSRA quadrant for a regional approach.

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

340000 Non Program Revenue – 51.75%

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 second quarter and within the designated variance perimeters.

350000 SLSF Grant Contributions – 80.88%

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 over budget due to the Illinois State Grant that was awarded to NWSRA to reimburse Inclusion costs for FY2023. An audit adjustment will be made once the audit is accepted that will move this additional revenue of \$250,000.00 from the Inclusion Grant Contribution to the Inclusion Payroll line items by member district for FY2023.

360000 Sale of Fixed Assets – 14.55%

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

This line item is less than budgeted due to the delivery of the new buses being delayed until the 3rd quarter and the sale of the old buses occurring in the 3rd quarter.

370000 Interest – 47.74%

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

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

Administration Expenses

421000 Professional Fees – 340.48%

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 – 113.08%

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 – 104.93%

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

This line item is higher than budgeted due to the increase in fees to use credit cards and more participants and families using credit cards to pay for programs and Day Camps.

421200 Postage – 83.87%

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

This line item is higher than budgeted due to not yet receiving the SLSF reimbursement for postage.

421300 Telephone/Fax – 55.79%

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

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

421400 Conference/Education- 47.07%

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

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

421500 Memberships/Certifications - 50.97%

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 2nd quarter and within the designated variance perimeters.

421600 Health Insurance – 63.66%

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

This line item is higher than budgeted due to incorrectly reflecting the Employee Contribution of Voluntary Benefits for the first quarter. This occurred due to a mismapping in AccuFund that will be corrected in the 3rd quarter financials. The adjusted amount will be reflected in the Employee Contribution of Voluntary Benefits Line Item.

421700 Maintenance/Utilities- 41.88%

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 second quarter and within the designated variance perimeters.

421800 Rent – 32.15%

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 lower than budgeted due to the payment for invoices delayed for the NWSRA/Rolling Meadows Condo Association and the Rolling Meadows Programming Space.

421900 Computer – 66.91%

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

This line item is above budget for the second quarter due to the meetings scheduled to assist with the Accufund implementation with our AccuFund contact, Joyce Mason.

Program Expenses

422100 Rental Municipal – 37.92%

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 – 30.59%

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

This line item is under due to the bulk of the expenses occurring during Q3 once the trips have concluded.

422300 Program Development – 83.53%

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 – 42.55%

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

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

422500 Commercial Transportation – 3.03%

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 on the expenses occurring during Q3.

422600 Mileage – 22.56%

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

This line item is lower than budgeted due to the 2nd quarter ending on June 30 only reflecting two weeks of the summer programming. The majority of the mileage reimbursement occurs during the 3rd quarter.

422700 Transportation Maintenance – 70.20%

This line item includes vehicle service fees and maintenance fees.

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

422800 Gas/Tolls – 33.26%

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 Q3.

422900 Printing – 49.76%

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 second quarter and within the designated variance perimeters.

423100 Public Awareness/Subscriptions/Ads – 71.26%

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

This line item is higher than budgeted due to numerous job postings and rigorous recruitment efforts for 7 open positions.

Salary Expenses

424100 Full Time Salaries – 42.43%

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 second quarter and within the designated variance perimeters.

424200 Part Time Salaries- 52.43%

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

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

424300 Payroll Processing – (1,328.21%)

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 – 88.71%

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

This line item is higher than budgeted due to a reclassification of FY 2023 payroll expenses with a difference of 14,689.61 not captured in Audit entries of various independent contractors of 48,537.15.

Liability

441000 Liability – 2.08%

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

This line item is lower than budgeted due to this expense is only paid twice a year, in July and December. The 3rd and 4th quarter will reflect these expenses.

442100 FICA – 51.63%

This line item includes expenses for FICA.

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

442200 IMRF – 62.37%

This line item includes expenses for IMRF.

This line item is higher than budgeted due to the Part-Time staff IMRF expenses being coded to the Full Time IMRF Expenses. The reclassification caused by the AccuFund mismapping will be reflected in the 3rd quarter. The amount designated for part time will be reflected in the Part Time IMRF Line Item.

Inclusion

450000 Inclusion – 51.23%

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 second quarter and within the designated variance perimeters.

Capital Expenses

460000 Capital Fund – 42.59%

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 on target as budgeted for the second quarter and within the designated variance perimeters.

NWSRA Agency Goals 2024

Pillar 1: Financial Management			
Strategic stewardship of revenues and expenses to maximize financial stability of the association			
Focus 1A: Clarify Financial Model			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Educate and increase the understanding of how the Association's planning and budgetary priorities are supportive of the mission.	1. Update the budget snapshot to represent the budget for 2024, adding the expense pie chart to the document.	Tom Draper / Jessica Vasalos (Admin)	In progress, will be complete in Q2 once audit is finalized.
	2. Utilize budget snapshot at various meetings and outreach events throughout the year in order to be transparent and educate stakeholders on the agency's revenue sources and expenses.	Tracey Crawford / Jessica Vasalos (Admin)	
	3. Conduct an annual budget workshop using the budget snapshot of the current year to train full time staff in order to educate and inform stakeholders, families and community members on the SRA model that NWSRA and member park districts follow.	Tracey Crawford / Jessica Vasalos (Admin)	An NWSRA Budget Overview was presented to the PAAC in the first quarter, presented at a Town Hall meeting and to the NWSRA Full Time employees. It has been made available on the NWSRA Website.
2. Establish a financial picture that equitably outlines goals and best practices for NWSRA's operations, reserve fund, capital fund, and member district assessments.	1. Develop fee policy and procedure to streamline fees across all programs and services in order to maintain a sustainable profit loss margin.	Tracey Crawford / Rachel Hubsch (Admin)	In progress, will be presented to the board in September
	2. Implement and train staff on new financial software and implement procedures for reporting in order to maximize all facets of the system to create detailed reports per department.	Tracey Crawford / Jessica Vasalos (Admin)	The New Superintendent of Finance, the new Accounting Clerk, the Administrative Manager (The NWSRA Finance Team) has been through indepth training to learn and map the new financial system and is creating the new reports for monthly, quarterly, and annual reports. The Finance Team has taken the Administration team through a training on the system as well.
	3. Create marketing materials that outline the new fee structure for outside trainings by full time certified staff at NWSRA.	Victoria Gonzalez / Tom Draper (Inclusion)	Draft was created with fee structure. Working in second quarter is to add additional trainings to draft.
	4. Create a procedural manual that outlines the processes and steps to support all financial aspects of the agency.	Tracey Crawford / Jessica Vasalos (Admin)	The NWSRA Finance Team will be working on this in Q3

NWSRA Agency Goals 2024

3. Create a maintenance and replacement plan for NWSRA programming spaces including specialty rooms.	1. Continue to inventory all equipment, supplies within all NWSRA programming spaces and offices.	Darleen Negrillo (Operations)	
	2. Create a maintenance and replacement plan for all equipment and supplies within programming spaces and specialty rooms.	Darleen Negrillo (Operations)	
	3. Based on the replacement schedule determine which items will be added to operations or capital replacement plan.	Darleen Negrillo (Operations)	

NWSRA Agency Goals 2024

Pillar 2: Operational Excellence			
Establishment and monitoring of internal policies, procedures and systems to increase efficiency and organizational preparedness			
Focus 2A: Restore In-Person Programming			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Assess the need for programming for participants who are medically fragile, intense behavioral and personal care needs.	1. Gather data of the participants who have participated in programs over the last three years.	Kate Moran / Jordan Ross (Program Development)	Met and pulled reports from Civi. Sorted data by age and gender
	2. Meet with school districts and partnering agencies to analyze the gap in programming for this population.	Kate Moran / Jordan Ross (Program Development)	Gap has been identified as EC programs, Youth programs during school year, and closer ratios for adults 21+. Research begun on outside agencies
	3. Host a "Voice of the Customer" Focus Groups within the Parent Advisory and Advocacy Committee	Rachel Hubsch (Program Development)	Two completed for high behavioral and medical needs as well as school age programming. Four more scheduled for the year.
	4. Determine the level of programs and services that were identified as a need within each ability level and evaluate the resources needed to implement and sustain each program	Kate Moran / Jordan Ross (Program Development)	Meeting set for 2nd Quarter
2. Adopt a Recreation Therapy model within a community setting.	1. Assess and evaluate programs to determine the domain category and which programs will follow a formalized APIED process implemented by a CTRS	Rachel Hubsch (Program Development)	Program Development Team is in process and will complete in Q3
	2. Establish a policy and procedure that supports a Recreation Therapy model that NWSRA will follow.	Rachel Hubsch (Program Development)	Draft was created with fee structure. Working in second quarter is to add additional trainings to draft
	2. Revamp the current APIED process and forms to showcase outcomes on participants for accurate data collection for grant funding and behavior management needs and goal development.	Rachel Hubsch / Courtney Fecske (Program Development)	In Progress and will be complete by Q3
	3. Investigate current and new software that will store and configure assessments and evaluations for CTRS's staff to implement the APIED process with ease during programs.	Rachel Hubsch (Program Development)	Program Development Team is in process and has investigated one platform called Qaultrics

NWSRA Agency Goals 2024

Focus 2B: Recruit and Retain Staff			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Determine effective ways to recruit and retain employees / volunteers across all departments.	1. Implement quarterly recruitment plan created in 2023 to strategically target staffing needs and continue to evaluate effectiveness after each season	Darleen Negrillo (Recruitment)	Completed Winter/Spring season in January will review Summer in May and Fall in August.
	2. Establish a list of contacts within the 17 communities that have a human services department to recruit staff in person with students and professionals	Darleen Negrillo (Recruitment)	Currently creating list of contacts will review available services in April.
	3. Create a part time staff recognition program for employees to recognize peers and to identify staff for leadership roles	Jordan Ross (Support Services)	Draft created and are working with marketing to fit brand and will roll-out to PT at Fall Seasonal meeting
	4. Create a monthly timeline to highlight full time staff achievements / recognitions on social media platforms for professional colleagues, families, stakeholders and member districts	Tom Draper (Admin)	Discussing in Superintendent and Manager Meeting on staff achievements to highlight and then a calendar will be created and executed.
	5. Revamp and implement volunteer program throughout all programs and services	Darleen Negrillo / Jordan Ross (Support Services)	Revamp and Implementation is complete with new request procedures and follow-up with Manager and Recruitment Coordinator.
2. Analyze full and part time salaries to stay actively competitive in the work force.	1. Implement a Salary Survey with an outside Human Resources Organization to establish two action plans to accommodate for new labor laws.	Darleen Negrillo (Human Resources)	Salary Survey completed by HR source in March 2024.
	2. Create a marketing piece to highlight the different staffing opportunities and quantify the benefits of working at NWSRA in Recreation Therapy in a community setting.	Darleen Negrillo / Tom Draper (Recruitment / Marketing)	Launched I Am.....campaign to highlight staff, all positions and opportunities April 30.
	3. Continue to develop and bring awareness to the high school DSP program collaboratively with outside agencies.	Andrea Griffin / Tom Draper (Outreach)	Had a meeting in 1st quarter with D211 and Clearbrook to further explain what a DSP is and how the program benefits to students

NWSRA Agency Goals 2024

Focus 2C: Remain on the Path to Meet Programming Needs			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Ensure current program offerings are meeting the needs of the community.	1. Revamp virtual program offerings to align with the APIED process and design program content to meet the needs of the community	Rachel Hubsch (Program Development)	In Progress with a Virtual Intern from Temple University
	2. Conduct a focus groups across all age and ability groups to determine the current needs of the community	Rachel Hubsch (Program Development)	Two completed for high behavioral and medical needs as well as school age programming. Four more scheduled for the year.
	3. Determine the programs that were identified as a need and compare to what is currently being offer and develop an action plan to promote those programs. Create a list resources needed to create new programs to meet those need determined.	Rachel Hubsch (Program Development)	
2. Enhance marketing efforts to increase awareness of all programs offerings.	1. Host 3 open house registration nights within the six regions to allow families to ask about programs and services and be able to register with assistance	Rachel Hubsch (Program Development)	Two completed within the Rolling Meadows and Mt. Prospect Park District buildings
	2. Create a template to use for promoting programs before each season before registration closes to increase participation and create enough registrations to lower the cancellation rate of certain programs	Tom Draper / Jordan Ross (Marketing / Support Services)	Template created and will be utilized by the Support Services and Program Development Team to promote programs with low enrollment.
	3. Create marketing videos promoting participant success and/or testimonials in current programs and highlight park district they are residents of	Tom Draper (Marketing)	Currently working on video content outline to ensure there will be a diverse group of participants and programs highlighted.
	4. Collaborate with member agencies for joint marketing at member districts to promote inclusion services and all NWSRA programs and services.	Tom Draper / Victoria Gonzalez (Marketing / Inclusion)	Through the first quarter the Inclusion Team has worked with the Outreach Team and has scheduled 9 events to attend at Member Park Districts to share information on inclusion services.

