



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

July 25, 2025
10:30 a.m., Regular Board Meeting
Park Central Conference Room
Rolling Meadows, IL

Agenda

- I. Call to Order
Roll Call

- II. Introduction of Guests
 - A. Jamie Blake, Registrar
 - B. Caroline Cudney, Inclusion Coordinator
 - C. Karly Melendy, Inclusion Coordinator
 - D. Sara Carey, Manager of Human Resources
 - E. Victoria Gonzelez, Superintendent of Recreation II

- III. Public Comment

- IV. Approval of Agenda

- V. **Approval of Consent Agenda – Pages 3-32**
 - A. Approval of Minutes
 - 1. May 7, Personnel Meeting
 - 2. May 7, Personnel Meeting – closed session
 - 3. May 21, Regular Meeting
 - 4. May 21, Regular Meeting – closed session
 - B. NWSRA Financial Reports
 - 1. May 2025
 - a. Income Statement
 - b. Monthly Account Snapshot
 - c. Warrant \$265,625.30
 - 2. June 2025
 - a. Income Statement
 - b. Monthly Account Snapshot
 - c. Warrant \$608,732.43
 - C. ADA Compliance Projects
 - a. Schaumburg Park District
 - i. Mini Bus Replacement - \$69,052.50
 - ii. Campanelli School - \$445,504.97
 - iii. Einstein Park - \$599,628.33
 - iv. Olympic Park – Pickleball - \$388,075.00
 - v. Olympic Park – Shade Shelter - \$363,612.50
 - vi. Sports Center - \$167,109.57
 - vii. Various Parks - Mulch - \$8,880.00
 - viii. Various Paving Projects - \$310,335.00
 - ix. Briar Pointe Park - \$306,840.80
 - b. Streamwood Park District
 - i. Various Parks - \$15,000.00
 - ii. Park Place Family Recreation Center – Elevator \$142,512.00

*June is larger due to payroll going through Paycom

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

- VII. Staff Reports – Pages 33-51
 - A. Program Report
 - 1. Day Camp Transportation
 - 2. Clearbrook Transportation
 - 3. 2nd Quarter Statistics
 - B. Marketing and P/R Report
 - C. SLSF Report
 - D. Finance Report – 2nd Quarter Financial Report
 - E. Directors Report
 - 1. 180 Work Plan
 - 2. 2nd Quarter Goals

- VIII. Old Business – Pages 52-126
 - A. Audit Presentation/Acceptance FY2024

- VIII. New Business – Pages 127 - 143
 - A. Member District Annual Assessment Packet
 - 1. Memo with Buffalo Grove Transposition Explained
 - 2. Current Budget Year 2025 MDAA Chart
 - 3. Assessment History
 - 4. Population Comparison
 - 5. Sample Resolution
 - 6. Option A
 - 1. NWSRA Proposed 2026 MDAA
 - 2. MDAA Comparison
 - 3. Fund Recommendations
 - 7. Option B
 - 1. NWSRA Proposed 2026 MDAA
 - 2. MDAA Comparison
 - 3. Fund Recommendations

- X. Information/Action Items
 - A. Director Contract Ratification

- XI. Closed Session
 - A. None

- XII. Action as a result of Closed Session
 - A. None

- XIII. Adjournment

Consent Agenda

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**MINUTES OF THE PERSONNEL MEETING OF THE BOARD OF DIRECTORS OF
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT THE CHEVY CHASE COUNTRY CLUB
1000 N. MILWAUKEE AVENUE
WHEELING, IL 60090
ON THE 7TH OF MAY, 2025 at 8:45 A.M.**

Call to Order

Roll Call: Carrie Fullerton, Arlington Heights Park District; Ben Curcio, Elk Grove Park District; Steve Bessette, Hanover Park Park District; Nick Troy, Rolling Meadows Park District; Tony LaFrener, Schaumburg Park District; Jeff Janda, Streamwood Park District; and Jan Buchs, Wheeling Park District.

Also present: Paul Friedrichs, NWSRA Interim Executive Director, Steve Scholten, MGT

Closed Session

Chairman Curcio asked for a motion to enter into Closed Session to discuss Personnel 5ILCS 120/2 (c)(1). Director Troy made the motion and Director Janda seconded the motion to enter into closed session at 8:45 a.m.

Upon roll being called the vote was as follows:

AYES: Carrie Fullerton, Ben Curcio, Steve Bessette, Nick Troy, Tony LaFrener, Jeff Janda, and Jan Buchs.

NAYS: None

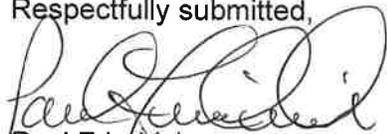
The motion carried.

The Board returned to Open Session at 4:33 p.m. and stated no formal action had taken place in Closed Session.

Adjournment

With no further business, Chairman Curcio called for a motion to adjourn. Director Janda made the motion, and Director Bessette seconded the motion to adjourn the May 7, 2025 Personnel meeting. Upon a unanimous vote the meeting was adjourned at 4:33 p.m.

Respectfully submitted,



Paul Friedrichs

Interim Executive Director

**MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS OF
NORTHWEST SPECIAL RECREATION ASSOCIATION
HELD AT BRIDGES OF POPLAR CREEK COUNTRY CLUB
1400 POPLAR CREEK DRIVE
HOFFMAN ESTATES, IL 60169
ON THE 21st OF MAY, 2025, at 8:00 am**

Chairman Talsma called the meeting to order at 8:00 a.m.

