



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

March 18, 2026
10:30 a.m. Regular Meeting
Park Central Board Room
3000 W. Central Road
Rolling Meadows, IL

AGENDA

- I. Call to Order
 - A. Roll Call

- II. Introduction of Guests
 - None

- III. Approval of Agenda

- IV. Public Comment

- V. **Approval of Consent Agenda | Pages 3-34**
Motion to approve Consent Agenda items A through D.
 - A. January 21, 2026 Minutes
 - B. February 18, 2026 Special Meeting Minutes
 - C. NWSRA Financial Reports
 1. January 2026
 - a. Income Statement
 - b. Monthly Account Snapshot
 - c. Warrant \$523,750.72
 2. February 2026
 - a. Income Statement
 - b. Monthly Account Snapshot
 - c. Warrant \$387,763.13
 - D. ADA Compliance Projects
 1. Bartlett Park District
 - a. **Healthy Minds Healthy Bodies I \$100.00**
 - b. **Thomas C. White Administration Building I \$1,755.00**
 - c. **Various Park Picnic Tables I \$3,630.00**
 - d. **Various Park Playground Surfaces I \$27,306.00**

- VI. Correspondence
 - A. Written
 - B. Oral

- VII. [Staff Reports | Pages 35-47](#)
 - A. Programs & Services Written Report
 - B. Human Resources Written Report
 - C. Financial Oral Report
 - D. Communication & Technology Written Report
 - E. Foundation Written Report
 - F. Director Oral Report

- VIII. [Old Business | Pages 48-90](#)
 - A. Board & Admin Manual Updates
 - Motion to approve the Board & Admin Manual Updates.*
 - 1. Updated Board & Admin Manual

- IX. [New Business | Pages 91-93](#)
 - A. Capital Budget Funding
 - 1. Capital Budget Summary

- X. [Information/Action Items | Pages 94-100](#)
 - A. Part-Time Employee Classifications
 - B. Part-Time Employee Health Benefits
 - Motion to approve Part-Time Employee Health Benefits Policy.*
 - 1. Part-Time Employee Health Benefits Policy
 - Motion to sign Resolution Authorizing Health Insurance Offerings for Eligible Part-Time Employees.*
 - 2. Resolution for Health Insurance Offerings for Eligible Part-Time Employees

- XI. Adjournment to Closed Session for the purpose of discussing Personnel per 2(c)(1)

- XII. Reconvene to Open Session
 - A. Take action, if any, on matters discussed in Closed Session

- XIII. Adjournment

Consent Agenda

[Return to Home](#)

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT PARK CENTRAL;
3000 CENTRAL ROAD, ROLLING MEADOWS, IL
ON THE 21st OF JANUARY, 2026, AT 10:30 AM**

Chairperson Janda called the meeting to order at 10:30 a.m.

Administrative Coordinator Olson took roll call. The following members of the Board were present: Carrie Fullerton, Arlington Heights Park District; Erika Strojinc, Buffalo Grove Park District; Ben Curcio, Elk Grove Park District; Steve Bessette, Hanover Park Park District; Craig Talsma, Hoffman Estates Park District; Jim Jarog, Mount Prospect Park District (left at 11:32AM); Ben Rea, Palatine Park District; Ray Doerner, Prospect Heights Park District; Bret Fahnstrom, River Trails Park District; Nick Troy, Rolling Meadows Park District; Diane Hilgers, Salt Creek Park District; Rob Ward, Schaumburg Park District; Jay Morgan, South Barrington Park District; Jeff Janda, Streamwood Park District; Jan Buchs, Wheeling Park District

Absent: Kevin Romejko, Robert Dowling

Also present: Andrea Griffin, Executive Director; Rachel Hubsch, Victoria Gonzalez, Superintendents of Recreation; Tom Draper, Superintendent of Communications and Technology; Anne Kiwala, Superintendent of Development; Sara Carey, Manager of Human Resources; Nick Eckelberry, Manager of Finance; Danielle Olson, Administrative Coordinator

Introduction of Guests

None

Approval of Agenda

Chairperson Janda asked for a motion to approve the agenda dated January 21, 2026. Director Strojinc made the motion and Director Rea seconded the motion to approve the agenda. Upon voice vote, the motion was carried.

Public Comment

None

Approval of Consent Agenda

Chairperson Janda called for a motion to approve the Consent Agenda of January 21, 2026. Director Fahnstrom made the motion and Director Curcio seconded the motion to approve the Consent Agenda. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Jim Jarog, Ben Rea, Ray Doerner, Bret Fahnstrom, Nick Troy, Diane Hilgers, Rob Ward, Jay Morgan, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

Correspondence

Director Griffin shared written correspondence from an NWSRA family who wrote an email thanking NWSRA staff and the Manager of Special Events and Clubs for creating a fun evening that their participant was able to partake in without having them present. A social media post from the C.I.T.Y. of Support group was shared highlighting NWSRA Summer Day Camps and the benefits that their children have experienced by participating in the program.

Staff Reports

Programs and Services

Superintendent Gonzalez reported on the 2025 participation statistics highlighting the over 3332 individuals NWSRA served. Numbers were consistent from 2024 to 2025, with an overall 1.05% increase. Unique individuals are registering for additional programs, the adult population is the largest participation, and disability trends include autism and developmental delay as the top two disabilities represented with the population served. Inclusion had a 2.75% increase, and the summer season continues to be the highest demand. 2025 reflected steady growth, sustained engagement across the lifespan and continued strength in therapeutic recreation services.

Human Resources

Manager Carey shared updates on summer recruiting. The HR department attended the Mount Prospect job fair and will attend a job fair at ISU in February to discuss internships and summer job opportunities. Plans to attend Rolling Meadows, Stevenson High School, Arlington Heights, and Lake Park High School job fairs have also been arranged. The NWSRA Summer Day Camp and Inclusion departments have sent their intent to return to part-time staff, hiring needs will be based off responses. Manager Carey reported that W2s have been sent, ACA and OSHA are under way, the search for potential healthcare brokers continues, and job descriptions will be submitted to HR Source.

Financial

Manager Eckelberry provided an overview of the 2025 fourth quarter financials. Reducing overall expenses contributed to a higher net profit than originally anticipated. The goal is to have the net profit fund future capital needs. Manager Eckelberry reported that the agency ended the year financially strong and reinforced confidence for assumptions used for the 2026 budget.

Communication and Technology

Superintendent Draper reported that the new registration software, RecTrac and ePACT, have both launched. The new software allows for online registration, increases security, and improves finances. Participant information will be shared on iPads in ePACT for part-time staff to access this upcoming program season.

Foundation

Superintendent Kiwala provided a yearly overview for SLSF. The Foundation provided over \$357,000 in grants and supported NWSRA capital projects such as the media lab, Vogelei, and the accessible greenhouse. Community contacts have allowed NWSRA to reduce expenses for events, programs, and office supplies. End of the year giving provided around \$40,000. The next SLSF event is the fashion show in February which is expected to have 350 in attendance.

Director

Director Griffin gave an update on future adult day programming and the 180-day work plan that was first presented during the Director interview process. Leadership alignment, financial foundation, organizational culture, and communication with stakeholders are reflected in the 2026 agency goals. Strategic plan meetings have begun, with a focus on NWSRA's mission, vision, and values. Stakeholder meetings will take place soon to gather input from everyone. The Admin Board Manual is currently being updated with hopes that all updates will be included and then presented at the March board meeting. Discussion regarding financial efficiency was shared with the board. Director Talsma spoke about the potential of reviewing the timeline of leases to streamline the process. Director Jarog inquired about the plan for established leases. Director Talsma suggested that leases could be brought up to date if everyone agrees with further discussion in the future. Director Griffin shared updates on staff involvement in local organizations.

Old Business

Day Camp Transportation Bid

Superintendent Hubsch provided an overview of the day camp transportation bid from Grand Prairie Transit. Chairperson Janda asked for a motion to approve the day camp transportation bid of \$141,712.16 from Grand Prairie Transit. Director Rea made the motion and Director Strojinc seconded the motion to approve the day camp transportation bid of \$141,712.16 from Grand Prairie Transit. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Jim Jarog, Ben Rea, Ray Doerner, Bret Fahnstrom, Nick Troy, Diane Hilgers, Rob Ward, Jay Morgan, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

Buffalo Grove Media Lab

Superintendent Draper provided an overview of the equipment in the newly created Buffalo Grove media lab and reminded the board of the upcoming open house, scheduled for February 3rd.

New Business

Year in Review

Director Griffin and Superintendent Draper gave a comprehensive presentation on NWSRA's year in review, highlighting the agency's key initiatives, milestones, and accomplishments achieved throughout 2025.

Review of 2025 Agency Goals

Superintendent Hubsch reviewed the 2025 agency goals, emphasizing the four strategic pillars: financial management, operational excellence, leadership development, and outstanding service. Each pillar supports shared efforts with agencies whose missions, visions, and values align with NWSRA.

Review of 2026 Agency Goals

Director Griffin reported on the agency's 2026 goals, outlining a continued focus on financial transparency, accountability, and consistency to ensure real-time updates. Efforts related to operational excellence will prioritize staff retention and strengthen collaboration across all departments. Leadership development initiatives will continue to support the growth of current staff, allow for professional development opportunities, and enhance the Behavior Team's structure and operations to better support participant and staff needs. To advance outstanding service, the agency will seek to increase family evaluation responses and align outreach efforts with the agency's mission.

ADA Compliance Committee

Director Griffin provided an informational update on the ADA Compliance Committee. Noting that the committee has been inactive and is currently outdated but holds potential for growth. It was suggested that a few park district representatives serve on the committee. Director Ward and Director Strojinc suggested inviting park planners to participate. Director Janda and Director Talsma proposed keeping the committee at the staff level with a board member serving as a liaison. Director Bessette was recommended for the liaison role, and two additional park district staff are needed to volunteer to serve on the committee. Director Griffin added that all updates regarding the ADA Compliance Committee will be reflected in the revised Admin Board Manual.

Director Jarog left the meeting at 11:32 a.m. Prior to departing, Director Griffin thanked Director Jarog for serving as Vice Chair over for the past two years. Director Jarog expressed appreciation to Director Talsma for his leadership as former Chair.

Information/Action Items

Recognition of Past Chairperson Craig Talsma

Chairperson Janda presented a proclamation honoring Director Talsma, recognizing his accomplishments, guidance, and leadership as outgoing Chair of the NWSRA Board of Directors.

2026 Budget Approval

Director Griffin asked for a motion to approve the 2026 budget as previously presented at the November board meeting. Director Rea made the motion and Director Fullerton seconded the motion to approve the 2026 budget. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Ben Rea, Ray Doerner, Bret Fahnstrom, Nick Troy, Diane Hilgers, Rob Ward, Jay Morgan, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

Recommendation to Continue with Current Legal Counsel

Director Griffin asked for a motion to continue with the current legal counsel of Robbins Schwartz Nicholas Lifton and Taylor Ltd. Director Janda inquired whether there would be any increase in hourly fees, to which Director Griffin confirmed there would be none. Director Strojinc made the motion and Director Fahnstrom seconded the motion to approve the continued retention of Robbins Schwartz Nicholas Lifton and Taylor Ltd. as legal counsel. Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Erika Strojinc, Ben Curcio, Steve Bessette, Craig Talsma, Ben Rea, Ray Doerner, Bret Fahnstrom, Nick Troy, Diane Hilgers, Rob Ward, Jay Morgan, Jeff Janda and Jan Buchs

NAY: None

The motion carried.

Adjournment

Director Griffin thanked Director Janda and Director Curcio for serving as the 2026 Chair and Vice Chair of the NWSRA Board of Directors. Director Talsma shared the passing of Sue Leninger and the upcoming schedule of service arrangements. After no further business, Chairperson Janda called for a motion to adjourn. Director Strojinc made the motion and Director Fahnstrom seconded the motion to adjourn the January 21, 2026 NWSRA Board of Directors meeting at 11:38 a.m. Upon voice vote the meeting was adjourned.

Secretary: _____

Date:

**MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS OF
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT PARK CENTRAL;
3000 CENTRAL ROAD, ROLLING MEADOWS, IL
ON THE 18th OF FEBRUARY, 2026, AT 10:00 AM**

Chairperson Janda called the meeting to order at 10:02 a.m.

Administrative Coordinator Olson took roll call. The following members of the Board were present: Carrie Fullerton, Arlington Heights Park District; Kevin Romejko, Bartlett Park District; Ben Curcio, Elk Grove Park District; Steve Bessette, Hanover Park Park District (virtually); 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; Nick Troy, Rolling Meadows Park District; Diane Hilgers, Salt Creek Park District; Tony LaFrener, Schaumburg Park District; Jeff Janda, Streamwood Park District

Absent: Erika Strojinc, Robert Dowling, Jay Morgan, Jan Buchs

Also present: Andrea Griffin, Executive Director; Rachel Hubsch, Superintendent of Recreation; Danielle Olson, Administrative Coordinator

Chairperson Janda asked for a motion to approve Director Bessette's virtual attendance. Director Talsma made the motion and Director Fahnstrom seconded the motion to approve Director Bessette's virtual attendance.

Introduction of Guests

None

Approval of Agenda

Chairperson Janda asked for a motion to approve the agenda dated February 18, 2026. Director Rea made the motion and Director LaFrener seconded the motion to approve the agenda. Upon voice vote, the motion was carried.

Public Comment

Chairperson Janda thanked the board and staff for the edible arrangement that was sent to him for his mother's passing.

Correspondence

Director Griffin shared an email from a current Pursuit family thanking NWSRA for all their dedication and service throughout the years.

Staff Reports

None

Old Business

None

New Business

None

Information/Action Items

NWSRA & Clearbrook Collaborative Agreement

Director Griffin asked for a motion to approve the 5-month transition agreement between NWSRA and Clearbrook. Director Fullerton made the motion and Director LaFrener seconded the motion to approve the 5-month transition agreement between NWSRA and Clearbrook. Chairperson Janda opened the floor for questions and discussion. Director Talsma discussed the updated budget for the adult day program and recommended waiting and reallocating, if needed once the transition agreement is complete before evaluating the budget status. Director Griffin reported that budget line items, including part-time staff, health insurance, FICA, and program revenue, will be affected due to the structure of the program. Director LaFrener suggested discussing the updates with the auditors to ensure all information is presented in accordance with their preferences prior to completing next year's audit. Director Griffin stated that she would follow up with the auditors and provide an update to the Board by Friday. Director Romejko inquired about separating program specific line items to easily track and calculate profit loss. Director Griffin confirmed that those items will be tracked separately with regular reported updates to reflect accurate budget numbers during and after the transition period. Director Romejko asked for follow up on whether in district waitlisted individuals will have priority over those who are out of district. Director Griffin confirmed that out of district individuals who are currently enrolled in the program will be charged the out of district rate, and those in district waitlisted individuals will be given priority. Director Talsma reintroduced the discussion on aligning lease timelines for all programming spaces. Director Troy inquired about additional adult programming to supplement the high demand the agency is currently experiencing with an extensive waitlist for the day program. Director Griffin noted that it would be worth exploring, depending on future staff availability.

Upon roll being called the vote was as follows:

AYA: Carrie Fullerton, Kevin Romejko, Ben Curcio, Steve Bessette, Craig Talsma, Jim Jarog, Ben Rea, Christina Ferraro, Bret Fahnstrom, Nick Troy, Diane Hilgers, Tony LaFrener and Jeff Janda

NAY: None

The motion carried.

Adjournment

After no further business, Chairperson Janda called for a motion to adjourn. Director Romejko made the motion and Director Jarog seconded the motion to adjourn the February 18, 2026 Special NWSRA Board of Directors meeting at 10:30 a.m. Upon voice vote the meeting was adjourned.

Secretary: _____

Date:

**Northwest Special Recreation Association
Income Statement
For 1/31/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	591,983.23	(591,983.23)	0.00
10 31 0000 310002 Bartlett Assessment	0.00	0.00	269,801.81	(269,801.81)	0.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	320,197.93	(320,197.93)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	0.00	336,053.54	(336,053.54)	0.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	161,160.59	(161,160.59)	0.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	350,505.90	(350,505.90)	0.00
10 31 0000 310007 Inverness Assessment	18,127.49	18,127.49	36,254.97	(18,127.48)	50.00
10 31 0000 310008 Mount Prospect Assessment	189,458.91	189,458.91	378,917.81	(189,458.90)	50.00
10 31 0000 310009 Palatine Assessment	245,841.99	245,841.99	491,683.97	(245,841.98)	50.00
10 31 0000 310010 Prospect Heights Assessment	38,052.24	38,052.24	76,104.48	(38,052.24)	50.00
10 31 0000 310011 River Trails Assessment	57,584.33	57,584.33	115,168.65	(57,584.32)	50.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	0.00	175,364.12	(175,364.12)	0.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	48,339.96	(48,339.96)	0.00
10 31 0000 310014 Schaumburg Assessment	362,252.90	362,252.90	724,505.79	(362,252.89)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	0.00	76,611.69	(76,611.69)	0.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	182,185.73	(182,185.73)	0.00
10 31 0000 310017 Wheeling Assessment	136,189.39	136,189.39	272,378.77	(136,189.38)	50.00
Total Member District Assessments	1,047,507.25	1,047,507.25	4,607,218.94	(3,559,711.69)	22.74
Program Fees					
10 32 1001 320001 Club Program Fees	7,994.73	7,994.73	35,000.00	(27,005.27)	22.84
10 32 1002 320002 Leisure Education Program Fees	0.00	0.00	7,500.00	(7,500.00)	0.00
10 32 1004 320004 Special Events Program Fees	5,040.04	5,040.04	24,000.00	(18,959.96)	21.00
10 32 1005 320005 Day Camp Program Fees	7,850.00	7,850.00	375,000.00	(367,150.00)	2.09
10 32 1006 320006 General Programs Fees	71,438.62	71,438.62	300,000.00	(228,561.38)	23.81
10 32 1008 320008 Trips Program Fees	10,696.00	10,696.00	73,470.00	(62,774.00)	14.56
10 32 1009 320009 PURSUIT Program Fees	1,275.00	1,275.00	311,300.00	(310,025.00)	0.41
10 32 1011 320011 Athletic Program Fees	11,872.00	11,872.00	55,000.00	(43,128.00)	21.59
Total Program Fees	116,166.39	116,166.39	1,181,270.00	(1,065,103.61)	9.83
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	1,026.00	1,026.00	4,500.00	(3,474.00)	22.80
10 33 1005 321005 Day Camp Transport Door to Door	0.00	0.00	17,000.00	(17,000.00)	0.00
10 33 1006 321006 General Programs Transport Door to Door	0.00	0.00	6,000.00	(6,000.00)	0.00
Total Transportation Door to Door	1,026.00	1,026.00	27,500.00	(26,474.00)	3.73
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	942.44	942.44	3,500.00	(2,557.56)	26.93
10 34 1002 321102 Leisure Transport Pick Up Points	0.00	0.00	500.00	(500.00)	0.00
10 34 1004 321104 Special Events Transport Pick Up Points	620.75	620.75	2,500.00	(1,879.25)	24.83
10 34 1005 321105 Day Camp Transport Pick Up Points	0.00	0.00	6,640.00	(6,640.00)	0.00
10 34 1006 321106 General Programs Transport Pick Up Points	6,570.08	6,570.08	14,000.00	(7,429.92)	46.93
Total Transportation Pickup Points	8,133.27	8,133.27	27,140.00	(19,006.73)	29.97
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	0.00	0.00	10,010.00	(10,010.00)	0.00
10 35 0000 340002 Salary Reimbursement - RMPD	0.00	0.00	30,571.43	(30,571.43)	0.00
10 35 0000 340009 Collaboratives Revenues	41,907.26	41,907.26	523,047.74	(481,140.48)	8.01
Total Non Program Revenue	41,907.26	41,907.26	563,629.17	(521,721.91)	7.44
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	0.00	70,000.00	(70,000.00)	0.00
10 36 0000 350002 Programs Contribution	0.00	0.00	153,100.00	(153,100.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	47,600.00	(47,600.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	105,000.00	(105,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	24,300.00	(24,300.00)	0.00
10 36 0000 350006 Miscellaneous Contribution	0.00	0.00	9,500.00	(9,500.00)	0.00
Total SLSF Grant Contributions	0.00	0.00	409,500.00	(409,500.00)	0.00
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	0.00	500.00	(500.00)	0.00
Total Sale of Fixed Assets	0.00	0.00	500.00	(500.00)	0.00

Northwest Special Recreation Association
Income Statement
For 1/31/2026

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Interest					
10 38 0000 370001 Operating Interest	3,340.07	3,340.07	19,000.00	(15,659.93)	17.58
10 38 0000 370002 Investment Interest	9,266.26	9,266.26	59,600.00	(50,333.74)	15.55
20 38 0000 370002 Money Market/ Investment Interest	324.41	324.41	8,000.00	(7,675.59)	4.06
Income					
Total Interest	12,930.74	12,930.74	86,600.00	(73,669.26)	14.93
Total Revenues	1,227,670.91	1,227,670.91	6,903,358.11	(5,675,687.20)	17.78
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421002 Legal Fees	8,500.00	8,500.00	33,110.00	24,610.00	25.67
10 41 0000 421004 Audit	0.00	0.00	16,800.00	16,800.00	0.00
10 41 0000 421005 GASB	0.00	0.00	960.00	960.00	0.00
Total Professional Fees	8,500.00	8,500.00	50,870.00	42,370.00	16.71
Independent Contractors					
10 65 1002 424402 Leisure Ed	0.00	0.00	600.00	600.00	0.00
10 65 1005 424405 Day Camp	0.00	0.00	12,800.00	12,800.00	0.00
10 65 1006 424406 General Programs	0.00	0.00	13,580.00	13,580.00	0.00
10 65 1009 424409 PURSUIT	0.00	0.00	1,750.00	1,750.00	0.00
10 65 1011 424411 Athletics	154.35	154.35	12,500.00	12,345.65	1.23
Total Independent Contractors	154.35	154.35	41,230.00	41,075.65	0.37
Office Supplies					
10 42 0000 421101 Coffee / Water	17.80	17.80	200.00	182.20	8.90
10 42 0000 421102 Furniture	0.00	0.00	1,500.00	1,500.00	0.00
10 42 0000 421103 Locksmith / Keys	0.00	0.00	400.00	400.00	0.00
10 42 0000 421104 Nametags	0.00	0.00	336.00	336.00	0.00
10 42 0000 421105 Supplies	141.47	141.47	4,000.00	3,858.53	3.54
Total Office Supplies	159.27	159.27	6,436.00	6,276.73	2.47
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	403.74	403.74	5,981.52	5,577.78	6.75
10 43 0000 421152 PFM Fees	336.58	336.58	2,012.81	1,676.23	16.72
Total Bank Fees	740.32	740.32	7,994.33	7,254.01	9.26
Payroll Processing					
10 64 0000 424303 FSA	180.75	180.75	1,030.00	849.25	17.55
10 64 0000 424304 Year End Processing	58.00	58.00	5,064.00	5,006.00	1.15
Total Payroll Processing	238.75	238.75	6,094.00	5,855.25	3.92
Postage					
10 44 0000 421201 Postage	0.00	0.00	1,600.00	1,600.00	0.00
10 44 0000 421202 Postal Machine Rental	0.00	0.00	1,818.84	1,818.84	0.00
10 44 0000 421204 Miscellaneous Postage	0.00	0.00	100.00	100.00	0.00
	0.00	0.00	3,518.84	3,518.84	0.00
Conference Education					
10 46 0000 421401 NRPA	265.00	265.00	6,316.00	6,051.00	4.20
10 46 0000 421402 IPRA	2,660.00	2,660.00	13,902.00	11,242.00	19.13
10 46 0000 421403 PDRMA	0.00	0.00	210.00	210.00	0.00
10 46 0000 421404 IAPD	0.00	0.00	2,856.00	2,856.00	0.00
10 46 0000 421405 Professional Development Meetings	0.00	0.00	1,220.00	1,220.00	0.00
10 46 0000 421406 Networking	23.43	23.43	1,000.00	976.57	2.34
10 46 0000 421407 Other Trainings/Workshops	204.25	204.25	2,550.00	2,345.75	8.01
10 46 0000 421408 ATRA	0.00	0.00	3,922.00	3,922.00	0.00
10 46 0000 421409 Committees	51.00	51.00	1,050.00	999.00	4.86
Total Conference Education	3,203.68	3,203.68	33,026.00	29,822.32	9.70
Memberships/certification					
10 47 0000 421501 ATRA/ILRTA	0.00	0.00	175.00	175.00	0.00
10 47 0000 421502 CDL Reimbursement/Renewal	0.00	0.00	396.78	396.78	0.00
10 47 0000 421503 CPRP Exam/Renewal	0.00	0.00	1,335.00	1,335.00	0.00
10 47 0000 421504 CTRS Exam/Renewal	0.00	0.00	3,555.00	3,555.00	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	0.00	9,275.00	9,275.00	0.00

Northwest Special Recreation Association
Income Statement
For 1/31/2026

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
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	540.00	540.00	0.00
10 47 0000 421510 Safety Training	672.00	672.00	1,440.00	768.00	46.67
10 47 0000 421511 Retail Memberships	130.00	130.00	589.00	459.00	22.07
10 47 0000 421513 Miscellaneous	42.00	42.00	1,080.00	1,038.00	3.89
10 47 0000 421514 CPI Recertification	241.11	241.11	200.00	(41.11)	120.56
10 47 0000 421515 HR Memberships	0.00	0.00	1,848.00	1,848.00	0.00
Total Memberships/certification	1,085.11	1,085.11	21,233.78	20,148.67	5.11
Maintenance/Utilities					
10 49 0000 421701 Condo Cleaning	960.00	960.00	11,520.00	10,560.00	8.33
10 49 0000 421702 Electric	0.00	0.00	10,500.00	10,500.00	0.00
10 49 0000 421703 Gas	0.00	0.00	4,400.00	4,400.00	0.00
10 49 0000 421705 HVAC Fees and Inspections	0.00	0.00	10,480.00	10,480.00	0.00
10 49 0000 421706 Internet	1,183.81	1,183.81	18,892.80	17,708.99	6.27
10 49 0000 421707 Miscellaneous	0.00	0.00	7,700.00	7,700.00	0.00
10 49 0000 421708 Cleaning Supplies	167.40	167.40	300.00	132.60	55.80
Total Maintenance/Utilities	2,311.21	2,311.21	63,792.80	61,481.59	3.62
Rent					
10 50 0000 421801 Condo Association Fee	1,065.00	1,065.00	12,780.00	11,715.00	8.33
10 50 0000 421802 RMCC Rental Space	2,500.00	2,500.00	31,250.00	28,750.00	8.00
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	30,900.00	30,900.00	0.00
10 50 0000 421806 BYPD Rental Space	2,592.66	2,592.66	34,866.00	32,273.34	7.44
10 50 0000 421807 HEPD Rental Space	0.00	0.00	31,250.00	31,250.00	0.00
Total Rent	10,100.66	10,100.66	188,362.00	178,261.34	5.36
Computers					
10 51 0000 421902 Framework Support	0.00	0.00	67,370.40	67,370.40	0.00
10 51 0000 421904 Web Development	151.95	151.95	1,750.00	1,598.05	8.68
10 51 0000 421905 Agency Software	5,339.13	5,339.13	59,606.74	54,267.61	8.96
10 51 0000 421906 Agency Hardware	826.87	826.87	3,000.00	2,173.13	27.56
10 51 0000 421907 HR/Finance Software	3,304.56	3,304.56	61,628.00	58,323.44	5.36
10 51 0000 421908 Cell Phone Service	0.00	0.00	6,878.80	6,878.80	0.00
10 51 0000 421909 Office Phone System	2,465.68	2,465.68	14,769.72	12,304.04	16.69
Total Computers	12,088.19	12,088.19	215,003.66	202,915.47	5.62
Rental Municipal					
10 52 1002 422102 Leisure Education Rental Municipal	0.00	0.00	300.00	300.00	0.00
10 52 1004 422104 Special Events Rental Municipal	0.00	0.00	429.00	429.00	0.00
10 52 1005 422105 Day Camp Rental Municipal	0.00	0.00	16,600.00	16,600.00	0.00
10 52 1006 422106 General Programs Rental Municipal	384.00	384.00	4,350.00	3,966.00	8.83
10 52 1009 422109 PURSUIT Rental Municipal	0.00	0.00	1,125.00	1,125.00	0.00
10 52 1011 422111 Athletic Rental Municipal	227.15	227.15	1,750.00	1,522.85	12.98
Total Rental Municipal	611.15	611.15	24,554.00	23,942.85	2.49
Commercial					
10 53 1001 422201 Clubs Commercial Expenses	0.00	0.00	9,800.00	9,800.00	0.00
10 53 1002 422202 Leisure Education Commercial Expenses	110.00	110.00	850.00	740.00	12.94
10 53 1004 422204 Special Events Commercial Expenses	4,185.05	4,185.05	13,401.00	9,215.95	31.23
10 53 1005 422205 Day Camp Commercial Expenses	0.00	0.00	5,500.00	5,500.00	0.00
10 53 1006 422206 General Programs Commercial Expenses	0.00	0.00	43,000.00	43,000.00	0.00
10 53 1008 422208 Trips Commercial Expenses	0.00	0.00	65,031.00	65,031.00	0.00
10 53 1009 422209 PURSUIT Commercial Expenses	0.00	0.00	10,300.00	10,300.00	0.00
10 53 1011 422211 Athletic Commercial Expenses	527.74	527.74	4,500.00	3,972.26	11.73
Total Commercial	4,822.79	4,822.79	152,382.00	147,559.21	3.16
Program Supplies					
10 55 0000 422411 Paper Products / Program Supplies	5.78	5.78	800.00	794.22	0.72
10 55 0000 422412 General Training/Orientation Program Supplies	0.00	0.00	700.00	700.00	0.00
10 55 0000 422413 CPI Books / Program Supplies	0.00	0.00	550.00	550.00	0.00
10 55 0000 422414 First Aid/CPR Program Supplies	55.86	55.86	2,000.00	1,944.14	2.79
10 55 0000 422417 Storeroom Supplies	0.00	0.00	300.00	300.00	0.00
10 55 0000 422421 Safety/Behavior	0.00	0.00	500.00	500.00	0.00