NWSRA Agency Goals 2024

Focus 2C: Remain on the Path to Meet Programming Needs			
Strategic Goal	Objectives	Lead / Department	Actions Completed
3. Create programs and services for the senior population.	1. Establish age ranges for senior ages within NWSRA Programs and design two program visions for the senior population.	Rachel Hubsch (Program Development)	Age ranges have been set, program visions for seniors is in progress.
	2. Host a "Voice of the Customer" Focus Groups within the Parent Advisory and Advocacy Committee.	Rachel Hubsch (Program Development)	Two have been completed and two are scheduled for July.
	3. Meet with three agencies to investigate collaborative programming within their current senior programs.	Rachel Hubsch (Program Development)	Met with Arlington Heights Park District Senior Center.
	4. Implement at least one collaborative senior program with a member district.	Rachel Hubsch (Program Development)	
Focus 2D: Reaffirm NWSRA Programming Operations and Sites			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Implement Research Outreach Initiative (ROI) to evaluate the census, school and stakeholder statistics.	1. Analyze the census report findings to determine outreach, marketing and programming needs.	Tracey Crawford (Admin Team)	
	2. Develop action steps to address the needs for services within the NWSRA footprint based on the report findings.	Tracey Crawford (Admin Team)	
	3. Distribute findings and action steps to all stakeholders.	Tracey Crawford (Admin Team)	
2. Diversify marketing efforts to bring awareness to the NWSRA regions.	1. Establish criteria for regional programming, pairing regions together to ensure specific programs and services are offered within certain zones of each region.	Rachel Hubsch (Program Development)	Region pairing has been completed. Program Development Team is working on programs that will be offered within at least three regions.
	1. Create marketing materials to highlight the programs that are offered within each region and offer one day special event programming to showcase unique programming within each region.	Jordan Ross / Tom Draper (Program Development / Marketing)	Creating one page information graphs on unique spaces at each programming site.
	2. Design a badge that will represent each of the regions for families to quickly identify the region each program is located within the brochure.	Tom Draper (Marketing)	Anticipating to launch in the fall brochure.
	3. Identify and create a spreadsheet on amenities at each member park district.	Darleen Negrillo (Operations)	Information has been gathered, working on the best way to compile all the data.

NWSRA Agency Goals 2024

Focus 2E: Cultivate Strategies and Controlled Growth			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Research, develop and implement a technology Plan to meet the demand of current trends.	1. Evaluate the entire user experience of NWRA registration process from start to finish.	Rachel Hubsch / Tom Draper (Admin)	Focus Group date has been set for Q4 to gain feedback through out stakeholders. This is also going to be a task force on the new created Parent Advisory and Advocacy Committee (PAAC).
	1. Configure and evaluate the online registration software within Civi CRM and investigate adding an option to request scholarships within online registration.	Tom Draper (Technology)	Currently completing necessary updates and changes with Vitasys on the Civi CRM system to ensure user ability.
	3. Investigate Civi CRM reports and create a list of reports needed to provide accurate numbers of programs and services provided.	Tom Draper (Technology)	Meet to discuss how reports are being pulled for Board Reports to ensure the information is understood and laid out in a easy to read format.
	4. Revamp agency and director's website to enhance user experience to gain information and resources for stakeholders.	Tom Draper (Marketing)	Currently getting quotes and investigating the best company to utilized for this project.
2. Reestablish partnerships with agencies that align with NWSRA's mission and vision to maximize resources.	1. Meet with three Member Districts to discuss collaborative programming within special events to offer inclusive programs for the community.	Jordan Ross (Program Development)	Currently have SE that we do collaborate with PD on. Will reach out to PD we do not have any collaborations with to start conversation.
	2. Establish two new relationships within local High School Athletic Departments to enhance Lightning Athletics and to assist with All Star Games to enhance community engagement.	Courtney Feckse (Lightning Athletics)	
	3. Investigate resources within the new Move United membership and present a handout of resources at a Manager and Superintendent meeting in order to educate all departments on available resources for program, services and grant funding.	Courtney Feckse (Lightning Athletics)	Sent two grants to SLSF and they are currently investigating if we qualify
	4. Investigate two agencies that would be a potential partner to collaborative on senior and aftercare programs.	Kate Moran / Danielle Olson (Program Development)	Working with Clearbrook to further the conversation regarding senior adult day programs.
	5. Research and collaborate with music therapy agencies to investigate classes or certifications staff can obtain to create innovative programs offerings in the new Universal Music Room.	Rachel Hubsch (Program Development)	Established a relationship with Prospect Music Therapy LLC and schedule for them to come tour to help with the new design of the room.

NWSRA Agency Goals 2024

Pillar 3: Promoting Leadership

Staff engagement and continues development to create leaders who are informed, capable and ready to educate and lead

Focus 3A: Everybody Always: NWSRA's Doors are Always Open

Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Utilize ROI statistics to reach out to the underserved populations.	1. Continue to educate and survey participants and families to establish a baseline on diversity, equity and inclusion within the agency.	Tracey Crawford (Admin)	
	2. Continue to evaluate all NWSRA policies, procedures, marketing, staffing and programming through a DEI lens.	Tracey Crawford (Admin)	
	3. Create training and education opportunities on diversity, equity and inclusion for staff and stakeholders.	Tracey Crawford (Admin)	
2. Expand knowledge and understanding of the partnerships between NWSRA and Member Districts.	1. Partner with three member districts on outreach and recruitment events and increase social media post to bring awareness to showcases joint collaboration.	Andrea Griffin / Darleen Negrillo (Outreach / Recruitment)	5 Member Park Districts have events that NWSRA outreach will take part in, with SLSF providign sponserhip and NWSRA sharing the event info on social media as well as being in attendacne at the event.
	2. Expand marketing efforts within each member district to bring awareness of the unique relationship between member park districts and what being a part of an SRA means to community members within all 17 park districts.	Tracey Crawford / Tom Draper (Admin / Marketing)	
	3. Create materials to educate current legislators who represent the service area on NWSRA programs and services including current trends in the field of Therapeutic Recreation.	Tracey Crawford / Tom Draper (Admin / Marketing)	

NWSRA Agency Goals 2024

Focus 3A: Everybody Always: NWSRA's Doors are Always Open

Strategic Goal	Objectives	Lead / Department	Actions Completed
3. Increase awareness of the field of Therapeutic Recreation and the Recreation Therapy Services provided by the Association to participants, families, staff and stakeholders.	1. Create materials on Recreation Therapy programs and certified staff at NWSRA to drive awareness of the field Therapeutic Recreation.	Tom Draper and Rachel Hubsch (Marketing / Therapeutic Recreation)	Fall Intern Project with Marketing and Programming Team
	2. Utilize all marketing resources to educate stakeholders on the field of Therapeutic Recreation and the practice of Recreational Therapy.	Tom Draper and Rachel Hubsch (Marketing / Therapeutic Recreation)	Fall Intern Project with Marketing and Programming Team
	3. Hold quarterly Townhall Meetings virtually to educate stakeholders and create awareness on NWSRA programs and services.	Tracey Crawford / Andrea Griffin (Admin)	1st Town Hall was held on Feburaury 22, focusing on what an SRA is, who NWSRA, sharing information on Member Park Districts, the budget, full time staff structur and SLSF. The 2nd quarter Town Hall is scheduled for May 15.
	4. Hold biannual hybrid trainings for Member Park District employees to learn more about the American's with Disabilities Act, the partnership between member districts and NWSRA and the benefits of being apart of an SRA for the community.	Andrea Griffin / Rachel Hubsch (Admin)	1st trainig is scheduled for April. There will be a morning and afternoon one to allow for more staff to attend. 2nd training is scheudeld for October.

NWSRA Agency Goals 2024

Focus 3B: Empower Staff Through Training			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Enhance current training opportunities for specialty programs and facilities.	1. Establish a list of all specialty certifications and trainings NWSRA staff currently hold and create criteria for staff to know what each certification entails and what modalities they would be able to utilize within NWSRA programs and services with each certification to encourage professional development.	Andrea Griffin / Rachel Hubsch (Admin)	List of specialty certifications gathered and we have determined which certification are necessary and need more staff and which ones we are going to let go.
	2. Tour program staff on all specialty rooms within each NWSRA programming space at seasonal in-services to educate on programming in each room.	Program Managers (All Specialty Teams)	Staff Meetings will be scheduled at certain sites to hold tours and trainings on the uniqueness of each programming space.
	3. Investigate trainings for CTRS's to obtain to bring unique programming within the Accessible Greenhouse and Universal Music Room.	Andrea Griffin / Rachel Hubsch (Admin)	The Garden Team is looking into Therapeutic Horticulture Courses through Root Nature Inc. and supported by NCTRC
2. Create a comprehensive training program for staff.	1. Evaluate training needs of staff based on trends in programming, professional development, risk management and distinguished accreditation.	Tracey Crawford / Admin Team (Admin)	A NWSRA University Team was put together and has met to start creating the comprehensive training for part time employees at NWSRA.
	2. Create modules on various training topics within Power DMS and establish a training schedule with supportive materials to maintain and enhance training efforts.	Tracey Crawford / Admin Team (Admin)	
	3. Develop training manuals and monthly timelines for each position and department within the agency to assist with internal promotions through succession planning.	Tracey Crawford / Admin Team (Admin)	

NWSRA Agency Goals 2024

Focus 3C: Encourage Current Succession Plan			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Create a Professional Development program and incentive program for part time staff to encourage growth and advancement.	1. Create a Program Leader training course for part time staff who are seeking more responsibility.	Jordan Ross (Support Services)	In the process of laying out what trainings will be available, as well as how they will access them.
	2. Create a training and marketing materials on becoming a NWSRA Lightning Athletic Coach.	Courtney Feckse (Lightning Athletics)	Will be completed in Q3
	3. Establish a list of qualifications needed for full time staff to mentor part time staff and create a list of current full time staff who meet those qualifications.	Jordan Ross (Management Team)	Compiling the list of qualifications and will roll out at the fall seasonal training once completed

Focus 3C: Encourage Current Succession Plan			
Strategic Goal	Objectives	Lead / Department	Actions Completed
2. Create a Professional Development program for full time staff who are actively pursuing advancement.	1. Create survey to determine professional development and growth full time staff are seeking.	Tracey Crawford (Admin Team)	
	2. Select staff from the survey that have over a year of service and looking for advancement to conduct SWOT analysis to create individual professional development plans.	Tracey Crawford (Admin Team)	Conducting 5 SWOT analysis for 3 Recreation Specialists and two Coordinators.
	3. Present at all staff meeting on all levels of the professional development series.	Tracey Crawford (Admin Team)	
	4. Create a management level development series for full time staff.	Tracey Crawford (Admin Team)	

NWSRA Agency Goals 2024

Pillar 4: Outstanding Service			
Delivery of quality service and community access through effective communication and collaboration with customers, including participants, families, donors, Board Members and partnering organizations			
Focus 4A: Sustain PURSUIT Community Adult Day Program & Satellite Programming			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Establish a clear post-pandemic financial picture that equitably outlines goals and best practices for the PURSUIT program.	1. Meet with Clearbrook quarterly to analyze PURSUIT revenue and expenses.	Danielle Olson / Katrina Wiegand (Collaboratives)	The PURSUIT Team has been reviewign the busget monthly with Clearbrook Admin Team
	2. Create a tracking budget procedure for PURSUIT that establishes guidelines for both NWSRA and Clearbrook to follow in the budget process each year.	Danielle Olson / Katrina Wiegand (Collaboratives)	Tracker has been created and is being utilized by the PURSUIT Coordinators.
2. Investigate Collaborative partners for Senior programming and vocational opportunities.	1. Research, design and assess all resources needed for PURSUIT Plus within the current PURSUIT program in collaboration with Clearbrook.	Danielle Olson / Katrina Wiegand (Collaboratives)	Currently reviewing ages of current clients in the program and potential clients on the interst list.
	2. Maintain maximum capacity at all PURSUIT locations and continually identify clients that can be safely staffed at a higher ratio.	Danielle Olson / Katrina Wiegand (Collaboratives)	Clients have been identified that can be part of the PURSUIT program at a higher ratio and have been offered additional days, leading to 3 sites havign "buffer" clients (clients over the max capacity of 21).
	3. Create a presentation on the PURSUIT program regarding the history, growth and future that includes expansion to PURSUIT Plus and a vocational component in order to promote meaningful job opportunities and open up available days for clients on the waitlist.	Danielle Olson / Katrina Wiegand (Collaboratives)	Presentation created. Meeting regarding vocational compentns of PURSUIT held in March

NWSRA Agency Goals 2024

Focus 4B: Support Innovative and Specialized Programming			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Assess and evaluate 1:1 programming, specialty certifications and virtual programs offered within NWSRA specialty spaces.	1. Create and implement a survey to families to evaluate the current specialty program offerings and determine opportunities for new programming.	Program Managers (All Specialty Teams)	Meeting set with plan to send survey mid summer intime for 2025 program planning
	2. Based on survey results, evaluate current program offerings and revamp areas that do not meet the needs of the community.	Program Managers (All Specialty Teams)	
	3. Establish marketing materials that showcase all specialty program offerings that require certifications.	Tom Draper / Program Managers (All Specialty Teams)	
	4. Plan and implement three of the programs in a one day trial / teaser program to highlight the therapeutic outcomes and certifications and trainings staff need to uphold within each specialty area.	Program Managers (All Specialty Teams)	
	5. Revamp Virtual program offerings to be a complementary program to current in person programs and investigate a punch pass system to draw in more registrations.	Rachel Hubsch / Jordan Ross (Program Development)	Currently working with Virtual Intern for Virtual Programs this Summer.