Roll Call

The following members of the Board were present: Carrie Fullerton, Arlington Heights Park District; Kevin Romejko, Barlett Park District; Erika Strojinc, Buffalo Grove Park District; Ben Curcio, Elk Grove Park District; Steve Bessette (arrived 9:38 a.m.), Hanover Park Park District; Craig Talsma, Hoffman Estates Park District; Jim Jarog, Mount Prospect Park District; Ben Rea, Palatine Park District; Christina Ferraro, Prospect Heights Park District; Bret Fahnstrom, River Trails Park District; Diane Hilgers, Salt Creek Park District; Tony LaFrener, Schaumburg Park District; Jay Morgan, South Barrington Park District; Jeff Janda, Streamwood Park District; and Jan Buchs, Wheeling Park District

Absent: Nick Troy, Rolling Meadows Park District, Robert Dowling, Inverness Park District

Also present: Paul Friedrichs, NWSRA Interim Executive Director; Steve Scholten, MGT

Introduction of Guests

None

Public Comment

None

Approval of Agenda

Chairman Talsma asked for a motion to approve the agenda dated May 21, 2025. Director Romejko made the motion and Director Janda seconded the motion to approve the agenda dated May 21, 2025. Upon voice vote, the motion was carried.

Approval of Consent Agenda

Chairman Talsma noted a typo in the agenda initially sent out, the ADA Compliance Project amount for the Mike Rylko Park should be \$248,707.

Chairman Talsma called for a motion to approve the Consent Agenda of May 21, 2025. Director Rea made the motion and Director LaFrener seconded the motion to approve the Consent Agenda dated May 21, 2025. Upon roll being called the vote was as follows:

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

NAY: None

The motion carried.

Correspondence

Interim Executive Director discussed a correspondence from Community Consolidated School District 21 thanking NWSRA for our support at their April 26 Family Health and Wellness Fair.

Staff Reports

Staff reports were provided to the Board in writing, as staff was not present for this meeting, Interim Executive Director Friedrichs asked the Board if they had any questions, none were asked.

Old Business

None

New Business

None

Informational/Action Items

None

The Board took a break from 8:10 until 8:45 a.m.

Closed Session

Chairman Talsma moved to enter a closed session to discuss Personnel 5ILCS 120/2 (c)(1) and Closed Session Minutes 5ILCS 120/2 (c)(21) . Director Fullerton made the motion and Director Romejko seconded the motion to enter into closed session at 8:45 am.

Upon roll being called the vote was as follows:

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

NAY: None

The motion carried.

Director Bessette arrived to meeting during Closed Session at 9:38 a.m.

The Board returned to Open Session at 12:25 p.m.

Action as a result of Closed Session

Approval, but not release due to confidentiality, Closed Session Minutes Dated February 20, 2025, March 26, 2025, May 1, 2025 as well as all previously approved but not released Closed Session minutes as part of the semi-annual review.

Chairman Talsma asked for a motion to approve, but not release due to confidentiality, Closed Session Minutes Dated February 20, 2025, March 26, 2025, May 1, 2025 as well as all previously

approved but not released Closed Session minutes as part of the semi-annual review. Director Rea made the motion and Director Romejko seconded the motion.

Upon roll being called the vote was as follows:

AYA: 15

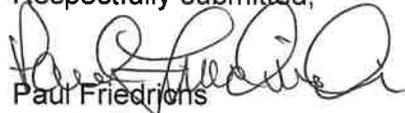
NAY: 0

The motion carried.

Adjournment

After no further business, Chairman Talsma called for a motion to adjourn. Director Romejko made the motion and Director Fahnstrom seconded the motion to adjourn the May 21, 2025 meeting at 12:30 p.m. Upon voice vote the meeting was adjourned.