**Northwest Special Recreation Association
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For 1/31/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 55 0000 422424 Specialty Programs /Program Supplies	0.00	0.00	3,000.00	3,000.00	0.00
10 55 1001 422401 Clubs / Program Supplies	395.00	395.00	4,500.00	4,105.00	8.78
10 55 1002 422402 Leisure Education / Program Supplies	0.00	0.00	475.00	475.00	0.00
10 55 1004 422404 Special Events / Program Supplies	12.00	12.00	5,526.00	5,514.00	0.22
10 55 1005 422405 Day Camp / Program Supplies	0.00	0.00	13,500.00	13,500.00	0.00
10 55 1006 422406 General Programs / Program Supplies	16.82	16.82	12,000.00	11,983.18	0.14
10 55 1009 422409 PURSUIT / Program Supplies	1,429.02	1,429.02	27,000.00	25,570.98	5.29
10 55 1011 422423 Athletics / Program Supplies	34.28	34.28	2,100.00	2,065.72	1.63
Total Program Supplies	1,948.76	1,948.76	72,951.00	71,002.24	2.67
Commercial Transportation					
10 56 1005 422505 Day Camp / Commercial Transport	0.00	0.00	141,600.00	141,600.00	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	146,600.00	146,600.00	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	1,390.53	1,390.53	130,000.00	128,609.47	1.07
10 58 0000 422705 Miscellaneous / Transport Maintenance	179.99	179.99	620.00	440.01	29.03
Total Transportation Maintenance	1,570.52	1,570.52	130,720.00	129,149.48	1.20
Mileage					
10 57 0000 422601 Full Time Staff Mileage Reimbursement	1,085.20	1,085.20	23,500.00	22,414.80	4.62
10 57 0000 422602 Part Time Staff Mileage Reimbursement	28.86	28.86	2,888.00	2,859.14	1.00
Total Mileage	1,114.06	1,114.06	26,388.00	25,273.94	4.22
Transportation Gas/Tolls					
10 59 0000 422801 Transportation/ Gas	0.00	0.00	61,000.00	61,000.00	0.00
10 59 0000 422802 Transportation/Tolls	922.10	922.10	6,500.00	5,577.90	14.19
Total Transportation Gas/Tolls	922.10	922.10	67,500.00	66,577.90	1.37
Printing					
10 60 0000 422901 Printer Services	482.66	482.66	4,395.96	3,913.30	10.98
10 60 0000 422903 Brochure Printing	0.00	0.00	23,500.00	23,500.00	0.00
10 60 0000 422904 Paper	0.00	0.00	2,700.00	2,700.00	0.00
10 60 0000 422908 Stationary/Business Cards	0.00	0.00	650.00	650.00	0.00
10 60 0000 422909 Miscellaneous / Printing	0.00	0.00	2,000.00	2,000.00	0.00
Total Printing	482.66	482.66	33,245.96	32,763.30	1.45
Public Awareness					
10 61 0000 423101 Awards/Recognition	55.49	55.49	1,000.00	944.51	5.55
10 61 0000 423102 Ads	0.00	0.00	775.00	775.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	0.00	400.00	400.00	0.00
10 61 0000 423107 Staff Support	123.28	123.28	2,000.00	1,876.72	6.16
10 61 0000 423110 Recruitment	175.00	175.00	3,274.00	3,099.00	5.35
10 61 0000 423111 Outreach	200.00	200.00	4,000.00	3,800.00	5.00
10 61 0000 423112 Staff Appreciation	0.00	0.00	4,300.00	4,300.00	0.00
10 61 0000 423113 PT/Volunteer Apparel	0.00	0.00	1,800.00	1,800.00	0.00
10 61 0000 423114 FT Apparel	0.00	0.00	2,600.00	2,600.00	0.00
Total Public Awareness	553.77	553.77	20,149.00	19,595.23	2.75
Liability Expense					
10 66 0000 441001 Background Checks	268.65	268.65	4,022.40	3,753.75	6.68
10 66 0000 441002 Drug Tests / Physicals	0.00	0.00	372.00	372.00	0.00
10 66 0000 441003 Unemployment	0.00	0.00	8,000.00	8,000.00	0.00
10 66 0000 441004 Liability Fees	0.00	0.00	90,000.00	90,000.00	0.00
Total Liability Expense	268.65	268.65	102,394.40	102,125.75	0.26
Total Expenses	50,876.00	50,876.00	1,414,445.77	1,363,569.77	3.60
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	104,349.60	104,349.60	2,383,388.11	2,279,038.51	4.38
10 62 0000 424102 Over-Time	0.00	0.00	500.00	500.00	0.00
10 62 0000 424103 Phone/Data Stipend	296.00	296.00	18,240.00	17,944.00	1.62
10 62 0000 424105 Car Allowance	276.92	276.92	6,000.00	5,723.08	4.62
Total Full-Time Salary	104,922.52	104,922.52	2,408,128.11	2,303,205.59	4.36

**Northwest Special Recreation Association
Income Statement
For 1/31/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	2,674.18	2,674.18	83,306.10	80,631.92	3.21
10 63 0000 424211 New Hire Orientation / Part-Time Salary	241.09	241.09	7,500.00	7,258.91	3.21
10 63 0000 424215 Recruitment / Part-Time Salary	0.00	0.00	2,250.00	2,250.00	0.00
10 63 0000 424216 Paid Leave / Part-Time Salary	99.00	99.00	8,000.00	7,901.00	1.24
10 63 1001 424201 Clubs / Part-Time Salary	0.00	0.00	17,000.00	17,000.00	0.00
10 63 1005 424205 Day Camp / Part-Time Salary	3,733.82	3,733.82	681,220.24	677,486.42	0.55
10 63 1006 424206 General Programs / Part-Time Salary	1,621.08	1,621.08	223,000.00	221,378.92	0.73
10 63 1009 424209 PURSUIT / Part-Time Salary	6,390.75	6,390.75	84,718.72	78,327.97	7.54
10 63 1011 424213 Athletics / Part-Time Salary	3,448.33	3,448.33	68,337.50	64,889.17	5.05
Total Part-Time Salary	18,208.25	18,208.25	1,175,332.56	1,157,124.31	1.55
Inclusion					
10 69 0001 450001 Arlington Heights Inclusion Salary	4,564.14	4,564.14	101,640.24	97,076.10	4.49
10 69 0001 450002 Bartlett Inclusion Salary	1,080.56	1,080.56	39,254.30	38,173.74	2.75
10 69 0001 450003 Buffalo Grove Inclusion Salary	2,678.42	2,678.42	125,762.51	123,084.09	2.13
10 69 0001 450004 Elk Grove Village Inclusion Salary	285.62	285.62	19,309.11	19,023.49	1.48
10 69 0001 450005 Hanover Park Inclusion Salary	267.58	267.58	12,959.54	12,691.96	2.06
10 69 0001 450006 Hoffman Estates Inclusion Salary	2,961.33	2,961.33	73,209.24	70,247.91	4.05
10 69 0001 450008 Mount Prospect Inclusion Salary	705.70	705.70	57,081.89	56,376.19	1.24
10 69 0001 450009 Palatine Inclusion Salary	2,672.21	2,672.21	51,111.09	48,438.88	5.23
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	0.00	11,644.40	11,644.40	0.00
10 69 0001 450011 River Trails Inclusion Salary	775.85	775.85	40,211.57	39,435.72	1.93
10 69 0001 450012 Rolling Meadows Inclusion Salary	1,589.16	1,589.16	84,612.61	83,023.45	1.88
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	0.00	28,475.31	28,475.31	0.00
10 69 0001 450014 Schaumburg Inclusion Salary	6,544.80	6,544.80	186,600.00	180,055.20	3.51
10 69 0001 450015 South Barrington Inclusion Salary	160.00	160.00	11,305.76	11,145.76	1.42
10 69 0001 450016 Streamwood Inclusion Salary	271.04	271.04	9,166.99	8,895.95	2.96
10 69 0001 450017 Wheeling Inclusion Salary	659.64	659.64	81,502.68	80,843.04	0.81
10 69 0001 450019 Inclusion Training Salary	16.50	16.50	17,625.00	17,608.50	0.09
10 69 0001 450020 Rovers Salary Inclusion	13.80	13.80	35,775.00	35,761.20	0.04
10 69 0001 450021 Paid Leave Inclusion Salary	497.50	497.50	7,500.00	7,002.50	6.63
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	0.00	200.00	200.00	0.00
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450003 Buffalo Grove Inclusion Expenses	0.00	0.00	450.00	450.00	0.00
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	0.00	75.00	75.00	0.00
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	75.00	75.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	150.00	150.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	50.00	50.00	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	50.00	50.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	400.00	400.00	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	167.25	167.25	1,000.00	832.75	16.73
10 69 0002 450022 MISC Inclusion Expenses	461.25	461.25	2,000.00	1,538.75	23.06
10 69 0003 450018 Inclusion Independent Contractors	320.00	320.00	6,000.00	5,680.00	5.33
Total	26,692.35	26,692.35	1,007,347.24	980,654.89	2.65
Total Salary Expense	149,823.12	149,823.12	4,590,807.91	4,440,984.79	3.26
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 ER FICA Social Security	8,941.37	8,941.37	282,718.01	273,776.64	3.16
10 67 0000 442103 ER FICA Medicare	2,091.25	2,091.25	66,119.53	64,028.28	3.16
Total FICA	11,032.62	11,032.62	348,837.54	337,804.92	3.16
Health Insurance					
10 48 0000 421603 Health Contributions	19,599.13	19,599.13	437,031.84	417,432.71	4.48
Total Health Insurance	19,599.13	19,599.13	437,031.84	417,432.71	4.48
IMRF					
10 68 0000 442201 IMRF / FT Contributions	3,777.47	3,777.47	86,296.75	82,519.28	4.38

Northwest Special Recreation Association
Income Statement
For 1/31/2026

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 68 0000 442204 IMRF / PT Contributions	131.51	131.51	5,336.46	5,204.95	2.46
Total IMRF	3,908.98	3,908.98	91,633.21	87,724.23	4.27
Total Payroll Taxes & Benefits	34,540.73	34,540.73	877,502.59	842,961.86	3.94
Total Expenses	235,239.85	235,239.85	6,882,756.27	6,647,516.42	3.42
Capital Expenses					
20 80 2202 460003 Computer (lease / purchase)	1,021.91	1,021.91	30,000.00	28,978.09	3.41
20 80 2204 460003 Tech Infrastructure	1,049.00	1,049.00	21,000.00	19,951.00	5.00
20 80 2206 460003 Printer Lease	0.00	0.00	17,782.80	17,782.80	0.00
20 80 2216 460003 New Software	0.00	0.00	50,000.00	50,000.00	0.00
20 80 2217 460003 Specialty Rooms	998.00	998.00	21,000.00	20,002.00	4.75
20 80 2316 460004 HVAC	0.00	0.00	6,000.00	6,000.00	0.00
20 80 2317 460004 Infrastructure	0.00	0.00	5,000.00	5,000.00	0.00
20 80 2318 460004 Office Update*	0.00	0.00	79,000.00	79,000.00	0.00
Total Capital Expenses	3,068.91	3,068.91	229,782.80	226,713.89	1.34
Excess Revenue Over (Under) Expenditures	989,362.15	989,362.15	(209,180.96)	1,198,543.11	472.97

NWRSA Accounts Snapshot as of

1/31/2026

Village Bank & Trust		
	Operating Account	224,946.50
	MDAA Max Safe	1,029,248.41
	Capital Max Safe	230,467.21
	FSA Account	23,731.27
<hr/>		<hr/>
Total		1,508,393.39
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PFM Investments		
<i>PFM General Reserve</i>		
	Cash Account	222,315.19
	Investments	1,202,875.00
Total PFM General Reserve		1,425,190.19
 <i>PFM Capital Reserve</i>		
	Cash Account	364,638.05
	Investments	0.00
Total PFM Capital Reserve		364,638.05
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Total of all Assets/Accounts		\$3,298,221.63
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**Northwest Special Recreation Association
Warrant List**

<u>Check Number</u>	<u>Date</u>	<u>Transaction Description</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
0	1/02/2026	[10070] Hewlett Packard - HP computer lease January 2026	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
0	1/02/2026	[10118] Nicor Gas - Gas services 2nd and 3rd floor	10 49 421703 0000	Gas	285.95	285.95
0	1/02/2026	[ELAVON] ELAVON - Invoices 01022026-9604, 01022026-9620	10 20 201015 0000	Accrued Expenses	1609.65	1,609.65
0	1/05/2026	[10240] Canon Financial Services, Inc. - Invoices 01052026-C, 01052026-P	20 80 460003 2206	Printer Lease	1544.98	1,544.98
01062026-FSA	1/06/2026	2026 FSA transfer	10 10 101006 0000	Flex Spending - Benefit	24282.44	24,282.44
0	1/07/2026	[10274] 4D Advising - 2026 strategic planning services - invoice 1 of 2	10 41 421002 0000	Legal Fees	8500	8,500.00
0	1/07/2026	[1000] NWSRA Program Fees - Program refunds for special events 1/7/26	10 32 320004 1004 10 34 321104 1004	Special Events Program Fees Special Events Transport Pick	90.00 14.00	104.00
0	1/08/2026	[10035] Citi Cards - Costco - Membership renewal and pursuit water	10 47 421511 0000 10 55 422409 1009	COSTCO PURSUIT / Program Supplies	130.00 38.62	168.62
0	1/09/2026	[10084] IMRF - December 2025 IMRF contributions	10 20 201011 0000 10 20 201011 9950	IMRF EE IMRF ER	9210.27 6734.65	15,944.92
9189	1/09/2026	[3297] Indira H Abraham - Reissued payroll check from 6/13/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	59.74	59.74
9190	1/09/2026	[10021] Bill's Auto & Truck Repair - Invoices 129416/129438/129443/129452, 129435	10 20 201015 0000	Accrued Expenses	4243.3	4,243.30
9191	1/09/2026	[3649] Emani Naima Brown - Reissued payroll check from 6/13/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	6.91	6.91
9192	1/09/2026	[10026] Buffalo Grove Park District - BG rent Jan-June 2026 and cleaning services July-December 2025	10 10 102003 0000 10 20 201015 0000 10 50 421806 0000	Prepaid Expenses Accrued Expenses BGPD Rental Space	12500.00 1938.00 2500.00	16,938.00
9193	1/09/2026	[10275] Crisis Prevention Institute, Inc. - CPI annual membership fee for VG	10 47 421514 0000	CPI Recertification	200	200.00
9194	1/09/2026	[1688] Kelsey A Glazik - Hours for Pursuit data entry	10 20 201015 0000	Accrued Expenses	85	85.00
9195	1/09/2026	[3739] Yunju Han - Reissued payroll check from returned DD 12/26/25	10 20 201027 0000	EFT Payroll Returns Liability	22.73	22.73
9196	1/09/2026	[10068] Hanover Park Park District - HP rent January 2026	10 50 421803 0000	HPCC Rental Space	1443	1,443.00
9197	1/09/2026	[10257] Kathleen Wenner - AH Otters swim team sign language interpreter	10 20 201015 0000	Accrued Expenses	80	80.00
9198	1/09/2026	[3511] Alexander Leo Madalinski - Reissued payroll check from 6/13/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	25.73	25.73
9199	1/09/2026	[2718] Giavanna G Madura - Reissued payroll check from 6/13/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	21.31	21.31
9200	1/09/2026	[10113] Mt. Prospect Park District - MP Pursuit rent Jan-June 2026	10 10 102004 0000 10 50 421804 0000	Prepaid Lease MPPD Rental Space	12500.00 2500.00	15,000.00
9201	1/09/2026	[10129] Park Central Condo Association - Monthly condo dues- January 2026	10 50 421801 0000	Condo Association Fee	1065	1,065.00
9202	1/09/2026	[3299] Nilay P Patel - Reissued payroll check from 6/13/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	76.72	76.72
9203	1/09/2026	[1653] Kaila T Robinson - Reimbursement for \$100 cash used to pay for transportation tips on trip	10 20 201015 0000	Accrued Expenses	100	100.00

9204	1/09/2026	[10207] Shirey Freelance, LLC - SLSF grant contractor December 2025	10 20 201015 0000	Accrued Expenses	2935.33	2,935.33
9205	1/09/2026	[10156] Special Leisure Services Foundation - 2025 registration donations to SLSF	10 20 201015 0000	Accrued Expenses	403.69	403.69
9206	1/09/2026	[10173] TPM Graphics, Inc. - W/S brochure printing	10 20 201015 0000	Accrued Expenses	4381	4,381.00
1092026	1/09/2026	Paycom payroll 1/9/26	10 10 101001 0000	Net Pay	96912.83	129,846.23
				Payroll Taxes	31461.73	
				Paycom Fee	1471.67	
0	1/12/2026	[10189] WEX Bank - Fuel invoice December 2025	10 20 201015 0000	Accrued Expenses	1879.58	1,879.58
0	1/12/2026	[10161] Sterling Network Integration - HE and RM firewall licensing	10 20 201015 0000	Accrued Expenses	839.93	839.93
0	1/12/2026	[10145] Robbins Schwartz - Legal fees thru 11/30/25	10 20 201015 0000	Accrued Expenses	911.25	911.25
0	1/12/2026	[10116] NCPERS Group Life Ins. - NCPERS coverage period January 2026	10 20 201012 0000	457 Retirement Plan ICMA, 16 AFL		16.00
0	1/13/2026	[10111] Mission Square - Loan repayment, 457, and roth deductions on 1/9/26 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, 718.23 AFL		718.23
0	1/13/2026	[1000] NWSRA Program Fees - NWSRA Program refunds 1/13/26	10 32 320004 1004 10 34 321104 1004	Special Events Program Fees	180.00 14.00	194.00
				Special Events Transport Pick		
9207	1/15/2026	[10153] Secretary of State - License plate fee for 2026 Chrysler Pacifica minivan	10 58 422705 0000	Miscellaneous / Transport Main	173	173.00
	1/16/2026	Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	348.74	348.74
9208	1/19/2026	[10151] School District 54 - D54 Addams basketball December 2025	10 20 201015 0000	Accrued Expenses	48	48.00
9209	1/19/2026	[10276] School Specialty LLC - Replacement bubble tube	10 20 201015 0000	Accrued Expenses	1630.51	1,630.51
69062	1/20/2026	December 2025 p cards	10 20 201004 0000	Fifth Third P-Cards	24829.65	24,829.65
9210	1/22/2026	[A0ST] Sara Carey - 2026 IPRA per diem	10 46 421402 0000	IPRA	243	243.00
9211	1/22/2026	[A0LT] Caroline Cudney - 2026 IPRA per diem	10 46 421402 0000	IPRA	151	151.00
9212	1/22/2026	[3510] Fatima Dabbah - 2026 IPRA per diem	10 46 421402 0000	IPRA	151	151.00
9213	1/22/2026	[2816] Amy M Diaz - Amy M Diaz - 2026 IPRA per diem	10 46 421402 0000	IPRA	123	123.00
9214	1/22/2026	[2785] Thomas J Draper - Thomas J Draper - 2026 IPRA per diem	10 46 421402 0000	IPRA	243	243.00
9215	1/22/2026	[3427] Nicholas M Eckelberry - 2026 IPRA per diem	10 46 421402 0000	IPRA	205	205.00
9216	1/22/2026	[1736] Victoria C Gonzalez - Victoria C Gonzalez - 2026 IPRA per diem	10 46 421402 0000	IPRA	200	200.00
9217	1/22/2026	[1619] Andrea C Griffin - Andrea C Griffin - 2026 IPRA per diem	10 46 421402 0000	IPRA	167	167.00
9218	1/22/2026	[1627] Rachel E Hubsch - Rachel E Hubsch - 2026 IPRA per diem	10 46 421402 0000	IPRA	167	167.00
9219	1/22/2026	[A0FO] Patrick Hurst - 2026 IPRA per diem	10 46 421402 0000	IPRA	123	123.00
9220	1/22/2026	[10257] Kathleen Wenner - AH sign language interpreter January 2026	10 69 450001 0003	Arlington Heights Inclusion In	320	320.00
9221	1/22/2026	[2786] Anne F Kiwala - Anne F Kiwala - 2026 IPRA per diem	10 46 421402 0000	IPRA	108	108.00
9222	1/22/2026	[2370] Miranda R Marfilius - Miranda R Marfilius - 2026 IPRA per diem	10 46 421402 0000	IPRA	151	151.00
9223	1/22/2026	[3135] Karly M Melendy - 2026 IPRA per diem	10 46 421402 0000	IPRA	151	151.00
9224	1/22/2026	[0233] Emily Meyer - 2026 IPRA per diem	10 46 421402 0000	IPRA	54	54.00

9225	1/22/2026	[2054] Kate M Moran - Kate M Moran - 2026 IPRA per diem	10 46 421402 0000	IPRA	136	136.00
9226	1/22/2026	[1653] Kaila T Robinson - 2026 IPRA per diem	10 46 421402 0000	IPRA	136	136.00
9227	1/22/2026	[10147] Rolling Meadows Park District - Invoices 26-0201, 26-0401, 26-0801	10 10 102003 0000 10 10 102004 0000 10 49 421701 0000 10 50 421802 0000 20 80 460003 2204	Prepaid Expenses Prepaid Lease Condo Cleaning RMCC Rental Space Tech Infrastructure	4800.00 12500.00 960.00 2500.00 700.00	21,460.00
9228	1/22/2026	[10157] South Barrington Park District - NWSRA reimbursement for Inclusion staff	10 69 450015 0001	South Barrington Inclusion Sal	160	160.00
9229	1/22/2026	[2773] Samantha T Tabert - Samantha Therese Tabert - 2026 IPRA per diem	10 46 421402 0000	IPRA	151	151.00
MBI 012026	1/22/2026	MBI Settlements January 2026 - incorrectly linked new FSA cards to operating account - FSA account to reimburse operating	10 20 201009 0000	Payroll Liabilities / EE FSA	1994.65	1,994.65
0	1/23/2026	[10036] ComEd - Electric services December 2025	10 20 201015 0000	Accrued Expenses	630	630.00
1232026	1/23/2026	Paycom Payroll 1/23/26	10 10 101001 0000	Net Pay Payroll Taxes Paycom Fee	93434.17 30471.16 1626.54	125,531.87
0	1/26/2026	[10277] Catapult - Catapult FSA admin fees January 2026	10 64 424303 0000	FSA	100	100.00
0	1/26/2026	[10053] Flexible Benefit Svc Corp - FSA admin fees (final FLEX payment)	10 64 424303 0000	FSA	80.75	80.75
0	1/26/2026	[10006] Aflac - January 2026 billing statement	10 20 201012 0000	457 Retirement Plan ICMA, AFL	107.76	107.76
0	1/26/2026	[10131] PDRMA - Invoices SH25132, SH25132H	10 20 201006 0000 10 20 201015 0000	Employee Health Insurance Accrued Expenses	31076.84 46124.04	77,200.88
0	1/26/2026	[10111] Mission Square - Roth, 457, and loan repayment deductions on 1/23/26 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	868.23	868.23
9230	1/27/2026	[10021] Bill's Auto & Truck Repair - Invoice #129655	10 58 422702 0000	Repair / Transport Maintenance	1390.53	1,390.53
9231	1/27/2026	[10094] Jensen Entertainment Inc - Club event for magician	10 55 422401 1001	Clubs / Program Supplies	395	395.00
9232	1/27/2026	[10262] Vermont Systems - 2026 RecTrac subscription	10 10 102003 0000 10 51 421905 0000	Prepaid Expenses Miscellaneous Software	26460.50 2405.50	28,866.00
Total Checks						523,750.72

Vendor	Expense Account Title	Expense Description	Account	Amount
AMAZON	OFFICE SUPPLIES	AMAZON-AMAZON - CALENDAR - AG-AG	10 42 421105 0000	23.70
AMAZON	OFFICE SUPPLIES	AMAZON- INDOOR POTTING MIX -JT	10 42 421105 0000	19.54
AMAZON	OFFICE SUPPLIES	AMAZON-WOOD LETTERS FOR WALL DECOR -JT	10 42 421105 0000	4.49
AMAZON	OFFICE SUPPLIES	AMAZON-HOLIDAY PARTY DECOR -JT	10 42 421105 0000	89.99
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	AUTHORIZE.NET-CREDIT CARD PROCESSING -TD	10 43 421151 0000	25.00
VZWLRS APOCC VISB	TELEPHONE/FAX	VZWLRS APOCC VISB-WIRELESS PHONE 10/26-11/25-JD	10 45 421301 0000	411.80
RINGCENTRAL INC.	PREPAID EXPENSES	RINGCENTRAL INC.-RING CENTRAL 12/20-1/19 FIRST FY 26 PAYMENT-JD	10 10 102003 0000	1,234.13
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	ILLINOIS ASSOCIATION O-REFUND FOR IPRA CONFERENCE REGISTRATION-EE	10 46 421402 0000	(325.00)
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	ILLINOIS ASSOCIATION O-IPRA CONFERENCE -TD	10 46 421402 0000	350.00
IPRA INV-44229	CONFERENCE/EDUCATION	IPRA INV-44229-IPRA FEES -	10 46 421402 0000	265.00
ILLINOIS ASSOCIATION O	CONFERENCE/EDUCATION	ILLINOIS ASSOCIATION O-CONFERENCE FEES (WILL BE REFUNDED) -	10 46 421402 0000	350.00
IPRA INV-45844	CONFERENCE/EDUCATION	IPRA INV-45844-IPRA MEMBERSHIP RENEWAL FOR SC-SC1	10 46 421402 0000	265.00
BIBIBOP OO 25	CONFERENCE/EDUCATION	BIBIBOP OO 25-EVAL - BIBIOP - AG-AG	10 46 421405 0000	40.19
BOLINGBROOK PARK DISTR	CONFERENCE/EDUCATION	BOLINGBROOK PARK DISTR-IPRA COMMITTEE MEETING 12/5/25-JD	10 46 421406 0000	25.00
AMAZON	CONFERENCE/EDUCATION	AMAZON-STAFF SUPPORT-VG	10 46 421407 0000	17.17
AMAZON	CONFERENCE/EDUCATION	AMAZON-STAFF SUPPORT -VG	10 46 421407 0000	15.49
NRPA OPERATING	MEMBERSHIPS/CERTIFICATIONS	NRPA OPERATING-CPRP - MEMBERSHIP - AG-AG	10 47 421503 0000	70.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-CTRS YEARLY RENEWAL -ST	10 47 421504 0000	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-CTRS ANNUAL RENEWAL - DO-DO	10 47 421504 0000	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-VG RE-ENTRY -VG	10 47 421504 0000	85.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-CTRS ANNUAL MAINTENANCE-CL	10 47 421504 0000	85.00
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST HP 11/27-12/25-JD	10 49 421706 0000	96.47
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST HE 11/22-12/21-JD	10 49 421706 0000	331.92
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST WH 11/22-12/21-JD	10 49 421706 0000	146.03
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST BG 11/15-12/14-JD	10 49 421706 0000	181.90
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST MP 11/13-12/12-JD	10 49 421706 0000	182.40
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST MAIN OFFICE 11/18-12/17-JD	10 49 421706 0000	269.18
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST RM 11/18-12/17-JD	10 49 421706 0000	182.46
WIX.COM 1212324679	COMPUTERS	WIX.COM 1212324679-SLSF WIX SUBSCRIPTION-TD	10 51 421904 0000	36.00
WIX.COM, INC. WIX.COM	COMPUTERS	WIX.COM, INC. WIX.COM-SLSF MONTHLY WIX SUB. PLUS APP RENEWAL -TD	10 51 421904 0000	86.00
RING STANDARD PLAN	COMPUTERS	RING STANDARD PLAN-RING DOORBELL -JD	10 51 421905 0000	99.99
CCI CONSTANT-CONTACT	COMPUTERS	CCI CONSTANT-CONTACT-CONSTANT CONTACT - DEC-TD	10 51 421905 0000	175.00
VIVERSE LIMITED	COMPUTERS	VIVERSE LIMITED-VR SOFTWARE FOR MEDIA AND DREAM LABS DECEMBER-JD	10 51 421905 0000	12.99
PLAYSTATION NETWORK	COMPUTERS	PLAYSTATION NETWORK-PLAY STATION ACCOUNT FOR MEDIA LAB-JD	10 51 421905 0000	159.99
OTTER.AI	COMPUTERS	OTTER.AI-OTTER.AI SUBSCRIPTION-TD	10 51 421905 0000	382.63
MICROSOFT 14 DAY TRIAL	COMPUTERS	MICROSOFT 14 DAY TRIAL-X-BOX SUBSCRIPTION NOVEMBER-JD	10 51 421905 0000	33.05
MOTION ARRAY	COMPUTERS	MOTION ARRAY-MOTION ARRAY SOFTWARE-FD	10 51 421905 0000	39.99
AMAZON	COMPUTERS	AMAZON-USB-C CABLES-JD	10 51 421906 0000	23.97
AMAZON	COMPUTERS	AMAZON-AMAZON PROJECTOR LAMP-JD	10 51 421906 0000	80.90
AMAZON	COMPUTERS	AMAZON-MICROPHONE ANTENNAS RETURNED -JD	10 51 421906 0000	(18.25)
GUITAR CENTER #332	COMPUTERS	GUITAR CENTER #332-SPEAKER STANDS-TD	10 51 421906 0000	79.99
AMAZON	COMPUTERS	AMAZON-MICROPHONE ANTENNAS-JD	10 51 421906 0000	18.25
RF FVSRA	PREPAID EXPENSES	RF FVSRA-FVSRA SWIM MEET - FOR 2026-AB2	10 10 102003 0000	227.15
SEASPAR	RENTAL MUNICIPAL	SEASPAR-ATHLETIC TOURNAMENT DUES - ARLINGTON LANES - ALLE-BOWLING LEISURE EDUCATION PRITCHETT 12 STUDENTS-CC	10 52 422111 1011	150.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-BOWLING LEISURE EDUCATION MERIDIAN SCHOOL 3 STUDENTS-CC	10 53 422202 1002	93.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-SPECIAL EVENT- SRA BOWLING 18 PARTICIPANTS-PARTY PACKAGE/FOOD AND DRINK COMBO-CC	10 53 422202 1002	21.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-SPECIAL EVENT- SRA BOWLING 18 PARTICIPANTS-PARTY PACKAGE/FOOD AND DRINK COMBO-CC	10 53 422204 1004	390.25
MLB CHICAGO CUBS I	PREPAID EXPENSES	MLB CHICAGO CUBS I-CUBS GAME SPECIAL EVENT TICKETS-EM	10 10 102003 0000	1,428.00
CHICAGO BLACKHAWKS	PREPAID EXPENSES	CHICAGO BLACKHAWKS-BLACKHAWKS SPECIAL EVENT TICKETS-EM	10 10 102003 0000	1,134.00
CPP WESTMONT YARD CORP	COMMERCIAL EXPENSE	CPP WESTMONT YARD CORP-4320 WINTER CAMP IT UP AND 4310 LITTLE SNOWFLAKES FOR 26 PPTS-JT	10 53 422205 1005	208.00
LONGHORN STEAK 0125434	COMMERCIAL EXPENSE	LONGHORN STEAK 0125434-DINNER CLUB DINNER OUT FOR LAST DAY OF PROGRAM-GM2	10 53 422206 1006	218.92
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-2255 ROCK N BOWL- SHOES AND NOWLING FOR 3 PPTS-PP	10 53 422206 1006	28.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-LANE FEES- PIN STRIKERS -	10 53 422206 1006	226.00
STARBUCKS 15749	COMMERCIAL EXPENSE	STARBUCKS 15749-YARB STARBUCKS AND LIGHTS -CD5	10 53 422206 1006	78.70
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	SQ THROWN ELEMENTS PO-DEC CERAMICS FEE-CD3	10 53 422206 1006	253.00
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-1300 PARTNER BOWL-AB2	10 53 422206 1006	240.00
TST STAN'S DONUTS - W	COMMERCIAL EXPENSE	TST STAN'S DONUTS - W-MEET N PLACE END OF THE SEASON TREAT-GM2	10 53 422206 1006	45.65
MAXFIELDS RESTAURANT	COMMERCIAL EXPENSE	MAXFIELDS RESTAURANT-MEET N PLACE BREAKFAST OUT TO MAXFIELD'S RESTAURANT-GM2	10 53 422206 1006	225.05
AMAZON	COMMERCIAL EXPENSE	AMAZON-PURSUIT SUPPLIES-DC	10 53 422209 1009	33.56
AMAZON	COMMERCIAL EXPENSE	AMAZON-PURSUIT SUPPLIES-DC	10 53 422209 1009	477.50
WILMOT MOUNTAIN	COMMERCIAL EXPENSE	WILMOT MOUNTAIN-SKI RENTALS-PH	10 53 422211 1011	338.04
RVT WHEELING CCSD 21	COMMERCIAL EXPENSE	RVT WHEELING CCSD 21-D21 BASKETBALL RENTAL DECEMBER-JR2	10 53 422211 1011	120.00
WILMOT MOUNTAIN	COMMERCIAL EXPENSE	WILMOT MOUNTAIN-SKI PASSES AND RENTALS-PH	10 53 422211 1011	1,468.24
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-CLUB SUPPLIES-KM	10 55 422401 1001	26.25
JEWEL	PROGRAM SUPPLIES	JEWEL-0315 HOLIDAY LIGHTS CRUISE SHINING STARS- APPLE CIDER AND A GLUTEN FREE OPTION FOR 15 PPTS-PP	10 55 422401 1001	12.99
TARGET 00012138	PROGRAM SUPPLIES	TARGET 00012138-CLUB SUPPLIES-KM	10 55 422401 1001	49.99
WALMART	PROGRAM SUPPLIES	WALMART-6209 HOLIDAY LIGHTS EXPRESS SPECIAL EVENT 11 PPTS	10 55 422404 1004	12.54
DOLLAR TREE	PROGRAM SUPPLIES	COOKIES AND HOT CHOCOLATE FOR AFTER HOLIDAY LIGHTS-AU	10 55 422404 1004	6.62
AMAZON	PROGRAM SUPPLIES	DOLLAR TREE-SPECIAL EVENT : VISIT WITH SANTA- CRAFT SUPPLIES FOR 4 PPTS-PP	10 55 422404 1004	107.79
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP SUPPLIES-KM	10 55 422405 1005	3.38
AMAZON	PROGRAM SUPPLIES	AMAZON-WINTER BREAK CAMP SUPPLIES-SC1	10 55 422405 1005	68.60
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP SUPPLIES-KM	10 55 422405 1005	68.60
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP SUPPLIES-KM	10 55 422405 1005	37.75
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP SUPPLIES-KM	10 55 422405 1005	1,585.64
AMAZON	PROGRAM SUPPLIES	AMAZON-CAMP SUPPLIES - SUNRISE SPEAKER-KM	10 55 422405 1005	40.99
TARGET 00008805	PROGRAM SUPPLIES	TARGET 00008805-3030 CUISINE CRITICS	10 55 422406 1006	110.44
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP SUPPLIES-KM	10 55 422406 1006	32.38
AMAZON	PROGRAM SUPPLIES	AMAZON-DINNER CLUB BASIC COOKING UNTENSILS-GM2	10 55 422406 1006	18.99
VINI'S PIZZA	PROGRAM SUPPLIES	VINI'S PIZZA-PROGRAM SUPPLIES-	10 55 422406 1006	60.47
ROSATI S - ROLLING MEA	PROGRAM SUPPLIES	ROSATI S - ROLLING MEA-END OF YEAR PARTY COM TRAVELERS-	10 55 422406 1006	58.86
JEWEL	PROGRAM SUPPLIES	JEWEL-VENTURE SQUAD SUPPLIES -	10 55 422406 1006	2.50
JEWEL	PROGRAM SUPPLIES	JEWEL-COM TRAVELERS PIZZA PARTY-CD2	10 55 422406 1006	11.97