NWSRA Agency Goals 2024

Focus 4C: Stand Behind Transportation Needs			
Strategic Goal	Objectives	Lead / Department	Actions Completed
1. Assess and evaluate transportation procedures.	1. Increase and enhance training opportunities on fleetio usage, CDL license, safety and operation of all vehicles.	Darleen Negrillo (Operations)	
	2. Identify seasoned full time staff that can lead driver orientations, trainings and in-services.	Darleen Negrillo (Operations)	
2. Assess future transportation/vehicle needs.	1. Create seasonal reporting within Civi CRM to track participants who utilize NWSRA transportation services for both pick up point and door to door.	Tom Draper / Rachel Hubsch (Admin)	In process of adding new items to the report to make it effective.
	2. Implement the transportation pick up/drop off locations across all programming to represent the new hub system.	Rachel Hubsch (Program Development)	Completed within Day Camp and General RT Program Brochure.
	3. Identify resources and supportive partners needed to sustain the hub system.	Darleen Negrillo (Operations)	

VIII. Old Business

[Return to Home](#)

To: NWSRA Board of Trustees

From: Tracey Crawford, Executive Director

RE: 2023 Audit

Date: July 24, 2024

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



ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023

Draft - Subject to Change

07-16-24

NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS

Annual Financial Report

For the Year Ended December 31, 2023

Draft - Subject to Change

07-16-24

**Northwest Special Recreation Association, Illinois
Annual Financial Report
December 31, 2023**

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INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northwest Special Recreation Association
Rolling Meadows, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and major fund of **Northwest Special Recreation Association, Illinois**, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit and major fund of Northwest Special Recreation Association, Illinois, as of December 31, 2023, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Association and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 4-10) and required supplementary information, as listed in the table of contents (pages 54-59) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Association's basic financial statements. The schedule of expenditures - budget and actual (pages 60-61) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

July xx, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS
DECEMBER 31, 2023**

Our discussion and analysis of the Northwest Special Recreation Association's ("Association") financial performance provides an overview of the Association's financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the financial statements which can be found in the basic financial statements section of this report.

Financial Highlights

- The Association's net position decreased as a result of this year's operations by \$551,405 or 8.2 percent.
- During the year, government-wide revenues totaled \$6,149,865, while expenses totaled \$6,701,270, resulting in the decrease to net position of \$551,405.
- The Association's net position totaled \$6,143,649 at December 31, 2023, which included \$3,432,048 unrestricted net position that may be used to meet the ongoing obligations to participants and creditors.
- At the fund level, a deficit was reported this year of \$848,238, resulting in an ending fund balance of \$3,116,277, a decrease of 21.4 percent.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the Association as a whole and present a longer-term view of the Association's finances. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Association's operations in more detail than the government-wide statements.

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Association's finances, in a manner similar to a private-sector business.

The Statement of Net Position reports information on all of the Association's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Association is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the Association's member district assessments and the condition of the Association's capital assets, is needed to assess the overall health of the Association.

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**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Government-wide Financial Statements (cont'd)

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Association, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Association is reported as one single governmental fund.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Association's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities. The Association adopts an annual appropriated budget. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

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**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Government-wide Financial Analysis

Net position may serve over time, as a useful indicator of a government's financial position. The following tables show that in the case of the Association, assets/deferred outflows exceeded liabilities/deferred inflows by \$6,143,649.

Statement of Net Position

Governmental Activities

	December 31, 2023	December 31, 2022
Assets		
Current and other assets	\$ 3,967,907	\$ 7,229,381
Capital assets	3,015,290	2,596,275
Total assets	6,983,197	9,825,656
Deferred Outflows	1,162,366	306,439
Total Assets/Deferred Outflows	8,145,563	10,132,095
Long-Term Liabilities	1,171,939	500,531
Other Liabilities	680,150	1,066,844
Total Liabilities	1,852,089	1,567,375
Deferred Inflows	149,825	1,917,253
Total Liabilities/Deferred Inflows	2,001,914	3,484,628
Net position		
Investment in capital assets	2,711,601	2,582,391
Unrestricted	3,432,048	4,065,076
Total net position	\$ 6,143,649	\$ 6,647,467

Included within other liabilities at December 31, 2022, is \$437,537 due to the Internal Revenue Service for unpaid payroll taxes, including estimated penalties and interest. A portion of the Association's net position, \$2,711,601 or 44.0 percent, reflects its investment in capital assets (for example, construction in progress, building, building improvements, parking lot, furniture and equipment, and vehicles). The Association uses these capital assets to provide services to program participants; consequently, these assets are not available for future spending.

The remaining 56.0 percent, or \$3,432,048, represents unrestricted net position and may be used to meet the Association's ongoing obligations to program participants and creditors.

**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Government-wide Financial Analysis (cont'd)

**Changes in Net Assets
Governmental Activities
For the Year Ended December 31,**

	2023	2022
Revenues:		
Program revenues:		
Charges for services	\$ 1,199,976	\$ 883,858
Operating grants and contributions	399,511	70,255
Capital grants and contributions	45,000	717,186
General revenues:		
Member contributions	4,320,307	3,456,246
Interest income	147,651	62,988
Miscellaneous	37,420	-
Total revenues	6,149,865	5,190,533
Expenses:		
Special recreation	6,692,189	5,400,668
Interest	9,081	4,981
Total expenses	6,701,270	5,405,649
Decrease in net position	(551,405)	(215,116)
Net position, beginning of year, as previously reported	6,647,467	
Restatement of beginning net position	47,587	6,862,583
Net position, end of year	\$ 6,143,649	\$ 6,647,467

Net position of the Association decreased by 7.6 percent (\$6,647,467 in 2022 compared to \$6,143,649 in 2023). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$3,462,904 at December 31, 2023.

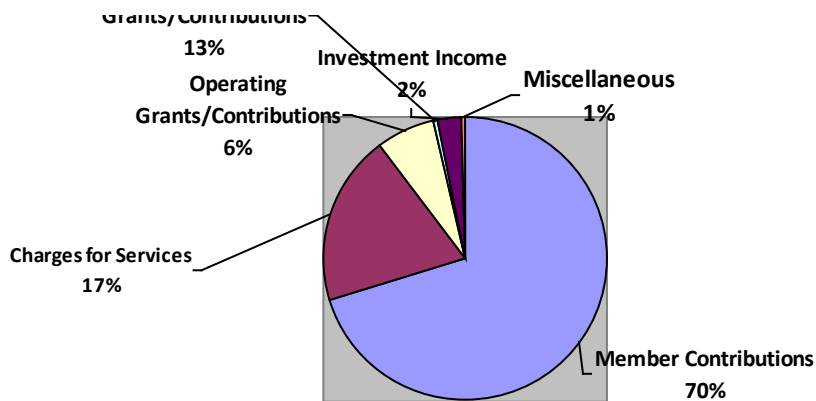
Revenues for 2023 totaled \$6,149,865, while the cost of all programs and interest totaled \$6,701,270, resulting in a deficit of \$551,405. Revenues for 2022 totaled \$5,190,533, while the cost of all programs and interest totaled \$5,405,649. This results in a deficit of \$215,116. The Association reported increases in all revenue categories except capital grants and contributions. The increase in member contributions was due to an approved rebate of member contributions in the prior year. Investment income for the year was significantly higher from last year by \$84,663. Miscellaneous income represents the reversal of an accrual recorded in the prior year for potential penalties and interest on past due payroll taxes for which the Association received an abatement in the current year.

**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT’S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Government-wide Financial Analysis (cont'd)

Expenses for the 2023 fiscal year increased \$1,295,621, due to returning to more normal programs and services, resulting in a need for more staff. In addition, inflationary pressures also caused expenses to rise.

The following table graphically depicts the major revenue sources of the Association. It depicts very clearly the reliance on member contributions and program fees to fund programs. It also clearly identifies the less significant percentage the Association receives from interest earnings.



FINANCIAL ANALYSIS OF THE ASSOCIATION’S OPERATING FUND

As noted earlier, the Association uses a single governmental fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Association’s operating fund reported ending fund balance of \$3,116,277 which is \$848,238, or 21.4 percent, lower than last year’s total of \$3,964,515. Of the \$3,116,906 total, \$188,599, or approximately 6.1 percent, of the fund balance constitutes unassigned fund balance.

The Association reported a negative change in fund balance for the year of \$848,238. Revenues of \$5,899,866 increased from the prior year total of \$4,504,431, due to rebates paid to members of \$864,061 deducted from member contribution revenue in the prior year. Expenditures of \$6,749,539 increased from the prior year total of \$6,607,637 by 2.1% due to the return to more normal programs and services as more participants are returning to programs post COVID. These numbers are further outlined on the Schedule of Revenues, Expenditures and Changes in Fund Balance.

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**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

BUDGETARY HIGHLIGHTS

The Association did not make any amendments to the budget during the year. Actual revenues for the year totaled \$5,899,866, compared to budgeted revenues of \$5,685,153. Program revenue was over budget by \$232,934, as more participants are returning to programs post COVID. Grants and contributions came in under budgeted amounts by \$103,292. Interest income exceeded the budgeted amount of \$100,000 by \$47,651.

Actual expenditures for the year were \$190,853 higher than budgeted (\$6,749,539 actual compared to \$6,558,686 budgeted as salaries and inclusion services exceeded budget by \$470,570 and \$74,418 respectively. Part time salaries of \$923,723 exceeded budget by \$340,513. Inclusion salaries exceeded budget by \$223,631. In 2022, full-time staff were also filling part-time roles, but as operations return from COVID, the Association started hiring back part-time staff and using a temporary service to support open part-time positions.

CAPITAL ASSETS

The Association's investment in capital assets as of December 31, 2023, was \$2,899,721 (net of accumulated depreciation). This investment in capital assets includes construction in progress, building, building improvements, parking lot, furniture and equipment, and vehicles.

Capital Assets (Net of Depreciation)

	2023	2022
Construction in progress	\$ -	\$ -
Building	584,318	604,438
Building improvements	1,184,582	1,178,733
Parking lot	12,404	15,991
Furniture and equipment	374,474	390,080
Vehicles	581,118	429,068
Right of use assets	278,394	283,876
Capital assets, net	\$ 3,015,290	\$ 2,902,186

The Association had the following capital asset additions for the year

Capital Asset Additions

Building improvements	\$ 121,868
Furniture and equipment	65,649
Vehicles	234,598
Right of use assets	37,774
Capital assets, net	\$ 459,889

**NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2023**

Economic Factors and Next Year's Budget

The Association is always cognizant of taxpayer dollars and presented a balanced budget in FY2024. However, the new FLSA laws that become effective on July 1, 2024 and the Paid for all Leave Workers Act will increase our salary line items due to these laws taking effect after our budget was approved. This headwind could potentially create an adverse impact to our net asset position.

Requests for Information

This financial report is designed to provide a general overview of the Association's finances for all those with an interest in the Association's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Executive Director, 3000 W Central Road, Rolling Meadows, IL 60008.

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BASIC FINANCIAL STATEMENTS

Northwest Special Recreation Association, Illinois
Statement of Net Position
December 31, 2023

Assets	Governmental Activities	Component Unit Special Leisure Services Foundation
Current assets:		
Cash and investments	\$ 3,660,525	\$ 1,472,774
Receivables - net of allowances	271,139	-
Prepays	36,243	8,265
Total current assets	3,967,907	1,481,039
Noncurrent assets:		
Depreciable capital assets	5,297,152	-
Right of use assets	343,685	-
Accumulated depreciation/amortization	(2,625,547)	-
Total noncurrent assets	3,015,290	-
Total assets	6,983,197	1,481,039
Deferred Outflows of Resources		
Deferred items - IMRF	1,162,366	-
Total assets and deferred outflows of resources	\$ 8,145,563	\$ 1,481,039

See accompanying notes to the financial statements.