Respectfully submitted,



Paul Friedrichs
Interim Executive Director

**Northwest Special Recreation Association
Income Statement
For 5/31/2025**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Revenues					
Member District Assessments					
10 31 0000 310001 Arlington Heights Assessment	144,368.15	144,368.15	577,472.58	(433,104.43)	25.00
10 31 0000 310002 Bartlett Assessment	0.00	128,989.17	257,978.34	(128,989.17)	50.00
10 31 0000 310003 Buffalo Grove Assessment	176,063.88	176,063.88	352,127.75	(176,063.87)	50.00
10 31 0000 310004 Elk Grove Assessment	0.00	164,226.97	328,453.93	(164,226.96)	50.00
10 31 0000 310005 Hanover Park Assessment	72,922.24	72,922.24	145,844.48	(72,922.24)	50.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	340,726.66	(340,726.66)	0.00
10 31 0000 310007 Inverness Assessment	0.00	17,743.99	35,487.97	(17,743.98)	50.00
10 31 0000 310008 Mount Prospect Assessment	0.00	181,532.70	363,065.40	(181,532.70)	50.00
10 31 0000 310009 Palatine Assessment	241,318.80	482,637.60	482,637.60	0.00	100.00
10 31 0000 310010 Prospect Heights Assessment	0.00	39,652.30	79,304.59	(39,652.29)	50.00
10 31 0000 310011 River Trails Assessment	27,678.32	55,356.64	110,713.28	(55,356.64)	50.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	87,861.83	175,723.65	(87,861.82)	50.00
10 31 0000 310013 Salt Creek Assessment	20,784.63	20,784.63	41,569.25	(20,784.62)	50.00
10 31 0000 310014 Schaumburg Assessment	0.00	352,693.02	705,386.04	(352,693.02)	50.00
10 31 0000 310015 South Barrington Assessment	0.00	35,601.19	71,202.37	(35,601.18)	50.00
10 31 0000 310016 Streamwood Assessment	89,137.53	89,137.53	178,275.06	(89,137.53)	50.00
10 31 0000 310017 Wheeling Assessment	0.00	135,456.19	270,912.38	(135,456.19)	50.00
Total Member District Assessments	772,273.55	2,185,028.03	4,516,881.33	(2,331,853.30)	48.37
Program Fees					
10 32 1001 320001 Club Program Fees	974.00	15,742.52	35,000.00	(19,257.48)	44.98
10 32 1002 320002 Leisure Education Program Fees	0.00	3,275.29	2,000.00	1,275.29	163.76
10 32 1004 320004 Special Events Program Fees	975.04	11,227.16	21,265.00	(10,037.84)	52.80
10 32 1005 320005 Day Camp Program Fees	21,298.64	192,646.84	294,647.00	(102,000.16)	65.38
10 32 1006 320006 General Programs Fees	9,999.32	135,899.91	300,000.00	(164,100.09)	45.30
10 32 1008 320008 Trips Program Fees	751.00	12,105.00	70,700.00	(58,595.00)	17.12
10 32 1009 320009 PURSUIT Program Fees	2,210.00	7,995.00	273,933.00	(265,938.00)	2.92
10 32 1011 320011 Athletic Program Fees	1,653.00	25,395.10	50,000.00	(24,604.90)	50.79
Total Program Fees	37,861.00	404,286.82	1,047,545.00	(643,258.18)	38.59
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	48.00	1,432.48	2,800.00	(1,367.52)	51.16
10 33 1004 321004 Special Events Transport Door to Door	0.00	12.00	48.00	(36.00)	25.00
10 33 1005 321005 Day Camp Transport Door to Door	2,284.76	16,434.31	26,000.00	(9,565.69)	63.21
10 33 1006 321006 General Programs Transport Door to Door	(162.00)	1,408.02	5,000.00	(3,591.98)	28.16
Total Transportation Door to Door	2,170.76	19,286.81	33,848.00	(14,561.19)	56.98
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	70.00	1,486.86	2,000.00	(513.14)	74.34
10 34 1002 321102 Leisure Transport Pick Up Points	0.00	548.71	2,400.00	(1,851.29)	22.86
10 34 1004 321104 Special Events Transport Pick Up Points	22.46	579.10	1,660.00	(1,080.90)	34.89
10 34 1005 321105 Day Camp Transport Pick Up Points	703.30	4,993.38	6,750.00	(1,756.62)	73.98
10 34 1006 321106 General Programs Transport Pick Up Points	683.68	9,137.90	11,500.00	(2,362.10)	79.46
10 34 1009 321109 PURSUIT Program Transport Pick Up Points	0.00	0.00	39,606.00	(39,606.00)	0.00
Total Transportation Pickup Points	1,479.44	16,745.95	63,916.00	(47,170.05)	26.20
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	57.71	7,332.31	7,800.00	(467.69)	94.00
10 35 0000 340002 Salary Reimbursement - RMPD	0.00	6,695.64	29,039.34	(22,343.70)	23.06
10 35 0000 340009 Collaboratives Revenues	38,901.37	194,506.85	516,278.07	(321,771.22)	37.67
10 35 0000 340010 Revenue SLSF	(890.00)	148.70	0.00	148.70	0.00
Total Non Program Revenue	38,069.08	208,683.50	553,117.41	(344,433.91)	37.73
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	32,769.90	32,769.90	72,500.00	(39,730.10)	45.20
10 36 0000 350002 Programs Contribution	17,446.44	17,446.44	67,345.04	(49,898.60)	25.91
10 36 0000 350003 Inclusion Contribution	1,322.33	1,322.33	51,404.96	(50,082.63)	2.57
10 36 0000 350004 Transportation Contribution	39,079.41	39,079.41	90,000.00	(50,920.59)	43.42
10 36 0000 350005 Athletics Contribution	27,244.31	27,244.31	68,750.00	(41,505.69)	39.63
10 36 0000 350006 Miscellaneous Contribution	3,592.00	13,556.00	42,000.00	(28,444.00)	32.28
Total SLSF Grant Contributions	121,454.39	131,418.39	392,000.00	(260,581.61)	33.53