ALDI 40077	PROGRAM SUPPLIES	ALDI 40077-SUPPLIES FOR 15 PARTICIPANTS INCLUDING DRINKS AND A VARIETY OF FOOD/SNACKS BOTH WITH GLUTEN AND DAIRY FREE OPTIONS-KZ	10 55 422406 1006	60.37
JETS PIZZA IL035	PROGRAM SUPPLIES	JETS PIZZA IL035-3030 CUISINE CRITICS 15 PPT PIZZA FOR LAST DAY OF PROGRAM-AU	10 55 422406 1006	124.11
JEWEL	PROGRAM SUPPLIES	JEWEL-3020 AFTERNOON CLUB- SNACKS AND CRAFTS FOR 15 PPT.-PP	10 55 422406 1006	42.04
AMAZON	PROGRAM SUPPLIES	AMAZON-1141 DREAM LAB PROGRAM SUPPLIES FOR 3D PRINTER-SC1	10 55 422406 1006	10.98
JEWEL	PROGRAM SUPPLIES	JEWEL-HAPPY HOUR SUPPLIES -CD1	10 55 422406 1006	18.97
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-HAPPY HOUR SUPPLIES -CD1	10 55 422406 1006	9.37
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-PURSUIT SUPPLIES-DC	10 55 422409 1009	12.99
HULU	PROGRAM SUPPLIES	HULU-PURSUIT SUPPLIES- DISNEY/HULU SUBSCRIPTION 2 SITES-CL	10 55 422409 1009	12.99
AMAZON	PROGRAM SUPPLIES	AMAZON-CASSIE'S JANUARY PROGRAM SUPPLIES-JT	10 55 422409 1009	35.34
WALMART	PROGRAM SUPPLIES	WALMART-HOT CHOCOLATE FOR HOLIDAY PARTY-	10 55 422409 1009	13.63
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-HOT CHOCOLATE FOR HOLIDAY PARTY-HEPDP	10 55 422409 1009	24.06
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409 1009	9.30
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	7.09
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-	10 55 422409 1009	26.05
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	17.05
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES-DC	10 55 422409 1009	118.99
AMAZON	PROGRAM SUPPLIES	AMAZON-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	197.44
JEWEL	PROGRAM SUPPLIES	JEWEL-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	38.05
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES- 2 SITES-CL	10 55 422409 1009	341.23
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	5.36
WALMART	PROGRAM SUPPLIES	WALMART-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	26.03
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	11.25
MEIJER STORE #228	PROGRAM SUPPLIES	MEIJER STORE #228-PURSUIT SUPPLIES-PMPPD	10 55 422409 1009	24.75
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	15.76
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409 1009	18.64
AMAZON	PROGRAM SUPPLIES	AMAZON-CASSIE'S JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	9.52
JEWEL	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	6.78
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PURSUIT HOLIDAY SUPPLIES 6 SITES- KR-CC	10 55 422409 1009	20.25
TARGET 00013854	PROGRAM SUPPLIES	TARGET 00013854-PURSUIT HOLIDAY SUPPLIES 6 SITES KR-CC	10 55 422409 1009	19.35
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES- 6 SITES-CL	10 55 422409 1009	207.99
AMAZON	PROGRAM SUPPLIES	AMAZON-CASSIE'S JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	110.72
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	3.00
AMAZON	PROGRAM SUPPLIES	AMAZON-GLOVES FOR HP -JT	10 55 422409 1009	63.05
AMAZON	PROGRAM SUPPLIES	AMAZON-CHUCKS FOR HE SITE -JT	10 55 422409 1009	28.06
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-	10 55 422409 1009	11.12
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES-DC	10 55 422409 1009	40.98
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	26.42
HOBBY-LOBBY #0177	PROGRAM SUPPLIES	HOBBY-LOBBY #0177-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	4.99
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-DISNEY PLUS MONTHLY SUBSCRIPTION -JT	10 55 422409 1009	12.99
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	3.00
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	24.49
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SITE SUPPLIES- 2 SITES-CL	10 55 422409 1009	6.89
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT BG COOKING SUPPLIES-CL	10 55 422409 1009	9.45
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-JANUARY PROGRAM SUPPLIES -JT	10 55 422409 1009	3.00
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	14.95
AMAZON	PROGRAM SUPPLIES	AMAZON-DART GAMES FOR HP-JT	10 55 422409 1009	27.99
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-CRAFTS FOR HOLIDAY PARTY-	10 55 422409 1009	57.00
WALMART	PROGRAM SUPPLIES	WALMART-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	76.46
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	9.75
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-CRAFTS FOR HOLIDAY PARTY-HEPDP	10 55 422409 1009	12.00
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	30.84
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-	10 55 422409 1009	17.70
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES-DC	10 55 422409 1009	25.45
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT BG COOKING SUPPLIES-CL	10 55 422409 1009	8.98
JEWEL	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	20.25
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	13.43
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-	10 55 422409 1009	24.46
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	20.62
FIVE BELOW 7193	PROGRAM SUPPLIES	FIVE BELOW 7193-PURSUIT SUPPLIES-PMPPD	10 55 422409 1009	20.00
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT BG COOKING SUPPLIES-CL	10 55 422409 1009	29.99
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	13.19
SP GIVENKIND	PROGRAM SUPPLIES	SP GIVENKIND-PURSUIT PROGRAM SUPPLIES FOR 6 SITES-DO	10 55 422409 1009	32.59
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SITE SUPPLIES- 2 SITES-CL	10 55 422409 1009	166.87
AMAZON	PROGRAM SUPPLIES	AMAZON-SUPPLIES FOR PURSUIT-JT	10 55 422409 1009	25.64
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES-DC	10 55 422409 1009	25.64
JEWEL	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-DC	10 55 422409 1009	23.97
AMAZON	PROGRAM SUPPLIES	AMAZON-AMAZON GLOVES-JR2	10 55 422414 0000	218.82
TAP HOUSE GRILL PALATI	PROGRAM SUPPLIES	TAP HOUSE GRILL PALATI-STAFF HOLIDAY PARTY-RH	10 55 422415 0000	660.96
AMAZON	PROGRAM SUPPLIES	AMAZON-RMCC STORE ROOM SUPPLIES-KM	10 55 422417 0000	101.39
AMAZON	PROGRAM SUPPLIES	AMAZON-RMCC STORE ROOM SUPPLIES-KM	10 55 422417 0000	60.42
AMAZON	PROGRAM SUPPLIES	AMAZON-MUSIC ROOM - EXPENSE SLSF REIMBURSING-RH	10 55 422424 0000	493.96
AMAZON	PROGRAM SUPPLIES	AMAZON-MUSIC ROOM - EXPENSE SLSF REIMBURSING-RH	10 55 422424 0000	831.93
WALMART	PROGRAM SUPPLIES	WALMART-BINS FOR MUSIC ROOM-KR-KR	10 55 422424 0000	79.93
AMAZON	PROGRAM SUPPLIES	AMAZON-MUSIC ROOM - EXPENSE SLSF REIMBURSING-RH	10 55 422424 0000	99.99
AMAZON	PROGRAM SUPPLIES	AMAZON-MUSIC ROOM - EXPENSE SLSF REIMBURSING-RH	10 55 422424 0000	109.18
MENARDS LONG GROVE IL	PROGRAM SUPPLIES	MENARDS LONG GROVE IL-PURSUIT WHEELING GREENHOUSE SUPPLIES-PWPD	10 55 422424 0000	46.98
AMAZON	PROGRAM SUPPLIES	AMAZON-MUSIC ROOM - EXPENSE SLSF REIMBURSING-RH	10 55 422424 0000	1,068.75
SP GIVENKIND	COMMERCIAL TRANSPORTATION	SP GIVENKIND-GIVE N KIND-PURSUIT-KR-KR	10 56 422509 1009	42.40
AMAZON	TRANSPORTATION MAINTENANCE	AMAZON-AMAZON SEATBELT LOCKS-JR2	10 58 422705 0000	69.75
JEWEL	TRANSPORTATION MAINTENANCE	JEWEL-IDOT - TRANS - AG-AG	10 58 422705 0000	52.91
CAFE ZUPAS	TRANSPORTATION MAINTENANCE	CAFE ZUPAS-IDOT VISIT-DO	10 58 422705 0000	215.31
CANON SOLUTIONS AMER I	PREPAID EXPENSES	CANON SOLUTIONS AMER I-CANON MAINTENANCE FIRST FY 26 -JD	10 10 102003 0000	241.33
WORLD MARKET #140	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WORLD MARKET #140-RETURN OF ITEMS FOR TEAM MEMBER	10 61 423101 0000	(19.81)
THE OLIVE MILL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	THE OLIVE MILL-TEAM MEMBER RECOGNITION GIFT-SC2	10 61 423101 0000	31.75
DOLLAR TREE	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	DOLLAR TREE-GINGERBREAD HOUSE AWARD FOR TEAM-SC2	10 61 423101 0000	12.00
WORLD MARKET #140	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WORLD MARKET #140-TEAM MEMBER PARTNER GIFT-STAFF APPRECIATION-SC2	10 61 423101 0000	19.47
PY WAIST UP IMPRINTED	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	PY WAIST UP IMPRINTED-STAFF APPRECIATION -RH	10 61 423101 0000	94.00
EDIBLE.COM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	EDIBLE.COM-STAFF CONDOLENCE -CL	10 61 423101 0000	103.83
WALMART	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALMART-STAFF HOLIDAY GIFTS -VG	10 61 423101 0000	12.75
WALMART	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALMART-STAFF HOLIDAY GIFTS -VG	10 61 423101 0000	13.78

December 2025
P-Card Transactions

JEWEL-OSCO.COM #3491	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	JEWEL-OSCO.COM #3491-STAFF HOLIDAY GIFTS -VG	10 61 423101 0000	51.08
WALMART	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALMART-STAFF HOLIDAY GIFTS -VG	10 61 423101 0000	447.71
GIVENKIND	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	GIVENKIND-STAFF HOLIDAY PARTY GAG GIFTS -RH	10 61 423101 0000	95.19
SPEEDWAY 43553	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	SPEEDWAY 43553-HOLIDAY GIFTS FOR ANNUAL FT HOLIDAY PARTY-SC2	10 61 423101 0000	20.00
TARGET 00008805	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	TARGET 00008805-GIFTS FOR ANNUAL FT HOLIDAY PARTY-SC2	10 61 423101 0000	23.42
PANERA BREAD #204090 P	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	PANERA BREAD #204090 P-HOLIDAY GIFTS FOR ANNUAL FT HOLIDAY PARTY-SC2	10 61 423101 0000	20.00
FIVE BELOW 704	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	FIVE BELOW 704-GIFT WRAPPING FOR ANNUAL FT HOLIDAY PARTY GIFTS-SC2	10 61 423101 0000	26.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-HOLIDAY GIFTS FOR ANNUAL FT HOLIDAY PARTY-SC2	10 61 423101 0000	56.53
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-STAFF HOLIDAY GIFTS-VG	10 61 423101 0000	8.53
WALMART	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALMART-STAFF HOLIDAY GIFTS -VG	10 61 423101 0000	6.47
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-STAFF HOLIDAY GIFTS-VG	10 61 423101 0000	78.75
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-PICTURES - WALGREENS - AG-AG	10 61 423107 0000	19.98
WALGREENS #3512	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALGREENS #3512-PICTURE - WALGREENS - AG-AG	10 61 423107 0000	4.08
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	150.00
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	4.35
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	5.80
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	50.00
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	200.00
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-OFFICIAL FINDERS REF FEE-AB2	10 65 424411 1011	1.45
AMAZON	INCLUSION	AMAZON-PAL INCLUSION SUPPORTS - MARION JORDAN -ST	10 69 450009 0002	51.62
AMAZON	INCLUSION	AMAZON-PAL SUPPORTS - MARION JORDAN -ST	10 69 450009 0002	15.29
AMAZON	INCLUSION	AMAZON-RIVER TRAILS PRIZES-CC1	10 69 450011 0002	21.99
AMAZON	INCLUSION	AMAZON-FOLDERS RIVER TRAILS-CC1	10 69 450011 0002	28.89
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPLIES -ST	10 69 450022 0002	7.79
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPORTS - LAMINATION SHEETS -ST	10 69 450022 0002	14.37
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPLIES-KM1	10 69 450022 0002	18.98
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPLIES-KM1	10 69 450022 0002	22.49
AMAZON	INCLUSION	AMAZON-LABEL MAKER LABELS-CC1	10 69 450022 0002	12.98
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPLIES-KM1	10 69 450022 0002	28.93
AMAZON	INCLUSION	AMAZON-INCLUSION SUPPLIES-KM1	10 69 450022 0002	41.38
GUITARCENTER.COM CALL	TECHNOLOGY/HARDWARE	GUITARCENTER.COM CALL-SPEAKER STANDS-TD	20 80 460003 2202	159.99
GUITARCENTER.COM CALL	TECHNOLOGY/HARDWARE	GUITARCENTER.COM CALL-SPEAKER-TD	20 80 460003 2202	399
Total Warrant for December Electronic Accounts Payable				24,829.65

**Northwest Special Recreation Association
Income Statement
For 2/28/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	0.00	0.00	591,983.23	(591,983.23)	0.00
10 31 0000 310002 Bartlett Assessment	0.00	0.00	269,801.81	(269,801.81)	0.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	0.00	320,197.93	(320,197.93)	0.00
10 31 0000 310004 Elk Grove Assessment	0.00	0.00	336,053.54	(336,053.54)	0.00
10 31 0000 310005 Hanover Park Assessment	0.00	0.00	161,160.59	(161,160.59)	0.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	350,505.90	(350,505.90)	0.00
10 31 0000 310007 Inverness Assessment	0.00	18,127.49	36,254.97	(18,127.48)	50.00
10 31 0000 310008 Mount Prospect Assessment	0.00	189,458.91	378,917.81	(189,458.90)	50.00
10 31 0000 310009 Palatine Assessment	0.00	245,841.99	491,683.97	(245,841.98)	50.00
10 31 0000 310010 Prospect Heights Assessment	0.00	38,052.24	76,104.48	(38,052.24)	50.00
10 31 0000 310011 River Trails Assessment	0.00	57,584.33	115,168.65	(57,584.32)	50.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	0.00	175,364.12	(175,364.12)	0.00
10 31 0000 310013 Salt Creek Assessment	0.00	0.00	48,339.96	(48,339.96)	0.00
10 31 0000 310014 Schaumburg Assessment	0.00	362,252.90	724,505.79	(362,252.89)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	0.00	76,611.69	(76,611.69)	0.00
10 31 0000 310016 Streamwood Assessment	0.00	0.00	182,185.73	(182,185.73)	0.00
10 31 0000 310017 Wheeling Assessment	0.00	136,189.39	272,378.77	(136,189.38)	50.00
Total Member District Assessments	0.00	1,047,507.25	4,607,218.94	(3,559,711.69)	22.74
Program Fees					
10 32 1001 320001 Club Program Fees	1,344.64	9,339.37	35,000.00	(25,660.63)	26.68
10 32 1002 320002 Leisure Education Program Fees	1,080.00	1,080.00	7,500.00	(6,420.00)	14.40
10 32 1004 320004 Special Events Program Fees	440.07	5,480.11	24,000.00	(18,519.89)	22.83
10 32 1005 320005 Day Camp Program Fees	710.00	8,560.00	375,000.00	(366,440.00)	2.28
10 32 1006 320006 General Programs Fees	12,299.78	83,738.40	300,000.00	(216,261.60)	27.91
10 32 1008 320008 Trips Program Fees	1,580.00	12,276.00	73,470.00	(61,194.00)	16.71
10 32 1009 320009 PURSUIT Program Fees	2,565.00	3,840.00	311,300.00	(307,460.00)	1.23
10 32 1011 320011 Athletic Program Fees	2,578.75	14,450.75	55,000.00	(40,549.25)	26.27
Total Program Fees	22,598.24	138,764.63	1,181,270.00	(1,042,505.37)	11.75
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	75.32	1,101.32	4,500.00	(3,398.68)	24.47
10 33 1005 321005 Day Camp Transport Door to Door	0.00	0.00	17,000.00	(17,000.00)	0.00
10 33 1006 321006 General Programs Transport Door to Door	216.00	216.00	6,000.00	(5,784.00)	3.60
Total Transportation Door to Door	291.32	1,317.32	27,500.00	(26,182.68)	4.79
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	83.88	1,026.32	3,500.00	(2,473.68)	29.32
10 34 1002 321102 Leisure Transport Pick Up Points	78.00	78.00	500.00	(422.00)	15.60
10 34 1004 321104 Special Events Transport Pick Up Points	37.38	658.13	2,500.00	(1,841.87)	26.33
10 34 1005 321105 Day Camp Transport Pick Up Points	0.00	0.00	6,640.00	(6,640.00)	0.00
10 34 1006 321106 General Programs Transport Pick Up Points	1,087.05	7,657.13	14,000.00	(6,342.87)	54.69
Total Transportation Pickup Points	1,286.31	9,419.58	27,140.00	(17,720.42)	34.71
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	1,315.00	1,315.00	10,010.00	(8,695.00)	13.14
10 35 0000 340002 Salary Reimbursement - RMPD	0.00	0.00	30,571.43	(30,571.43)	0.00
10 35 0000 340009 Collaboratives Revenues	41,907.26	83,814.52	523,047.74	(439,233.22)	16.02
Total Non Program Revenue	43,222.26	85,129.52	563,629.17	(478,499.65)	15.10
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	0.00	70,000.00	(70,000.00)	0.00
10 36 0000 350002 Programs Contribution	0.00	0.00	153,100.00	(153,100.00)	0.00
10 36 0000 350003 Inclusion Contribution	0.00	0.00	47,600.00	(47,600.00)	0.00
10 36 0000 350004 Transportation Contribution	0.00	0.00	105,000.00	(105,000.00)	0.00
10 36 0000 350005 Athletics Contribution	0.00	0.00	24,300.00	(24,300.00)	0.00
10 36 0000 350006 Miscellaneous Contribution	277.86	277.86	9,500.00	(9,222.14)	2.92
Total SLSF Grant Contributions	277.86	277.86	409,500.00	(409,222.14)	0.07
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	0.00	500.00	(500.00)	0.00
Total Sale of Fixed Assets	0.00	0.00	500.00	(500.00)	0.00

**Northwest Special Recreation Association
Income Statement
For 2/28/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Interest					
10 38 0000 370001 Operating Interest	2,564.62	5,904.69	19,000.00	(13,095.31)	31.08
10 38 0000 370002 Investment Interest	1,588.04	10,854.30	59,600.00	(48,745.70)	18.21
20 38 0000 370002 Money Market/ Investment Interest	671.01	995.42	8,000.00	(7,004.58)	12.44
Income					
Total Interest	4,823.67	17,754.41	86,600.00	(68,845.59)	20.50
Total Revenues	72,499.66	1,300,170.57	6,903,358.11	(5,603,187.54)	18.83
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421002 Legal Fees	0.00	8,500.00	33,110.00	24,610.00	25.67
10 41 0000 421004 Audit	0.00	0.00	16,800.00	16,800.00	0.00
10 41 0000 421005 GASB	960.00	960.00	960.00	0.00	100.00
Total Professional Fees	960.00	9,460.00	50,870.00	41,410.00	18.60
Independent Contractors					
10 65 1002 424402 Leisure Ed	0.00	0.00	600.00	600.00	0.00
10 65 1005 424405 Day Camp	0.00	0.00	12,800.00	12,800.00	0.00
10 65 1006 424406 General Programs	0.00	0.00	13,580.00	13,580.00	0.00
10 65 1009 424409 PURSUIT	184.50	184.50	1,750.00	1,565.50	10.54
10 65 1011 424411 Athletics	0.00	154.35	12,500.00	12,345.65	1.23
Total Independent Contractors	184.50	338.85	41,230.00	40,891.15	0.82
Office Supplies					
10 42 0000 421101 Coffee / Water	0.00	17.80	200.00	182.20	8.90
10 42 0000 421102 Furniture	0.00	0.00	1,500.00	1,500.00	0.00
10 42 0000 421103 Locksmith / Keys	0.00	0.00	400.00	400.00	0.00
10 42 0000 421104 Nametags	0.00	0.00	336.00	336.00	0.00
10 42 0000 421105 Supplies	0.00	141.47	4,000.00	3,858.53	3.54
Total Office Supplies	0.00	159.27	6,436.00	6,276.73	2.47
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	573.62	977.36	5,981.52	5,004.16	16.34
10 43 0000 421152 PFM Fees	0.00	336.58	2,012.81	1,676.23	16.72
Total Bank Fees	573.62	1,313.94	7,994.33	6,680.39	16.44
Payroll Processing					
10 64 0000 424303 FSA	100.00	280.75	1,030.00	749.25	27.26
10 64 0000 424304 Year End Processing	4,673.30	4,731.30	5,064.00	332.70	93.43
Total Payroll Processing	4,773.30	5,012.05	6,094.00	1,081.95	82.25
Postage					
10 44 0000 421201 Postage	0.00	0.00	1,600.00	1,600.00	0.00
10 44 0000 421202 Postal Machine Rental	0.00	0.00	1,818.84	1,818.84	0.00
10 44 0000 421204 Miscellaneous Postage	0.00	0.00	100.00	100.00	0.00
Total Postage	0.00	0.00	3,518.84	3,518.84	0.00
Conference Education					
10 46 0000 421401 NRPA	0.00	265.00	6,316.00	6,051.00	4.20
10 46 0000 421402 IPRA	0.00	2,660.00	13,902.00	11,242.00	19.13
10 46 0000 421403 PDRMA	0.00	0.00	210.00	210.00	0.00
10 46 0000 421404 IAPD	0.00	0.00	2,856.00	2,856.00	0.00
10 46 0000 421405 Professional Development Meetings	0.00	0.00	1,220.00	1,220.00	0.00
10 46 0000 421406 Networking	0.00	23.43	1,000.00	976.57	2.34
10 46 0000 421407 Other Trainings/Workshops	0.00	204.25	2,550.00	2,345.75	8.01
10 46 0000 421408 ATRA	0.00	0.00	3,922.00	3,922.00	0.00
10 46 0000 421409 Committees	0.00	51.00	1,050.00	999.00	4.86
Total Conference Education	0.00	3,203.68	33,026.00	29,822.32	9.70
Memberships/certification					
10 47 0000 421501 ATRA/ILRTA	0.00	0.00	175.00	175.00	0.00
10 47 0000 421502 CDL Reimbursement/Renewal	60.00	60.00	396.78	336.78	15.12
10 47 0000 421503 CPRP Exam/Renewal	0.00	0.00	1,335.00	1,335.00	0.00
10 47 0000 421504 CTRS Exam/Renewal	0.00	0.00	3,555.00	3,555.00	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	0.00	9,275.00	9,275.00	0.00