	Governmental Activities	Component Unit
		Special Leisure Services Foundation
Liabilities		
Current liabilities:		
Accounts payable	\$ 43,367	\$ 6,250
Accrued payroll	78,080	-
Accrued payroll tax liability	22,760	-
Deferred revenue	457,423	18,959
Compensated absences - current	19,916	-
Note payable - current	11,571	-
Lease liabilities - current	47,033	-
Total current liabilities	680,150	25,209
Noncurrent liabilities:		
Compensated absences	76,081	-
Note payable - noncurrent	16,992	-
Lease liabilities - noncurrent	228,093	-
Net pension liability - IMRF	604,384	-
Total OPEB liability - RBP	246,389	-
Total noncurrent liabilities	1,171,939	-
Total liabilities	1,852,089	25,209
Deferred Inflows of Resources		
Deferred items - IMRF	149,825	-
Total liabilities and deferred inflows of resources	\$ 2,001,914	\$ 25,209
Net Position		
Investment in capital assets	\$ 2,711,601	\$ -
Restricted - Foundation	-	82,586
Unrestricted	3,432,048	1,373,244
Total net position	\$ 6,143,649	\$ 1,455,830

Northwest Special Recreation Association, Illinois
Statement of Activities
For the Year Ended December 31, 2023

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants/ Contributions</u>	<u>Capital Grants/ Contributions</u>
Governmental activities:				
Special recreation	\$ 6,692,189	\$ 1,199,976	\$ 399,511	\$ 45,000
Interest expense	9,081	-	-	-
	<u>6,701,270</u>	<u>1,199,976</u>	<u>399,511</u>	<u>45,000</u>
Component unit:				
Special Leisure Services Foundation	<u>1,058,208</u>	<u>359,706</u>	<u>770,052</u>	<u>-</u>

General revenues:
Member contributions
Interest and dividends
Unrealized gain
Forgiveness of IRS penalties

Change in net position

Net position - beginning of the year, as previously reported

Prior period restatement

Net position - beginning of the year, as restated

Net position - ending

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See accompanying notes to the financial statements.

Net (Expenses) Revenue	Component Unit Special Leisure Services Foundation
\$ (5,047,702)	\$ -
(9,081)	-
<u>(5,056,783)</u>	<u>-</u>
-	71,550
4,320,307	-
147,651	46,052
-	116,902
37,420	-
<u>(551,405)</u>	<u>234,504</u>
6,647,467	1,221,326
<u>47,587</u>	<u>-</u>
<u>6,695,054</u>	<u>1,221,326</u>
<u>\$ 6,143,649</u>	<u>\$ 1,455,830</u>

**Northwest Special Recreation Association, Illinois
Balance Sheet - Governmental Fund
December 31, 2023**

Assets	
Cash and investments	\$ 3,660,525
Receivables - net of allowances:	
Scholarships	21,139
Grants	250,000
Prepays	36,243
Total assets	\$ 3,967,907
Liabilities	
Accounts payable	\$ 43,367
Accrued payroll	78,080
Accrued payroll tax liability	22,760
Deferred grant revenue	250,000
Deferred revenue	457,423
Total liabilities	851,630
Fund Balances	
Nonspendable	36,243
Committed	1,238,594
Assigned	1,652,841
Unassigned	188,599
Total fund balances	3,116,277
Total liabilities and fund balances	\$ 3,967,907

See accompanying notes to the financial statements.

**Northwest Special Recreation Association, Illinois
 Reconciliation of Total Governmental Fund Balance to
 the Statement of Net Position - Governmental Activities
 December 31, 2023**

Total governmental fund balances	\$	3,116,277
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		2,671,605
Right of use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		343,685
Revenue that is earned but not available is not recognized as revenue in the fund financial statements		250,000
Deferred outflows (inflows) of resources related to the pensions not reported in the funds:		
Deferred items - IMRF		1,012,541
Long-term liabilities (assets) are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(95,997)
Note payable		(28,563)
Lease liabilities		(275,126)
Net pension liability - IMRF		(604,384)
Total OPEB liability		(246,389)
Net position of governmental activities	\$	6,143,649

See accompanying notes to the financial statements.

**Northwest Special Recreation Association, Illinois
Statement of Revenues, Expenditures and Changes in
Fund Balance - Governmental Fund
For the Year Ended December 31, 2023**

<hr/>	
Revenues:	
Member contributions	\$ 4,320,308
Program	1,199,976
Grants and contributions	194,511
Interest income	147,651
Miscellaneous	37,420
	<hr/>
Total revenues	5,899,866
	<hr/>
Expenditures:	
Special Recreation:	
Administration	1,058,738
Program	645,108
Salary	3,920,896
Liability/audit /IMRF	484,539
ADA compliance	103,246
Debt service:	
Principal	11,233
Interest	1,030
Capital outlay	524,749
	<hr/>
Total expenditures	6,749,539
	<hr/>
Revenues under expenditures before other financing sources	(849,673)
Other financing sources - proceeds from sale of capital assets	1,435
	<hr/>
Net change in fund balance	(848,238)
Fund balance - beginning	3,964,515
	<hr/>
Fund balance - ending	\$ 3,116,277
	<hr/>

See accompanying notes to the financial statements.

Northwest Special Recreation Association, Illinois
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2023

Net change in fund balance - total governmental funds	\$	(848,238)
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Amounts reported for governmental activities in the Statement of of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay		422,116
Depreciation expense		(351,117)
Amortization expense		(43,256)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		250,000
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Deferred outflows (inflows) of resources related to pensions are not reported in the funds.		
Change in deferred items - IMRF		2,623,355

The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the government-wide financial statements.		53,880
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Governmental funds report expenses as measured by what is actually used. However, in the statement of activities, expenses are reported when incurred.		
Change in compensated absences		(896)
Change in net pension asset - IMRF		(2,591,596)
Change in total OPEB liability - RBP		(65,653)

Change in net position of governmental activities	\$	(551,405)
----------------------------------------------------------	-----------	------------------

See accompanying notes to the financial statements.

**Northwest Special Recreation Association, Illinois
Notes to the Financial Statements**

I. Summary of Significant Accounting Policies

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the Association's accounting policies established in GAAP and used by the Association are described below.

A. Reporting Entity

In determining the financial reporting entity, the Association complies with the provisions of GASB Statement No. 61, "The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34," and includes all component units that have a significant operational or financial relationship with the Association.

Discretely Presented Component Unit

Discretely presented component units are separate legal entities that meet the component unit criteria described in GASB Statement No. 61 but do not meet the criteria for blending.

- The Special Leisure Services Foundation (the Foundation) is being reported as a discretely presented component unit of the Association as it is legally separate from the Association. The Foundation is included within the reporting entity since the Association has the ability to otherwise access the resources of the Foundation which are entirely held for the benefit of the Association, and the resources held by the Foundation are significant to the Association. Separate financial statements of the Foundation are available by contacting the Administrative Office of the Northwest Special Recreation Association, 3000 W. Central Road, Rolling Meadows, IL 60008.

B. Basis of Presentation

Government-Wide Statements

The Association's basic financial statements include both government-wide (reporting the Association as a whole) and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities of the Association are reported as governmental activities.

In the Statement of Net Position, the Association's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets, deferred outflows and receivables as well as long-term debt, deferred inflows and obligations. The Association's net position is reported in three parts: net investment in capital assets, restricted net position and unrestricted net position. The Association first utilizes restricted resources to finance qualifying activities.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

B. Basis of Presentation (cont'd)

Government-Wide Statements (cont'd)

The government-wide Statement of Activities reports both the gross and net cost of the Association's special recreation function, which is supported by general revenues (member contributions, interest income and miscellaneous revenue). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the special recreation function. Operating grants/contributions include operating-specific grants. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. The net cost of the special recreation function is normally covered by the general revenues (member contributions, interest income and miscellaneous revenue).

The government-wide focus is more on the sustainability of the Association as an entity and the change in the Association's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the Association are reported in a single governmental fund in the fund financial statements. This fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures. The focus of the governmental fund's measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income.

C. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

I. Summary of Significant Accounting Policies (cont'd)

C. Measurement Focus and Basis of Accounting (cont'd)

Measurement Focus (cont'd)

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred, or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. Expenditures (including capital outlay) are recorded when the related liability is incurred. In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are member District contributions and program fees. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

D. Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity

Cash and Investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the Association categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the Association’s investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

I. **Summary of Significant Accounting Policies (cont'd)**

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

Receivables – In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include member contributions, program fees, and grants.

Prepays – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements. Prepays are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Capital Assets – Capital assets purchased or acquired with an original cost of more than \$500, depending on asset class, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the Association as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Building	50 years
Building Improvements	20 - 50 years
Parking Lot	20 years
Furniture and Equipment	5 to 20 years
Vehicles	8 to 15 years

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

I. **Summary of Significant Accounting Policies (cont'd)**

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

Deferred Outflows/Inflows of Resources – Deferred outflow/inflow of resources represents an acquisition/reduction of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

Compensated Absences – The Association accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement.

All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, because of employee resignations and retirements.

It is the Association’s policy to permit employees to accumulate earned but unused vacation for an unlimited number of years. The maximum amount of days that can be accrued is the equivalent of one year’s vacation credit. Upon termination, an employee shall be paid for unused vacation time.

Long-Term Obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position – In the government-wide financial statements, equity is classified as net position and displayed in three components, if applicable:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

I. **Summary of Significant Accounting Policies (cont'd)**

D. **Assets/Deferred Outflows, Liabilities/Deferred Inflows, and Net Position or Equity (cont'd)**

Net Position (cont'd)

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

II. **Stewardship, Compliance and Accountability**

A. **Budgetary Information**

The Association follows these procedures in establishing the budgetary data reflected in the financial statements:

The Association Director submits to the Board a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

The budget is legally enacted by the Board of Directors.

The budget may be amended by the Board of Directors. One supplemental appropriation was made during the fiscal year.

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. Detail Notes on the Association

A. Deposits and Investments

Permitted Deposits and Investments – Statutes authorize the Association to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Park District Liquid Asset Fund.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an Investment Company. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Interest Rate Risk, Custodial Credit Risk, Concentration Risk, and Credit Risk

At year-end, the carrying amount of the Association's deposits totaled \$1,436,622 and the bank balances totaled \$1,583,572. Cash on hand totaled \$500.

Additionally, at year-end, the Association has \$1,017,403 held in two Illinois Park District Liquid Asset Fund money market accounts, which has an average maturity of less than one year. The Association also holds eight certificates of deposit through the Illinois Park District Liquid Asset Fund, with fair values ranging from \$100,000 to \$236,000, totaling \$1,206,000 at December 31, 2023, included within cash and investments on the statement of net position.

Interest Rate Risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Association's investment policy states that the investment portfolio shall maintain the necessary liquidity to enable the Association to meet all operating requirements and liabilities that may be reasonably anticipated. The Association invests its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Association and conforming to all state and local statutes governing the investment of public funds using the 'prudent person' standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. Detail Notes on the Association (cont'd)

A. Deposits and Investments (cont'd)

Interest Rate Risk, Custodial Credit Risk, Concentration Risk, and Credit Risk (cont'd)

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the Association's deposits may not be returned to it. The Association's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the Association's name. At December 31, 2023, the entire bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Association will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Association's investment policy does not address custodial credit risk for investments. At December 31, 2023, the Association's investment in the Illinois Park District Liquid Asset Fund was not subject to custodial credit risk.

Concentration Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of the Association's investment in a single issuer. The Association's investment policy states the practice is to invest in a diversified manner and not have undue concentrations in any single investment. At year-end, the Association does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Association limits its exposure to credit risk by primarily investing in obligations guaranteed by the U.S. Government or securities issued by agencies of the U.S. Government that are explicitly or implicitly guaranteed by the U.S. Government. The Association's investment in the Illinois Park District Liquid Asset Fund is rated AAAM by Standard and Poor's.