**Northwest Special Recreation Association
Income Statement
For 5/31/2025**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	0.00	470.00	400.00	70.00	117.50
Total Sale of Fixed Assets	0.00	470.00	400.00	70.00	117.50
Interest					
10 38 0000 370001 Operating Interest	2,133.21	9,335.78	30,538.45	(21,202.67)	30.57
10 38 0000 370002 Investment Interest	14,251.83	62,315.09	93,072.88	(30,757.79)	66.95
20 38 0000 370002 Money Market/ Investment Interest Income	1,370.86	6,775.86	0.00	6,775.86	0.00
Total Interest	17,755.90	78,426.73	123,611.33	(45,184.60)	63.45
Total Revenues	991,064.12	3,044,346.23	6,731,319.07	(3,686,972.84)	45.23
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	0.00	10,600.00	31,500.00	(20,900.00)	33.65
10 41 0000 421002 Legal Fees	10,258.80	17,435.38	13,732.50	(3,702.88)	126.96
10 41 0000 421003 Miscellaneous professional fees	0.00	1,212.81	850.00	(362.81)	142.68
10 41 0000 421004 Audit	0.00	0.00	12,510.00	12,510.00	0.00
Total Professional Fees	10,258.80	29,248.19	58,592.50	29,344.31	49.92
Independent Contractors					
10 65 0000 424407 Office	3,592.00	13,556.00	42,000.00	28,444.00	32.28
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	13,884.00	13,884.00	0.00
10 65 1006 424406 General Programs	2,661.72	4,146.19	21,680.00	17,533.81	19.12
10 65 1009 424409 PURSUIT	410.00	630.00	2,800.00	2,170.00	22.50
10 65 1011 424411 Athletics	219.09	1,350.99	5,000.00	3,649.01	27.02
Total Independent Contractors	6,882.81	19,683.18	85,964.00	66,280.82	22.90
Office Supplies					
10 42 0000 421101 Coffee / Water	44.52	44.52	400.00	355.48	11.13
10 42 0000 421102 Furniture	0.00	214.22	1,000.00	785.78	21.42
10 42 0000 421103 Locksmith / Keys	19.00	19.00	500.00	481.00	3.80
10 42 0000 421104 Nametags	12.51	431.63	585.00	153.37	73.78
10 42 0000 421105 Supplies	525.72	2,199.41	4,000.00	1,800.59	54.99
Total Office Supplies	601.75	2,908.78	6,485.00	3,576.22	44.85
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	4,627.73	13,209.90	26,760.81	13,550.91	49.36
10 43 0000 421152 PFM Fees	0.00	348.39	1,974.21	1,625.82	17.65
Total Bank Fees	4,627.73	13,558.29	28,735.02	15,176.73	47.18
Payroll Processing					
10 64 0000 424303 FSA	76.00	669.50	1,345.00	675.50	49.78
10 64 0000 424304 W2 Processing	0.00	2,081.76	431.98	(1,649.78)	481.91
10 64 1007 424305 Miscellaneous / Payroll Processing	0.00	738.77	0.00	(738.77)	0.00
Total Payroll Processing	76.00	3,490.03	1,776.98	(1,713.05)	196.40
Postage					
10 44 0000 421201 Postage	(909.13)	312.65	2,000.00	1,687.35	15.63
10 44 0000 421202 Postal Machine Rental	0.00	492.40	1,818.84	1,326.44	27.07
10 44 0000 421204 Miscellaneous Postage	0.00	0.00	100.00	100.00	0.00
	(909.13)	805.05	3,918.84	3,113.79	20.54
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	364.96	2,058.49	7,540.00	5,481.51	27.30
10 45 0000 421305 Phone Maintenance	1,427.94	8,002.67	14,275.68	6,273.01	56.06
Total Telephone/Fax	1,792.90	10,061.16	21,815.68	11,754.52	46.12
Conference Education					
10 46 0000 421401 NRPA	1,254.90	1,254.90	4,572.00	3,317.10	27.45
10 46 0000 421402 IPRA	(1.50)	16,894.49	21,169.43	4,274.94	79.81
10 46 0000 421403 PDRMA	0.00	0.00	100.00	100.00	0.00
10 46 0000 421404 IAPD	226.98	1,045.98	899.00	(146.98)	116.35
10 46 0000 421405 Evaluation Lunches	181.88	451.77	2,000.00	1,548.23	22.59
10 46 0000 421406 Professional Meetings	212.20	1,451.65	1,500.00	48.35	96.78
10 46 0000 421407 Other Trainings/Workshops	78.00	464.69	2,000.00	1,535.31	23.23

Northwest Special Recreation Association
Income Statement
For 5/31/2025

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 46 0000 421408 ATRA	0.00	0.00	1,900.00	1,900.00	0.00
Total Conference Education	1,952.46	21,563.48	34,140.43	12,576.95	63.16
Memberships/certification					
10 47 0000 421501 ATRA/ILRTA	1,125.00	1,125.00	2,500.00	1,375.00	45.00
10 47 0000 421502 CDL Reimbursement/Renewal	51.13	102.26	340.00	237.74	30.08
10 47 0000 421503 CPRP Exam/Renewal	0.00	80.00	589.00	509.00	13.58
10 47 0000 421504 CTRS Exam/Renewal	85.00	1,185.00	3,280.00	2,095.00	36.13
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	265.00	10,865.00	10,600.00	2.44
10 47 0000 421508 LAC Group	0.00	0.00	500.00	500.00	0.00
10 47 0000 421509 NRPA	360.00	360.00	940.00	580.00	38.30
10 47 0000 421510 Safety Training	480.00	680.00	1,400.00	720.00	48.57
10 47 0000 421511 COSTCO	0.00	130.00	240.00	110.00	54.17
10 47 0000 421513 Miscellaneous	0.00	1,629.76	3,180.00	1,550.24	51.25
10 47 0000 421514 CPI Recertification	0.00	200.00	1,949.00	1,749.00	10.26
10 47 0000 421515 SHRM	0.00	264.00	528.00	264.00	50.00
Total Memberships/certification	2,101.13	6,021.02	26,611.00	20,589.98	22.63
Maintenance/Utilities					
10 49 0000 421701 Condo Cleaning	960.00	4,800.00	11,884.20	7,084.20	40.39
10 49 0000 421702 Electric	1,402.87	2,830.26	11,000.00	8,169.74	25.73
10 49 0000 421703 Gas	509.62	1,818.25	5,300.00	3,481.75	34.31
10 49 0000 421705 Service Agreements	1,920.00	3,840.00	8,179.00	4,339.00	46.95
10 49 0000 421706 Internet	1,643.00	6,992.71	20,020.56	13,027.85	34.93
10 49 0000 421707 Miscellaneous	79.86	79.86	0.00	(79.86)	0.00
Total Maintenance/Utilities	6,515.35	20,361.08	56,383.76	36,022.68	36.11
Rent					
10 50 0000 421801 Condo Association Fee	1,065.00	5,325.00	12,780.00	7,455.00	41.67
10 50 0000 421802 RMCC Rental Space	2,500.00	12,500.00	30,000.00	17,500.00	41.67
10 50 0000 421803 HPCC Rental Space	2,886.00	8,658.00	17,316.00	8,658.00	50.00
10 50 0000 421804 MPPD Rental Space	2,500.00	12,500.00	30,000.00	17,500.00	41.67
10 50 0000 421805 WPD Rental Space	2,575.00	12,875.00	30,900.00	18,025.00	41.67
10 50 0000 421806 BYPD Rental Space	2,500.00	12,592.66	30,540.00	17,947.34	41.23
10 50 0000 421807 HEPD Rental Space	2,500.00	12,500.00	30,090.00	17,590.00	41.54
Total Rent	16,526.00	76,950.66	181,626.00	104,675.34	42.37
Computers					
10 51 0000 421901 Database Enhancements	0.00	0.00	4,500.00	4,500.00	0.00
10 51 0000 421902 Framework Support	9,294.40	25,687.00	68,274.40	42,587.40	37.62
10 51 0000 421904 Web Development	72.00	239.43	900.00	660.57	26.60
10 51 0000 421905 Miscellaneous Software	2,063.67	11,119.28	37,076.44	25,957.16	29.99
10 51 0000 421906 Miscellaneous Hardware	0.00	1,035.06	3,000.00	1,964.94	34.50
10 51 0000 421907 HR/Finance Software	7,195.87	39,744.76	58,777.97	19,033.21	67.62
Total Computers	18,625.94	77,825.53	172,528.81	94,703.28	45.11
Rental Municipal					
10 52 1001 422101 Clubs Rental Municipal	0.00	0.00	750.00	750.00	0.00
10 52 1002 422102 Leisure Education Rental Municipal	0.00	474.00	625.00	151.00	75.84
10 52 1004 422104 Special Events Rental Municipal	0.00	548.49	959.00	410.51	57.19
10 52 1005 422105 Day Camp Rental Municipal	0.00	0.00	16,000.00	16,000.00	0.00
10 52 1006 422106 General Programs Rental Municipal	1,398.00	3,036.00	14,000.00	10,964.00	21.69
10 52 1009 422109 PURSUIT Rental Municipal	0.00	0.00	1,500.00	1,500.00	0.00
10 52 1011 422111 Athletic Rental Municipal	0.00	2,325.40	3,850.00	1,524.60	60.40
Total Rental Municipal	1,398.00	6,383.89	37,684.00	31,300.11	16.94
Commercial					
10 53 1001 422201 Clubs Commercial Expenses	659.88	2,586.87	8,113.00	5,526.13	31.89
10 53 1002 422202 Leisure Education Commercial Expenses	277.40	482.40	1,000.00	517.60	48.24
10 53 1004 422204 Special Events Commercial Expenses	2,628.00	5,996.79	8,296.10	2,299.31	72.28
10 53 1005 422205 Day Camp Commercial Expenses	621.54	621.54	5,500.00	4,878.46	11.30
10 53 1006 422206 General Programs Commercial Expenses	2,893.11	19,182.57	37,000.00	17,817.43	51.84
10 53 1008 422208 Trips Commercial Expenses	6,651.53	8,412.29	46,000.00	37,587.71	18.29
10 53 1009 422209 PURSUIT Commercial Expenses	134.57	2,127.19	15,000.00	12,872.81	14.18
10 53 1011 422211 Athletic Commercial Expenses	(831.14)	5,753.05	6,800.00	1,046.95	84.60
Total Commercial	13,034.89	45,162.70	127,709.10	82,546.40	35.36