Northwest Special Recreation Association
Income Statement
For 2/28/2026

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
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	540.00	540.00	0.00
10 47 0000 421510 Safety Training	0.00	672.00	1,440.00	768.00	46.67
10 47 0000 421511 Retail Memberships	0.00	130.00	589.00	459.00	22.07
10 47 0000 421513 Miscellaneous	0.00	42.00	1,080.00	1,038.00	3.89
10 47 0000 421514 CPI Recertification	0.00	241.11	200.00	(41.11)	120.56
10 47 0000 421515 HR Memberships	0.00	0.00	1,848.00	1,848.00	0.00
Total Memberships/certification	60.00	1,145.11	21,233.78	20,088.67	5.39
Maintenance/Utilities					
10 49 0000 421701 Condo Cleaning	960.00	1,920.00	11,520.00	9,600.00	16.67
10 49 0000 421702 Electric	590.16	590.16	10,500.00	9,909.84	5.62
10 49 0000 421703 Gas	543.23	543.23	4,400.00	3,856.77	12.35
10 49 0000 421705 HVAC Fees and Inspections	2,806.00	2,806.00	10,480.00	7,674.00	26.77
10 49 0000 421706 Internet	0.00	1,183.81	18,892.80	17,708.99	6.27
10 49 0000 421707 Miscellaneous	0.00	0.00	7,700.00	7,700.00	0.00
10 49 0000 421708 Cleaning Supplies	0.00	167.40	300.00	132.60	55.80
Total Maintenance/Utilities	4,899.39	7,210.60	63,792.80	56,582.20	11.30
Rent					
10 50 0000 421801 Condo Association Fee	1,065.00	2,130.00	12,780.00	10,650.00	16.67
10 50 0000 421802 RMCC Rental Space	2,500.00	5,000.00	31,250.00	26,250.00	16.00
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	30,900.00	30,900.00	0.00
10 50 0000 421806 BYPD Rental Space	2,500.00	5,092.66	34,866.00	29,773.34	14.61
10 50 0000 421807 HEPD Rental Space	0.00	0.00	31,250.00	31,250.00	0.00
Total Rent	10,008.00	20,108.66	188,362.00	168,253.34	10.68
Computers					
10 51 0000 421902 Framework Support	0.00	0.00	67,370.40	67,370.40	0.00
10 51 0000 421904 Web Development	0.00	151.95	1,750.00	1,598.05	8.68
10 51 0000 421905 Agency Software	2,405.50	7,744.63	59,606.74	51,862.11	12.99
10 51 0000 421906 Agency Hardware	0.00	826.87	3,000.00	2,173.13	27.56
10 51 0000 421907 HR/Finance Software	3,411.12	6,715.68	61,628.00	54,912.32	10.90
10 51 0000 421908 Cell Phone Service	0.00	0.00	6,878.80	6,878.80	0.00
10 51 0000 421909 Office Phone System	0.00	2,465.68	14,769.72	12,304.04	16.69
	5,816.62	17,904.81	215,003.66	197,098.85	8.33
Rental Municipal					
10 52 1002 422102 Leisure Education Rental Municipal	0.00	0.00	300.00	300.00	0.00
10 52 1004 422104 Special Events Rental Municipal	0.00	0.00	429.00	429.00	0.00
10 52 1005 422105 Day Camp Rental Municipal	0.00	0.00	16,600.00	16,600.00	0.00
10 52 1006 422106 General Programs Rental Municipal	1,077.20	1,461.20	4,350.00	2,888.80	33.59
10 52 1009 422109 PURSUIT Rental Municipal	0.00	0.00	1,125.00	1,125.00	0.00
10 52 1011 422111 Athletic Rental Municipal	0.00	227.15	1,750.00	1,522.85	12.98
Total Rental Municipal	1,077.20	1,688.35	24,554.00	22,865.65	6.88
Commercial					
10 53 1001 422201 Clubs Commercial Expenses	0.00	0.00	9,800.00	9,800.00	0.00
10 53 1002 422202 Leisure Education Commercial Expenses	0.00	110.00	850.00	740.00	12.94
10 53 1004 422204 Special Events Commercial Expenses	0.00	4,185.05	13,401.00	9,215.95	31.23
10 53 1005 422205 Day Camp Commercial Expenses	0.00	0.00	5,500.00	5,500.00	0.00
10 53 1006 422206 General Programs Commercial Expenses	0.00	0.00	43,000.00	43,000.00	0.00
10 53 1008 422208 Trips Commercial Expenses	0.00	0.00	65,031.00	65,031.00	0.00
10 53 1009 422209 PURSUIT Commercial Expenses	0.00	0.00	10,300.00	10,300.00	0.00
10 53 1011 422211 Athletic Commercial Expenses	0.00	527.74	4,500.00	3,972.26	11.73
Total Commercial	0.00	4,822.79	152,382.00	147,559.21	3.16
Program Supplies					
10 55 0000 422411 Paper Products / Program Supplies	0.00	5.78	800.00	794.22	0.72
10 55 0000 422412 General Training/Orientation Program Supplies	0.00	0.00	700.00	700.00	0.00
10 55 0000 422413 CPI Books / Program Supplies	0.00	0.00	550.00	550.00	0.00
10 55 0000 422414 First Aid/CPR Program Supplies	0.00	55.86	2,000.00	1,944.14	2.79
10 55 0000 422417 Storeroom Supplies	0.00	0.00	300.00	300.00	0.00
10 55 0000 422421 Safety/Behavior	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	Budget	Variance	Percent of Budget
10 55 0000 422424 Specialty Programs /Program Supplies	0.00	0.00	3,000.00	3,000.00	0.00
10 55 1001 422401 Clubs / Program Supplies	0.00	395.00	4,500.00	4,105.00	8.78
10 55 1002 422402 Leisure Education / Program Supplies	0.00	0.00	475.00	475.00	0.00
10 55 1004 422404 Special Events / Program Supplies	0.00	12.00	5,526.00	5,514.00	0.22
10 55 1005 422405 Day Camp / Program Supplies	0.00	0.00	13,500.00	13,500.00	0.00
10 55 1006 422406 General Programs / Program Supplies	0.00	16.82	12,000.00	11,983.18	0.14
10 55 1009 422409 PURSUIT / Program Supplies	0.00	1,429.02	27,000.00	25,570.98	5.29
10 55 1011 422423 Athletics / Program Supplies	0.00	34.28	2,100.00	2,065.72	1.63
Total Program Supplies	0.00	1,948.76	72,951.00	71,002.24	2.67
Commercial Transportation					
10 56 1005 422505 Day Camp / Commercial Transport	0.00	0.00	141,600.00	141,600.00	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	146,600.00	146,600.00	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	10,196.82	11,587.35	130,000.00	118,412.65	8.91
10 58 0000 422705 Miscellaneous / Transport Maintenance	0.00	179.99	620.00	440.01	29.03
Total Transportation Maintenance	10,196.82	11,767.34	130,720.00	118,952.66	9.00
Mileage					
10 57 0000 422601 Full Time Staff Mileage Reimbursement	1,948.65	3,033.85	23,500.00	20,466.15	12.91
10 57 0000 422602 Part Time Staff Mileage Reimbursement	116.25	145.11	2,888.00	2,742.89	5.02
Total Mileage	2,064.90	3,178.96	26,388.00	23,209.04	12.05
Transportation Gas/Tolls					
10 59 0000 422801 Transportation/ Gas	1,830.95	1,830.95	61,000.00	59,169.05	3.00
10 59 0000 422802 Transportation/Tolls	0.00	922.10	6,500.00	5,577.90	14.19
Total Transportation Gas/Tolls	1,830.95	2,753.05	67,500.00	64,746.95	4.08
Printing					
10 60 0000 422901 Printer Services	0.00	482.66	4,395.96	3,913.30	10.98
10 60 0000 422903 Brochure Printing	0.00	0.00	23,500.00	23,500.00	0.00
10 60 0000 422904 Paper	0.00	0.00	2,700.00	2,700.00	0.00
10 60 0000 422908 Stationary/Business Cards	0.00	0.00	650.00	650.00	0.00
10 60 0000 422909 Miscellaneous / Printing	0.00	0.00	2,000.00	2,000.00	0.00
Total Printing	0.00	482.66	33,245.96	32,763.30	1.45
Public Awareness					
10 61 0000 423101 Awards/Recognition	0.00	55.49	1,000.00	944.51	5.55
10 61 0000 423102 Ads	0.00	0.00	775.00	775.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	0.00	400.00	400.00	0.00
10 61 0000 423107 Staff Support	0.00	123.28	2,000.00	1,876.72	6.16
10 61 0000 423110 Recruitment	100.00	275.00	3,274.00	2,999.00	8.40
10 61 0000 423111 Outreach	0.00	200.00	4,000.00	3,800.00	5.00
10 61 0000 423112 Staff Appreciation	0.00	0.00	4,300.00	4,300.00	0.00
10 61 0000 423113 PT/Volunteer Apparel	0.00	0.00	1,800.00	1,800.00	0.00
10 61 0000 423114 FT Apparel	0.00	0.00	2,600.00	2,600.00	0.00
Total Public Awareness	100.00	653.77	20,149.00	19,495.23	3.24
Liability Expense					
10 66 0000 441001 Background Checks	132.65	401.30	4,022.40	3,621.10	9.98
10 66 0000 441002 Drug Tests / Physicals	68.00	68.00	372.00	304.00	18.28
10 66 0000 441003 Unemployment	0.00	0.00	8,000.00	8,000.00	0.00
10 66 0000 441004 Liability Fees	0.00	0.00	90,000.00	90,000.00	0.00
Total Liability Expense	200.65	469.30	102,394.40	101,925.10	0.46
Total Expenses	42,745.95	93,621.95	1,414,445.77	1,320,823.82	6.62
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	174,507.49	278,857.09	2,383,388.11	2,104,531.02	11.70
10 62 0000 424102 Over-Time	0.00	0.00	500.00	500.00	0.00
10 62 0000 424103 Phone/Data Stipend	1,480.00	1,776.00	18,240.00	16,464.00	9.74
10 62 0000 424105 Car Allowance	461.54	738.46	6,000.00	5,261.54	12.31
Total Full-Time Salary	176,449.03	281,371.55	2,408,128.11	2,126,756.56	11.68

**Northwest Special Recreation Association
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For 2/28/2026**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	5,326.68	8,000.86	83,306.10	75,305.24	9.60
10 63 0000 424211 New Hire Orientation / Part-Time Salary	278.25	519.34	7,500.00	6,980.66	6.92
10 63 0000 424215 Recruitment / Part-Time Salary	200.00	200.00	2,250.00	2,050.00	8.89
10 63 0000 424216 Paid Leave / Part-Time Salary	0.00	99.00	8,000.00	7,901.00	1.24
10 63 1001 424201 Clubs / Part-Time Salary	786.58	786.58	17,000.00	16,213.42	4.63
10 63 1005 424205 Day Camp / Part-Time Salary	529.38	4,263.20	681,220.24	676,957.04	0.63
10 63 1006 424206 General Programs / Part-Time Salary	14,138.60	15,759.68	223,000.00	207,240.32	7.07
10 63 1009 424209 PURSUIT / Part-Time Salary	4,111.96	10,502.71	84,718.72	74,216.01	12.40
10 63 1011 424213 Athletics / Part-Time Salary	4,748.80	8,197.13	68,337.50	60,140.37	12.00
Total Part-Time Salary	30,120.25	48,328.50	1,175,332.56	1,127,004.06	4.11
Inclusion					
10 69 0001 450001 Arlington Heights Inclusion Salary	8,133.58	12,697.72	101,640.24	88,942.52	12.49
10 69 0001 450002 Bartlett Inclusion Salary	2,010.05	3,090.61	39,254.30	36,163.69	7.87
10 69 0001 450003 Buffalo Grove Inclusion Salary	4,239.53	6,917.95	125,762.51	118,844.56	5.50
10 69 0001 450004 Elk Grove Village Inclusion Salary	1,107.64	1,393.26	19,309.11	17,915.85	7.22
10 69 0001 450005 Hanover Park Inclusion Salary	356.38	623.96	12,959.54	12,335.58	4.81
10 69 0001 450006 Hoffman Estates Inclusion Salary	4,748.37	7,709.70	73,209.24	65,499.54	10.53
10 69 0001 450008 Mount Prospect Inclusion Salary	1,803.98	2,509.68	57,081.89	54,572.21	4.40
10 69 0001 450009 Palatine Inclusion Salary	4,120.36	6,792.57	51,111.09	44,318.52	13.29
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	0.00	11,644.40	11,644.40	0.00
10 69 0001 450011 River Trails Inclusion Salary	747.78	1,523.63	40,211.57	38,687.94	3.79
10 69 0001 450012 Rolling Meadows Inclusion Salary	2,640.00	4,229.16	84,612.61	80,383.45	5.00
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	0.00	28,475.31	28,475.31	0.00
10 69 0001 450014 Schaumburg Inclusion Salary	11,104.69	17,649.49	186,600.00	168,950.51	9.46
10 69 0001 450015 South Barrington Inclusion Salary	160.00	320.00	11,305.76	10,985.76	2.83
10 69 0001 450016 Streamwood Inclusion Salary	0.00	271.04	9,166.99	8,895.95	2.96
10 69 0001 450017 Wheeling Inclusion Salary	1,079.90	1,739.54	81,502.68	79,763.14	2.13
10 69 0001 450019 Inclusion Training Salary	825.71	842.21	17,625.00	16,782.79	4.78
10 69 0001 450020 Rovers Salary Inclusion	0.00	13.80	35,775.00	35,761.20	0.04
10 69 0001 450021 Paid Leave Inclusion Salary	453.81	951.31	7,500.00	6,548.69	12.68
10 69 0002 450001 Arlington Heights Inclusion Expenses	0.00	0.00	200.00	200.00	0.00
10 69 0002 450002 Bartlett Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450003 Buffalo Grove Inclusion Expenses	0.00	0.00	450.00	450.00	0.00
10 69 0002 450004 Elk Grove Village Inclusion Expenses	0.00	0.00	75.00	75.00	0.00
10 69 0002 450005 Hanover Park Inclusion Expenses	0.00	0.00	75.00	75.00	0.00
10 69 0002 450006 Hoffman Estate Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450008 Mount Prospect Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450009 Palatine Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450010 Prospect Heights Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450011 River Trails Inclusion Expenses	0.00	0.00	150.00	150.00	0.00
10 69 0002 450012 Rolling Meadows Inclusion Expenses	0.00	0.00	250.00	250.00	0.00
10 69 0002 450013 Salt Creek Inclusion Expenses	0.00	0.00	50.00	50.00	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	50.00	50.00	0.00
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	0.00	400.00	400.00	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	167.25	1,000.00	832.75	16.73
10 69 0002 450022 MISC Inclusion Expenses	45.71	506.96	2,000.00	1,493.04	25.35
10 69 0003 450018 Inclusion Independent Contractors	840.00	1,160.00	6,000.00	4,840.00	19.33
Total	44,417.49	71,109.84	1,007,347.24	936,237.40	7.06
Total Salary Expense	250,986.77	400,809.89	4,590,807.91	4,189,998.02	8.73
Payroll Taxes & Benefits					
FICA					
10 67 0000 442102 ER FICA Social Security	14,962.25	23,903.62	282,718.01	258,814.39	8.45
10 67 0000 442103 ER FICA Medicare	3,499.53	5,590.78	66,119.53	60,528.75	8.46
Total FICA	18,461.78	29,494.40	348,837.54	319,343.14	8.46
Health Insurance					
10 48 0000 421603 Health Contributions	32,809.08	52,408.21	437,031.84	384,623.63	11.99
Total Health Insurance	32,809.08	52,408.21	437,031.84	384,623.63	11.99
IMRF					
10 68 0000 442201 IMRF / FT Contributions	6,280.65	10,058.12	86,296.75	76,238.63	11.66

Northwest Special Recreation Association
Income Statement
For 2/28/2026

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 68 0000 442204 IMRF / PT Contributions	207.78	339.29	5,336.46	4,997.17	6.36
Total IMRF	6,488.43	10,397.41	91,633.21	81,235.80	11.35
Total Payroll Taxes & Benefits	57,759.29	92,300.02	877,502.59	785,202.57	10.52
Total Expenses	351,492.01	586,731.86	6,882,756.27	6,296,024.41	8.52
Capital Expenses					
20 80 2202 460003 Computer (lease / purchase)	1,021.91	2,043.82	30,000.00	27,956.18	6.81
20 80 2204 460003 Tech Infrastructure	0.00	1,049.00	21,000.00	19,951.00	5.00
20 80 2206 460003 Printer Lease	1,544.98	1,544.98	17,782.80	16,237.82	8.69
20 80 2216 460003 New Software	19,185.00	19,185.00	50,000.00	30,815.00	38.37
20 80 2217 460003 Specialty Rooms	0.00	998.00	21,000.00	20,002.00	4.75
20 80 2316 460004 HVAC	0.00	0.00	6,000.00	6,000.00	0.00
20 80 2317 460004 Infrastructure	0.00	0.00	5,000.00	5,000.00	0.00
20 80 2318 460004 Office Update*	0.00	0.00	79,000.00	79,000.00	0.00
Total Capital Expenses	21,751.89	24,820.80	229,782.80	204,962.00	10.80
Excess Revenue Over (Under) Expenditures	(300,744.24)	688,617.91	(209,180.96)	897,798.87	329.20

NWRSA Accounts Snapshot as of

2/28/2026

Village Bank & Trust		
	Operating Account	170,058.53
	MDAA Max Safe	851,181.17
	Capital Max Safe	231,108.22
	FSA Account	19,115.68
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Total		1,271,463.60
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PFM Investments		
<i>PFM General Reserve</i>		
	Cash Account	222,916.69
	Investments	1,202,875.00
Total PFM General Reserve		1,425,791.69
 <i>PFM Capital Reserve</i>		
	Cash Account	365,624.59
	Investments	0.00
Total PFM Capital Reserve		365,624.59
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Total of all Assets/Accounts		\$3,062,879.88
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**Northwest Special Recreation Association
Warrant List**

<u>Check Number</u>	<u>Date</u>	<u>Transaction Description</u>	<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Check Amount</u>
0	2/02/2026	[10070] Hewlett Packard - HP computer leases February 2026	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
0	2/02/2026	[10118] Nicor Gas - Gas services 2nd and 3rd floor	10 49 421703 0000	Gas	543.23	543.23
0	2/02/2026	[ELAVON] ELAVON - Invoices 02022026-9604, 02022026-9620	10 43 421151 0000	Bank Fees & Credit Card Fees	175.19	175.19
0	2/03/2026	[1000] NWSRA Program Fees - NWSRA Program refunds 1/30/26	10 32 320001 1001 10 34 321101 1001	Club Program Fees Clubs Transport Pick Up Points	30.00 -14.00	16.00
0	2/03/2026	[10240] Canon Financial Services, Inc. - Invoices 42577611, 42577612, 42588219	20 80 460003 2206	Printer Lease	1544.98	1,544.98
0	2/06/2026	[10116] NCPERS Group Life Ins. - NCPERS premiums for Feb 2026	10 20 201012 0000	457 Retirement Plan ICMA, AFL	16	16.00
9233	2/06/2026	[10278] BS&A Software - First payment for financial software implementation	20 80 460003 2216	New Software	19185	19,185.00
9234	2/06/2026	[1688] Kelsey A Glazik - Hours entering Pursuit attendance/goals	10 65 424409 1009	PURSUIT	59.5	59.50
9235	2/06/2026	[10068] Hanover Park Park District - HP rent February 2026	10 50 421803 0000	HPCC Rental Space	1443	1,443.00
9236	2/06/2026	[10257] Kathleen Wenner - Sign language interpreter - AH Otters swim team	10 69 450018 0003	Inclusion Independent Contract	240	240.00
9237	2/06/2026	[10129] Park Central Condo Association - February 2026 condo dues	10 50 421801 0000	Condo Association Fee	1065	1,065.00
9238	2/06/2026	[10157] South Barrington Park District - NWSRA reimbursement for inclusion staff	10 69 450015 0001	South Barrington Inclusion Sal	160	160.00
20626	2/06/2026	Paycom Payroll 2/6/26	10 10 101001 0000	Net Pay Payroll Taxes Payroll Fee	87240.10 28485.01 6207.19	121,932.30
0	2/10/2026	[10145] Robbins Schwartz - Legal fees thru 12/31/2025	10 20 201015 0000	Accrued Expenses	3163.75	3,163.75
0	2/10/2026	[10199] Blitt and Gaines, P.C. - Wage garnishments for SB December 2025 and January 2026	10 20 201019 0000	Wage Garnishment Payable	17.63	17.63
0	2/12/2026	[10189] WEX Bank - Fuel invoice January 2026	10 59 422801 0000	Transportation/ Gas	1830.95	1,830.95
0	2/12/2026	[10139] Premistar-North - HVAC repairs	10 49 421705 0000	HVAC Fees and Inspections	2806	2,806.00
9239	2/13/2026	[10021] Bill's Auto & Truck Repair - Inv # 129774 & Inv #129831	10 58 422702 0000	Repair / Transport Maintenance	392.42	392.42
9240	2/13/2026	[1610] Christinia M Hirsch - Reimbursement for CDL renewal	10 47 421502 0000	CDL Reimbursement/Renewal	30	30.00
9241	2/13/2026	[A0GW] Maddy Zinchuk - Repayment of direct deposit that was issued incorrectly	10 69 450022 0002	MISC Inclusion Expenses	45.71	45.71
9242	2/13/2026	[10262] Vermont Systems - RecTrac training	10 20 201015 0000	Accrued Expenses	625	625.00
9243	2/13/2026	[10183] VITASYS - 2025 Civi support	10 20 201015 0000	Accrued Expenses	2548	2,548.00
	2/17/2026	Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	368.43	368.43
0	2/17/2026	[10111] Mission Square - Mission Square deductions on 02/06/26 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	743.23	743.23
0	2/18/2026	[10036] ComEd - Electrical services for 2nd and 3rd floor	10 49 421702 0000	Electric	590.16	590.16
0	2/18/2026	[10084] IMRF - January IMRF Contribution	10 20 201011 0000 10 20 201011 9950	IMRF EE IMRF ER	9245.01 6529.15	15,774.16

9244	2/20/2026	[10229] Breaking Grounds in Drumming - February Drum circle for PURSUIT	10 65 424409 1009	PURSUIT	125	125.00
9245	2/20/2026	[10279] DJ's Auto Service Center - Maintenance on 2017 Ford E450	10 58 422702 0000	Repair / Transport Maintenance	1885.34	1,885.34
9246	2/20/2026	[10057] FVSRA - Half reimbursement for ISU Job Fair	10 61 423110 0000	Recruitment	100	100.00
9247	2/20/2026	[10257] Kathleen Wenner - Otter Swim Team AHPD Sign Language Interpreter	10 69 450018 0003	Inclusion Independent Contract	400	400.00
69063	2/20/2026	January 2026 P cards	10 20 201004 0000	Fifth Third P-Cards	17834.42	17,834.42
2202026	2/20/2026	Paycom Payroll 02/20/2026	10 10 101001 0000	Net Pay	103551.03	138,043.13
				Payroll Taxes	32894.22	
				Payroll Fee	1597.88	
0	2/23/2026	[10006] Aflac - February 2026 Aflac billing statement	10 20 201012 0000	457 Retirement Plan ICMA, AFL	359.44	359.44
0	2/23/2026	[10111] Mission Square - Mission Square deductions on 2/20/26 payroll	10 20 201012 0000	457 Retirement Plan ICMA, AFL	743.23	743.23
0	2/24/2026	[10277] Catapult - February 2026 FSA admin fees	10 64 424303 0000	FSA	100	100.00
0	2/26/2026	[10131] PDRMA - January 2026 health contributions	10 20 201006 0000	Employee Health Insurance	41564.08	41,564.08
0	2/26/2026	[10102] Lauterbach & Amen, LLP - 2025 GASB 74/75 report	10 41 421005 0000	GASB	960	960.00
9248	2/26/2026	[1601] Barbara M Bassett - CDL renewal	10 47 421502 0000	CDL Reimbursement/Renewal	30	30.00
9249	2/26/2026	[10021] Bill's Auto & Truck Repair - Invoices #129822, 129860, 129880, 129830, 129968, 129961, 129944	10 58 422702 0000	Repair / Transport Maintenance	7919.06	7,919.06
9250	2/26/2026	[3649] Emani Naima Brown - Reissued payroll check from 7/25/25 payroll - stale check	10 20 201027 0000	EFT Payroll Returns Liability	84.68	84.68
9251	2/26/2026	[10027] Buffalo Grove Park District Arts Center - Broadway Buddies Costumes, sets, and props	10 52 422106 1006	General Programs Rental Muni	1077.2	1,077.20
9252	2/26/2026	[10257] Kathleen Wenner - Otter swim team AHPD sign language interpreter	10 69 450018 0003	Inclusion Independent Contract	200	200.00
Total Checks						387,763.13

**January 2026
P-Card Transactions**

Vendor	Expense Account Title	Expense Description	Account	Amount
MARMIC FIRE & SAFETY C	MAINTENANCE/UTILITIES	MARMIC FIRE & SAFETY C-ANNUAL VEHICLE FIRE EXTINGUISHER INSPECTION-BILLED TO 2025-JR2	10 49 421705 0000	324.40
MICROSOFT 14 DAY TRIAL	COMPUTERS	MICROSOFT 14 DAY TRIAL-MICROSOFT X-BOX DECEMBER-JD	10 51 421905 0000	33.05
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-WINTER BREAK CAMP - SNOWBLAZERS & SNOW EXPLORERS BOWLING FEE-KM	10 53 422205 1005	136.00
WM SUPERCENTER #3790	PROGRAM SUPPLIES	WM SUPERCENTER #3790-WINTER BREAK CAMP NYE PARTY SUPPLIES-KM	10 55 422405 1005	16.63
SAMS CLUB #6485	PROGRAM SUPPLIES	SAMS CLUB #6485-WINTER BREAK CAMP NYE PARTY SUPPLIES-KM	10 55 422405 1005	94.12
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT- SUPPLIES-6 SITES-KR-KR	10 55 422409 1009	291.93
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES-DC	10 55 422409 1009	45.76
PARAMOUNT ARTS CENTER	COMMERCIAL EXPENSE	PARAMOUNT ARTS CENTER-REMAINDER OF TICKET COST FOR ELVIS SPECIAL EVENT-EM	10 53 422204 1004	255.26
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-DISNEY PLUS EXTRA MEMBER FEE-JT	10 55 422409 1009	4.13
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-PROGRAM SUPPLIES-DC	10 55 422409 1009	6.97
AMAZON	PROGRAM SUPPLIES	AMAZON-GLOVES FOR HE PURSUIT-JT	10 55 422409 1009	28.05
AMAZON	PROGRAM SUPPLIES	AMAZON-GLOVES FOR HE PURSUIT-JT	10 55 422409 1009	33.63
MEIJER STORE #228	PROGRAM SUPPLIES	MEIJER STORE #228-PROGRAM SUPPLIES-DC	10 55 422409 1009	5.37
AMAZON	PROGRAM SUPPLIES	AMAZON-WIPES FOR HE PURSUIT-JT	10 55 422409 1009	48.45
OTTER.AI	COMPUTERS	OTTER.AI-OUTTER.AI SUBSCRIPTION - WILL BE REFUNDED-TD	10 51 421905 0000	854.65
MOSYLE BUS MOSYLE_BUS	COMPUTERS	MOSYLE BUS MOSYLE_BUS-MOSYLE IOS LICENSES -JD	10 51 421905 0000	6.00
SAMSClub #6485	PROGRAM SUPPLIES	SAMSClub #6485-WINTER BREAK CAMP NYE PARTY SUPPLIES RETURN-KM	10 55 422405 1005	-36.15
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES-DC	10 55 422409 1009	28.49
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES-DC	10 55 422409 1009	21.59
FMCSA D&A CLEARINGHOUS	LIABILITY	FMCSA D&A CLEARINGHOUS-ANNUAL FMCSA CDL DRIVER QUERY REPORT. BILL TO DECEMBER 2025-JR2	10 20 201015 0000	25.00
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	AUTHORIZE.NET-AUTHORIZE.NET - JANUARY -TD	10 43 421151 0000	25.00
WIX.COM 1217160027	COMPUTERS	WIX.COM 1217160027-NWSRA - WIX WEBSITE SUBSCRIPTION -TD	10 51 421904 0000	36.00
WIX.COM	COMPUTERS	WIX.COM-NWSRA - DOMAIN RENEWAL -TD	10 51 421904 0000	79.95
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES-DC	10 55 422409 1009	28.49
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES-DC	10 55 422409 1009	49.99
IPRA INV-44625	CONFERENCE/EDUCATION	IPRA INV-44625-PROFESSIONAL DEVELOPMENT - IPRA MEMBERSHIP RENEWAL-KZ	10 46 421401 0000	265.00
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST INTERNET MP 12/13-1/12-JD	10 49 421706 0000	115.90
WIX.COM 1217535157	COMPUTERS	WIX.COM 1217535157-WIX SLSF SUBSCRIPTION-TD	10 51 421904 0000	36.00
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	19.81
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	16.12
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-OFFICIAL FINDERS BASKETBALL REF-AB2	10 65 424411 1011	4.35
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-OFFICIAL FINDERS BASKETBALL REF-AB2	10 65 424411 1011	150.00
AMAZON	INCLUSION	AMAZON-TRAINING SUPPLIES-AC	10 69 450021 0002	16.21
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	18.12
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409 1009	10.01
AMAZON	INCLUSION	AMAZON-MISC. -KM1	10 69 450022 0002	16.47
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST BG 12/15-1/14-JD	10 49 421706 0000	113.27
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST MO 12/18-1/17-JD	10 49 421706 0000	191.60
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST RM-JD	10 49 421706 0000	109.29
CHICAGO BLACKHAWKS	COMMERCIAL EXPENSE	CHICAGO BLACKHAWKS-REMAINDER TICKET COST FOR BLACKHAWKS SPECIAL EVENT-EM	10 53 422204 1004	420.00
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	19.24
TARGET 00008805	PROGRAM SUPPLIES	TARGET 00008805-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	34.68
JEWEL	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	20.76
AMAZON	INCLUSION	AMAZON-TRAINING SUPPLIES-AC	10 69 450021 0002	8.99
AMAZON	INCLUSION	AMAZON-MISC.-KM1	10 69 450022 0002	8.79
TST NICOLETE CAFE	CONFERENCE/EDUCATION	TST NICOLETE CAFE-BOARD MEMBER MEETING-AK	10 46 421406 0000	23.43
VIVERSE LIMITED	COMPUTERS	VIVERSE LIMITED-VR SOFTWARE FOR DREAM/MEDIA LABS JANUARY-JD	10 51 421905 0000	12.99
AMAZON	COMPUTERS	AMAZON-PROJECTOR-TD	10 51 421906 0000	582.28
0009P - PARKINGCOM	COMMERCIAL EXPENSE	0009P - PARKINGCOM-SKY DECK PARKING FOR SPECIAL EVENT IN CITY-EM	10 53 422204 1004	40.00
WILMOT MOUNTAIN	COMMERCIAL EXPENSE	WILMOT MOUNTAIN-SO SKI-PH	10 53 422211 1011	294.36
ALDI 40092	PROGRAM SUPPLIES	ALDI 40092-PROGRAM SUPPLIES-PMPPD	10 55 422409 1009	7.98
AMAZON	PROGRAM SUPPLIES	AMAZON-SUPPLIES FOR GRILLED CHEESE DAY FOR BIN A1-JT	10 55 422409 1009	38.98
AMAZON	PROGRAM SUPPLIES	AMAZON-SUPPLIES FOR GRILLED CHEESE DAY FOR BIN A2-JT	10 55 422409 1009	38.98
AMAZON	PROGRAM SUPPLIES	AMAZON-PLATES FOR GRILLED CHEESE DAY CRAFT FOR HE-JT	10 55 422409 1009	5.58
AMAZON	PROGRAM SUPPLIES	AMAZON-PLATES FOR GRILLED CHEESE DAY CRAFT FOR HP-JT	10 55 422409 1009	5.58
AMAZON	OFFICE SUPPLIES	AMAZON-BINDERS FOR HR-KS	10 42 421105 0000	39.76
CCI CONSTANT-CONTACT	COMPUTERS	CCI CONSTANT-CONTACT-MONTHLY CONSTANT CONTACT SUBSCRIPTION-TD	10 51 421905 0000	175.00
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-5013 LEISURE EDUCATION- BOWLING FOR 7 PPT'S-PP SKYDECK CHICAGO-SPECIAL EVENT COMMERCIAL PURCHASE - TICKETS FOR PARTICIPANTS AND STAFF-KZ	10 53 422202 1002	35.00
SKYDECK CHICAGO	COMMERCIAL EXPENSE	TST GIORDANOS - JACKS-SPECIAL EVENT COMMERCIAL PURCHASE - LUNCH PACKAGE FOR PARTICIPANTS AND STAFF-KZ	10 53 422204 1004	413.00
TST GIORDANOS - JACKS	COMMERCIAL EXPENSE	PACKAGE FOR PARTICIPANTS AND STAFF-KZ	10 53 422204 1004	567.25
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT-BG-PAPER TOWELS-KR-KR	10 55 422409 1009	241.96
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT WH SUPPLIES-CL	10 55 422409 1009	112.58
ILDOT	TRANSPORTATION GAS/TOLLS	ILDOT-QUARTERLY IPASS TOLLS-JR2	10 59 422802 0000	922.10
JEWEL	INCLUSION	JEWEL-INCLUSION TRAINING MEETING SUPPLIES (1/8/2025)-KM1	10 69 450021 0002	52.06
LYFT 2 RIDES 01-11	COMMERCIAL EXPENSE	LYFT 2 RIDES 01-11-LYFT FOR SPECIAL EVENT -	10 53 422204 1004	34.49
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	13.04
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	52.36
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	24.66
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PURSUIT WH SUPPLIES-PWPD	10 55 422411 0000	5.78
DAILY HERALD ONLINE	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	DAILY HERALD ONLINE-YEARLY DAILY HERALD SUBSCRIPTION-TD	10 61 423110 0000	175.00
AMAZON	INCLUSION	AMAZON-SENSORY SUPPLIES RESTOCK-CC1	10 69 450022 0002	217.36
AMAZON	INCLUSION	AMAZON-SENSORY SUPPLIES RESTOCK-CC1	10 69 450022 0002	32.49
VZWRSS APOCC VISB	COMPUTERS	VZWRSS APOCC VISB-WIRELESS PHONE 11/26-12/25-JD	10 20 201015 0000	411.89
WILMOT MOUNTAIN F&B	PROGRAM SUPPLIES	WILMOT MOUNTAIN F&B-FOOD AT QUALIFIER-AB2	10 55 422423 1011	15.03
WILMOT MOUNTAIN F&B	PROGRAM SUPPLIES	WILMOT MOUNTAIN F&B-FOOD AT QUALIFIER-AB2	10 55 422423 1011	19.25
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-GET WELL SOON PRESENT ABIGAIL UPDIKE-AD WHEELING AREA CHAMBER-WRONG WHEELING CHAMBER MEMBERSHIP (WILL BE REIMBURSED)-RH	10 61 423111 0000	150.00
WHEELING AREA CHAMBER	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-INC MISC-AC	10 69 450022 0002	38.94
AMAZON	INCLUSION	AMAZON-INC MISC-AC	10 69 450022 0002	38.94
SP GIVENKIND	OFFICE SUPPLIES	SP GIVENKIND-COFFEE-AK	10 42 421101 0000	17.80
AMAZON	OFFICE SUPPLIES	AMAZON-SUPPLIES - AMAZON -AG-AG	10 42 421105 0000	9.99
WOMEN IN LEISURE SERVI	MEMBERSHIPS/CERTIFICATIONS	WOMEN IN LEISURE SERVI-KM WILS MEMBERSHIP-KM	10 47 421513 0000	42.00
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST HE 12/22-1/21-JD	10 49 421706 0000	367.31
COMCAST / XFINITY	MAINTENANCE/UTILITIES	COMCAST / XFINITY-COMCAST WH 12/22-1/21-JD	10 49 421706 0000	156.90