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. Detail Notes on the Association (cont'd)

B. Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Balance January 1, 2023 <u>Restated</u>	Additions	Disposals	Balance December 31, 2023
Governmental Activities				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Total capital assets not being depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets, being depreciated:				
Building	\$ 1,006,000	\$ -	\$ -	\$ 1,006,000
Building improvements	1,411,312	121,868	-	1,533,180
Parking lot	71,730	-	-	71,730
Furniture and equipment	803,124	65,649	-	868,773
Vehicles	1,630,789	234,598	47,918	1,817,469
Right of use assets	305,911	37,774	-	343,685
Total capital assets being depreciated	<u>5,228,866</u>	<u>459,889</u>	<u>47,918</u>	<u>5,640,837</u>
Less accumulated depreciation for:				
Building	401,562	20,120	-	421,682
Building improvements	232,579	116,019	-	348,598
Parking lot	55,739	3,587	-	59,326
Furniture and equipment	413,044	81,255	-	494,299
Vehicles	1,154,133	130,136	47,918	1,236,351
Right of use assets	22,035	43,256	-	65,291
Total accumulated depreciation/amortization	<u>2,279,092</u>	<u>394,373</u>	<u>47,918</u>	<u>2,625,547</u>
Total capital assets being depreciated, net	<u>2,949,774</u>	<u>65,516</u>	<u>-</u>	<u>3,015,290</u>
Governmental activities' capital assets, net	<u>\$ 2,949,774</u>	<u>\$ 65,516</u>	<u>\$ -</u>	<u>\$ 3,015,290</u>

Depreciation and amortization of \$394,373 was charged to the Special Recreation function.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. Detail Notes on the Association (cont'd)

C. Long-Term Liability

Long-Term Liability Activity

Changes in long-term liabilities during the fiscal year were as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
Compensated absences	\$ 95,101	\$ 69,197	\$ (68,301)	\$ 95,997	\$ 19,916
Note payable	39,796	-	(11,233)	28,563	11,571
Lease liabilities	279,999	37,774	(42,647)	275,126	47,033
Net pension liability/(asset)	(1,987,212)	2,591,596	-	604,384	-
Total OPEB liability	180,736	65,653	-	246,389	-
	<u>\$ (1,391,580)</u>	<u>\$ 2,764,220</u>	<u>\$ (117,234)</u>	<u>\$ 1,250,459</u>	<u>\$ 78,520</u>

The above long-term liabilities are liquidated by the General Fund.

The Association entered into a note payable for the purchase of computer equipment dated April 14, 2022. The note requires an initial payment of \$1,122, and 47 monthly payments of \$1,022, including interest at 2.97%. The Association paid principal and interest of \$11,233 and \$1,030, respectively, in 2023. Future principal and interest payments at December 31, 2023, are as follows:

	Principal	Interest
2024	\$ 11,571	\$ 692
2025	11,920	343
2026	5,072	38
	<u>\$ 28,563</u>	<u>\$ 1,073</u>

Lease agreements are summarized as follows:

Description	Balance 12/31/22	Additions	Payments	Balance 12/31/23
Vogeli House	\$ 253,891	\$ -	\$ 22,851	\$ 231,040
Copier	26,108	-	14,849	11,259
Phone system	-	37,774	4,947	32,827
	<u>\$ 279,999</u>	<u>\$ 37,774</u>	<u>\$ 42,647</u>	<u>\$ 275,126</u>

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. Detail Notes on the Association (cont'd)

C. Long-Term Liability (cont'd)

The Vogeli House lease requires semiannual payments of \$15,000 through January 1, 2027, and semiannual payments of \$15,750 commencing July 1, 2027 through January 1, 2032, including interest at an imputed rate of 2.88%. The copier lease requires monthly payments of \$1,257 through September 2024, including interest at an imputed rate of 1.21%. The phone system lease requires monthly payments of \$1,124 through June 2026, including interest as an imputed rate of 4.49%. Future principal and interest payments on the lease liabilities are as follows:

	Principal		Interest
2024	\$ 47,033		\$ 7,198
2025	37,016		5,920
2026	32,646		5,102
2027	26,370		4,380
2028	27,896		3,604
2029	28,705		2,795
2030	29,538		1,962
2031	30,395		1,105
2032	15,527		223
	\$ 275,126		\$ 32,288

D. Fund Balance Classifications

The following is a schedule of fund balance classifications as of the date of this report:

Prepays	\$	36,243
Committed for capital improvements		1,238,594
Assigned for general reserves		1,652,841
Unassigned		188,599
		\$ 3,116,277

In the governmental funds financial statements, the Association considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The Association first utilizes assigned, then committed and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

III. **Detail Notes on the Association (cont'd)**

D. **Fund Balance Classifications (cont'd)**

Nonspendable Fund Balance – Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance – Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Directors; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance – Consists of amounts that are constrained by the Board of Directors' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Directors itself or b) a body or official to which the Board of Directors has delegated the authority to assign amounts to be used for specific purposes. The Association's highest level of decision-making authority is the Board of Directors, who is authorized to assign amounts to a specific purpose.

Unassigned Fund Balance – Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy – The Association policy manual states that the assigned fund balance should represent 40% of annual expenses and committed fund balance should represent the amount needed to fund the approved Capital Improvement Plan (CIP) as well as, any approved transfers by the Board of Directors for future capital beyond the current CIP plan.

E. **Net Position Classifications**

Investment in capital assets was comprised of the following as of December 31, 2023:

Governmental Activities	
Capital Assets - Net of Related Debt	<u>\$ 2,711,601</u>

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information

A. Member Contributions

Contributions received from members during the 2023 fiscal year were:

<u>Member Park District</u>	<u>Original Budget</u>	<u>Net Contribution</u>
Arlington Heights	\$ 566,083	\$ 566,083
Bartlett	236,954	236,954
Buffalo Grove	310,784	310,784
Elk Grove	330,486	330,486
Hanover Park	152,188	152,188
Hoffman Estates	310,873	310,873
Inverness	37,854	37,854
Mt. Prospect	363,308	363,308
Palatine	475,373	475,373
Prospect Heights	77,491	77,491
River Trails	107,365	107,365
Rolling Meadows	142,364	142,364
Salt Creek	38,350	38,350
Schaumburg	680,517	680,517
South Barrington	72,582	72,582
Streamwood	177,207	177,207
Wheeling	240,528	240,528
	<u>\$ 4,320,307</u>	<u>\$ 4,320,307</u>

B. Risk Management

Park District Risk Management Agency (PDRMA)

The Association is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses.

Since July 1, 1985, the Association has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve Associations, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

B. Risk Management (cont'd)

Park District Risk Management Agency (PDRMA) (cont'd)

The following table is a summary of the coverage in effect for the period January 1, 2023 through January 1, 2024:

Coverage	Member Deductible	PDRMA Self-insured Retention	Limits
Property			
- All losses per occurrence	\$ 1,000	\$ 1,000,000	\$1,000,000,000 all members Declaration 11
- Flood/except Zones A&V	\$ 1,000	\$ 1,000,000	\$100,000,000/occurrence/annual aggregate
- Flood, Zones A&V	\$ 1,000	\$ 1,000,000	\$50,000,000/occurrence/annual aggregate
- Earthquake shock	\$ 1,000	\$ 100,000	\$100,000,000/occurrence/annual aggregate
Auto physical damage			
- comprehensive and collision	\$ 1,000	\$ 1,000,000	Included
Course of construction	\$ 1,000	Included	\$25,000,000
Tax Revenue Interruption	\$ 1,000	\$ 1,000,000	\$3,000,000/reported values \$1,000,000/non-reported values
Business interruption, rental income	\$ 1,000		\$100,000,000/reported values, \$500,000/\$2,500,000/nonreported values
Off Premises Service Interruption	24 hours	N/A	\$25,000,000 Other sublimits apply – refer to coverage document

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

B. Risk Management (cont'd)

Park District Risk Management Agency (PDRMA) (cont'd)

Coverage	Member Deductible	PDRMA Self-insured Retention	Limits
Boiler and machinery, property damage	\$ 1,000	\$ 9,000	\$100,000,000 equipment breakdown – Property damage included
Business income	48 hours	N/A	Included – other sublimits apply–refer to coverage document
Fidelity and crime	\$ 1,000	\$ 24,000	\$2,000,000/occurrence
Seasonal employees	\$ 1,000	\$ 9,000	\$1,000,000/occurrence
Blanket bond	\$ 1,000	\$ 24,000	\$2,000,000/occurrence
Workers' compensation	N/A	\$ 500,000	Statutory
- Employer's liability		\$ 500,000	\$3,500,000 employer's liability
Liability			
- General	None	\$ 500,000	\$21,500,000/occurrence
- Auto liability	None	\$ 500,000	\$21,500,000/occurrence
- Employment practices	None	\$ 500,000	\$21,500,000/occurrence
- Public officials' liability	None	\$ 500,000	\$21,500,000/occurrence
- Law enforcement liability	None	\$ 500,000	\$21,500,000/occurrence
- Uninsured/underinsured motorist	None	\$ 500,000	\$1,000,000/occurrence
-Communicable disease	\$1,000/\$5,000	\$5,000,000	\$250,000/claim/aggregate; \$5,000,000 aggregate all members
Pollution liability – liability, third party	None	\$ 25,000	\$5,000,000/occurrence
Pollution liability – property, first party	\$ 1,000	\$ 24,000	\$30,000,000 3 yr. aggregate

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

B. Risk Management (cont'd)

Park District Risk Management Agency (PDRMA) (cont'd)

Coverage	Member Deductible	PDRMA Self-insured Retention	Limits
Outbreak expense			\$1 million aggregate policy limit
- Outbreak suspension	24 hours	N/A	\$5,000/\$25,000/all day locations \$150,000/\$500,000 aggregate
- Workplace violence Suspension	24 hours	N/A	\$15,000/day all locations 5 day maximum
- Fungus suspension	24 hours	N/A	\$15,000/day all locations 5 day maximum
Information security and privacy insurance with electronic media liability coverage			
- Breach response	\$ 1,000	\$ 50,000	\$500,000/occurrence/annual aggregate
- Business interruption due to Security Breach	8 hours	\$ 50,000	\$750,000/occurrence/annual aggregate
- Business interruption due to system failure	8 hours	\$ 50,000	\$500,000/occurrence/annual aggregate
- Dependent business loss due to security breach	8 hours	\$ 50,000	\$750,000/occurrence/annual aggregate
- Liability	\$ 1,000	\$ 50,000	\$2,000,000/occurrence/annual aggregate
- eCrime	\$ 1,000	\$ 50,000	\$75,000/occurrence/annual aggregate
- Criminal reward	\$ 1,000	\$ 50,000	\$25,000/occurrence/annual aggregate
Deadly weapon response			
- Liability	\$ 1,000	\$ 9,000	\$500,000 per occ/\$2,500,000 annual agg. for all members
- First party property	\$ 1,000	\$ 9,000	\$250,000 per occ. as part of overall limit

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

B. Risk Management (cont'd)

Park District Risk Management Agency (PDRMA) (cont'd)

Coverage	Member Deductible	PDRMA Self-insured Retention	Limits
Deadly weapon response (cont'd)			
- Crisis mgmt. services	\$ 1,000	\$ 9,000	\$250,000 per occ as part of overall limit
- Counseling/funeral expenses	\$ 1,000	\$ 9,000	\$250,000 per occ. as part of overall limit
- Medical expenses	\$ 1,000	\$ 9,000	\$25,000 per person/\$500,000 annual agg. as part of overall limit
- AD&D	\$ 1,000	\$ 9,000	\$50,000 per person/\$500,000 annual agg as part of overall limit
Volunteer medical accident	None	\$ 5,000	\$5,000 medical expense excess of any other collectible insurance
Underground storage tank liability	None	N/A	\$10,000, follows Illinois Leaking Underground Tank Fund
Unemployment compensation	N/A	N/A	Statutory

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the Association.

As a member of PDRMA's Property/Casualty Program, the Association is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the Association and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the Association's governing body.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

B. **Risk Management** (cont'd)

Park District Risk Management Agency (PDRMA) (cont'd)

The Association is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2022, and the statement of revenues and expenses for the period ending December 31, 2022:

Assets	\$66,570,393
Deferred Outflows of Resources – Pension	787,406
Liabilities	20,949,149
Deferred Inflows of Resources – Pension	2,223,803
Total Net Pension	44,184,847
Operating Revenues	17,464,224
Nonoperating Revenues	(6,820,223)
Expenditures	23,554,952

The Association's portion of the overall equity in the pool is 0.607% or \$268,206.

Since 97.22% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Net Position is impacted annually as more recent loss information becomes available.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

B. **Risk Management** (cont'd)

Park District Risk Management Agency (PDRMA) Health Program

On August 1, 1992, the Association became a member of the Park District Risk Management Agency (PDRMA) Health Program, a health benefits pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$300,000. Until January 1, 2001, the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees and pay premiums accordingly.

As a member of the PDRMA Health Program, the Association is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and PDRMA Health Program is governed by a contract and by-laws that have been adopted by a resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2022, and the statement of revenues and expenses for the period ending December 31, 2022:

Assets	\$28,231,130
Deferred Outflows of Resources – Pension	337,460
Liabilities	7,038,847
Deferred Inflows of Resources – Pension	953,058
Total Net Pension	20,576,685
Operating Revenues	33,472,368
Nonoperating Revenues	(3,618,182)
Expenditures	34,619,747

A large percentage of PDRMA's liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

C. **Contingent Liabilities**

Litigation – The Association is currently not involved in any lawsuits.