Northwest Special Recreation Association
Income Statement
For 5/31/2025

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Program Development					
10 54 0000 422301 Programming Space Misc.	74.12	857.35	1,500.00	642.65	57.16
10 54 0000 422305 New Program Space	0.00	140.65	2,100.00	1,959.35	6.70
Total Program Development	74.12	998.00	3,600.00	2,602.00	27.72
Program Supplies					
10 55 0000 422411 Paper Products / Program Supplies	146.02	577.26	1,250.00	672.74	46.18
10 55 0000 422412 General Training/Orientation Program Supplies	0.00	0.00	900.00	900.00	0.00
10 55 0000 422413 CPI Books / Program Supplies	0.00	0.00	1,000.00	1,000.00	0.00
10 55 0000 422414 First Aid/CPR Program Supplies	314.85	2,290.73	1,600.00	(690.73)	143.17
10 55 0000 422415 Staff Appreciation Party Program Supplies	1.25	13.79	1,350.00	1,336.21	1.02
10 55 0000 422416 Part Time/Volunteer Apparel	0.00	960.00	1,000.00	40.00	96.00
10 55 0000 422417 Storeroom Supplies	0.00	0.00	500.00	500.00	0.00
10 55 0000 422421 Safety/Behavior	203.17	270.62	1,300.00	1,029.38	20.82
10 55 0000 422422 Committees Program Supplies	28.96	91.87	1,100.00	1,008.13	8.35
10 55 0000 422424 Speciality Programs /Program Supplies	1,262.67	1,635.98	3,900.00	2,264.02	41.95
10 55 0000 422425 Collaborative Training/ Program Supplies	0.00	0.00	250.00	250.00	0.00
10 55 1001 422401 Clubs / Program Supplies	85.47	2,327.32	3,991.00	1,663.68	58.31
10 55 1002 422402 Leisure Education / Program Supplies	0.00	94.88	500.00	405.12	18.98
10 55 1004 422404 Special Events / Program Supplies	0.00	316.61	2,265.00	1,948.39	13.98
10 55 1005 422405 Day Camp / Program Supplies	5,775.92	6,184.08	13,500.00	7,315.92	45.81
10 55 1006 422406 General Programs / Program Supplies	277.29	4,338.71	16,883.55	12,544.84	25.70
10 55 1009 422409 PURSUIT / Program Supplies	2,141.59	9,835.58	27,000.00	17,164.42	36.43
10 55 1011 422423 Athletics / Program Supplies	1,325.06	3,182.87	3,300.00	117.13	96.45
Total Program Supplies	11,562.25	32,120.30	81,589.55	49,469.25	39.37
Commercial Transportation					
10 56 1005 422505 Day Camp / Commercial Transport	0.00	0.00	131,793.80	131,793.80	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	136,793.80	136,793.80	0.00
Transportation Maintenance					
10 58 0000 422701 Cleaning Supplies/ Transport Maintenance	286.35	526.36	100.00	(426.36)	526.36
10 58 0000 422702 Repair / Transport Maintenance	7,976.58	47,055.99	113,964.12	66,908.13	41.29
10 58 0000 422705 Miscellaneous / Transport Maintenance	0.00	429.99	100.00	(329.99)	429.99
Total Transportation Maintenance	8,262.93	48,012.34	114,164.12	66,151.78	42.06
Mileage					
10 57 0000 422601 Full Time Staff Mileage Reimbursement	1,999.44	7,751.62	28,500.00	20,748.38	27.20
10 57 0000 422602 Part Time Staff Mileage Reimbursement	0.00	0.00	1,800.00	1,800.00	0.00
Total Mileage	1,999.44	7,751.62	30,300.00	22,548.38	25.58
Transportation Gas/Tolls					
10 59 0000 422801 Transportation/ Gas	5,010.21	18,646.66	63,000.00	44,353.34	29.60
10 59 0000 422802 Transportation/Tolls	0.00	3,283.65	5,000.00	1,716.35	65.67
Total Transportation Gas/Tolls	5,010.21	21,930.31	68,000.00	46,069.69	32.25
Printing					
10 60 0000 422901 Printer Services	482.66	723.99	7,000.00	6,276.01	10.34
10 60 0000 422903 Day Camp Brochure	0.00	2,273.00	2,000.00	(273.00)	113.65
10 60 0000 422904 Paper	489.90	1,414.70	3,400.00	1,985.30	41.61
10 60 0000 422907 Seasonal Brochure	0.00	7,000.00	19,000.00	12,000.00	36.84
10 60 0000 422908 Stationary/Business Cards	0.00	475.86	760.00	284.14	62.61
10 60 0000 422909 Miscellaneous / Printing	0.00	0.00	1,000.00	1,000.00	0.00
10 60 0000 422910 Check Printing	0.00	0.00	650.00	650.00	0.00
Total Printing	972.56	11,887.55	33,810.00	21,922.45	35.16
Public Awareness					
10 61 0000 423101 Awards/Recognition	0.00	29.46	2,877.16	2,847.70	1.02
10 61 0000 423102 Ads	0.00	0.00	100.00	100.00	0.00
10 61 0000 423103 Legal Notices	0.00	0.00	225.00	225.00	0.00
10 61 0000 423104 Online Media	0.00	0.00	300.00	300.00	0.00
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00
10 61 0000 423106 Admin Professionals Week	0.00	93.90	300.00	206.10	31.30