**January 2026
P-Card Transactions**

Vendor	Expense Account Title	Expense Description	Account	Amount
AMAZON	COMPUTERS	AMAZON-HDMI ADAPTER-JD	10 51 421906 0000	35.55
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-JANUARY DISNEY PLUS CHARGE-JT	10 55 422409 1009	20.98
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-STAFF SUPPORT - AMAZON - AG-AG	10 61 423107 0000	15.98
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-STAFF SUPPORT - AMAZON - AG-AG	10 61 423107 0000	9.49
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-STAFF SUPPORT - AMAZON - AG-AG	10 61 423107 0000	9.98
AMAZON	INCLUSION	AMAZON-OFFICE SUPPLIES -AC	10 69 450022 0002	119.98
WHEELING AREA CHAMBER	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WHEELING AREA CHAMBER-REIMBURSEMENT FOR WHEELING WEST VIRGINA	10 61 423111 0000	-150.00
AMAZON	INCLUSION	AMAZON-SENSORY SUPPORTS-CC1	10 69 450022 0002	27.22
AMAZON	OFFICE SUPPLIES	AMAZON-FOAMBOARD-TD	10 42 421105 0000	22.16
HR SOURCE	CONFERENCE/EDUCATION	HR SOURCE-HR SOURCE TRAINING FOR BURN-OUT FOR MANAGERS AND	10 46 421407 0000	95.00
AMAZON	CONFERENCE/EDUCATION	LEADERSHIP-SC2	10 46 421407 0000	27.84
		AMAZON-STAFF ENRICHMENT - NATIONAL POPCORN DAY-AD	10 46 421409 0000	
JP MARTIAL ARTS	COMMERCIAL EXPENSE	JP MARTIAL ARTS-5016 LEISURE EDUCATION- MARTIAL ARTS LESSON FOR 7 PPTS	10 53 422202 1002	75.00
		- PP		
TST PARAMOUNT THEATRE	PROGRAM SUPPLIES	TST PARAMOUNT THEATRE-FOOD FOR PARTICIPANT WHOSE CARD DECLINED-JT	10 55 422404 1004	12.00
ALDI 40063	PROGRAM SUPPLIES	ALDI 40063-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	19.51
WALMART	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	21.54
ALDI 40051	PROGRAM SUPPLIES	ALDI 40051-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409 1009	6.76
GERRYS CAFE	PROGRAM SUPPLIES	GERRYS CAFE-CLIENT FORGOT CREDIT CARD FOR GERRY'S -HEPDP	10 55 422409 1009	7.32
GOLF ROAD LAUNDROMAT.	PROGRAM SUPPLIES	GOLF ROAD LAUNDROMAT.-LAUNDRY-PRMCC	10 55 422409 1009	10.40
JEWEL	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-PRMCC	10 55 422409 1009	5.99
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	12.46
FYF FROMYOUFLOWERS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	FYF FROMYOUFLOWERS-GET WELL SOON PRESENT FOR TRICIA SNELL-AD	10 61 423107 0000	73.85
AMAZON	OFFICE SUPPLIES	AMAZON-OFFICE SUPPLIES-DO	10 42 421105 0000	8.65
HR SOURCE	CONFERENCE/EDUCATION	HR SOURCE-TRAINING FROM HR SOURCE-RH	10 46 421407 0000	95.00
TARGET 00018960	CONFERENCE/EDUCATION	TARGET 00018960-TOPPINGS FOR NATIONAL POPCORN DAY-STAFF	10 46 421409 0000	23.16
COMCAST / XFINITY	MAINTENANCE/UTILITIES	ENRICHMENT-SC2	10 49 421708 0000	129.54
BUFFALO GROVE	RENT	COMCAST / XFINITY-COMCAST HP 12/27-1/26-JD	10 50 421806 0000	90.00
		BUFFALO GROVE-BUFFALO GROVE BUSINESS LICENSE FOR PURSUIT-RH	10 50 421806 0000	90.00
ICI FEE BUFFALO GROVE	RENT	ICI FEE BUFFALO GROVE-BUFFALO GROVE BUSINESS LICENSE FOR PURSUIT-RH	10 50 421806 0000	2.66
SAFARI LAND	COMMERCIAL EXPENSE	SAFARI LAND-SAFARI LAND GROUP BOWLING, GAMES, AND RIDES PACKAGE FOR	10 53 422204 1004	148.31
AMAZON	INCLUSION	8 PARTICIPANTS, FOR SAFARI SPLASH ADVENTURE SPECIAL EVENT-CC	10 69 450021 0002	89.99
WALGREENS #3512	CONFERENCE/EDUCATION	AMAZON-INCLUSION TRAINING SUPPLIES-AC	10 46 421407 0000	14.25
RING MULTI PLAN	COMPUTERS	WALGREENS #3512-MEETING - WALGREENS - AG-AG	10 51 421905 0000	99.99
RINGCENTRAL INC.	COMPUTERS	RING MULTI PLAN-RING DOORBELL-JD	10 51 421909 0000	1231.55
AMAZON	PROGRAM SUPPLIES	RINGCENTRAL INC.-RINGCENTRAL OFFICE PHONES 1/20-2/19-JD	10 55 422406 1006	16.82
TARGET 00008359	PROGRAM SUPPLIES	AMAZON-FULLY INVOLVED FIRE ACADEMY CARDS-KM	10 55 422409 1009	34.45
AMAZON	PROGRAM SUPPLIES	TARGET 00008359-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	98.99
WALMART	PROGRAM SUPPLIES	AMAZON-SUPPLIES FOR BIN A1-JT	10 55 422409 1009	41.21
AMAZON	PROGRAM SUPPLIES	WALMART-INGREDIENTS FOR COOKING-	10 55 422409 1009	9.99
CC CRUMBL ARLINGTONHE	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-CLOTHESPINS FOR HE-JT	10 61 423101 0000	22.52
		CC CRUMBL ARLINGTONHE-RECOGNITION - AG-AG		
W2,1099,1095 EFILING	PAYROLL PROCESSING	W2,1099,1095 EFILING-ACCUFUND 10995 FEDERAL E FILING AND RECIPIENT	10 64 424304 0000	58.00
AMAZON	OFFICE SUPPLIES	MAILING - 10 FORMS-NE	10 42 421105 0000	60.91
		AMAZON-PAYROLL ENVELOPES, HEX KEYS, AND POST-ITS-KS		
AMERICAN RED CROSS	MEMBERSHIPS/CERTIFICATIONS	AMERICAN RED CROSS-CPR CERTIFICATION FEE FROM JANUARY 14 CLASS-JR2	10 47 421510 0000	672.00
WALMART	MEMBERSHIPS/CERTIFICATIONS	WALMART-LUNCH FOR CPI TRAINING -KR	10 47 421514 0000	41.11
MOSYLE BUS MOSYLE_BUS	COMPUTERS	MOSYLE BUS MOSYLE_BUS-MOSYLE ANNUAL -JD	10 51 421905 0000	1785.00
AMAZON	COMPUTERS	AMAZON-USB-C ADAPTERS-ID	10 51 421906 0000	6.89
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT PANCAKE DAY 2 SITES-CL	10 55 422409 1009	64.90
MEIJER STORE #228	PROGRAM SUPPLIES	JEWEL-PROGRAM SUPPLIES-DC	10 55 422409 1009	19.13
WHEELING AREA CHAMBER	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WHEELING AREA CHAMBER-WHEELING CHAMBER MEMBERSHIP-RH	10 61 423111 0000	200.00
AMAZON	TECHNOLOGY/HARDWARE	AMAZON-NINTENDO SWITCH 2 (X2) FOR DREAMLAB-JD	20 80 460003 2217	998.00
ACT SCHAUMBURGPDIS	RENTAL MUNICIPAL	ACT SCHAUMBURGPDIS-SCHAUMBURG PARK DISTRICT AQUA EXERCISE	10 52 422106 1006	384.00
WILMOT MOUNTAIN	COMMERCIAL EXPENSE	LIFEGUARD FEE WINTER SPRING-JR2	10 53 422211 1011	233.38
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WILMOT MOUNTAIN-SO SKI-PH	10 55 422409 1009	15.22
HULU	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	12.99
WM SUPERCENTER #1420	PROGRAM SUPPLIES	HULU-PURSUIT DISNEY/HULU SUBSCRIPTION 2 SITES-CL	10 55 422409 1009	19.91
TONYS FRESH MRKT SCHAM	PROGRAM SUPPLIES	WM SUPERCENTER #1420-INGREDIENTS FOR COOKING-	10 55 422409 1009	24.84
AMAZON	PROGRAM SUPPLIES	TONYS FRESH MRKT SCHAM-INGREDIENTS FOR COOKING-HEPDP	10 55 422409 1009	98.99
ALDI 40051	PROGRAM SUPPLIES	AMAZON-SUPPLIES FOR BIN A2-JT	10 55 422409 1009	7.85
		ALDI 40051-PURSUIT BG COOKING SUPPLIES-PBGPD		
CANON SOLUTIONS AMER I	PRINTING	CANON SOLUTIONS AMER I-CANON PRINTER MAINTENANCE 1/21-2/20-JD	10 60 422901 0000	241.33
AMAZON	TECHNOLOGY/HARDWARE	AMAZON-PHONE CASE-TD	20 80 460003 2201	16.95
AMAZON	MAINTENANCE/UTILITIES	AMAZON-AMAZON CLEANING SUPPLIES-JR2	10 49 421708 0000	167.40
AMAZON	COMPUTERS	AMAZON-IPAD CHARGERS-JD	10 51 421906 0000	185.20
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-RESOURCES FOR FEBRUARY LESSON PLANS -JT	10 55 422409 1009	6.99
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-PROGRAM SUPPLIES-DC	10 55 422409 1009	20.98
AMAZON	PROGRAM SUPPLIES	AMAZON-AMAZON AA BATTERIES CPR-JR2	10 55 422414 0000	14.97
AMAZON	PROGRAM SUPPLIES	AMAZON-AMAZON CPR BATTERIES-JR2	10 55 422414 0000	40.89
AMAZON	TRANSPORTATION MAINTENANCE	AMAZON-AMAZON ZIP TIES-JR2	10 58 422705 0000	6.99
APPLE.COM/US	TECHNOLOGY/HARDWARE	APPLE.COM/US-IPAD-JD	20 80 460003 2204	349.00
Total Warrant For January Electronic Accounts Payable				17,834.42

Staff Reports

[Return to Home](#)



Date: 3/18/2026

To: NWSRA Board of Directors

From: Rachel Hubsch and Victoria Gonzalez, Superintendents of Recreation
Andrea Griffin, Executive Director

Re: Programs & Services Report January – February 2026

Recreation Therapy Highlights:

Winter programming across Recreation Therapy services reflects strong participation, strategic growth, and continued operational stability. January and February featured four successful Special Events serving both adult and school-age participants, alongside 24 Leisure Education school outings utilizing member district facilities. These programs expanded access to community-based recreation experiences while reinforcing collaborative partnerships across districts.

The Winter/Spring season is currently delivering 60 in-person, virtual, and 1:1 therapeutic recreation programs, with an intentional focus on program quality, staff support, and consistent oversight. An All-Staff Training reinforced safety protocols, behavior management strategies, and team alignment to ensure positive participant experiences.

Athletics continues to demonstrate competitive excellence and athlete development. Seven athletes competed at the Special Olympics Winter Games, earning nine total medals, and two basketball teams advanced to State competition. Swim and gymnastics athletes are also progressing through regional qualifiers. These accomplishments highlight both skill development and the strength of our coaching and support systems.

Day Camp enters the 2026 season from a position of strength, with 165 returning staff across leadership and support roles. High retention supports continuity, reduces recruitment strain, and strengthens site-level leadership. Operational enhancements, including the creation of a flexible Rover position and improved document management systems, position the program for a well-supported summer.

Clubs programming remains strong with 197 Winter/Spring registrations and continued high-interest community outings and social events. Meanwhile, the redesigned Behavior Team structure introduces a tiered, consultation-based support model to enhance clarity, staff confidence, and participant success across programs.

As NWSRA transitions toward an independent Adult Community Day Program model, leadership has conducted individualized family meetings to ensure thoughtful communication and planning. Feedback has been positive, and participant engagement remains strong across six sites. Specialty program areas continue to expand, including the launch of the Buffalo Grove Media Lab and the reopening of the refreshed Music Room at Rolling Meadows, both designed to increase access to innovative and individualized programming opportunities.

Additionally, Snoezelen Sensory Room field trips are expanding through school partnerships across the service area. These structured visits provide meaningful therapeutic experiences for students while also generating program revenue and strengthening district relationships. Continued growth in sensory programming represents both mission impact and sustainable service opportunities.

Overall, Recreation Therapy services remain stable, forward moving, and aligned with our commitment to quality programming, participant growth, fiscal responsibility, and collaborative partnerships across our member districts.

Inclusion Highlights:

The Inclusion Department continues to advance inclusive practices across member districts through comprehensive staff development, community partnerships, and professional leadership within the field.

This winter, 45 Inclusion Aides completed structured seasonal training focused on crisis response, behavior management strategies, advocacy, and department protocols. Ongoing investment in training strengthens staff preparedness, promotes consistency across programs, and reinforces safe, supportive environments for participants with disabilities.

Beyond internal programming, NWSRA continues to serve as a regional leader in inclusion education. Staff presented at the Illinois Park & Recreation Association Conference, contributing to statewide professional development in inclusive recreation. The team also provided Autism awareness and inclusion strategies training to more than 110 staff members at the Palatine Public Library, expanding inclusive practices beyond park district programming and strengthening interagency partnerships.

Through continued education, proactive support systems, and external collaboration, the Inclusion Department remains focused on ensuring equitable access, building staff confidence, and positioning NWSRA as a trusted inclusion resource within our service area.

Outreach/Speaking Highlights:

NWSRA continues to expand its visibility and regional presence through strategic outreach and professional engagement.

This winter, staff represented the agency at regional and statewide platforms, strengthening NWSRA's reputation as a knowledgeable and forward-moving leader in therapeutic recreation and inclusive programming. Community-based presentations and collaborative partnerships have further positioned NWSRA as a trusted resource for member districts and local organizations seeking expertise and guidance.

Recruitment outreach also increased through participation in multiple community job fairs and coordinated summer hiring campaigns. These efforts not only support staffing capacity but also expand brand awareness across our service area and reinforce partnerships with local park districts, schools, and community agencies.

Collectively, outreach efforts this season continue to elevate NWSRA's professional presence, strengthen interagency collaboration, and support long-term organizational growth.



Date: 3/18/2026
To: NWSRA Board of Directors
From: Sara Carey, Manager of Human Resources
Andrea Griffin, Executive Director
Re: Human Resources Report January – February 2026

Recruitment/Retention:

Recruitment efforts focused on strengthening part-time staffing levels, preparing for seasonal summer hiring, and increasing community visibility through targeted outreach events. These efforts resulted in steady hiring progress and expanded recruitment exposure throughout our district communities.

New Hires

During the months of January and February, 17 new employees were successfully onboarded across programs and support roles.

- 7 Inclusion Aides
- 3 Program Assistants, and 1 Program Leader
- 1 PURSUIT Adult Day Program Assistant who will also assist in Support Services
- 5 Volunteers

This hiring progress reflects continued efforts to streamline recruitment, improve applicant communication, and accelerate onboarding processes.

Summer Planning Initiatives

To proactively prepare for seasonal staffing needs, the HR team partnered with the Marketing Team to develop a comprehensive Summer Hiring Flyer highlighting all available summer positions, including:

- Summer Program Assistants
- Summer Inclusion Aides
- Summer Camp Counselors
- Volunteers

The flyer was designed to increase visibility, clearly outline position opportunities, and provide direct application access. Distribution efforts include digital posting, social media promotion, and in-person recruitment events.

In addition to the hiring flyer, the HR team is actively partnering with the Marketing Team to expand summer hiring outreach through:

- A structured social media recruitment plan with consistent posting from March through July
- Position spotlights and staff testimonials to increase engagement
- Targeted summer hiring promotional graphics
- Development of a branded email signature for staff to showcase and promote summer employment opportunities in outgoing communications

This coordinated effort ensures consistent messaging, broader reach, and increased visibility throughout our member district communities.

The HR team hosted a collaborative planning meeting with hiring managers from Inclusion, Support Services, and Day Camp to review intent-to-return staffing numbers, establish summer hiring targets, and confirm key training dates. These meetings ensured alignment across departments regarding projected staffing needs, timelines, and onboarding capacity to support summer program operations. This proactive coordination allows the HR team to focus outreach efforts strategically and track progress toward fully staffing all summer programs.

Job Fair Participation

NWSRA actively expanded its recruitment presence by attending four community job fairs and 1 college career and intern fair:

- ISU Career and Intern Fair– January 5, 2026
- Mount Prospect Park District – January 6, 2026
- Rolling Meadows High School – February 12, 2026
- Stevenson High School – February 13, 2026
- Buffalo Grove Park District Job Fair – February 26, 2026

Participation in these events allowed NWSRA to:

- Promote summer and year-round employment opportunities
- Engage directly with high school and community job seekers
- Build partnerships with local park districts and schools
- Increase brand awareness within our member district communities

Collectively, these job fairs generated applicant interest in summer positions and strengthened our recruitment pipeline.

Upcoming Job Fairs (March)

Recruitment will continue outreach efforts through additional upcoming events:

- Arlington Ridge Center – Annual Teen Job Fair – March 3, 2026
- Lake Park High School – March 10, 2026

These events provide continued access to high school students seeking summer employment and further strengthen NWSRA's visibility within our service area.

Upcoming:

NWSRA Summer Job Fair

The recruitment will host a Summer Job Fair on March 25th from 5:00pm–6:30pm at the Teen Center at Park Central. The event is strategically scheduled during the majority of local school districts' spring break to maximize student availability and attendance.

To further strengthen interagency collaboration, Rolling Meadows Park District has been invited to participate and promote their seasonal opportunities. This partnership supports shared recruitment efforts and reinforces relationships with our partnering park districts.

Promotional efforts for this event include:

- Targeted social media campaigns
- A dedicated job fair flyer distributed to local high schools
- Digital outreach through staff email signatures
- Cross-promotional efforts with partnering agencies

This event is expected to further increase applicant volume and strengthen summer staffing capacity.

Compliance/Risk Management:

Part-Time Overnight Guidelines

To ensure that expectations and procedures for part-time staff are clearly outlined for any part time employee that participates in an overnight travel with NWSRA, the Manager of Human Resources updated the Part-Time Overnight Guidelines. These guidelines are also intended to provide a safe, healthy, and rewarding experience for any minor or vulnerable adult participating in overnight travel through setting these clear standards.

The guidelines provide clarity around role clarification, compensation, transportation, conduct and responsibilities for all overnight travel where part-time staff is participating. It provides clarification on eligibility requirements for all part time staff as well.

The guidelines have been uploaded into Paycom so that part-time staff can review and acknowledge these guidelines when they are selected to participate in an NWSRA overnight event. This was officially rolled out during Winter Games 2026.

High Risk Waiver Update

The Manager of Human Resources updated the High-Risk Waiver so that it was appropriately branded onto NWSRA letterhead and reformatted to a more easily readable format for participant's and their guardians.

OSHA Compliance

The Manager of Human Resources submitted all required documentation via the OSHA 300 form through the Injury Tracking Application portal by the March 2, 2026, deadline ensuring we were compliant for the 2025 recording year.

ACA Compliance

The Manager of Finance and the Manager of Human Resources submitted all ACA required reporting through Paycom by the February 6, 2026, deadline. This was our first time submitting through Paycom.

Compensation and Benefits:

The Executive Director and the Manager of Human Resources kicked off the HR Source Compensation Survey on February 11, 2026. We completed and updated all of the Full-Time and the IMRF eligible Part-Time Job Descriptions before the Kick-Off meeting which meant streamlining the job description so that they better aligned with the staff's specific duties & responsibilities and essential job functions.

Training and Development:

All Team In-services were conducted during the month of January. The topics included the following:

- Epact and Ipad Training
- Mental Health First Aid Training
- CPR/First Aid Training
- CPI Training
- Behavior Team: Crisis Training/Confidence/Decision Making Skills

These trainings were designed and presented to increase knowledge across a variety of topics for the staff. The remaining 2026 In-Service trainings have been scheduled through the end of the year.

GENERAL MARKETING

- Published and promoted the Day Camp Brochure.
- Published the January and February Now newsletters, keeping stakeholders informed of organizational updates, programs, and highlights.
- In recognition of Recreation Therapy Month NWSRA recognized all of its CTRS certified staff on social media with their own post highlighting them.
- Worked collaboratively with Human Resources to begin the promotion of summer hiring.

PROJECT UPDATES

- Submitted multiple award entries to the Illinois Park and Recreation Association (IPRA) Conference, recognizing excellence in both programming and marketing initiatives. The Fully Involved Fire Academy between the Hoffman Estates Fire Department and NWSRA received the Circle of Excellence award through ITRS along with Program of the Year through IPRA.
- Attended IAPD Legislative Breakfast at the Schaumburg Golf Course.

PROJECT UPDATES

- Website: NWSRA has received the working version of its new website. Staff are going through and fine tuning content along with ensuring all functionality works as it should.

SLSF MARKETING

- Developed comprehensive marketing materials for the Fashion Show. This included social media campaigns highlighting all of the models in the show, as well as the incredible sponsors and prize donors who supported the event. The marketing team also supported the event by interviewing all of the models and developing the Meet the Model videos which premiered at the event. In addition, the team developed day-of signage, presentation graphics, the program guide, and much more.
- Began the promotion of the 2026 Golf Season, including a rebrand of the Women's Golf Outing to Birdies & Besties.
- Promoted the Chicago Steel Hockey Game benefiting SLSF on March 20.
- Published the January and February SLSF Impact Newsletters highlighting SLSF programs, events, and impact.

TECHNOLOGY

- A majority of the agency has officially transitioned over to SharePoint from using our on-prem file server. This has allowed staff to securely access files and collaborate outside of the agency's network without the need for a VPN, simplifying workflows, enhancing security, and reducing licensing costs.



WEBSITE STATISTICS

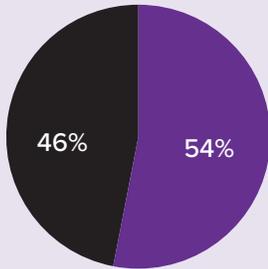
www.nwsra.org

11K

TOTAL PAGE VIEWS

4.6K

TOTAL SESSIONS



■ New Visitor
■ Returning Visitor

1.7K NEW VISITORS

MOST VISITED PAGES

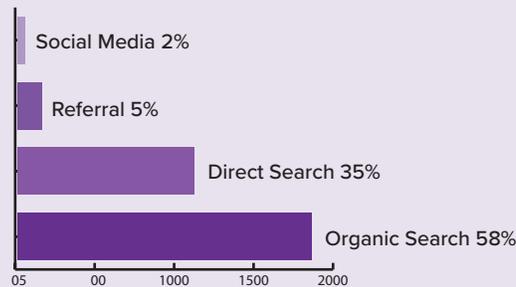
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1.	NWSRA Homepage	3,480	20 sec
2.	NWSRA NWSRA Brochure	1,818	12 sec
3.	NWSRA Employment Opportunities	934	13 sec
4.	NWSRA Staff Contacts	706	37 sec
5.	NWSRA PURSUIT	366	29 sec
6.	NWSRA About	325	14 sec
7.	NWSRA Day Camps	312	18 sec
8.	NWSRA Activity Center	290	26 sec
9.	NWSRA Board of Trustees	233	25sec
10.	NWSRA Locations - Contact Info	204	17 sec

PAGE VIEWS

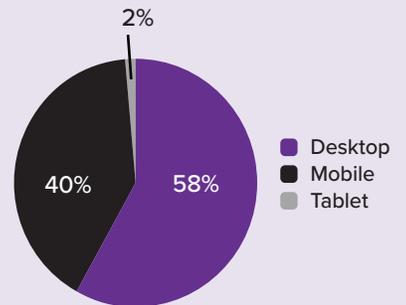
AVG. TIME SPENT

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 16K
Total Page Likes: 9.5K
Page Vists: 4K



Profile Vists: 327
Post Reach: 1.4K
Total Followers: 1.3K



Total Followers: 405
Tweet Impressions: N/A
Profile Visits: N/A



Post Impressions: 3,390
Total Followers: 1,721
Page Views: 88

TRENDING POSTS

- NWSRA is proud to announce that The Fully...
- NWSRA and the Hoffman Estates Fire Department...
- Last week at All Staff, Caitlin passed the GOAT...
- Breaking News: Balloon pranksters are on the...
- A huge thank you to Kalia and Andi for leading...