Grants – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Association expects such amounts, if any, to be immaterial.

D. **Employee Retirement System – Defined Benefit Pension Plan**

Illinois Municipal Retirement Fund (IMRF)

The Association contributes to Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration – All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided – IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

D. **Employee Retirement System – Defined Benefit Pension Plan** (cont'd)

Illinois Municipal Retirement Fund (IMRF) (cont'd)

Plan Descriptions (cont'd)

IMRF provides two tiers of pension benefits. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. The final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership – At December 31, 2022, the measurement date, the following employees were covered by the benefit terms:

Retirees and beneficiaries	30
Inactive, non-retired members	80
Active members	44
Total	154

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Benefit Pension Plan (cont'd)

Illinois Municipal Retirement Fund (IMRF) (cont'd)

Plan Descriptions (cont'd)

Contributions – As set by statute, the Association’s Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended December 31, 2023, the Association’s contribution was 3.82% of covered payroll.

Net Pension (Asset) – The Association’s net pension (asset) was measured as of December 31, 2022. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

Actuarial Valuation and Assumptions – The actuarial assumptions used in the December 31, 2022, valuation were based on an actuarial experience study for the period January 1, 2017 – December 31, 2019, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	2.85% to 13.75%
Investment rate of return	7.25%
Post-retirement benefit increase:	
Tier 1	3.0%-simple
Tier 2	lesser of 3.0%-simple or ½ increase in CPI

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2022, was 21 years.

Mortality Rates – For non-disabled lives, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (Adjusted 105%) tables, and future mortality improvement projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Benefit Pension Plan (cont'd)

Illinois Municipal Retirement Fund (IMRF) (cont'd)

Plan Descriptions (cont'd)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Equities	35.5%	6.50%
International equities	18.0%	7.60%
Fixed income	25.5%	4.90%
Real estate	10.5%	6.20%
Alternatives:	9.5%	
Private equity		9.90%
Commodities		6.25%
Cash equivalents	1%	4.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same in the prior year. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Association contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Benefit Pension Plan (cont'd)

Illinois Municipal Retirement Fund (IMRF) (cont'd)

Changes in Net Pension Liability (Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
Balance at 12/31/21	\$ 13,061,745	\$ 15,048,957	\$ (1,987,212)
Changes for the year:			
Service cost	180,034	-	180,034
Interest	934,138	-	934,138
Differences between expected and actual experience	(25,028)	-	(25,028)
Changes in assumptions	-	-	-
Contributions – employer	-	204,644	(204,644)
Contributions - employee	-	102,922	(102,922)
Net investment income	-	(1,791,594)	1,791,594
Benefit payments, including refunds of employee contributions	(534,194)	(534,194)	-
Other changes	-	(18,424)	18,424
Net changes	554,950	(2,036,646)	2,591,596
Balances at 12/31/22	\$ 13,616,695	\$ 13,012,311	\$ 604,384

Discount Rate Sensitivity – The following presents the net pension liability (asset) of the Park District, calculated using the discount rate of 7.25%, as well as what the Park District's net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension (asset) Liability	\$ 2,120,352	\$ 604,384	\$ (508,474)

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

D. Employee Retirement System – Defined Benefit Pension Plan (cont'd)

Illinois Municipal Retirement Fund (IMRF) (cont'd)

Pension Plan Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IMRF financial report.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2023, the Association recognized pension expense of \$39,943. At December 31, 2023, the Association reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ 31,244	\$ 117,815	\$ (86,571)
Changes in assumptions	-	32,010	(32,010)
Net difference between projected and actual earnings in pension plan investments	<u>1,037,240</u>	<u>-</u>	<u>1,037,240</u>
Total expense to be recognized in future periods	1,068,484	149,825	918,659
Contributions subsequent to measurement date	<u>93,882</u>	<u>-</u>	<u>93,882</u>
Total deferred outflows (inflows) of resources	<u>\$ 1,162,366</u>	<u>\$ 149,825</u>	<u>\$ 1,012,541</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Amount
2024	\$ (130,751)
2025	142,989
2026	331,669
2027	<u>574,752</u>
	<u>\$ 918,659</u>

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

E. **Other Post-Employment Benefits**

General Information about the OPEB Plan

Plan Description – The Association’s defined benefit OPEB plan, Northwest Special Recreation Association’s Retiree Benefit Plan (RBP), provides OPEB for all permanent full-time general employees of the Association. RBP is a single-employer defined benefit OPEB plan administered by the Association. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Association Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided – Northwest Special Recreation Association offers medical, dental, vision, and life insurance coverage to retirees. Retirees pay the full cost of the premium. Coverage ends at age 65 for disabled employees or once retirees are eligible for Medicare.

Plan Membership – As of December 31, 2023, the measurement date, the following employees were covered by the benefit terms:

Total active employees	44
Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Total	<u>44</u>

Total OPEB Liability

The Association’s total OPEB liability was measured as of December 31, 2023, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Total OPEB Liability (cont'd)

Actuarial Assumptions and Other Inputs (cont'd)

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	3.26% (3.72% in prior year)
Healthcare Cost Trend Rates	The initial trend rate is based on the 2023 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	Same as Healthcare Cost Trend Rates

The discount rate was based on the Bond Buyer 20-Bond GO Index as of December 30, 2023.

Mortality rates were based on the PubG-2010(B) using MP-2020 Improvement Rates, weighted per IMRF Experience Study Report dated December 14, 2020; Age 83 for Males, Age 87 for Females.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2022	\$ 180,736
Changes for the year:	
Service cost	46,539
Interest	6,723
Differences between expected and actual experience	-
Changes in assumptions	12,391
Benefit payments from trust	-
Net changes	65,653
Balances at December 31, 2023	\$ 246,389

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Association, calculated using the discount rate of 3.26%, as well as what the Association’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

	1% Decrease (2.26%)	Current Discount Rate (3.26%)	1% Increase (4.26%)
Net OPEB Liability	\$ 274,899	\$ 246,389	\$ 220,053

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

E. Other Post-Employment Benefits (cont'd)

Change in the Total OPEB Liability (cont'd)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates – The following presents the net OPEB liability of the Park District, as well as what the Park District’s net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point higher or lower than the current rate:

	1% Decrease (Varies)	Current Discount Rate (Varies)	1% Increase (Varies)
Net OPEB Liability	\$ 198,171	\$ 246,389	\$ 308,735

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended December 31, 2023, the Association recognized OPEB expense of \$65,653.

F. Accrued Payroll Tax Liability

The Association’s payroll tax payments were not being submitted correctly in 2022 due to errors within the accounting software, resulting in an underpayment of employer and employee payroll taxes of \$207,424 and \$169,933, respectively, as of December 31, 2022. In addition, the Association had accrued an additional \$60,180 for estimated penalties and interest. In 2023, the Association repaid past due payroll taxes. Furthermore, a payment of penalties and interest totaling \$22,760 was paid subsequent to year end. The Association then received reimbursements on the penalty and interest payment totaling. At December 31, 2023, the Association recognized miscellaneous income of \$60,160 for the difference between the amount accrued for penalties and interest at December 31, 2022, and the net amount ultimately paid.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

G. **Special Leisure Services Foundation**

Foundation Purpose – The Special Leisure Services Foundation (the “Foundation”) is an Illinois not-for-profit organization incorporated on November 1, 1980. The Foundation was formed to facilitate participation by adults and children with disabilities in recreation programs offered by the Northwest Special Recreation Association (“NWSRA”) and the park districts and municipalities which are partners in the operations of NWSRA.

The Foundation uses its funds for five main programs:

- **Inclusion (ADA Compliance)** – The Foundation provides grants so that aides and adaptive equipment can be provided to enable individuals with disabilities to mainstream back into their regular park district program.
- **Accessible Vehicle Support** – The Foundation provides grants for vehicles to provide door-to-door transportation for individuals with disabilities, and other adaptive equipment.
- **General Program Support** – The Foundation provides financial support to create innovative programming opportunities and services.
- **Scholarships** – The Foundation provides financial support to disabled individuals in economic need to enable them to participate in NWSRA programs.
- **NWSRA Lightning Athletics/Paralympics/Unified Sports** – The Foundation provides grants to NWSRA Lightning Athletes, Paralympics and Unified Sports which help athletes competing in their local community by giving them the opportunity to advance to state, national, and international competition.

In addition to the five focus areas, the Foundation may also assist with programs:

- **Building Improvements** – The Foundation provides the financial support to make necessary improvements to the building that houses the offices of the NWSRA.

Basis of Accounting – The financial statements are prepared using the accrual basis of accounting in which revenue is recognized when earned and expenses are recognized when incurred.

Net Assets – The Foundation’s financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America. Net assets of the Foundation and changes therein are classified and reported as follows:

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

Net Assets (cont'd)

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the Board of Directors.

Net Assets with Donor Restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. Contributions that are restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are satisfied or expire in the reporting period in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

Use of Estimates – The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results could differ from those estimates.

Income Taxes – The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended December 31, 2023.

The Foundation's Forms 990, *Return of Organization Exempt from Income Tax*, are subject to examination by the IRS, generally, for three years after they were filed. Annual filings with the State of Illinois are, similarly, subject to examination.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. **Other Information** (cont'd)

G. **Special Leisure Services Foundation** (cont'd)

Functional Allocation of Expenses – The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fund-raising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with that time and on estimates made by the Foundation's management.

Investments – Investments are generally reported at fair value with unrealized gains and losses reported in the statement of activities. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of a given measurement date. Short-term investments are reported at cost, which approximates fair value. For investments, the Foundation categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Contributed Revenue – Contribution revenue is recognized when cash, securities or other assets are received. Conditional promises to give, that is, those with a measurable performance or barrier, and a right of return, are not recognized until the conditions on which they depend are substantially met.

Special Events Revenue – Cash received related to events taking place in the future are considered conditional contributions and are recorded as deferred revenue on the statement of financial position until the underlying event takes place, at which time they are recognized as special events revenue on the statement of activities.

Special events revenue is comprised of an exchange element based upon the direct benefits donors receive and a contribution element for the difference. We recognize special events revenue equal to the fair value of direct benefits to donors when the special event takes place. All goods and services are transferred at a point in time. We recognize the contribution element of special event revenue immediately, unless there is a right of return if the special event does not take place.

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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

In-Kind Contributions – Contributed nonfinancial assets include donated professional services and donated use of facilities which are recorded at the respective fair values of the goods or services received (Note 5). In addition to contributed nonfinancial assets, volunteers contribute significant amounts of time to management and general and fund-raising; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation.

Services Received from Personnel of an Affiliate – Employees of an affiliated organization contribute significant amounts of time to our general and administrative services. These services are considered to be services received from personnel of an affiliate and are recorded as net asset transfers in the consolidated statements of activities and as employee compensation expense in the consolidated statements of functional expenses.

Deposits and Investments

Deposits – At year-end, the carrying amount of the Foundation’s deposits totaled \$217,568 and the bank balances totaled \$297,754. Cash on hand totaled \$150.

From time to time, the Organization maintains cash on deposits with financial institutions in excess of FDIC insurance limits. At December 31, 2023, such uninsured deposits totaled \$47,754.

Investments – The Foundation had the following investment fair values and maturities on December 31, 2023:

	Fair Value	Less Than 1	1 to 5
Money market account	\$ 18,965	\$ 18,965	\$ -
US Treasury securities	48,439	-	48,439
Certificates of deposit	243,592	99,251	144,341
Mutual funds	944,060	944,060	-
	<u>\$ 1,255,056</u>	<u>\$ 1,062,276</u>	<u>\$ 192,780</u>

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

Fair values of investments measured at fair value on a recurring basis at December 31, 2023, are as follows:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 18,965	\$ -	\$ -	\$ 18,965
US treasury securities	48,439	-	-	48,439
Certificates of deposit	-	243,592	-	243,592
Mutual funds	944,060	-	-	944,060
	<u>\$ 1,011,464</u>	<u>\$ 243,592</u>	<u>\$ -</u>	<u>\$ 1,255,056</u>

Liquidity and Availability

The following represents the Foundation's financial assets available to meet general expenditures over the next twelve months at December 31:

	<u>2023</u>
Financial assets at year-end:	
Cash and cash equivalents	\$ 217,718
Investments	1,255,056
Less financial assets with restrictions	<u>(82,283)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,390,491</u>

The Foundation's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

Net Asset Restrictions

Net assets with donor restrictions consist of net assets restricted for the following purposes at December 31, 2023:

NWSRA Lightning Athletes	\$ 5,346
Booster Club	3,231
Accessible Transportation	24,009
Accessible Greenhouse	<u>50,000</u>
	<u>\$ 82,586</u>

The source of net assets released from donor restrictions by incurring expense satisfying the restriction, or by the occurrence of events specified by the donor, was as follows for the year ended December 31, 2023:

NWSRA Lightning Athletes	\$ 3,168
Inclusion	1,846
Scholarships	32,720
General Programming	13,464
Accessible Greenhouse	50,000
Music Room	<u>5,000</u>
	<u>\$ 106,198</u>

H. In-Kind Donations

For the years ended December 31, 2023, contributed nonfinancial assets recognized within the financial statements included the following:

Donated Facilities – The Foundation was allowed to use facilities at no charge to the Foundation during the year ended December 31, 2023. A contribution and related special events expense was recognized at fair value determined as the amount that would have been charged by the facility to rent such facility. The amount recognized was \$68,831 for the year ended December 31, 2023.