**Northwest Special Recreation Association
Income Statement
For 5/31/2025**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 61 0000 423107 Staff Support	130.06	751.73	1,250.00	498.27	60.14
10 61 0000 423108 Subscriptions	237.79	1,124.93	2,320.00	1,195.07	48.49
10 61 0000 423110 Recruitment	679.00	3,167.83	12,400.00	9,232.17	25.55
10 61 0000 423111 Outreach	186.19	274.76	4,000.00	3,725.24	6.87
Total Public Awareness	1,233.04	5,442.61	24,172.16	18,729.55	22.52
Liability Expense					
10 66 0000 441001 Background Checks	68.94	395.32	3,230.00	2,834.68	12.24
10 66 0000 441002 Drug Tests / Physicals	211.00	2,535.00	5,675.00	3,140.00	44.67
10 66 0000 441003 Unemployment	0.00	0.00	7,000.00	7,000.00	0.00
10 66 0000 441004 Liability Fees	0.00	0.00	90,216.22	90,216.22	0.00
Total Liability Expense	279.94	2,930.32	106,121.22	103,190.90	2.76
Total Expenses	112,879.12	465,096.09	1,442,521.97	977,425.88	32.24
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	168,659.06	976,010.89	2,443,428.37	1,467,417.48	39.94
10 62 0000 424102 Over-Time	0.00	658.25	500.00	(158.25)	131.65
10 62 0000 424103 Phone/Data Stipend	0.00	6,880.00	18,240.00	11,360.00	37.72
10 62 0000 424105 Car Allowance	600.00	3,090.00	7,800.00	4,710.00	39.62
Total Full-Time Salary	169,259.06	986,639.14	2,469,968.37	1,483,329.23	39.95
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	2,503.34	10,096.60	39,060.00	28,963.40	25.85
10 63 0000 424211 Training / Part-Time Salary	6,641.01	8,492.66	43,500.00	35,007.34	19.52
10 63 0000 424214 Transportation / Part-Time Salary	6,858.12	39,359.67	124,655.40	85,295.73	31.57
10 63 0000 424215 Recruitment / Part-Time Salary	0.00	200.00	4,500.00	4,300.00	4.44
10 63 1001 424201 Clubs / Part-Time Salary	203.80	2,094.53	4,800.00	2,705.47	43.64
10 63 1005 424205 Day Camp / Part-Time Salary	0.00	33,123.81	493,173.50	460,049.69	6.72
10 63 1006 424206 General Programs / Part-Time Salary	7,613.89	66,066.10	196,000.00	129,933.90	33.71
10 63 1009 424209 PURSUIT / Part-Time Salary	4,462.36	10,675.89	37,326.50	26,650.61	28.60
10 63 1011 424213 Athletics / Part-Time Salary	4,198.55	21,056.44	45,000.00	23,943.56	46.79
Total Part-Time Salary	32,481.07	191,165.70	988,015.40	796,849.70	19.35
Inclusion					
10 69 0001 450001 Arlington Heights Inclusion Salary	7,253.53	32,671.74	91,187.04	58,515.30	35.83
10 69 0001 450002 Bartlett Inclusion Salary	1,064.67	7,658.71	38,250.76	30,592.05	20.02
10 69 0001 450003 Buffalo Grove Inclusion Salary	5,271.11	25,703.49	108,288.60	82,585.11	23.74
10 69 0001 450004 Elk Grove Village Inclusion Salary	669.62	5,417.96	21,507.93	16,089.97	25.19
10 69 0001 450005 Hanover Park Inclusion Salary	0.00	0.00	23,176.76	23,176.76	0.00
10 69 0001 450006 Hoffman Estates Inclusion Salary	4,652.44	24,593.61	51,083.48	26,489.87	48.14
10 69 0001 450008 Mount Prospect Inclusion Salary	2,420.48	10,576.57	55,027.48	44,450.91	19.22
10 69 0001 450009 Palatine Inclusion Salary	3,396.32	12,554.00	76,546.74	63,992.74	16.40
10 69 0001 450010 Prospect Heights Inclusion Salary	0.00	161.95	13,570.90	13,408.95	1.19
10 69 0001 450011 River Trails Inclusion Salary	1,274.31	7,014.74	25,625.10	18,610.36	27.37
10 69 0001 450012 Rolling Meadows Inclusion Salary	6,097.67	29,646.75	83,960.38	54,313.63	35.31
10 69 0001 450013 Salt Creek Inclusion Salary	0.00	0.00	7,404.14	7,404.14	0.00
10 69 0001 450014 Schaumburg Inclusion Salary	6,640.52	40,520.53	178,780.07	138,259.54	22.67
10 69 0001 450015 South Barrington Inclusion Salary	0.00	720.00	12,634.80	11,914.80	5.70
10 69 0001 450016 Streamwood Inclusion Salary	16.17	16.17	12,489.15	12,472.98	0.13
10 69 0001 450017 Wheeling Inclusion Salary	2,792.22	17,113.63	102,242.58	85,128.95	16.74
10 69 0001 450019 Inclusion Training Salary	3,527.14	5,235.32	14,400.00	9,164.68	36.36
10 69 0001 450020 Rovers Salary Inclusion	571.58	1,291.67	34,867.00	33,575.33	3.70
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	11.77	11.77	100.00	88.23	11.77
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	134.52	200.00	65.48	67.26
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	75.00	75.00	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	142.12	150.00	7.88	94.75
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