WEBSITE STATISTICS

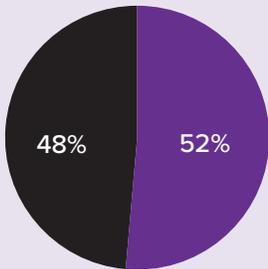
www.nwsra.org

12K

TOTAL PAGE VIEWS

5.5K

TOTAL SESSIONS



■ New Visitor
■ Returning Visitor

1.8 K NEW VISITORS

MOST VISITED PAGES

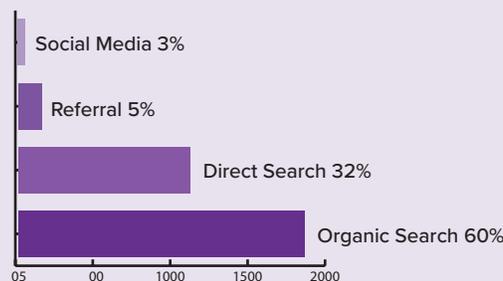
Rank	Page Name	Page Views	Avg. Time Spent
1.	NWSRA Homepage	3,932	20 sec
2.	NWSRA Brochure	2,783	12 sec
3.	NWSRA Employment Opportunities	1,033	17 sec
4.	NWSRA Day Camps	888	22 sec
5.	NWSRA Staff Contacts	660	37 sec
6.	NWSRA PURSUIT	463	14 sec
7.	NWSRA About	320	17 sec
8.	NWSRA Activity Center	215	16 sec
9.	NWSRA Athletics	167	10 sec
10.	NWSRA Locations - Contact Info	166	31 sec

PAGE VIEWS

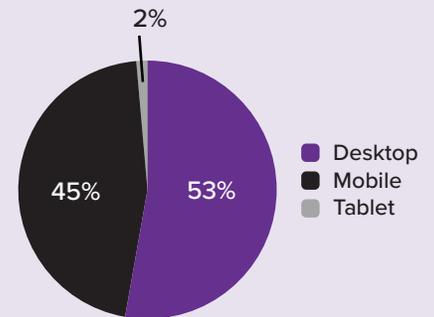
AVG. TIME SPENT

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 14K
Total Page Likes: 9.5k
Page Vists: 3.9k



Profile Vists: 418
Post Reach: 2.1K
Total Followers: 1.3K



Total Followers: 405
Tweet Impressions: N/A
Profile Visits: N/A



Post Impressions: 6,237
Total Followers: 1,721
Page Views: 77

TRENDING POSTS

- We were proud to attend the IAPD/IPRA Conference...
- Yesterday at All Staff, Jillian passed the GOAT to Kate...
- Shoutout to our Inclusion Coordinator, Sam...
- This RT Appreciation Month, we're excited to...
- As we celebrate RT Appreciation Month, we're thrilled...





Date: 3/18/2026
To: NWSRA Board of Directors
From: Anne Kiwala, Superintendent of Development
Andrea Griffin, Executive Director
Re: Foundation Report January – February 2026

2026 Support to NWSRA

Foundation Support Reflected in the NWSRA Budget

SLSF has budgeted \$400,000 in grant support to NWSRA for the Foundation’s 5 pillars of support. This represents \$50,000 more than was budgeted in 2025, reflecting the Foundation’s commitment to growing its impact on NWSRA programs and participants, covering 6% of NWSRA 2026 budgeted revenue.

Additionally, the NWSRA budget reflects \$9,500 SLSF will pay directly to NWSRA to offset cost of part-time administrative support for the Foundation. These costs were budgeted to NWSRA part-time salaries.

Foundation Support Not Reflected in the NWSRA Budget

In addition to the financial support shown in the NWSRA budget, SLSF is budgeting to pay \$22,760 in expenses directly:

- \$9,000 for professional memberships for SLSF and NWSRA staff
- \$13,760 for networking and outreach activities to increase visibility and engagement for NWSRA

Strategic Partnerships & Opportunities

- **Ascension Hospital Grant & Collaboration** – SLSF’s engagement through networking and at the Fashion Show has opened new opportunities for funding and partnership.

2026 Donations as of 2/26/26

Donations are separate from event revenue

General Donations: \$2,595.86
Memorial Donations: \$51,244.93
Annual Appeal: \$203.37
TOTAL: \$54,044.16

Fashion Show

The 36th annual SLSF Fashion Show was a record-breaking success, raising over \$77,000, the highest total in the event's history. The event had nearly 450 attendees and 49 NWSRA participants and some siblings as models. The event featured 96 raffle baskets and silent auction prizes donated for the event.

Golf Season Promotion

Marketing for the 2026 SLSF Golf Season has officially begun. Early sponsorships and registrations are already being secured, setting the stage for another successful season of fundraising and community engagement. Board support in promoting and sponsoring these events continues to be critical to their success.

[Golf Outing Registration](#)

[Early Bird Golf Sponsorship Deals](#)

Upcoming Events

- [Chicago Steel Fundraiser Night](#) - Friday, March 20th 7:05pm – \$5 from every ticket benefits SLSF. [Purchase tickets here](#) Use offer code: SLSF
- [SLSF Board of Trustees Spring Social](#) – Thursday, April 30th 4-6pm – The Cork, Palatine

Old Business

[Return to Home](#)



Date: 3/18/2026
To: NWSRA Board of Directors
From: Andrea Griffin, Executive Director
Re: Board & Admin Manual Updates

Requested Motion:

Motion to approve the Board & Admin Manual updates.

Background/Information:

Over the past several months, staff have conducted a comprehensive review of the Board & Admin Manual to ensure it accurately reflects our current organizational structure, operational practices, and governance processes. Staff have come to the Board for approval of changes within this manual. The remaining proposed updates align the manual with the agency's current procedures, financial practices, and state requirements, while clarifying language and improving overall consistency. These revisions are intended to strengthen transparency, accountability, and efficiency in our operations. A detailed summary of all proposed changes is included below for your review and consideration.

Updated Sections & Topics:

Updates and changes have been made in red, with words no longer needed crossed out.

1. Introduction
 - a. Purpose
2. Board of Directors
 - a. Treasurer
 - b. New Board Member Orientation
3. Board Meetings
 - a. Meeting Agendas
 - b. Minutes of the Meetings
4. NWSRA Board Procedures
 - a. Consent Agenda
 - b. Corporal Seal
5. Finance
 - a. Annual Audit
 - b. Bills – Payments
 - c. Purchasing Authority
 - d. Check Request
 - e. Authorization to Accept Payments
 - f. Payments for Programs & Services
 - g. Ratification of Disbursements – monthly list of payments & warrants
 - h. Outstanding Checks

- i. Capital Improvement Plan
 - j. Investment Policy & Practices
 - k. Budget Development
 - l. Capital Assets
- 6. Member District Levy and Annual Assessments
 - a. ADA Compliance Process Guidelines



BOARD & ADMIN MANUAL

Approved by Board Action: May 2022

Updated by NWSRA: November 2025, March 2026

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I. INTRODUCTION

FORWARD

The Northwest Special Recreation Agency (“NWSRA”, “Association”, or “Agency”) is a joint agreement program of seventeen northwest suburban park districts, established in 1973, governed by the Board of Directors, which is comprised of one representative from each Member District, who serve without pay. It is the purpose of NWSRA to provide recreational programs and services effectively and economically for the residents of the Member Districts. NWSRA’s programs and services aim to provide wholesome, constructive, and enjoyable leisure time experiences that benefit the individual, the family, and the community. The administration assists the Board in formulating policy and implementing approved policies through sound management and financial practices. Together, the Board and staff seek to foster a positive public image and ensure quality Therapeutic Recreation services are provided for its NWSRA’s constituents.

[NWSRA Board & Admin Manual](#)

PURPOSE

The purpose of this manual is to set forth the policies of the Board of Directors governing the operation of NWSRA, including Administrative and Personnel Policies that facilitate the Association on a day-to-day basis. All policies in the Board Manual are reviewed and approved by the Board of Directors and will be reviewed every **three (3)** five-years or as deemed appropriate.

DEFINITIONS

For the purpose of this Policy Manual, the following terms shall have the definitions given herein:

- A. **NWSRA** - The body corporate and politic of the Northwest Special Recreation Association, including the territory comprised of all NWSRA Member Districts.
- B. **Member District** - Any city, village or park district that is a member in good standing with NWSRA.
- C. **Board** - The Board of Directors of NWSRA.
- D. **Articles** - The Articles of Agreement executed by the councils and boards of the Member Districts.
- E. **Individuals with Disabilities** - Individuals who need special programming to accommodate mental or physical conditions that limit their ability to engage in one or more major life activities.
- F. **Manual** - This Board & Admin Manual.

AMENDMENT

This manual may be amended at any properly noticed meeting of the Board by a majority vote of its members, except that if the Articles or applicable law require a vote greater than a simple majority or require approval by a majority of the corporate authorities of the Member Districts (“Special Vote Provision”), such amendment shall be approved in compliance with said Special Vote Provision. A copy of this Manual shall be made available at the office of the Executive Director of NWSRA and on the NWSRA Directors’ website.

To the extent that any provision of this manual conflicts with state or federal law or a binding decision by a court with jurisdiction, such provision(s) or parts of them will be superseded by the relevant laws or court decisions.

II. BOARD OF DIRECTORS

APPOINTMENT OF DIRECTORS

Each Member District shall appoint one representative to the NWSRA Board of Directors who shall represent said Member District and cast all votes on behalf of said Member District on the Board of Directors (“Director” or “Board Member”). Following each Member District’s annual meeting and no later than the second quarter of the calendar year, each Member District shall provide the NWSRA Board Secretary the name of its representative in writing. In the event that the Member District appoints another individual to succeed the previous representative, it shall promptly notify the Board Secretary in writing. Each Member District may appoint an alternate Board Member to exercise the duties of the primary Board Representative in the absence or inability of the primary Board Representative’s ability to perform the Duties of a Board Representative.

POWERS AND DUTIES OF THE BOARD

The NWSRA Board acts as the governing and policymaking body of the Agency. The Board’s functions include the following:

- A. Study, develop and adopt policies that will satisfy the needs of people with disabilities for recreation and other leisure time activities, and to see that such policies are effectively administered.
- B. Select an Executive Director for the Agency who shall serve as the Chief Administrative Officer and professional advisor.
- C. Delegate to the Executive Director sufficient authority and responsibility to administer and execute the Board's policies for the service and benefit of people with disabilities residing within NWSRA’s Member Districts. Adopt an annual budget that supports programs and services that may be provided and to establish controls over the expenditure of funds within the limitations of the budget.
- D. Establish an appropriate assessment rate based on the Member District Annual Assessment Formula which includes the equalized assessed valuation and gross population of each district to insure that the Agency's revenue needs are met, and present that assessment rate in accordance with the Articles of Agreement.
- E. Strategically plan for the recreational programs of the Agency, the accessibility of the buildings and grounds, the efficiency of the Executive Director, and approve goals and priorities for recreational programs and services, capital expenditures and operations.
- F. Assist the Executive Director in keeping the public informed of the activities of the Association.
- G. Discharge the duties and responsibilities of the Board by official action of the Board as a whole.
- H. Each Board Member shall observe the following operating rules:

1. All Board matters will be evaluated and decided based upon the needs and best interests of the Agency as a whole.
2. No individual Board Member is authorized to expend Agency funds or create Agency liability without the Board's prior consent. No individual Board Member is authorized to determine Agency policy, give directions to Agency personnel, or act or speak for the Board, without the Board's prior consent.
3. No individual Board Member shall solicit any NWSRA employees without the prior written consent of the Executive Director of NWSRA.
4. Complaints received by individual Board Members shall be promptly communicated to the Executive Director for investigation and disposition, or recommendation to the Board as to disposition of the complaint.
5. All Board Members shall observe and respect the Agency's delegation of authority and responsibility to the Executive Director.

I. Specific NWSRA Board Governance responsibilities include the following:

1. Review, adopt, and amend Administrative Policies
2. Review, adopt, and amend Personnel Policies
3. Establish and adjust salary ranges
4. Review, establish and amend employee benefits packages
5. Review, adopt and amend Agency Budget
6. Review, adopt and amend Capital Improvement Plan and priorities
7. Review, approve and amend Strategic Plan (goals and objectives)
8. Select the Audit Firm
9. Select Investment Firm
10. Approve intergovernmental agreements
11. Approve all purchases over legal bid limit except otherwise provided by laws or this manual
12. Approve Agreements

OFFICERS

The Board shall appoint a Chairperson, Vice-Chairperson, Treasurer, and Secretary on an annual basis. The Chairperson and Vice-Chairperson shall be members of the Board and shall hold office for two years. The Secretary and Treasurer shall be appointed by and serve in those capacities at the pleasure of the Board.

At the November Board Meeting the Board will elect a Chairperson and Vice Chairperson for a two (2) year period of January 1st through December 31st. No individual can serve as Chairperson or Vice Chairperson for two consecutive terms.

A. Chairperson

The Chairperson shall be the Chief Executive Officer of the Board and shall preside at all meetings of the Board, call special Board meetings of the Board on his/her motion, sign all contracts, relevant financing documents, and other documents when authorized and approved by the Board. The Chairperson shall have the right to vote on all matters coming before the Board.

B. Vice-Chairperson

The Vice-Chairperson shall, in the absence of the Chairperson, preside at the meetings of the Board and perform the Chairperson's duties when the Chairperson is unable or unwilling to perform said duties. The Vice-Chairperson shall have the right to vote on all questions coming before the Board.

C. Secretary

The Executive Director of NWSRA shall hold the office of Board Secretary. The Secretary shall be present at all meetings of the Board, keep accurate records of all official proceedings of the Board, maintain an up-to-date copy of this Manual in loose leaf form, maintain signed copies of all minutes of Board meetings, and give public notice of the Board meetings as required by the Open Meetings Act.

D. Treasurer

~~The Treasurer shall be the Chief Financial Officer and financial advisor to the Board. It shall be the duty of the Treasurer to act as custodian of all monies and securities owned and received by the Agency, to cause such monies to be deposited in such bank or banks as may be from time to time approved and designated by the Board, hold such securities in a place of safekeeping and invested in accordance with this Manual and applicable law, review and approve financial reports prepared by the Executive Director, audit all disbursements of NWSRA funds on a monthly basis to ensure compliance with disbursement procedures, present the monthly warrant to the Board of Directors for approval, and confirm to the Board of Directors each month that vouchers and expenditures comply with applicable law and this Manual.~~

The Treasurer shall serve as the financial liaison to the NWSRA Board of Directors and provide oversight of the Agency's financial affairs. The Treasurer shall review financial reports presented by management, present financial matters to the NWSRA Board of Directors as appropriate and support the Board of Directors in fulfilling its fiduciary responsibilities. The Treasurer shall also work with the Executive Director and auditors, as needed.

COMMITTEES

The Board of Directors has established the Executive Committee and ADA Compliance Committee. The Board may create new committees and task forces and may abolish existing committees and task forces when and as it deems necessary and appropriate.

Executive Committee

The Executive Committee is a standing committee of the NWSRA Board of Directors. The Executive Committee is comprised of the Chairperson, the Vice Chairperson, the Organizational Treasurer, and the Past Chairperson. Its main purpose is to facilitate decision making between board meetings or in urgent and crisis circumstances with the Executive Director. This committee provides guidance, oversight and support to the Executive Director and is tasked with acting as a collaboration center for the Executive Director, a forum for conversation, a panel for vetting strategic plans, and a critical decision-making entity.

Often the role of an executive committee is defined by what it cannot do. To avoid delegating essential powers away from the full board, it should not:

- amend bylaws
- remove board members
- hire or fire the Executive Director
- change the budget once approved by the NWSRA Board of Directors
- make major structural decisions (add or eliminate programs, approve mergers or dissolve the Association)

Responsibilities

1. Serves in an advisory capacity to the Board and the Executive Director. The Executive Committee works closely with the Executive Director and advises on important matters.
2. Serves as a liaison between the Executive Director and the rest of the board, as needed.
3. Acts as a steering committee to the Board, guiding them toward the most important issues, and helping to focus on board meeting agenda topics.
4. Executive Committee is responsible for overseeing board policies and ensuring good governance practices.
5. Addressing high-level workplace issues that are serious in nature. If serious issues escalate beyond the normal chain of command, the executive committee hears the matter first and makes the decision about the next best steps.
6. Ensures effective leadership in governance practices, by taking the lead and ensuring that board members learn about their responsibilities.
7. When necessary, the committee shall take responsibility for conducting Board self-evaluations.

Committee Meetings

NWSRA Board of Directors consists of 17 Board Members. Due to the large number of Board Members, the Executive Committee is made up of a smaller group that can meet more frequently than the full board as needed.

ADA Compliance Committee

The ADA Compliance Committee is a standing committee of the NWSRA Board of Directors. The ADA Compliance is comprised of the NWSRA Executive Director, NWSRA Superintendent of Recreation, one NWSRA Board of Directors, and two appointed Director/Superintendent of Parks, Architect and/or Planner from Member Districts. The ADA Compliance Committee oversees the ADA Compliance process for the NWSRA Board of Directors. This committee provides guidance, oversight and support to the ADA Compliance Review Committee.

Responsibilities

This committee shall meet annually and/or as needed to review the following but not limited to the following:

- a. Submission process
- b. Submission website
- c. ADA Laws and updates
- d. Unique projects that can set precedent for future submissions
- e. Approve the appointment of the two Superintendents from the Member Districts
- f. Serves in an advisory capacity to the Compliance Review Committee.
- g. Oversees the ADA Compliance Review Committee that reviews and approves the Member District ADA Compliance project submissions.

Committee Meetings

NWSRA ADA Compliance Committee will meet at least annually or as needed to address ADA.

ATTORNEY

The Board shall appoint an attorney to represent the Board and the Agency for such term as it shall determine. The attorney shall be the chief legal advisor to the Board and the Agency in all legal matters as determined by the Board and the Executive Director.

The attorney shall draft all agreements and other instruments as required by the Board, any authorized committee, or officer thereof and the Executive Director, and shall provide opinions on all questions referred to him/her by the Board or committee or relevant officer. The attorney shall perform such other legal duties as directed by the Board or the Executive Director. Except as otherwise provided by the Board the attorney shall be appointed and approved at the Annual meeting.

EXECUTIVE DIRECTOR

The Board of Directors shall appoint an Executive Director to serve as chief operating officer of NWSRA. The Executive Director shall be the professional advisor to the Agency. The Board shall establish a job description for this position and shall delegate to the Executive Director sufficient authority and responsibility to execute the Board's policies and establish standard operating procedures based on those policies, enforce established rules and regulations, and administer the daily operations of the recreation program and services of NWSRA for the benefit of the public. The Executive Director may delegate his or her authority but shall remain responsible to the Board. The Board shall perform a written evaluation of the Executive Director annually or more often as it deems necessary.

BOARD RELATIONSHIP TO EXECUTIVE DIRECTOR

Board Members shall honor and respect the delegation of authority and responsibility to the Executive Director. Board Members shall work directly with the Executive Director rather than with other employees, and Board Members shall not involve themselves in the day-to-day operations of the Agency. Board Member requests for information concerning NWSRA operations and programs shall be referred to the Executive Director. Suggestions for new policies shall be referred to the Executive Director for study, appraisal and final recommendation. Complaints shall be turned over to the Executive Director for investigation and disposition or for the Executive Director's recommendation to the Board for disposition. Board Members shall support approved actions of the Administration.

NEW BOARD MEMBER ORIENTATION

New members to the NWSRA Board of Directors participate in an orientation to gain an understanding of the association, Member Districts and the Board's role in establishing policy. The orientation will be scheduled with a new Board Member as soon as possible after the Member's official appointment.

The orientation will cover the following topics:

- NWSRA History
- Articles of Agreement & By-Laws
- Board Member and Staff Information
- Annual Board Meeting Dates
- Board & Admin Policy Manual
- Current Strategic Plan
- Association Goals
- Minutes from Last Board Meeting
- NWSRA Marketing Material
- ADA Project Submission Information
- SLSF Overview
- Recent Audit
- Current Budget Document
- Orientation Acknowledgement

COMMUNICATIONS BETWEEN BOARD MEMBERS

- A. A majority of a quorum of the Board may discuss public business only at a public meeting held after giving public notice as provided under the Open Meetings Act.
- B. The requirements of the Open Meetings Act apply not only to in-person discussions, but to "other means of contemporaneous interactive communications," including telephone calls, video or audio conferences, electronic mail, electronic chat and instant messaging. The Board wishes to comply with both the letter and the spirit of the Open Meetings Act and therefore adopts the following policy.

POLICY

Five (5) or more members of the Board shall not discuss the business of the District, and a majority of a quorum of any Board committee shall not discuss the business of the committee, in any of the following ways, except after full compliance with the requirements of the Open Meetings Act:

- A. in person;
- B. by conference telephone call or other video or audio conference;
- C. by person-to-person telephone conversations in which the views, opinions or ideas of one or more Board Members are communicated to other Board Members for comment, discussion or other similar response;
- D. by participation in an internet “chat room,” blog, social media, or the use of instant messages;
- E. by direct or forwarded e-mail messages in which the views, opinions or ideas of one or more Board Members are communicated to other Board Members for comment, discussion or other similar response;
- F. by letters, notes or any other writings that are circulated or forwarded by mail or by personal or messenger delivery by one or more Board Members to other Board Members for comment, discussion or other similar response.

Nothing contained in this policy shall be construed as prohibiting a Board Member from disseminating information or messages about Agency business to any five (5) or more Board Members either in person, by telephone, by e-mail or in writing, provided that no comment, discussion or other similar response is requested or received from more than four (4) Board Members. Board Members should retain hard copies of any such transmittals for a period of at least two years.

BOARD MEMBER ETHICS AND CONDUCT

- A. **Ethical Conduct:** Board Members are expected to be of high moral and ethical character and work together as a team to serve the community by delivering top quality special recreation opportunities. Each Board Member is expected to act in the best interests of the Agency and be free of outside influence and self-interests. In accordance with this policy, Board Members will educate themselves about and comply with this policy and all other federal, state and local laws, regulations, and ordinances applicable to the conduct of the Agency’s officials. These include but are not limited to, the Open Meetings Act, the Public Officer Prohibited Activities Act, the Government Ethics Act, the official misconduct and public contracts provisions of the Illinois Criminal Code, the Illinois Human Rights Act, and the Agency’s Ethics Ordinance.
- B. **Legal Authority:** The Board, as a whole, is the legal corporate authority of the Agency. As an individual, a Board Member has no legal authority to determine policy, give directions to Agency personnel, to act or speak for the Board unless specifically authorized to do so by official Board action, or to expend funds or incur liability of the Agency.
- C. **Representation:** Board Members must always keep the best interest of the Agency in mind and conduct themselves accordingly. Board Members should avoid representing special

interest groups. Board Members should also avoid making public promises or statements regarding their votes or position on an issue prior to an official meeting.

- D. **Board Decisions:** Board Members should make non-partisan decisions regarding Agency policies and operations based upon reports, facts, and study and not upon personal interest or prejudice.
- E. **Board Unity:** Board Members should accept and endorse majority decisions of the Board and align themselves with Board policies, goals, and objectives.
- F. **Relationship to the Executive Director:** Board Members shall honor and respect the delegation of authority and responsibility to the Executive Director. Board Members shall work directly with the Executive Director rather than staff and shall not meddle in the day-to-day operations of the Agency. Requests for information concerning District operations and programs shall be directed to the Executive Director. Suggestions for new policies shall be referred to the Executive Director for study, appraisal and final recommendation. Complaints shall be turned over to the Executive Director for investigation and disposition or his recommendation as to disposition by the Board.
- G. **Compliance with Open Meetings Act and Freedom of Information Act:** Board Members shall review, understand and follow all provisions of the Illinois Open Meetings Act and the Illinois Freedom of Information Act and educational materials, memoranda and opinions provided by the District's legal counsel.
- H. **Communications and Preparation:** Board Members shall communicate with fellow Board Members and the Executive Director prior to meetings and shall be prepared for Board deliberation at meetings.
- I. **Confidentiality:** Board Members shall respect the confidentiality appropriate to issues of a sensitive nature and maintain the confidentiality of matters discussed in closed session.
- J. **Conflict of Interest:** When the Board must decide upon an issue about which a Board Member may have an unavoidable conflict of interest, that Board Member must disclose the interest, and recuse him/herself from all discussion, deliberation and vote taking about the issue as required by applicable state and federal law. In some cases, it may be necessary for the Board to refrain from action that would disqualify a Board Member from further service on the Board or, alternatively, the Board Member may be legally obligated to resign.
- K. **Development:** Board Members shall endeavor to develop productive relationships with other elected officials at the federal, state and local level and shall participate in Board development opportunities.

CONSULTANTS

The Board will seek, whenever appropriate, the advice and consultation of experts and will consider their recommendation as an aid in decision making.

EMPLOYMENT OF RELATIVES; EMPLOYMENT OF BOARD MEMBERS

The employment of a relative of a Board Member for any position within the Agency is prohibited. For this purpose, a relative is defined as: husband, wife, sister, sister-in-law, daughter, daughter-in-law, brother, brother-in-law, son, son-in-law, grandson, granddaughter, mother, mother-in-law, father or father-in-law or any other reasonable definition as may be provided by law. The enforcement of this policy takes precedence over merit employment.

Additionally, an Agency employee shall not be qualified to serve as a Board Member during his or her time of employment with the Agency.

COMPENSATION AND EXPENSES

No Board Member shall receive compensation for his service on the Board or for or on behalf of the Agency. No Board Member shall have any personal financial or other direct or indirect pecuniary interest in any contract or business of the Agency. Board Members shall comply with all applicable ethical laws including, but not by limitation, the Public Officer Prohibited Activities Act, 50 ILCS 105/0.01 et seq. Board Members may be reimbursed for out-of-pocket expenses incurred in performance of Board functions.

III. BOARD MEETINGS

OPEN MEETINGS ACT

Applicability: All meetings of the Board and its committees are subject to the Open Meetings Act (5 ILCS 120/1 *et seq.*) and shall be conducted in accordance with the requirements of the Act. The Board designates the Executive Director and an appointee of the Executive Director to successfully complete the Open Meetings Act electronic training curriculum, developed and administered by the Illinois Attorney General's Public Access Counselor.

MEETING AGENDAS

- A. The agenda for each meeting of the Board shall be determined and prepared by the Executive Director/Secretary, subject to the approval of the Board. The agenda for NWSRA Board meetings ordinarily shall include the following: ~~call to order, introduction of guests, approval of agenda, approval of previous meeting minutes, correspondence, program updates, financial reports, new business, old business, information and action items, public comment, closed session when needed, and adjournment.~~

- Call to order/roll call
- Introduction of guests
- Approval of agenda
- Public comment

- Approval of consent agenda
- Previous meeting minutes
- Previous months financial reports
- Income statement
- Monthly account snapshot
- Ratification of disbursements
- ADA compliance projects
- Correspondence
- Staff reports
- Old business
- New business
- Information/action items
- Closed session
- Action as a result of closed session
- Adjournment

B. The agenda for each meeting shall be posted at least 48 hours in advance of the meeting as required by the Open Meetings Act. The agenda shall identify matters anticipated to be the subject of Board discussion and action in the open session at each meeting. Matters not included on the agenda of a regular meeting may be discussed but shall not be voted on at the meeting.

CLOSED MEETINGS

The Board may hold a meeting closed to the public or close a portion of a meeting to the public for reasons permitted under the Act. Each motion to hold a closed session shall be seconded and put to a roll call vote and shall specify the statutory basis for convening in closed session. A verbatim recording shall be made of each closed meeting. No final action on any matter may be taken at a closed meeting.

ANNUAL MEETINGS

The Board of Directors' Annual Meeting shall be held on the third Wednesday in January. Written notice of the Annual Meeting stating the date, location and hour of the meeting shall be given to each member entitled to vote at such meeting not less than seven nor more than fifteen days before the meeting. Notice of the Annual Meeting shall also comply with the Open Meetings Act.

REGULAR MEETINGS

A regular meeting of the Board of Directors shall be held on the third Wednesday of January, March, May, July, September, November and December, unless otherwise noted, upon proper notice as required by the Open Meetings Act and shall be accompanied by an agenda. A schedule of regular meetings is distributed at the November meeting each year.

SPECIAL MEETINGS

Special meetings of the Board of Directors may be called by the Chairperson upon forty-eight (48) hours advance written notice to each Director and to the public as required by the Open Meetings Act. All notices of special meetings shall include an agenda. In addition, a special meeting shall be called upon the Secretary's receipt of written notices requesting same from two (2) or more Board Members. Matters not included on the agenda of a special meeting may not be discussed or voted on at the meeting.

COMMITTEE OF THE WHOLE MEETINGS

A Committee of the Whole meeting brings the full Board together for focused discussion on designated topics prior to select Board meetings. These sessions provide additional time for deeper review, questions, and shared understanding before formal action is taken. No official action will occur during Committee of the Whole meetings; they are intended solely for discussion, clarification, and preparation. These meetings will be scheduled for one hour prior to the regularly scheduled Board meetings in which (1) May meeting discussion on the approval of the MDAA occurs & the annual audit presentation is conducted, (2) the September meeting focused on personnel and budget planning for the upcoming year, and (3) the November meeting where the next fiscal year's budget is presented. No official votes or actions will be taken during Committee of the Whole meetings.

ELECTRONIC ATTENDANCE OF MEETINGS

NWSRA Board Members may participate in Board or committee Meetings by electronic means pursuant to Section 7 of the Open Meetings Act. To attend a meeting by electronic means, the Board Members' physical absence from the meeting must be due to one of the following:

- Personal illness or disability;
- Employment purposes or the business of the NWSRA Board;
- A family or other emergency.

To attend by electronic means, the Board Member must notify the Board Secretary not less than 24 hours before commencement of the meeting. Prior to joining the meeting electronically, those Board Members who are physically present must vote to allow the remote participant to join the meeting. A quorum of Directors must be physically present. The meeting minutes shall identify the Board Members that attended in person and those who attended by electronic means. The Board may conduct virtual meetings in accordance with Section 7(e) of the Open Meetings Act, 5 ILCS 120/7(e) when a qualifying disaster as defined in Section 4 of the Illinois Emergency Management Agency Act has been declared; in such event, the Agency shall comply with all applicable requirements of Section 7(e).