Donated Services –The Foundation received services from NWSRA employees, which includes grant/sponsorship writing, event fund-raising, and development coordination. Accordingly, contributions have been recorded at \$436,578 at December 31, 2023, which represents the cost paid by NWSRA to the employees for their time spent on these services for the Foundation. This amount has been included in net asset transfers and management and general expenses and fund-raising expenses in the statement of activities.

REQUIRED SUPPLEMENTARY INFORMATION

**Northwest Special Recreation Association, Illinois
Illinois Municipal Retirement Fund
Multiyear Schedule of Contributions - Last 10 Fiscal Years
December 31, 2023**

Fiscal Year	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered
2014	\$ 248,478	\$ 249,289	\$ 811	\$ 1,921,715	12.97 %
2015	258,411	258,410	(1)	1,947,331	13.27
2016	256,820	256,819	(1)	1,923,745	13.35
2017	270,801	270,802	1	2,005,934	13.50
2018	251,781	251,781	-	2,077,397	12.12
2019	198,553	198,553	-	2,132,686	9.31
2020	240,292	240,292	-	2,111,528	11.38
2021	226,824	226,824	-	1,965,550	11.54
2022	203,873	204,644	771	2,280,462	8.97
2023	93,882	93,882	-	2,457,653	3.82

Notes to Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % of Pay (Closed)
Remaining Amortization Period	20 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Wage Growth	2.75%
Inflation	2.25%
Salary Increases	2.85% to 13.75% Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retire, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disable Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using projected using scale MP-2020.

See independent auditor's report.

**Northwest Special Recreation Association, Illinois
Illinois Municipal Retirement Fund
Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2023**

	12/31/2014	12/31/2015	12/31/2016
Total pension liability:			
Service cost	\$ 214,433	\$ 200,686	\$ 189,383
Interest on the total pension liability	630,905	695,179	750,145
Difference between expected and actual changes	85,847	168,795	(144,140)
Assumption changes	234,615	-	-
Benefit payments and refunds	(284,835)	(319,054)	(333,210)
Net change in total pension liability	880,965	745,606	462,178
Total pension liability - beginning	8,447,270	9,328,235	10,073,841
Total pension liability - ending	\$ 9,328,235	\$ 10,073,841	\$ 10,536,019
Plan fiduciary net position:			
Employer contributions	\$ 249,289	\$ 258,410	\$ 256,819
Employee contributions	86,890	87,630	86,569
Pension plan net investment income	497,239	43,664	610,206
Benefit payments and refunds	(284,835)	(319,054)	(333,210)
Other	44,863	(57,394)	31,587
Net change in plan fiduciary net position	593,446	13,256	651,971
Plan fiduciary net position - beginning	8,125,789	8,719,235	8,732,491
Plan fiduciary net position - ending	\$ 8,719,235	\$ 8,732,491	\$ 9,384,462
Net pension liability (asset)	\$ 609,000	\$ 1,341,350	\$ 1,151,557
Plan fiduciary net position as a percentage of total pension liability	93.47%	86.68%	89.07%
Covered valuation payroll	\$ 1,921,715	\$ 1,947,331	\$ 1,923,745
Net pension liability as a percentage of covered valuation payroll	31.69%	68.88%	59.86%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

See independent auditor's report.

12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022
\$ 197,294	\$ 185,937	\$ 202,871	\$ 199,577	\$ 174,107	\$ 180,034
783,706	807,875	848,245	869,591	908,822	934,138
20,944	14,511	(281,166)	125,936	(212,592)	(25,028)
(274,295)	344,596	-	(129,027)	-	-
<u>(370,505)</u>	<u>(428,926)</u>	<u>(437,325)</u>	<u>(510,426)</u>	<u>(514,024)</u>	<u>(534,194)</u>
357,144	923,993	332,625	555,651	356,313	554,950
10,536,019	10,893,163	11,817,156	12,149,781	12,705,432	13,061,745
<u>\$ 10,893,163</u>	<u>\$ 11,817,156</u>	<u>\$ 12,149,781</u>	<u>\$ 12,705,432</u>	<u>\$ 13,061,745</u>	<u>\$ 13,616,695</u>
\$ 270,802	\$ 251,781	\$ 198,553	\$ 240,292	\$ 226,824	\$ 204,644
90,267	93,483	95,971	95,019	88,450	102,922
1,575,401	(502,079)	1,861,228	1,613,027	2,151,315	(1,791,594)
(370,505)	(428,926)	(437,325)	(510,426)	(514,024)	(534,194)
<u>(197,524)</u>	<u>142,201</u>	<u>(416,581)</u>	<u>69,542</u>	<u>(22,271)</u>	<u>(18,424)</u>
1,368,441	(443,540)	1,301,846	1,507,454	1,930,294	(2,036,646)
9,384,462	10,752,903	10,309,363	11,611,209	13,118,663	15,048,957
<u>\$ 10,752,903</u>	<u>\$ 10,309,363</u>	<u>\$ 11,611,209</u>	<u>\$ 13,118,663</u>	<u>\$ 15,048,957</u>	<u>\$ 13,012,311</u>
<u>\$ 140,260</u>	<u>\$ 1,507,793</u>	<u>\$ 538,572</u>	<u>\$ (413,231)</u>	<u>\$ (1,987,212)</u>	<u>\$ 604,384</u>
<u>98.71%</u>	<u>87.24%</u>	<u>95.57%</u>	<u>103.25%</u>	<u>115.21%</u>	<u>95.56%</u>
<u>\$ 2,005,934</u>	<u>\$ 2,077,397</u>	<u>\$ 2,132,686</u>	<u>\$ 2,111,528</u>	<u>\$ 1,965,550</u>	<u>\$ 2,280,462</u>
<u>6.99%</u>	<u>72.58%</u>	<u>25.25%</u>	<u>-19.57%</u>	<u>-101.10%</u>	<u>26.50%</u>

**Northwest Special Recreation Association, Illinois
Retiree Benefit Plan
Required Supplementary Information
Multiyear Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2023**

	2018	2019	2020
Total OPEB liability:			
Service cost	\$ 9,801	\$ 9,478	\$ 10,840
Interest	16,997	17,669	13,289
Difference between expected and actual experience	-	-	(189,190)
Change of Assumptions or Other Inputs	(36,365)	80,208	56,014
Benefit payments	(53,998)	(52,009)	(54,928)
Other changes	-	-	-
Net change in total OPEB liability	(63,565)	55,346	(163,975)
Total OPEB liability - beginning	520,692	457,127	512,473
Total OPEB liability - ending	\$ 457,127	\$ 512,473	\$ 348,498
Covered payroll	\$ 2,056,493	\$ 2,107,905	\$ 2,160,603
Total OPEB liability as a percentage of covered payroll	22.23%	24.31%	16.13%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Changes of assumptions:

Changes in assumptions related to the annual change to discount rate.

See independent auditor's report.

2021	2022	2023
\$ 6,132	\$ 5,090	\$ 46,539
7,077	5,740	6,723
-	(80,267)	-
(53,718)	(28,448)	12,391
(29,368)	-	-
-	-	-
(69,877)	(97,885)	65,653
348,498	278,621	180,736
\$ 278,621	\$ 180,736	\$ 246,389
\$ 2,214,618	\$ 2,269,983	\$ 2,326,733
12.58%	7.96%	10.59%

Northwest Special Recreation Association, Illinois
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2023

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Revenues:				
Member contributions	\$ 4,320,308	\$ 4,320,308	\$ 4,320,308	\$ -
Program	967,042	967,042	1,199,976	232,934
Grants and contributions	297,803	297,803	194,511	(103,292)
Interest income	100,000	100,000	147,651	47,651
Forgives of IRS penalties	-	-	37,420	37,420
Total revenues	<u>5,685,153</u>	<u>5,685,153</u>	<u>5,899,866</u>	<u>214,713</u>
Expenditures:				
Special recreation:				
Administration	1,063,552	1,063,552	1,058,738	4,814
Program	656,297	656,297	645,108	11,189
Salary	3,450,326	3,450,326	3,920,896	(470,570)
Liability/Audit/IMRF	502,822	502,822	484,539	18,283
Inclusion services	28,828	28,828	103,246	(74,418)
Debt service:				
Principal	-	-	11,233	(11,233)
Interest	-	-	1,030	(1,030)
Capital outlay	856,861	856,861	524,749	332,112
Total expenditures	<u>6,558,686</u>	<u>6,558,686</u>	<u>6,749,539</u>	<u>(190,853)</u>
Revenues under expenditures before other financing sources	<u>(873,533)</u>	<u>(873,533)</u>	<u>(849,673)</u>	<u>23,860</u>
Other financing sources:				
Proceeds from sale of capital assets	16,675	16,675	1,435	(15,240)
Total other financing sources	<u>16,675</u>	<u>16,675</u>	<u>1,435</u>	<u>(15,240)</u>
Net changes in fund balance	<u>\$ (856,858)</u>	<u>\$ (856,858)</u>	<u>(848,238)</u>	<u>\$ 8,620</u>
Fund balance - beginning			<u>3,964,515</u>	
Fund balance - ending			<u>\$ 3,116,277</u>	

See independent auditor's report.

Draft - Subject to Change

07-16-24

OTHER SUPPLEMENTARY INFORMATION

Northwest Special Recreation Association, Illinois
Schedule of Expenditures - Budget and Actual
For the Year Ended December 31, 2023

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Special Recreation:				
Administration:				
Professional fees	\$ 98,795	\$ 98,795	\$ 92,327	\$ 6,468
Office supplies	5,075	5,075	7,103	(2,028)
Credit card and bank fees	15,000	15,000	19,262	(4,262)
Postage	3,600	3,600	5,276	(1,676)
Telephone/fax	23,790	23,790	21,598	2,192
Conference/education	60,186	60,186	66,801	(6,615)
Membership dues	19,914	19,914	27,864	(7,950)
Health insurance	446,764	446,764	426,131	20,633
Maintenance/utilities	61,428	61,428	55,709	5,719
Rent	180,276	180,276	164,627	15,649
Computer contracts	148,724	148,724	172,040	(23,316)
Total administration	1,063,552	1,063,552	1,058,738	4,814
Program:				
Program rental - municipal	31,059	31,059	27,451	3,608
Program rental - commercial	129,500	129,500	135,253	(5,753)
Program development	9,000	9,000	2,980	6,020
Program expendable supplies	234,000	234,000	167,376	66,624
Mileage	31,000	31,000	43,819	(12,819)
Transportation - maintenance	78,500	78,500	115,233	(36,733)
Transportation - gasoline	85,500	85,500	76,134	9,366
Program printing	34,000	34,000	36,862	(2,862)
Public awareness	23,738	23,738	40,000	(16,262)
Total program	656,297	656,297	645,108	11,189
Salary:				
Full-time	2,457,473	2,457,473	2,364,811	92,662
Part-time	583,210	583,210	923,723	(340,513)
Inclusion	400,063	400,063	623,694	(223,631)
Payroll processing	1,780	1,780	1,168	612
Car allowance	7,800	7,800	7,500	300
Total salary	3,450,326	3,450,326	3,920,896	(470,570)

(cont'd)

Draft - Subject to Change

07-16-24

Northwest Special Recreation Association, Illinois
Schedule of Expenditures - Budget and Actual (cont'd)
For the Year Ended December 31, 2023

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Special Recreation (cont'd):				
Liability/Audit/IMRF:				
Liability/PDRMA insurance	\$ 83,385	\$ 83,385	\$ 71,622	\$ 11,763
Audit	12,500	12,500	15,231	(2,731)
FICA	276,231	276,231	299,352	(23,121)
IMRF	130,706	130,706	98,334	32,372
Total liability/audit/IMRF	502,822	502,822	484,539	18,283
Inclusion expenses	28,828	28,828	103,246	(74,418)
Total Special Recreation	5,701,825	5,701,825	6,212,527	(510,702)
Debt service:				
Principal	-	-	11,233	(11,233)
Interest	-	-	1,030	(1,030)
Total debt service	-	-	12,263	(12,263)
Capital outlay	856,861	856,861	524,749	332,112
Total expenditures	\$ 6,558,686	\$ 6,558,686	\$ 6,749,539	\$ (190,853)

Draft - Subject to Change

07-16-24

See independent auditor's report.