**Northwest Special Recreation Association
Income Statement
For 5/31/2025**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 69 0002 450017 Wheeling Inclusion Expenses	0.00	424.29	200.00	(224.29)	212.15
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	35.99	500.00	464.01	7.20
10 69 0002 450021 Inclusion Training Expenses	225.83	339.14	1,200.00	860.86	28.26
10 69 0002 450022 MISC Inclusion Expenses	164.24	213.19	2,500.00	2,286.81	8.53
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	450.00	6,000.00	5,550.00	7.50
10 69 0003 450002 Bartlett Inclusion Independent Contractors	0.00	46.20	0.00	(46.20)	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	75.90	0.00	(75.90)	0.00
Total	46,049.62	222,769.96	963,967.91	741,197.95	23.11
Total Salary Expense	247,789.75	1,400,574.80	4,421,951.68	3,021,376.88	31.67
Payroll Taxes & Benefits					
FICA					
10 67 9902 442102 ER FICA Part Time	4,825.65	25,853.86	120,221.62	94,367.76	21.51
10 67 9902 442103 ER FICA Full Time	10,285.87	59,484.54	152,007.16	92,522.62	39.13
10 67 9912 442102 ER FICA Medicare Part Time	1,128.85	6,046.68	28,116.35	22,069.67	21.51
10 67 9912 442103 ER FICA Medicare Full Time	2,405.54	13,911.76	35,550.06	21,638.30	39.13
Total FICA	18,645.91	105,296.84	335,895.19	230,598.35	31.35
Health Insurance					
10 48 0000 421603 Health Contributions	10,560.40	122,306.81	369,538.87	247,232.06	33.10
Total Health Insurance	10,560.40	122,306.81	369,538.87	247,232.06	33.10
IMRF					
10 68 0000 442201 IMRF / FT Contributions	5,428.47	34,038.44	91,939.81	57,901.37	37.02
10 68 0000 442204 IMRF /PT Contributions	144.67	549.59	3,616.31	3,066.72	15.20
Total IMRF	5,573.14	34,588.03	95,556.12	60,968.09	36.20
Total Payroll Taxes & Benefits	34,779.45	262,191.68	800,990.18	538,798.50	32.73
Total Expenses	395,448.32	2,127,862.57	6,665,463.83	4,537,601.26	31.92
Capital Expenses					
20 80 2005 460001 Capital Projects / Park Central Parking Lot	0.00	0.00	10,000.00	10,000.00	0.00
20 80 2006 460001 Capital Projects / Park Central Roof	0.00	0.00	300,000.00	300,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	70,000.00	70,000.00	0.00
20 80 2202 460003 Computer (lease / purchase)	(10,876.09)	20,695.55	34,900.00	14,204.45	59.30
20 80 2204 460003 Tech Infrastructure	1,895.00	9,776.85	10,563.00	786.15	92.56
20 80 2206 460003 Printer Lease	1,544.98	7,268.52	17,280.64	10,012.12	42.06
20 80 2212 460003 Registration Software	0.00	0.00	39,564.00	39,564.00	0.00
20 80 2214 460003 Payroll Software	0.00	0.00	56,000.00	56,000.00	0.00
20 80 2215 460003 Website Overhaul	4,455.00	4,455.00	16,000.00	11,545.00	27.84
20 80 2308 460004 Mount Propsect Maintenance (Paid every 3 years)	0.00	0.00	9,099.00	9,099.00	0.00
20 80 2310 460004 Wheeling Maintenance (Paid every 3 years)	0.00	0.00	8,098.20	8,098.20	0.00
20 80 2311 460004 WH Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	0.00	3,896.00	3,896.00	0.00
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	0.00	5,000.00	5,000.00	0.00
20 80 2317 460004 Other infrastructure	0.00	0.00	2,000.00	2,000.00	0.00
Total Capital Expenses	(2,981.11)	42,195.92	584,400.84	542,204.92	7.22
Excess Revenue Over (Under) Expenditures	598,596.91	874,287.74	(518,545.60)	1,392,833.34	168.60