LOCATION OF MEETINGS

Meetings of the Board of Directors, both regular and special, will be held at the Administrative Offices, 3000 W. Central, Rolling Meadows, IL 60008 unless another location has been designated by the NWSRA Board of Directors.

ANNUAL STATEMENT OF MEETINGS

On or before January 15 of each calendar year, the Secretary shall prepare and give public notice of the annual schedule of the Board's regular meetings, setting forth the dates, times and locations of such meetings. The schedule shall be available in the Administrative Office, posted on the NWSRA website, and made available to the public and the news media upon request.

NOTICE OF MEETINGS

The Secretary shall give notice of all Board and committee regular, special, rescheduled or reconvened meetings and changes thereto in accordance with Open Meetings Act. Board packets shall be delivered or transmitted electronically to each NWSRA Board Member not less than one week prior to the Board Meeting or as otherwise determined by the Board Chairperson and the Executive Director.

QUORUM AND VOTING

At all meetings of the Board of Directors a majority of the Directors shall constitute a quorum for the transaction of business. The lawfully conducted act of the majority of Directors present at any meeting, at which there is a quorum, shall be the act of the Directors, except as may be otherwise specifically provided by applicable law, NWSRA Articles of Agreement or By-Laws. If a quorum is not physically present at any meeting of the Board of Directors, the Directors present may adjourn the meeting to be reconvened at a later date. In accordance with the Open Meetings Act, public notice of a reconvened meeting shall be given at least 48 hours before such meeting, except in the case where the original meeting was open to the public and (1) is reconvened within 24 hours, or (2) an announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in the agenda. At specific meetings related to the Member District Annual Assessment and the Annual Budget attendance by all Board Members is preferred.

DISCUSSION

The Chairperson may limit the discussion to matters pending before the Board and may suggest time limitations on discussion.

MINUTES OF MEETINGS

- A. The Secretary shall prepare written minutes of all Board meetings as specified by the Open Meetings Act (5 ILCS 120/1 et seq.) and shall cause a verbatim recording to be made of each closed meeting of the Board or a Board Committee.
- B. Unofficial minutes of each Board meeting shall be delivered to the Board Members and Treasurer, **in addition to the Attorney when needed**, at least 48 hours before the next meeting of the Board. The unofficial minutes shall be reviewed and approved by the Board at the next meeting after any board-authorized modifications are made and shall be signed by the Secretary of the Board after Board approval. Approved minutes of all Board meetings shall be made available to the public as specified by the Open Meetings Act and the Freedom of

Information Act (5 ILCS 140/1 *et seq.*).

- C. The Board shall periodically, but no less than semi-annually, meet to review minutes of all closed meetings. At such meetings, a determination shall be made and reported in an open session that (1) the need for confidentiality still exists as to all or part of those minutes or (2) specified minutes or portions thereof no longer require confidential treatment and will be made available for public inspection.
- D. Verbatim recordings of any meeting closed to the public shall not be open for public inspection unless the Board determines by majority vote of its Directors then holding office that the verbatim recording no longer requires confidential treatment. Nor shall any unreleased verbatim recording be subject to discovery in any administrative or judicial proceeding except as provided in the Open Meetings Act. The verbatim record of a closed meeting may be destroyed (without notice to or approval of a records commission officer under the Local Records Act) not less than eighteen (18) months after the completion of said closed meeting, provided that the Board approves destruction of the particular recording and has approved minutes of the closed meeting.

RULES OF ORDER

Roberts Rules of Order shall govern all questions of procedure not herein otherwise provided. In the event of a conflict between Roberts Rules of Order and this Board Manual, the terms contained in this Board Manual shall control.

IV. NWSRA BOARD PROCEDURES

The NWSRA Executive Committee has prepared the following guidelines to assist the NWSRA Chairperson, Vice Chairperson, Past Chairperson, and employees in the conduct of business for NWSRA.

EXECUTIVE COMMITTEE

The Executive Committee is established, consisting of the following Board Members:

- Chairperson
- Vice Chairperson
- Past Chairperson
- Treasurer

ROLL CALL OR RECORDED VOTE AT BOARD MEETINGS

A roll call vote or a recorded vote is a vote in which the names of those voting for and against a motion are recorded in the meeting minutes. The NWSRA Board Secretary shall conduct a roll call vote for:

- Any matter pertaining to the Agency's finances.
- Approval of the Consent Agenda.
- Amendments to the NWSRA Articles of Agreement, By-laws or Board policy that may be enacted by the Board as opposed to the corporate authorities of the Member Districts.
- Approval of contracts and agreements.
- Any matter upon motion, second, and the affirmative vote of a majority of Directors present.
- All matters requiring a roll call vote by law

BOARD PACKET MATERIALS

Reports and information provided in the NWSRA Board packets shall be:

- Numbered for sorting and referencing ease
- Provided in a portrait format for reading on a variety of electronic devices
- Provided electronically approximately one week prior to the board meeting
- Posted on the NWSRA Director's website
- Accompanied by separate memos of explanation for each motion

CONSENT AGENDA

The consent agenda includes:

- Approval of minutes approval of financial reports
- Approval of ~~warrants~~ ratification of disbursements
- ~~Approval of semi-monthly payroll warrants~~
- Approval of ADA compliance projects
- Other matters as deemed appropriate by the board

BOARD MEETING AGENDAS

There will be an NWSRA Board meeting agenda and a Director's agenda created for each Board meeting. The Director's agenda shall be created and transmitted to all Board Members and employees presenting on an agenda item at the Board meeting. The Director's agenda will be electronically emailed prior to the Board meeting date.

PROCLAMATIONS VS. ORDINANCES, RESOLUTIONS OR MOTIONS

The NWSRA Board of Directors will officially take action in the form of an ordinance, resolution or motion. The Board may make an affirmative public statement in the form of a proclamation. The following are examples of when each is used:

- An ordinance, resolution or motion may be adopted to take formal action or final action, approve policies or contracts, express policy positions, or take substantive action, direct administrative or legal action, or make a public statement.
- A proclamation may be used for the recognition of employees, Board Members, and events.

BOARD PROFESSIONAL DEVELOPMENT

Board Members represent their respective Member District Communities. Primary responsibility for ongoing professional development rests with the Member District they represent. Conferences and workshops that may benefit a Board Member and that would not be paid for by his or her Member

District, may be paid by the Agency subject to Board approval, and subject to budgetary limitations and the Agency's Illinois Travel Reimbursements Act Ordinance.

CORPORATE SEAL

NWSRA's Corporate Seal shall be circular in form with the words "Northwest Recreation Association of Special Recreation" between concentric rings upon the margin, and the words "Corporate Seal" within the inner circle. The Corporate Seal shall be kept in a secure place by the Board Secretary. The Corporate Seal shall be used upon passage of legal documents to certify that they are officially approved and authorized by the Board of Directors.

V. ADMINISTRATIVE POLICY

PURPOSE

This Administrative Policy Manual is intended to describe the policies of NWSRA as they apply to the administrative management of the Agency.

ADMINISTRATIVE OFFICE

The administrative and principal business office of NWSRA is located at Park Central, 3000 W. Central Rd., Suite 205, Rolling Meadows, IL 60008.

OFFICIAL RECORDS

NWSRA's public records are defined by the Park District Code, the Local Records Act, the Freedom of Information Act, and the Open Meetings Act. All official records not exempt from disclosure under the Freedom of Information Act or other applicable law, shall be made available for inspection and copying in accordance with applicable law.

NWSRA maintains a records retention schedule with the Illinois Secretary of State. The Manager of Human Resources will submit a Record Disposal Certificate every three years.

FREEDOM OF INFORMATION ACT

The Board of Directors of NWSRA recognizes the right of members of the public to have access to public records in accordance with the provisions of the Illinois Freedom of Information Act ("FOIA" or the "Act"), and affirms it is the policy of NWSRA to comply with the Act. The Board designates the Executive Director and the Superintendent of Communications and Technology as Freedom of Information Officer(s). The FOIA Officers must successfully complete the required electronic training curriculum administered by the Illinois Attorney General's Public Access Counselor and implement local administrative procedures to remain compliant with the Act.

VI. FINANCE

FISCAL YEAR

The fiscal year shall be January 1 to December 31.

ANNUAL AUDIT

An **independent** annual audit will be completed each fiscal year by the Board approved accounting firm. **As part of the audit, the accounting firm will review internal controls and will make recommendations for improvement. The audit will be completed and distributed to Member Agencies within 180 days following the fiscal year end.** A copy of the audit will be kept on file at the Administrative Office for public inspection. **The NWSRA Board of Directors will review its current auditor every three (3) years to determine if there is a need for consideration for other auditors.**

BILLS – PAYMENTS

Except as otherwise provided by law or agreement, all invoices, purchase orders, and bills received by NWSRA will be paid in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 et seq. **Payment made by automatic withdraw must be preceded with documents supporting the charges. These charges must be reviewed by the Executive Director. Purchases may be made on credit or purchasing cards in accordance with the Purchasing Policy.** All taxes from which NWSRA is exempt, shall be excluded from any invoice before submission and will not be paid by NWSRA. Each invoice, purchase order, and bill shall be authorized by a manager and/or superintendent to be processed.

Every reasonable attempt shall be made to provide vendors with payment promptly after the receipt, inspection and acceptance of work, goods and services. Invoices are reviewed for acceptability, and payment is normally within 30 days after approval. Payment terms are typically contained in contracts and purchase orders on forms acceptable to the Agency.

PURCHASING AUTHORITY

Authority to make purchases is granted to employees only upon a Manager and/or Superintendent and/or Executive Director, in accordance with established standard operating procedures. All purchases must align with the approved annual budget and comply with NWSRA's financial and procurement procedures.

Check Signing

The Executive Director shall sign all checks as the primary (first) signer.

Check co-signature requirements are as follows:

- Under \$500: May be co-signed by a manager or up.
- \$500 to under \$30,000: May be co-signed by either Superintendent of Recreation or the Superintendent of Communications and Technology.
- Legal Bid Limit and above: Must be co-signed by the NWSRA Organizational Treasurer.
- **These may be electronic signatures**

In the absence of the Executive Director, written authorization must be provided designating an alternate signer from a Superintendent of Recreation or the Superintendent of Communications and Technology. All payments shall be included in the monthly expenditure list and warrant presented to the board.

Purchasing Card Accounts (P-Cards)

The Agency maintains a purchasing card account available for use by full-time employees and designated part-time employees through individual purchasing cards with limits approved by NWSRA's Executive Director.

Limits of Staff Purchasing

- Office staff - \$1,000
- Recreation Specialist - \$1,500
- Coordinators - \$2,000
- Managers - \$5,000
- Superintendents - \$15,000
- Executive Director - \$20,000

FUND BALANCE POLICY

NWSRA believes that strong financial management principles require that sufficient funds be retained to provide a stable financial base at all times. To retain a stable financial base, NWSRA needs to maintain a Fund Balance Policy sufficient to fund all cash flows for its daily operations, Annual Capital Expenditures, General Reserves and Capital Reserves to sustain the Association's fiscal resilience.

NWSRA has one operating fund used to account for the transactions of the Association, which are reported in a single fund on the financial statements. NWSRA must provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature, long range strategic planning, planned capital improvement projects, such as vehicle replacements essential to the services provided by the agency. ~~and additional Capital Tier recognized legal obligations. (See Capital Policy).~~

NWSRA Fund Balance Requirements:

General Reserves – The General Reserve will hold all unrestricted funds from the operating accounts and the investment holding account. The General Reserve should not exceed 40% of the operating budgeted expenditures, less the Capital Improvement Plan (CIP) expenditures.

Capital Reserves – The Capital Reserve shall 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.

Unassigned Balance – These are the dollars that remain after the above requirements have been met and upon completion of the annual audit. Any excess funds, following the presentation and acceptance of the annual audit, may result in any of the following or a combination thereof, if approved by the Board of Directors:

Reduce the final installment of the Member District Annual Assessment (MDAA) payment for each Member District. Any reduction will be calculated based on the MDAA percentage calculator.

Transfer to Capital Reserve for future capital beyond the current CIP or any other purposes as approved by the Board of Directors.

SEPARATION OF DUTIES

NWSRA shall regulate its financial authority by instituting a separation of financial responsibilities amongst the following positions:

1. Executive Director
2. Manager of Finance
3. Registration/Finance Specialist
4. Office Manager
5. Registration Specialist

CHECK REQUEST

All check requests shall require the signatures of a Manager or Superintendent and the Executive Director in order to be processed. **These may be electronic signatures.**

PURCHASING CARD ACCOUNTS (P-Cards)

The Agency maintains a purchasing card account available for use by full-time employees and designated part-time employees through individual purchasing cards with limits approved by NWSRA's Executive Director.

Limits of Staff Purchasing:

1. Office Staff \$1,000
2. Recreation Specialist \$1,500
3. Coordinator \$2,000
4. Manager \$5,000
5. Superintendent \$15,000
6. Executive Director \$20,000

AUTHORIZATION TO ACCEPT PAYMENTS

Payments for programs or services must be processed at the NWSRA Administrative Office **or online through [NWSRA.org](https://www.nwsra.org)**. Employees are not permitted to accept any payment for programs or services outside of NWSRA's Administrative Office, with the exception of NWSRA's Leisure Education Program and certain NWSRA special events or trips. An employee may receive specific authorization from a parent or guardian to manage a participant's personal or individual spending money during a special event or trip if the participant is unable to monitor their cash/spending.

PAYMENTS FOR PROGRAMS OR SERVICES

At the time of registration, registrants are responsible for paying a deposit to secure enrollment. The requirements are as follows:

- 10% of the total program fee for day camp
- 25% of the total program fee for weekly programs

NWSRA offers two options for making a payment for programs. Registrants may either pay in full at time of registration or have payments automatically withdrawn over the course of a pre-determined period. Processing fees will be applied to all transactions paid by credit/debit card. This fee is paid by the card holder.

RATIFICATION OF DISBURSMENTS – monthly list of payments & warrants

The Executive Director or Manager of Finance shall submit a monthly written list of NWSRA expenditures with the Board Packet in advance of each Board Meeting, for Board review and approval **ratification**. The list shall set forth the name of the payee, the amount of the expenditure and the budget account number to which said expenditure has been charged. **Disbursements shall be included on the consent portion of the NWSRA board agenda for final ratification by the NWSRA Board of Directors.**

WARRANTS

~~All invoices shall be included on a monthly warrant and paid after approval. All warrants for the payment of money shall be signed by the Treasurer of the Board of Directors at the conclusion of every month. Warrants signed by the Treasurer will be placed on the consent portion of the NWSRA Board Agenda for final approval by the NWSRA Board of Directors.~~

OUTSTANDING CHECKS

The purpose of NWSRA's Outstanding Check Policy is to ensure accurate cash reporting and management. The Manager of Finance **or their designee** will review outstanding checks on at least a quarterly basis to establish justification for uncashed checks. **When a check is outstanding for more than five (5) months, the payee will be notified by first class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check. The payee will have 30 days to claim the outstanding check.** All uncashed checks will be processed in accordance with the Operational Procedures. Any check issued by NWSRA that remains uncashed after **three (3) seven**-years from the date of issue will be sent to the Illinois State Treasurer's Office.

CAPITAL IMPROVEMENT PLAN

DEFINITIONS FOR CAPITAL PLANS

NWSRA defines capital as the Association's expenditures towards property, building improvements (including special projects/ADA Transition plan items), plants, machinery, technology/hardware, equipment, furniture, fixtures, and vehicles.

A. Capital Improvement Plan (CIP)

~~The Capital Improvement Plan (CIP) is a document that outlines the capital expenditures for NWSRA, for a period of time, not to exceed five years and approved by the NWSRA Board of Directors.~~

The Capital Improvement Plan (CIP) is a multiyear planning document that outlines anticipated capital needs for NWSRA over a five (5) year period. The CIP provides the NWSRA Board of Directors with a long-term overview of projected capital projects and priorities. The CIP is reviewed and updated annually to reflect changing conditions, completed projects and emerging needs.

B. Annual Capital Plan (ACP)

~~The Annual Capital Plan (ACP) are the expenditures assigned to a specific fiscal year from the CIP. These expenditures are within the annual budget and reviewed by the Finance Committee during the annual budget proposal process to be presented to the NWSRA.~~

While the NWSRA Board of Directors receives and reviews the full five (5) year CIP for planning purposes, formal approval of the capital expenditure occurs on a year-to-year basis. The Annual Capital Plan (ACP) consists of those capital projects scheduled for implementation in specific fiscal year. The ACP is incorporated into the annual budget and is subject to review and approval by the NWSRA Board of Directors as part of the annual budget adoption process.

C. Tier System

~~The Tier System was developed by NWSRA to prioritize capital expenditures in the event that the ACP is not fully funded. There are four tier systems; however, these tiers are interchangeable depending on priority. The capital items are ranked in tier one through tier four. Tier one capital expenditures have the highest priority, while tier four expenditures rank as the lowest in priority.~~

~~Tier I — for those items outlined in the ACP with legal obligations. This includes but is not limited to items for which there is an intergovernmental agreement, Memorandums of Understanding (MOU), leases/contracts and could be relative to complying with laws such as the Americans with Disability Act (ADA) and other mandates whether anticipated or not.~~

- ~~1. Tier II — the loss of the items outlined in the ACP that could disrupt the continuity of programs and serves if not replaced in a timely manner. These items include but are not limited to vehicles, printers, technology and infrastructure updates.~~
- ~~2. Tier III — for those items that appear on the ACP plan as repair, replacement or maintenance of. These items include but are not limited to Snoezelen Rooms, Dream Lab, Community Sensory Garden and some software and hardware items.~~
- ~~3. Tier IV — for those new and future projects and capital ideas.~~

LAND ACQUISITION

Pursuant to Article 12 of the Amended Articles of Agreement, NWSRA may acquire or sell real estate for any and all lawful special recreation purposes. The Board may consider the following matters when determining whether to acquire real estate:

- A. The acquisition and proposed use of the land will enhance the recreation and leisure activities and opportunities that NWSRA can provide to its residents.
- B. Acquisition, development, and maintenance of the land is consistent with the Board's master plan, in compliance with applicable law, the Articles and this Manual.
- C. Disposition of real estate will not have a long-term materially negative impact on the Agency's delivery of special recreation programming and opportunities.
- D. Disposition of real estate is consistent with the Board's short- or long-range plans for maintaining the Agency's financial stability.
- E. The availability of alternatives to land acquisition that enhance the Agency's deliver of special recreation programming and opportunities, including but not limited to, public-private partnerships, intergovernmental cooperation, leases, licenses, easements, and outside contracting.
- F. The Agency's ability, in collaboration with SLSF, to raise funds for acquisition of real estate and for the development, use, operation, maintenance, repair and replacement of improvements thereon.

COMPLIANCE WITH GASB STANDARDS

NWSRA shall comply with all applicable GASB standards of financial accounting and reporting, and is committed to providing the general public, finance markets, and oversight officials with useful, reliable and consistent reporting.

INVESTMENT POLICY AND PRACTICES

A. Purpose: The purpose of the investment policy is to govern the investment activity of NWSRA in accordance with the Public Funds Investment Act (30 ILCS 235/1 *et seq.*). This policy applies to all agency financial assets and is intended to be broad enough to allow the agency to function properly within the parameters of responsibility and authority, while adequately safeguarding such assets. All investment activity and transactions involving the agency's financial assets shall be administered and conducted in accordance with this policy.

B. Reserve Funds: Funds designated as reserves shall be classified in one of the two categories below:

Capital Reserve: This account shall be used for capital purchases and should maintain a balance in an amount equal to a 3 year forward rolling average of the total budgeted capital expenditures.

C. Objectives: In order of priority, the primary objectives of all investment activities involving the financial assets of the Agency shall be safety, liquidity, and rate of return.

- 1. Safety: All investments shall be undertaken in a manner that ensures the preservation of capital in the Agency's overall portfolio (the "Portfolio").

2. Liquidity: The Portfolio shall maintain the necessary liquidity to enable the Agency to meet all operating requirements and liabilities that may be reasonably anticipated in any Agency fund.
3. Return: The Portfolio shall be designed to obtain a reasonable return on investment, which for the purposes of this Policy, means that the Portfolio should obtain a market-average rate of return, taking into account the Agency's investment risk constraints and cash flow needs. Federal Fund rates shall be used as the basis for determining whether market-average returns are being achieved.

D. Authorized Investments: The Agency may invest only in the types of securities allowed by Illinois law, including the Public Funds Investment Act, presently limited to the following:

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities which are guaranteed by the full faith and credit of the United States of America;
2. Bonds, notes, debentures, or other similar obligations of U. S. Government or its agencies;
3. Interest-bearing savings accounts, interest-bearing certificates of deposit, interest-bearing time deposits, or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act, 205 ILCS 5/1 et seq. provided, however, that such investments may be made only in banks which are insured by the Federal Deposit Insurance Corporation;
4. Money market mutual funds registered under the Investment Company Act of 1940, 15 U.S.C.A. § 80a-1 et seq., provided the portfolio is limited to 1) bonds, notes, certificates, treasury bills, or other security which are guaranteed by the full faith and credit of the United States of America as to principal and interest, 2) bonds, notes, debentures, or other similar obligations of U. S. Government or its agencies, or 3) agreements to repurchase such obligations;
5. Illinois Trust, IPDLAF+ Class
6. The Illinois Fund
7. Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the three highest general short-term classifications established by at least 2 standard rating services and is on the Approved List of a SEC registered Investment Advisor under agreement with the Agency, (ii) mature not later than 270 days from the date of purchase, (iii) such purchases do not exceed 10% of the corporation's outstanding obligations and (iv) no more than one-third of the Agency's funds may be invested in short term obligations of corporations.
8. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, or school district, of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state, whether the interest earned thereon is taxable or tax-exempt under federal law. The bonds shall be registered in the name of the Agency or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the 4 highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.

C. Prudent Person Rule Requirement: It shall be the practice of the Agency to follow the “prudent person rule. “The prudent person standard requires that investments be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

D. Diversification: It shall be the practice of the Agency to invest in a diversified manner and not have undue concentrations in any single investment.

E. Collateral Requirements: It shall be the practice of the Agency to require that time deposits in excess of FDIC insurable limits be secured by collateral or AAA rated private insurance at the time of purchase, to protect public deposits in a single financial institution if it were to default.

1. Financial institutions must collateralize all deposits in excess of FDIC insurance limits, to 105% of market value. The ratio of market value of collateral to the amount of funds on deposit shall be reviewed on a monthly basis. Additional collateral shall be required should the ratio fall below the minimum required level.
2. Acceptable collateral includes the following:
 - a. · Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued which are guaranteed by the full faith and credit of the United States as to principal and interest;
 - b. · Bonds, notes or other securities constituting the direct and general obligations of any agency of the United States, the interest and the principal of which is guaranteed by the United States;
 - c. Obligations of United States Government agencies.

F. Safekeeping of Collateral: An executed collateral agreement must be on file with the Agency. Third party safekeeping is required for all collateral. To accomplish this, the securities must be held at one or more of the following locations:

1. At a Federal Reserve Bank or its branch office
2. By a custodial agent of the pledging institution
3. By the trust department of the issuing bank

G. Internal Controls System: Separate individuals shall be responsible for the receipts, records, agency accounting systems, bank deposits and monthly financial reviews. The adequacy of internal controls that are in place shall be reviewed annually by an independent audit firm and shall be the subject of an annual report to the Board of Directors of the Agency.

H. Responsibilities: It shall be the responsibility of the Agency’s Executive Director to ensure compliance with the Policy and to review all Agency investments on a monthly basis. The Agency may engage the services of one or more external investment managers to assist in the management of the Portfolio in a manner consistent with the Agency’s objectives upon Board approval. Such external managers may be granted discretion to purchase and sell investment securities in accordance with is Investment Policy. Such managers must be registered under the Investment Advisers Act of 1940.

- I. Performance measures:** The Agency will measure the performance of all investments on a monthly basis.
- J. Periodic Review:** ~~The Board of Directors' Finance Committee shall periodically review the Agency's investment holdings, and the Board shall set targeted reserves and review those reserves on an annual basis.~~
- K. Quarterly Reporting:** It shall be the practice of the Agency to report on all investments on a ~~monthly~~ **quarterly** basis and to note any significant issues or changes that may be required on a quarterly basis. Quarterly written reports of investment activities shall be provided by the Manager of Finance officer for submission to the Board of Directors and the Executive Director. ~~The quarterly reports~~ **Quarterly and annually, the Manager of Finance will coordinate with the investment firm's representative** to report information regarding securities in the Portfolio by class or type, book value, income earned, and market value as of the report date.
- L. Ethics and Conflicts of Interest:** Board Members, officers and employees involved in the investment process will refrain from personal business activity that could conflict with the proper execution and management of the Agency's investment program, or that could impair their ability to make impartial decisions.

BUDGET DEVELOPMENT

It is the purpose of NWSRA to provide recreational programs and services effectively and economically and to ensure sound and economic purchases, including use of purchase orders, price quotes, bidding procedures and cooperative purchase arrangements. The Executive Director will develop a budget for the approval of the Board of Directors on an annual basis in accordance with the Articles of Agreement and By-Laws. ~~The Budget will include Revenues, Expenditures and Capital purchases. The proposed budget will be reviewed by the Finance Committee and then presented to the Board for approval. The Board and members of the public will have the opportunity to review the budget and provide input approximately one month prior to the December Board Meeting where it will be presented for final approval.~~

The proposed budget shall reflect anticipated revenues, operating expenditures, and capital purchases necessary to support the organization's strategic and operational goals. The proposed budget will be presented to the Board of Directors for consideration at the November NWSRA Board meeting. The Board and members of the public shall have the opportunity to review the proposed budget and provide input prior to the January NWSRA Board Meeting, at which time the budget will be presented for final approval.

REVENUE

NWSRA receives revenue from various sources, including assessments from member districts, program and transportation fees, non-program revenue, an annual grant from Special Leisure Services Foundation (SLSF), sale of fixed assets, bank interests, revenue to SLSF from registration form donations, and when necessary, reserve transfers. As the Agency's programs and services cannot be fully funded by tax revenue, it relies on other sources for additional funding.

FOUNDATION

The Special Leisure Services Foundation (SLSF) is an Illinois not-for-profit corporation that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The purpose of the Foundation is to provide additional resources for the operations and programs for Northwest Special Recreation Association. SLSF assists in the development of services for residents with disabilities throughout the NWSRA service area through donations, sponsorships, grants, contributions, gifts and bequests, and fundraising events. The proceeds of the Foundation's funding initiatives support the following major areas:

- Inclusion
- Transportation
- General Program Support
- Scholarships
- Athletics

CAPITAL ASSETS

The purpose of this capital asset policy is to provide control and accountability over capital assets, and to gather and maintain information needed for the preparation of financial statements. The NWSRA capital asset policy is herein established to safeguard assets and to insure compliance with GASB34 for governmental financial reporting.

This policy is herein established to safeguard and address NWSRA's investment property, which comprises a significant resource. This policy is meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

Further, this policy is meant to reflect NWSRA's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34. Specifically, the GASB Statement No. 34 states that governments should provide additional disclosures in their summary of significant accounting policies including the policy for capitalizing assets and for estimating the useful lives of those assets which is used to calculate the depreciation expense. The Statement also requires disclosure of major classes of assets, beginning and end-of-year balances, capital acquisition, sales/dispositions, and current-period depreciation expense.

A. Inventory

Responsibility for control of capital assets will rest with the finance department. ~~The Manager of Human Resources and the~~ Manager of Finance shall ensure that such control is maintained by establishing an inclusive capital asset inventory schedule. Asset purchases, which fall below the capitalization threshold as shown in Section E, will not be included in the capital asset inventory.

Each Department will be responsible for controlling capital assets for their department. ~~The Manager of Human Resources and the~~ Manager of Finance shall ensure that such control is maintained by establishing a capital asset inventory schedule, and work with each Department Head annually to update the inventory.

The inventory schedule will include the following for each asset:

- Asset Description – A description of the asset (serial #, model#)
- Asset Classification (Land and Land Improvements, Building and Building Improvements, Vehicles, Machinery and Equipment, and Infrastructure Assets)
- Department name and physical location of asset
- Date asset was purchased/acquired and or disposed
- Cost of Asset
- Method of acquisition (purchased or donated)
- Estimated useful life

This list will be maintained, updated, and reviewed by the Manager of Finance on an ongoing basis.

B. Valuing Capital Assets

Capital assets should be valued at cost plus those costs necessary to place the asset in its location (i.e. freight, installation charges). In the absence of exact cost information, a realistic estimate will be used. Donated assets will be recorded at the estimated current fair market value.

C. Capitalizing

When to Capitalize Assets:

Assets are capitalized at the time of acquisition. To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold (see schedule – Section E) and have a useful life of more than one year.

Assets not capitalized:

Capital assets below the capitalization threshold (see schedule – Section E) on a unit basis but warranting “control” shall be inventoried and an appropriate list will be maintained by the Manager of Finance.

Capital Assets should be capitalized if they meet the following criteria:

- Tangible
- Useful life of more than one year (benefit more than a single fiscal period)
- Cost exceeds designated threshold (see schedule – Section E) Capital Assets

include the following major classes of assets:

Land and Land Improvements – Capitalized value is to include the purchase price plus costs such as legal fees and filing fees; improvements such as parking lots, fences, pedestrian bridges, landscaping.

Building and Building Improvements – Costs include purchase price plus costs such as legal fees, filing fees, rental fees, specialty projects; improvements include structures and all other property permanently attached to, or an integral part of the structure and building improvements for NWSRA owned programming spaces. These costs include re-roofing, electrical/plumbing, carpet flooring replacement and HVAC.

Vehicles – Costs include purchase price and equipment and well as costs such as title, and registration.

Machinery and Equipment – Assets included in this category are heavy equipment, traffic equipment, generators, computers, software, hardware, technology, office equipment, phone system, and kitchen equipment.

Infrastructure Assets – Infrastructure Assets are long-lived capital assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Depreciation

Depreciation is computed on a straight-line method on a monthly basis from the month of acquisition. Additions and improvements will only be capitalized if the cost either enhances the asset’s functionality or extends the asset’s useful life. Projects in process will be added to the asset base as the projected expenses are incurred. However, the project will first need to meet its individual threshold.