Date: July 24, 2024
To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Re: 2024 Paid Leave for All Workers Act Policy

Paid Leave for All Workers Act Policy (PLFAWA)

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 leave Paid Leave time at the agency. Included in this packet is a draft of the policy, for your approval, to be sent to the attorney. This draft was created by staff after attending a workshop, presented by Robbins Schwartz, and attending webinars by the Illinois Department of Labor.

We estimate this policy will have a financial impact of \$73,333.45 for FY2024. To calculate the financial impact, staff used number of employees and the actual hours they worked in FY2023.

UPDATE: Robbins Schwartz reviewed the Paid Leave for All Workers Act Policy and has approved the attached updated policy.

Changes made: 1) NWSRA only needs to allow employees to carry over 40 hours a year not 80 hours. 2) NWSRA does not need to pay out any unused Paid Leave Hours since we created a separate bank for Paid Leave Hours.

Motion:

A motion to approve the Paid Leave for All Workers Policy as presented.

Appendix III

Paid Leave for All Workers Act

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

Earning paid leave

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

Using Paid Leave

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

Paid Leave at Termination

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

Preservation of Records

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

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

To: NWSRA Board of Trustees
From: Tracey Crawford, Executive Director
Re: 2024 Paycheck Advance Policy
Date: July 24, 2024

Paycheck Advance Policy

NWSRA created a policy for Paycheck Advancement, in the event of financial hardship by full-time employees. This policy is not a requirement by law but was created to address the financial issues that have become more prevalent in recent years, due to the change in the economy such as increases in food, housing, medical, and transportation expenses. Included in this packet is a draft policy for your approval to be sent to the attorney. The policy was drafted from information acquired from the Society for Human Resource Management's (SHRM) Member website.

Staff do not anticipate any financial impact with the implementation of this policy.

Both policies will be added to the Employee Policy Manual as appendices until the full manual is reviewed by our attorneys in 2025.

UPDATE: Robbins Schwartz reviewed the Paycheck Advance Policy and has approved the attached policy with no updates.

Motion:

A motion to approve the Paycheck Advance Policy as presented.

Appendix IV

Paycheck Advance Policy

This policy applies to full-time employees who may be experiencing financial hardship. Employees who are eligible to receive a paycheck advancement must have completed 6 months of continuous full-time service. All eligible employees must not have received a final written warning during the 6-months before the date of the salary advance request.

To receive a paycheck advancement, in the event of a financial hardship, NWSRA provides employees the opportunity to receive two (2) paychecks in advance of the normal pay period within 12 months. However, employees cannot request a paycheck advancement for two (2) consecutive pay periods.

To request a paycheck advance, employees must meet the following eligibility requirements:

- Present evidence of financial hardship. This includes,
 - Emergency home payments (possible loss of housing)
 - Vehicle repairs (primary vehicle for work)
 - Emergency medical expenses
 - Death in the family, and
- Complete six (6) months of continuous full-time service; and
- Have not received a final written warning during the 6 months before the date of the request; and
- Complete the Paycheck Advance Request Form

Approved paycheck advances are issued and approved by the Superintendent of Administrative Services and Executive Director within two business days after receipt of a signed Paycheck Advance Request Form and all required information. Additional processing time may be required if the signed agreement is received during a weekend or Holiday. In the absence of the Superintendent of Administrative Services, the Executive Director will process the request.

To request a Paycheck Advance, complete the Paycheck Advance Request Form found on NWSRA's Human Resource Information System (HRIS). Return to Superintendent of Administrative Services. If approved, the Superintendent of Administrative Services will communicate with you when the check is available. Paycheck advances cannot be completed as a Direct Deposit.

IX. New Business

[Return to home](#)

Date: July 24, 2024
To: NWSRA Board of Directors
From: Tracey Crawford, Executive Director
Tom Draper, Superintendent of Marketing and Communications
John Dufford, Information Technology Manager
Re: Managed Print Service Vendor and Leases

NWSRA's contracts governing the agency's second and third-floor copiers will expire on September 28, 2024. Ahead of this staff have performed a thorough review of available options across several vendors. Along with the replacement of these two copiers, staff are looking to replace several ageing desktop-style printers across all of its locations. Staff have determined the minimum requirements for hardware and service to ensure the needs of staff are met. Opting to not renew the contract with Konica Minolta, quotes from multiple managed print service vendors recommended by park districts in IPRA's Technology Group were obtained. These organizations included Canon, Toshiba, Xerox, and GenesisOne. Each of these companies completed the Request for Quotation Document which outlined all the required device and service requirements – allowing for a consistent comparison.

NWSRA's second and third-floor copiers provide a majority a print services to the agency. The third-floor unit prints on average 15,000 pages per month and produces all materials that require a finishing unit. The second-floor machine averages around 7,000 pages per month and services most of the printing on the second level of our main office.

In addition to these devices NWSRA is looking to replace its fleet of aging printers allowing them to all be serviced by the same vendor to maximum cost and operational efficiency. We will drop down to supporting the following:

- (8) all-in-one color devices
- (3) single function B&W
- (1) all-in-one B&W
- (1) single function Color

The following pages outline the device, service and price comparison among vendors:

Devices

Company	Canon	Toshiba	GenesisOne	Xerox
2nd Floor Copier Meet all Specs provided by staff (Qty. 1)	X Canon C5860 Includes \$1000 in return assistance for old unit	O Toshiba 6625AC Does not have integrated folding ability or meet scan spec	X Canon C5860	O Xerox AltaLink C8155 Does not meet speed spec. Does include returning old units back
3rd Floor Copier Meet all Specs provided by staff (Qty. 1)	X Canon C5860 with booklet finisher	O Toshiba 6625AC Does not meet scan spec	X Canon C5860 with booklet finisher	O Xerox AltaLink C8155 Does not meet speed spec. Does include returning old units back
Desktop All-In-One Color Meet all Specs provided by staff (Qty. 8)	X Canon ICXMF38C 11	O Brother EX67OW Does not meet scan spec	O Canon C359iF Speed below spec	O Xerox VersaLink C415 Does not meet scan spec
Desktop Single function B/W Meet all Specs provided by staff (Qty. 4)	X Canon LPB1440	X Brother HL-L6415DW	O HP E40040dn Speed below spec	X Xerox VersaLink B410
Desktop All-In-One B/W Meet all Specs provided by staff (Qty 1)	X Canon MF1643	X Brother MFC-EX915DW	X Canon 529iF	X Xerox VersaLink B415dn
Desktop Single-Function Color Meet all Specs provided by staff (Qty 1)	X Canon LBP 1333C	X Brother HL-ex470dw	O HP E45028dn Speed below spec	X Xerox VersaLink C410

Services

Company	Canon	Toshiba	GenesisOne	Xerox
Lease Term 48 Months	x	x	x	x
Toner Replacement Auto replenish of toner with ability to keep one of each color for each printer on site	x	x	x	x
Service All service and repairs included with maximum 4-hour service window for down devices	x	x	x	x
Service Preventative maintenance to devices to replace worn parts before they break	x	x	x	x
Old Toner Program to dispose of old toner and waste toner	x	x	x	x
Portal Easy to utilize the portal to order toner/ view invoices	x	x	x	x
Total Monthly Budget Impact	\$1,481.90	\$1,677.31	\$2,148.99	\$2,077.79
Total 48-month Budget Impact	\$71,131.20	\$80,510.88	\$103,151.52	\$99,733.92

Staff have analyzed the above information and made their recommendation based on the following factors:

1. Vendor meets the specifications outlined in the quote request
2. Vendor must have a good track record of customer service
3. Pricing falls within NWSRA's budget

The Canon machines leased through Canon meet all the requirements at the lowest cost. From an operational point of view having all devices be the same brand with the same user interface will help staff transition to these devices, and help IT support them. Staff reached out to NWSRA's IT Service Provider, SNI, for their professional recommendation on printer hardware; and Canon was at the top of their recommended devices. Based upon this information, staff are recommending the lease of the second and third-floor copiers through Canon for 48 months beginning on or before September 28, 2024.

Motion:

Motion to approve the staff recommendation – transitioning to Canon for the lease and service of NWSRA's printers, with an annual budget impact of \$17,782.80.

Date: July 24, 2024
To: Craig Talsma, NWSRA Board Chairman
From: Tracey Crawford, Executive Director
Darleen Negrillo, Superintendent of Administrative Services
Re: Retirement Plans Loan Option Add-on Resolution 2024-2

As one of the many benefits that NWSRA offers its staff, Mission Square (formally ICMA-RC) offers additional retirement benefits. Currently, NWSRA offers a 457b and a ROTH IRA option via payroll deductions.

NWSRA is proposing to add a loan component to these programs, in the event of a hardship and needs base outlined in the plan's requirements.

The loan options would offer employees the ability to take out loans, based on the amount in their plan to cover:

- Medical Bills
- School Loans
- Downpayments for home purchase
- Completion of loan options from other retirement plans moved to a MissionSquare plan.

There is no budget impact to NWSRA to implement loan options to our current plans.

Motion:

A motion to approve the additional benefit of a loan option for employees through the MissionSquare retirement plans from their contributions to their 457B and/or Roth IRA and Resolution 2024-2.

Resolution 2024-2

Suggested Resolution for a Legislative Body Relating to Amending a Retirement Plan to Permit Loans



401(a) Money Purchase Plan # **10** _____
 401(a) Profit-Sharing Plan # **10** _____
 457(b) Deferred Compensation Plan # **30** _____
 403(b) Retirement Plan # **40** _____

Name of Employer: _____ State: _____

Resolution of the above named Employer ("Employer")

WHEREAS, the Employer has employees rendering valuable services; and

WHEREAS, the Employer has established a retirement plan (the "Plan") for such employees which serves the interest of the Employer by enabling it to provide reasonable retirement security for its employees, by providing increased flexibility in its personnel management system, and by assisting in the attraction and retention of competent personnel; and

WHEREAS, the Employer has determined that permitting participants in the retirement plan to take loans from the Plan will serve these objectives;

NOW THEREFORE BE IT RESOLVED that the Plan will permit loans.

I, _____, Clerk of the (City, County, etc.) of _____, do hereby certify that the foregoing resolution, proposed by (Council Member, Trustee, etc.) _____, was duly passed and adopted in the (Council, Board, etc.) of the (City, County, etc.) of _____ at a regular meeting thereof assembled this _____ day of _____, 20____, by the following vote:

AYES: _____

NAYS: _____

ABSENT: _____

Clerk of the (City, County, etc.): _____

Photographically reproducible
Notary Seal or Stamp

Return copies of all completed documents to MissionSquare.

Fax: MissionSquare Plan Services
(844) 677-3297

Mail: MissionSquare Plan Services
P.O. Box 219320
Kansas City, MO 64121-9320

Online: Submit through secure messaging to:
www.employers.msqplanservices.org

This Agreement is not required if you have 1) only one 457(b) plan provider or 2) more than one plan provider each with its own plan document and provisions unique to each provider. The Agreement only applies if you have adopted a single 457(b) plan document under which MissionSquare Retirement and one or more other provider(s) must operate. Please refer to the Multiple Plans/Providers section of the Loan Guidelines Agreement Instructions for more details.

This Agreement shall serve as an Addendum to the Loan Guidelines established by the Employer identified below and as an Addendum to the Administrative Services Agreement (ASA) made by and between the MissionSquare Retirement (MissionSquare) and the Employer.

The Employer currently sponsors a section 457(b) deferred compensation plan administered by two or more providers (co-provider plan). In order to ensure the efficient administration of the loan program established by the Employer, the Employer hereby agrees and declares that

- (1) For purposes of issuing loans from the plan, that portion of the plan's assets administered by MissionSquare will be treated as though it were a separate and distinct plan.
- (2) The Employer shall calculate the amount a participant may borrow from the MissionSquare administered portion of the plan. No loan amount may exceed the lesser of (a) the maximum loan amount specified in Internal Revenue Code section 72(p)(2)(A) or (b) 50% of the participant's MissionSquare-administered account balance.
- (3) All loan repayments must be made to the participant's MissionSquare-administered account for the life of the loan.

AGREED as of the _____ day of _____, 20_____:

Name of Employer: _____ State: _____

Employer Plan Number: **30**_____

Authorized Official (Print Name): _____

Signature of Authorized Official: _____

Return all completed documents to MissionSquare.

Fax: MissionSquare Plan Services
(844) 677-3297

Mail: MissionSquare Plan Services
P.O. Box 219320
Kansas City, MO 64121-9320

Online: Submit through secure messaging to:
www.employers.msqplanservices.org