Capital Assets Useful Lives are as follows:

Asset	Useful Life	Capitalization Threshold	Inventory Threshold
Land (and inexhaustible Land Improvements)	N/A	\$1	1
Building	50	\$1,000	1
Building Improvements		\$1,000	1
HVAC	20		
Re-roofing	20		
Electrical/Plumbing	30		
Carpet-Flooring Replacement	10		
NWSRA Owned Programming Spaces	10		
Vehicles		\$1,000	1
Vehicles – Programs	8		
Vehicles – Employee	8		
Machinery & Equipment		\$1,000	1
Recreational Equipment	20		
Software	5		
Computers	5		
Furniture & Fixtures		\$1,000	1
Office Furniture	20		
Office Equipment	5		
Phone System	5		
Kitchen Equipment	15		
Infrastructure	20	\$1,000	

D. Removing Capital Assets from Inventory

Capital assets are to be removed from inventory once they are obsolete or claimed as surplus property. The item must also be removed from the inventory listing in the Inventory Management System.

E. Surplus Property

Each Department must notify the Manager of Finance of any capital purchases and of any capital assets classified as surplus. Only assets with an initial value of \$1,000 or greater need to be declared as surplus. All surplus items must be included on a Surplus Ordinance and approved by the Board of Directors prior to disposal.

I. Lost or Stolen Property

When suspected or known losses of property occurs, NWSRA should conduct a search for the missing property. The search should include a possible transfer to another department, placed in storage, or placed on a surplus ordinance. If the missing property is not found, the loss should be reported to the Executive Director and if it is a capital asset it will be reported to the Board of Directors and removed from the inventory listing in Inventory Management System.

VII. MEMBER DISTRICT LEVY AND ANNUAL ASSESSMENTS

SPECIAL RECREATION FUND USE POLICY

The Special Recreation Levy Use Policy is intended to assist the Member Districts on their use of Section 5-8 funds for the establishment, maintenance and management of joint recreation programs and services for persons with disabilities of all the participating Member Districts, to support inclusion services, and for the evaluation and retrofitting of recreation facilities used or usable in joint programs and/or to make new recreation facilities universally accessible. In order for a park district/municipality to levy for Section 5-8 funds, it must be a party to a joint agreement to provide recreation programs and services for handicapped, typically through joining or creating an SRA.

SECTION 5-8 OF THE PARK DISTRICT CODE:

Any Park District that is a part of a joint agreement to provide recreational programs for the handicapped under 8-10 b of this Code may levy and collect annually a tax of not to exceed .04% of the (equalized assessed valuation) of all taxable property in the district for the purpose of funding its share of the expenses of providing these programs under that joint agreement, which tax shall be levied in like-manner as the general taxes for the district. In November of 2003, Public Act 93-0612 amended the Property Tax Extension Limitation Law in the Property Tax Code by modifying the definition of "aggregate extension" to exclude extensions made to fund a park district's or a municipality's expenses to provide joint recreational programs for the handicapped under Section 5-8 of the Park District Code.

MEMBER DISTRICT USE OF SRA LEVY

A. Section 5-8 of the Park District Code and Section 11-95-14 of the Municipal Code require that taxes levied for special recreation be spent to fund levying member districts' shares of the costs of providing programs under the SRA joint agreement. In addition to the annual assessment, these costs may include, but are not limited to:

1. Cost of Member District facility use as calculated based upon the following Guideline for Special Recreation Fund Recommendations, which NWSRA shall review on its requests to use Member District facilities for joint programs.
2. NWSRA appreciates that Member Districts make their facilities available for NWSRA Programs in accordance with Article 6 of the NWSRA Amended Articles of Agreement, and confirms that a Member District may allocate building and deferred maintenance expenses related to such use pro rata according to its participation in the NWSRA joint agreement program, up to a maximum level agreed upon by the NWSRA Board of Directors in the Special Recreation Fund Recommendations Grid created annually as part of the Member District Annual Assessment (MDAA) process.
3. Cost of capital improvements for accessibility for people with disabilities to all recreational facilities which are used in conjunction with NWSRA programs, including but not limited to, golf courses, outdoor natural areas and trails, play areas, aquatic facilities including boating, fishing and swimming pools, sports facilities etc., as required under the Americans with Disabilities Act Accessibility Guidelines (ADAAG).
4. Cost of 15-passenger accessible vehicle at 100%, and 50% of the cost of an accessible vehicle for over 15 passengers. If there are additional equipment or program needs that can be justified, a higher percentage will be considered.
5. Cost of consultants to determine accessibility of Member District recreation facilities and sites which are used in conjunction with NWSRA programs when the consultants' work is specifically for the purpose of evaluating accessibility.
6. Costs outlined in the ADA Compliance Process Guidelines.

ADA COMPLIANCE PROCESS GUIDELINES

To help facilitate compliance with the NWSRA ADA Compliance Process Guidelines for each Member District, the NWSRA Board of Directors formed the ADA Compliance Committee.

COMMITTEE PURPOSE

The purpose of the ADA Compliance Committee is to review the categories outlined for the use of the 5-8 levy funds of each Member District for SRA purposes beyond the Member District Annual Assessment contribution.

ADA COMPLIANCE COMMITTEE MEMBERS AND APPOINTMENT

The committee shall be made up of:

- A. The Executive Director of NWSRA
- B. The NWSRA Superintendent of Recreation overseeing Inclusion
- C. Two **One** Member District Executive Director
- D. Two Member District **Directors**/Superintendent of Parks, **Architects or Planners**

The committee shall be appointed **every two (2) years annually at the NWSRA November** Board Meeting.

ADA COMPLIANCE REVIEW COMMITTEE MEMBERS AND APPOINTMENT

The review committee shall be made up of:

- A. ~~The Executive Director of NWSRA~~
- B. ~~The NWSRA Superintendent of Recreation overseeing Inclusion~~
- C. ~~Two Member District Superintendent of Parks~~

~~The review committee shall be appointed annually at the December Board Meeting.~~

ADA COMPLIANCE SUBMISSIONS PROCESS

~~To apply for SRA levy funds, a Member District shall send a letter to the NWSRA Executive Director, describing the nature and estimated amount of the proposed expenditure.~~

To apply for SRA levy funds the Member Park District shall submit the project via the NWSRA website.

~~*ADA Compliance project proposals should include a Cover Letter outlining the projects including unit prices and quantities. Attach pictures and drawings to justify accessibility. The proposal submitted should be simple, yet complete with pricing, number of units etc. The proposal should be prepared for public viewing. The following checklist should be used for proposals to be considered by the NWSRA Board of Directors:*~~

~~Review the **NWSRA ADA Compliance Project Guidelines** located on the NWSRA Directors website. The NWSRA ADA Compliance Project Guideline Tool is broken down into the following categories; Plumbing Elements and Facilities, Recreation Facilities and Amenities, Routes and Surfaces, Communication Elements and Features, Transportation and Special Rooms/Specialty Elements.~~

- A. ~~Provide a cover letter outlining the request and how the project will benefit NWSRA participants, families and programs (sample letters available on the NWSRA Directors website).~~
- B. ~~Provide an overview of the request (age group, location, park, replacement or new, equipment vendor, surface vendor, etc.).~~
- C. ~~Provide a detailed description of the project, item or surface.~~
- D. ~~Provide a unit price and/or square footage of the entire project, item or surface and the percentage/portion to be charged to the SRA Levy Fund.~~
- E. ~~Provide pictures and drawings to justify accessibility.~~
- F. ~~Submissions should be sent electronically no later than the first day of the January, March, May, July, September and November Board meeting months. A table of the schedules and deadlines is below:~~
- G. ~~The ADA Compliance project process is set forth below. The ADA Compliance Review Committee accepts, reviews and recommends projects to the Board of Directors six times a year.~~

The submission will collect the following information:

- A. **Project location**
- B. **Project status: new, alteration, addition or maintenance**
- C. **Project type: Plumbing Elements and Facilities, Recreation Facilities and Amenities, Routes and Surfaces, Communication Elements and Features, Transportation and Special Rooms/Specialty Elements**
- D. **The benefits of the project to supporting individuals with disabilities**

- E. Items that will become ADA compliant through this project
- F. Photos of the project
- G. Table of expenses indicating the ADA dollars requested

ADA Compliance Project Submission Period	Closing Date for Project Submissions	ADA Compliance Review Process	Board Approval	Acceptance or Denial Letter Sent
December 1 – January 1	January 1	January 1 – January 9	January Board Meeting	By January 31
February 1 – March 1	March 1	March 1 – March 14	March Board Meeting	By March 31
April 1 – May 1	May 1	May 1 – May 14	May Board Meeting	By May 31
June 1 – July 1	July 1	July 1 – July 14	July Board Meeting	By July 31
August 1 – September 1	September 1	September 1 – September 14	September Board Meeting	By Sept. 31
October 1 – November 1	November 1	November 1 – November 9	November Board Meeting	By Nov. 30

All NWSRA Member District ADA Compliance project submissions can be found on the NWSRA Directors website. The request shall be submitted not more than 12 months after final invoice date for actual expenses.

THE ADA COMPLIANCE PROJECT REVIEW COMMITTEE PROCESS

The **NWSRA Executive Director and Superintendent of Recreation ADA Compliance Review Committee** shall review the request, prepare a recommendation, and submit the request and recommendation to the NWSRA Board of Directors. **If needed the NWSRA Executive Director and Superintendent of Recreation will reach out to the ADA Compliance Committee for assistance with the review process.** ~~The NWSRA Board shall take action on the request at its next Board meeting following receipt of the Review Committee’s recommendation.~~ **Member District projects will be brought to the NWSRA Board of Directors for approval at each board meeting. After approval by the NWSRA Board of Directors action by the Board, the Executive Director Superintendent of Recreation shall notify the Member District through an email in writing of the Board’s decision.** The Member District may thereafter commence the project. The Member District may disburse funds at any time up to 12 months after Board approval.

NWSRA ADA COMPLIANCE PROJECT CATEGORIES

Plumbing Elements and Facilities	Recreation Facilities and Amenities	Routes and Surfaces	Communication Elements and Features	Transportation	Special Rooms/Spaces and Elements
Fountains	Benches/Picnic Tables	Walking Surfaces	Fire Alarm Systems	Vans	Wheelchair Spaces/Companion Seating
Toilets/Stalls/Urinals	Amusement Rides	Play Surfaces	Signage		Kitchens/Kitchenettes
Bathing Rooms/Shower Components	Boating Facilities	Sidewalks	Telephones		Storage
Lavatories and sinks	Exercise Machines/Equipment	Athletic Surfaces	Detectable Warning Systems		Dining Surfaces/Work Surfaces
Shower Seats	Fishing Piers/Platforms	Doors/Doorways/Gates	Assisted Listening Systems		Museums
Saunas/Steam Rooms/Spas	Golf Facilities	Ramps			Assembly Areas
Dressing, Fitting and Locker Rooms	Mini Golf Facilities	Curb Ramps			
	Playgrounds/Play Areas	Elevators			
	Swimming Pools/Wading Pools/Splash Pads	Platforms and Lifts			
	Ranges	Accessible Routes/Accessible Means of Egress			
	Bleachers	Stairways			
	Handrails	Passenger Loading			
		Parking Spots			

VIII. CHAIN OF AUTHORITY

If the **EXECUTIVE DIRECTOR** is absent/ill out of town, the chain of authority is as follows:

- A. Superintendent of Recreation (by years in position)
- B. Superintendent of Communications and Technology
- C. Superintendent of Development
- D. Manager of Human Resources

If the **EXECUTIVE DIRECTOR** and all **SUPERINTENDENTS** are absent/ill/out of town, the chain of authority is as follows:

- A. Manager of Human Resources
- B. Manager of Inclusion
- C. Manager of Programs and Day Camps
- D. Manager of Programs and Events
- E. Manager of Programs and Operations
- F. Manager of Collaborative Services

If the **EXECUTIVE DIRECTOR, SUPERINTENDENTS** and all recreation **MANAGERS** are absent/ill/out of town, the chain of authority is as follows:

- A. Inclusion Coordinator (by years in position)
- B. Support Services Coordinator
- C. Collaborative Coordinator (by years in position)
- D. Athletics Coordinator
- E. Operations Coordinator
- F. Human Resource Coordinator

If the **EXECUTIVE DIRECTOR, SUPERINTENDENTS, Recreation MANAGERS** and **COORDINATORS listed above** are absent, the Program Specialists are the next in authority, based on years of service.

If the Executive Director is absent/ill/out of town and an urgent or very serious situation arises: the Executive Director should be reached by phone.

- A. The first person in the chain of authority above shall attempt to contact the Executive Director by phone.
- B. If it is not possible to reach the Executive Director, the first person in the chain of authority above shall immediately notify the Board President, and all Superintendents with a need to know.
- C. The first person in the chain of custody shall direct the Superintendent of Communications and Technology to prepare a public statement in response to the urgent/serious situation, provided that no public statement shall be released without the prior authorization of the Board President in the absence of the Executive Director.
- D. The chain of authority above shall apply to these emergency response procedures. .

If a crisis or emergency occurs, the agency's top available administrator would determine if the Crisis Plan would go into effect.

CODE OF CONDUCT FOR NWSRA BOARD MEMBERS

Revised after the Personnel Committee

4/17/2023 Approved 5/24/2023

INTRODUCTION

A member of the NWSRA Board of Directors (“Board”) are expected to consider the interests of Northwest Special Recreation Association (“NWSRA”) as an extension of the Member District and be of high moral and ethical character and work as a team to serve the 17 Communities that comprise NWSRA.

DUTY OF CARE

The duty of care describes the level of competence that is expected of a board member and is commonly expressed as the duty of “care that an ordinarily prudent person would exercise in a like position and under similar circumstances.” This means that a board member has the duty to exercise reasonable care when they make decisions as a steward of NWSRA. Requires the Board and/or alternates to be diligent and prudent in managing NWSRA affairs.

DUTY OF LOYALTY

The duty of loyalty is a standard of faithfulness; it dictates that the Board must act in good faith.

- Act in a manner that enhances the integrity of the Board as NWSRA is an extension of the Member District in the communities it serves.
- Not gain an improper advantage over other Member Districts due to their position on the Board.

DUTY OF OBEDIENCE

The duty of obedience requires the Board to uphold the mission of NWSRA. They are not permitted to act in a way that is inconsistent with the mission of NWSRA. This duty also requires the Board to obey the law of NWSRA’s policies and procedures.

- Debate is encouraged, however once the Board decides, the actions are final.
- The board members and/or alternates are obliged not to undermine the decisions of the Board; but to support and implement the decisions.
- The board member shall be familiar with the governing documents of NWSRA, Bylaws, and policies and procedures; as well as the rules of procedure and proper conduct of meetings, so that any decision of the Board may be made in an efficient, knowledgeable, and expeditious manner.
- Each board member shall ensure that unethical activities, such as bullying, harassment, undermining, or discriminating conduct, or any other not covered or specifically prohibited by the forgoing or any other legislation, federal, and state laws are neither encouraged nor condoned.
- As a board member you have a responsibility to uphold and enforce NWSRA governing documents, mission, vision, and values.

It is recognized that the role of a board member may include representing NWSRA in your communities and at your Member Districts. Such representation must be respectful of and comply with the board members' duties. Unless otherwise designated or delegated, the Board Chair is the only official spokesperson for the Board.

CODE OF ETHICS

The Board expects ethical and businesslike conduct of itself and board members. It expects board members to treat one another with respect, cooperation, and a willingness to deal openly on all matters. This includes proper use of authority and appropriate decorum and behavior as an individual and in a group setting while representing the Board and NWSRA.

- Board members must be loyal to the interests of NWSRA as NWSRA is an extension of said Member District and avoids conflicts of interest.
- Board members should always show care and due diligence.
- Board members are expected to act in the best interest of NWSRA as it acts as an extension of the Member District and be free of outside influence and self-interest.
- Board members should always show respect for diversity, equity, and inclusion.
- Board members or groups of board members who are interacting with the public, press or other entities, shall emphasize that they do not speak for the Board unless specifically designated to do so by the Board Chair.

In general, the use of good judgement based on high ethical principles will guide the Board with respect to the lines of acceptable conduct. However, if a situation arises where it is difficult to determine the proper course of conduct, or failure to adhere to this Board Member Code of Conduct, may result in consultation with the Board Chair and the Association attorney. If the issue continues, it may become a matter of discussion at a regular board meeting in either open or closed session.

This document is not intended to be an exhaustive list of guidelines and will be subject to review when the NWSRA Board & Admin Manual is reviewed. It is not foreseen that any guidelines contained in this document will cause difficulties for the Board, as the Board is expected to operate with the highest standard of integrity and professionalism.

Appendix II

Updates to MDAA Formula Breakdown

Revised After MDAA Task Force March 15, 2023

Approved May 24, 2023

New Formula

The new calculation to create the Member District Annual Assessment (MDAA) formula would use:

- 69.7% of each Member District EAV and 19.7% of each Member Districts audited Gross Population numbers and 10.6% Services

Calculation Breakdown for MDAA Formula

1. To calculate the inclusion services percentage for the formula, use the current budgeted fiscal year's inclusion salary, FICA and inclusion expenses.
2. Divide the inclusion expense by the current budget MDAA to get the Services percentage
3. To calculate the EAV percentage and gross population percentage, divide the Services % in half. (Example $10.6\%/2 = 5.3\%$) Take the new percentage number and subtract from the original 75% EAV and the original 25% gross Population. (Example: $75\% - 5.3\% = 69.7\%$ EAV and $25\% - 5.3\% = 19.7\%$ Gross Population)
4. MDAA Formula is then plugged into the MDAA grid. See attached grid for the numbers reflecting the suggested formula of 69.7% EAV/19.7% Gross Population/ 10.6% Services

New Business

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Date: 3/18/2026
To: NWSRA Board of Directors
From: Andrea Griffin, Executive Director
Re: Capital Budget Funding

Background/Information:

NWSRA operates on a five-year capital planning model. Based on our current projections, we are fully funded through 2028. However, beyond that point, we will not have sufficient capital reserves to support anticipated capital expenditures without identifying an alternative funding strategy.

Over the past two fiscal years, we have been in a positive financial position. Last year, we generated surplus revenue that was transferred into capital, and we anticipate doing the same this year. While this has strengthened our short-term capital outlook, it is important to recognize that historically we have not consistently generated significant excess revenue to fund capital needs. Our recent results are positive, but they are not reflective of a long-term trend we can rely on.

As an SRA, our goal is not to be lucrative. We are designed to operate responsibly, efficiently, and in service to our mission not to accumulate substantial operating surpluses. That makes long-term capital funding a strategic governance question rather than simply an operational one. Staff do not want our capital outlook to become a future surprise. Beginning the conversation early allows staff and board members to thoughtfully explore options and determine the best path forward before we face constraints. Staff are leading with transparency and proactive planning by respectfully requesting the Board's guidance on priorities and strategic direction. Staff welcome the board's perspective on what considerations should shape future planning and will return with analysis based on that direction. Potential considerations may include adjustments to operating, dedicated capital reserves, planned revenue strategies for increasing the MDAA, or other structural approaches the Board believes are appropriate.

Next Steps:

Board direction requested on the following capital budget items –

- Review the five-year capital projections in detail
- Discuss projected funding gaps beginning in 2028
- Explore potential funding strategies
- Receive direction from the Board of Directors on preferred approach

Capital Budget Summary

Capital Areas	Capital Type	YEAR OF VEHICLE	2026	2027	2028	2029	2030	Total 5 year Capital Expenditure
460002	502 20 passenger- accessible 2006	2006		\$200,000.00				200,000.00
	501 26 passenger- accessible 2007	2007				\$200,000.00		200,000.00
	508 14 passenger- accessible, IDOT 2010	2010			\$130,000.00			130,000.00
	509 14 passenger- accessible 2011	2011					\$130,000.00	130,000.00
	522 14 passenger- accessible 2011	2011					\$130,000.00	130,000.00
	515 14 passenger- accessible, IDOT 2012	2012						0.00
	516 14 passenger- accessible 2012	2012						0.00
	507 26 passenger- accessible 2016	2016						0.00
	510 14 passenger- accessible, IDOT 2016	2016						0.00
	525 14 passenger- accessible 2016	2016						0.00
	511 14 passenger- accessible, IDOT 2017	2017						0.00
	524 14 passenger- accessible 2017	2017						0.00
	526 14 passenger- accessible, IDOT 2017	2017						0.00
	503 20 passenger- accessible 2018	2018						0.00
	512 14 passenger- accessible 2018	2018						0.00
	523 14 passenger- accessible 2018	2018						0.00
	Gigabyte 14 passenger- accessible, IDOT 2021	2021						0.00
	Drifter Transit - Accessible 2023	2023						0.00
	Kevin 14 passenger- accessible - 2023	2023						0.00
	Lightning 14 passenger- accessible - 2023	2023						0.00
	Cruiser 14 passenger- accessible 2024	2024						0.00
	Shia 14 passenger- accessible - 2024	2024						0.00
	513 Minivan (6 passengers) NEW	2025						0.00
	527 14 passenger- accessible, IDOT 2025	2025						0.00
	McBussin 15 passenger- accessible - 2025	2025						0.00
	Thunder 14 passenger- accessible- 2025	2025						0.00
Vehicles Total			0.00	200,000.00	130,000.00	200,000.00	260,000.00	790,000.00
Technology/Hardware								
460003	Computer (lease / purchase)		30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	150,000.00
	Tech Infrastructure		21,000.00	12,000.00	8,500.00	59,500.00	8,500.00	109,500.00
	Printer (lease / purchase)		17,782.80	17,782.80	17,782.80	18,500.00	18,500.00	90,348.40
	Specialty Space Equipment		21,000.00	16,000.00	3,000.00	3,000.00	13,000.00	56,000.00
	New Software		50,000.00	0.00	0.00	0.00	0.00	50,000.00
Technology/Hardware Total			139,782.80	75,782.80	59,282.80	111,000.00	70,000.00	455,848.40
Building/Maintenance								
460004	Sites							
	RMCC - Storage & Office Space (Paid every 3 years)		0.00	0.00	0.00	51,000.00	0.00	51,000.00
	HVAC		6,000.00	125,000.00	6,000.00	6,000.00	6,000.00	149,000.00
	Infrastructure Support		5,000.00	4,000.00	5,000.00	4,000.00	5,000.00	23,000.00
	Office Update - Park Central Projects		79,000.00	0.00	0.00	0.00	0.00	79,000.00
Building/Maintenance Total			90,000.00	129,000.00	11,000.00	61,000.00	11,000.00	302,000.00
Total Capital Expenses			229,782.80	404,782.80	200,282.80	372,000.00	341,000.00	1,547,848.40

Actual Capital Funds as of 1/31/2026	\$	595,105.26
LESS: 2026 Budgeted Capital Expenditures	\$	(229,782.80)
LESS: Additional expense for sidewalk replacement	\$	(27,779.50)
ADD: Transfer of 2025 Operating Profit to Capital Fund	\$	169,612.41
Projected Capital Funds as of 12/31/2026	\$	507,155.37

Projected Capital Funds as of 1/1/2027	\$	507,155.37
LESS: 2027 Budgeted Capital Expenditures	\$	(404,782.80)
ADD: Transfer of Projected 2026 Operating Profit to Capital Fund	\$	321,533.77
Projected Capital Funds as of 12/31/2027	\$	423,906.34

*Projected surplus from operating Adult Day Program independently for 6 months

Information / Action Items

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Date: 3/18/2026
To: NWSRA Board of Directors
From: Andrea Griffin, Executive Director
Re: Part-Time Employee Classifications

Background/Information:

As NWSRA continues to evaluate workforce structure, benefit eligibility, and operational needs, staff have reviewed the classification system for part-time employees. Currently, part-time employees work various schedules, creating different eligibility for benefits and paid leave, depending on the number of hours worked. To provide clarity, consistency, and alignment with applicable employment laws, staff are formalizing into three distinct part-time classifications.

Purpose:

The purpose of establishing three part-time classifications is to:

- Ensure equitable and consistent treatment of employees
- Align benefits eligibility with scheduled work hours
- Maintain compliance with the Affordable Care Act (ACA)
- Improve administrative efficiency in payroll and HR management
- Provide clearer expectations for employees and supervisors

Classifications:

Part-Time I

- Pay ranges can be found on 2026 Part-Time Ranges sheet
- Hours less than 1000 hours per year
- Not eligible for benefits (except as required by law)
- Paid Leave for All Workers Act (PLFAW)
 - Hours cannot be used until employees complete their 90th day

Part-Time II

- Pay ranges can be found on 2026 Full-Time Ranges sheet
- Hours over 1000 but less than 1559 hours per year
- Eligible for retirement (IMRF) participation
- Follows NWSRA Full-Time staff evaluation timeline
- Paid holidays when NWSRA office is closed
 - Hours paid for these holidays will represent normally scheduled time
- Sick days accrue 6 hours per month up to 360 hours total. Hours over 360 would be submitted to retirement sick day service credit.
- Paid Leave for All Workers Act (PLFAW)
 - Hours cannot be used until employees complete their 90th day

Part-Time III

- Pay ranges can be found on 2026 Full-Time Ranges sheet
- Hours over 1560 but less than 2080 hours per year
- Considered Benefits-Eligible Part-Time
- Eligible for health insurance and retirement (IMRF) participation
- Follows NWSRA Full-Time staff evaluation timeline
- Paid holidays when NWSRA office is closed
 - Hours paid for these holidays will represent normally scheduled time
- Sick days accrue 7 hours per month up to 420 hours total. Hours over 420 would be submitted to retirement sick day service credit.
- Paid Leave for All Workers Act (PLFAW)
 - Hours cannot be used until employees complete their 90th day
- Floating Holiday, 2 days (Juneteenth & Good Friday)
 - Hours paid for these holidays will represent normally scheduled time

Next Steps:

- Update Employee Manual
- Create a PTO policy for part-time employees for board approval
- Board Approval of Updated Employee Manual
- Legal Review of Updated Employee Manual



Date: 3/18/2026
To: NWSRA Board of Directors
From: Andrea Griffin, Executive Director
Re: Part-Time Employee Health Benefits

Requested Motion:

Motion to approve Part-Time Employee Health Benefits Policy.

Background/Information:

As the Association prepares to transition to independent operations for Adult Day Programming beginning in July 2026, leadership is requesting Board approval of a new personnel policy to provide health insurance benefits to part-time III employees, which Adult Day Program Site Directors will fall under.

Historically, these positions have been supported through our partnership with Clearbrook. With the Association assuming full responsibility for staffing and program administration moving forward, it is necessary to align compensation and benefits with the expectations and requirements of comparable leadership roles within the organization.

Providing health benefits to part-time III employees will allow the Association to:

- Support recruitment and retention of qualified program leadership
- Ensure consistency with employment practices across other Special Recreation Associations
- Promote stability and continuity as we expand Adult Day services
- Reflect the increased responsibilities associated with independent program operations

The proposed policy would take effect July 1, 2026, and would allow Adult Day Program Site Directors to be eligible for participation in the Association’s health insurance plan in accordance with established benefit eligibility guidelines. This policy change represents an important step in supporting the long-term sustainability and success of Adult Day Programming.

Health Insurance Impact:

Health benefits will be offered to 6 Site Directors for NWSRA’s new Adult Day Program. The benefits will be offered from July through December 2026, with a cost to the Association of \$54,423.

Next Steps:

- Update Employee Manual
- Board Approval of Updated Employee Manual
- Legal Review of Updated Employee Manual



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

Part-Time Employee Health Benefits Policy

To define eligibility for employee benefits for part-time employees who work at least 1560 hours a year. To ensure consistency with organizational goals and applicable laws, including the Affordable Care Act (ACA).

The Agency may offer certain benefits to part-time employees who are scheduled to work at least 1560 hours a year. Employees meeting this threshold shall be classified as **Part-Time III** employees for purposes of this policy.

Eligibility Criteria:

An employee shall be eligible for benefits under this section if they:

1. Are classified as a Part-Time III employee
2. Are scheduled to work hours between 1560 but less than 2080 hours per year
3. Successfully complete any applicable waiting period of 30 days

If an employee's hours fall below 1560 annually, eligibility may be reviewed and adjusted accordingly.

Waiting Period:

Benefits shall become effective on the first day of the month following the month of employment, unless otherwise specified in the applicable benefit plan document.

Benefits Offered:

Part-Time III employees may receive the following health benefits, as determined by the Association and subject to plan documents:

- Group health insurance (HMO medical)
 - Employee Only
 - Employee + Spouse
 - Employee + Children
- Dental insurance
 - Employee Only
 - Employee + Spouse
 - Employee + Children
- Vision insurance
 - Employee Only
 - Employee + Spouse
 - Employee + Children
- Flexible Spending Account (FSA)
- Employee Assistance Program (EAP)
 - Employee Only



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

The Executive Director or designee shall have authority to administer this policy, interpret its provisions, and make eligibility determinations consistent with law and adopted benefit plans.

The Association reserves the right to modify, amend, or discontinue benefits in accordance with Board approval and applicable law.



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

BOARD RESOLUTION

Resolution Authorizing Health Insurance Offerings for Eligible Part-Time Employees

WHEREAS, the Board of Directors of Northwest Special Recreation Association is committed to supporting the health and well-being of its employees; and

WHEREAS, the Board recognizes the need to provide health insurance benefit options for eligible part-time employees; and

WHEREAS, the Board has reviewed and approved the establishment of health insurance offerings for eligible part-time employees.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors authorizes the Park District Risk Management Agency (PDRMA), the organization’s health insurance provider, to work with Northwest Special Recreation Association to provide and build out the approved health insurance offerings for eligible part-time employees.

BE IT FURTHER RESOLVED that the Executive Director or designee is authorized to work with PDRMA to implement the approved health insurance offerings for eligible part-time employees.

AYES _____

NAYS _____

ABSENT _____

Passed and approved this ____ day of _____, 2026.

Chairperson