NWRSA Accounts Snapshot as of

5/31/2025

Village Bank & Trust		
	Operating Account	156,429.61
	MDAA Max Safe	1,052,265.71
	Capital Max Safe	366,965.48
	FSA Account	11,810.82
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Total		<u>1,587,471.62</u>
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PFM Investments		
<i>PFM General Reserve</i>		
	Cash Account	142,868.66
	Investments	<u>1,221,875.00</u>
Total PFM General Reserve		<u>1,364,743.66</u>
 <i>PFM Capital Reserve</i>		
	Cash Account	277,725.65
	Investments	<u>405,000.00</u>
Total PFM Capital Reserve		<u>682,725.65</u>
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Total of all Assets/Accounts		<u>\$3,634,940.93</u>

**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	5/01/2025	[10070] Hewlett Packard - Computer leases May 2025	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
0	5/02/2025	[10079] Illinois Dept. of Revenue - Payroll taxes 4/14/25-4/27/25	10 20 201010 0000	State Payroll Withholding	5675.45	5,675.45
0	5/02/2025	[10036] ComEd - Electrical services for 3/4/25-4/4/25	10 49 421702 0000	Electric	711.87	711.87
0	5/02/2025	[10204] IRS Department of Treasury - Payroll taxes 4/14/25-4/27/25	10 20 201008 0000 10 20 201008 9901 10 20 201008 9902 10 20 201008 9911 10 20 201008 9912	Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal	8992.60 7676.21 7676.21 1795.24 1795.24	27,935.50
0	5/02/2025	[ELAVON] ELAVON - Invoices 05022025-9604, 05022025-9620	10 43 421151 0000	Bank Fees & Credit Card Fees	4035.37	4,035.37
8972	5/02/2025	[10021] Bill's Auto & Truck Repair - Invoices 126624, 126668, 126724, 126735, 126757	10 58 422702 0000	Repair / Transport Maintenance	6484.39	6,484.39
8973	5/02/2025	[10211] Janna Gainulin - Piano/guitar/voice lessons	10 65 424406 1006	General Programs	2029.5	2,029.50
8974	5/02/2025	[10129] Park Central Condo Association - Monthly condo dues- May 2025	10 50 421801 0000	Condo Association Fee	1065	1,065.00
8975	5/02/2025	[10206] Ron Rudolf - Drum invoice April	10 65 424406 1006	General Programs	632.22	632.22
8976	5/02/2025	[10156] Special Leisure Services Foundation - Invoices 04242025, 04302025-Golf, 04302025	10 35 340010 0000	Revenue SLSF	890	890.00
0	5/05/2025	[10145] Robbins Schwartz - Legal services thru March 31st, 2025	10 41 421002 0000	Legal Fees	10258.8	10,258.80
0	5/05/2025	[10161] Sterling Network Integration - Invoices 14000675, 14000678, 14000689, 14000707, 14000724, 14000751	10 51 421902 0000 20 80 460003 2204	Framework Support Tech Infrastructure	9294.40 1895.00	11,189.40
0	5/05/2025	[10111] Mission Square - Roth IRA, 457B and loan repayment deductions on 5/2/25 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	718.23	718.23
0	5/05/2025	[10197] AccuFund - Accufund meetings for year-end filing W-2s, W-2Cs, and 1095 ACA forms	10 51 421907 0000	HR/Finance Software	1300	1,300.00
0	5/05/2025	[10240] Canon Financial Services, Inc. - Invoices 4035622, 40356223	20 80 460003 2206	Printer Lease	1544.98	1,544.98
0	5/06/2025	[10118] Nicor Gas - Gas services for 2nd and 3rd floor	10 49 421703 0000	Gas	509.62	509.62
8977	5/09/2025	[10215] Centurisk - AssetMaxx for 5/1/25-4/30/26	10 51 421907 0000	HR/Finance Software	1260	1,260.00
8978	5/09/2025	[10207] Shirey Freelance, LLC - Grant contractor April 2025	10 65 424407 0000	Office	3592	3,592.00
8979	5/09/2025	[10185] Weblinx - Website update payment #1	20 80 460003 2215	Website Overhaul	4455	4,455.00
0	5/12/2025	[10079] Illinois Dept. of Revenue - Payroll taxes 4/28/25-5/11/25 #1	10 20 201010 0000	State Payroll Withholding	101.98	101.98
0	5/12/2025	[1000] NWSRA Program Fees - Day camp refunds 5/12/25	10 32 320005 1005	Day Camp Program Fees	331	331.00

0	5/12/2025	[10204] IRS Department of Treasury - Payroll taxes 4/28/25-5/11/25 #1	10 20 201008 0000	Payroll Liabilities / Federal	181.64	533.24
			10 20 201008 9901	Payroll Liabilities / Federal	142.48	
			10 20 201008 9902	Payroll Liabilities / Federal	142.48	
			10 20 201008 9911	Payroll Liabilities / Federal	33.32	
			10 20 201008 9912	Payroll Liabilities / Federal	33.32	
0	5/13/2025	[10189] WEX Bank - Fuel invoice April 2025	10 59 422801 0000	Transportation/ Gas	5010.21	5,010.21
	5/16/2025	Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	535.86	535.86
0	5/16/2025	[10079] Illinois Dept. of Revenue - Payroll taxes 4/28/25-5/11/25 #2	10 20 201010 0000	State Payroll Withholding	5339.01	5,339.01
0	5/16/2025	[10204] IRS Department of Treasury - Payroll taxes 4/28/25-5/11/25 #2	10 20 201008 0000	Payroll Liabilities / Federal	8574.29	26,456.77
			10 20 201008 9901	Payroll Liabilities / Federal	7246.49	
			10 20 201008 9902	Payroll Liabilities / Federal	7246.49	
			10 20 201008 9911	Payroll Liabilities / Federal	1694.75	
			10 20 201008 9912	Payroll Liabilities / Federal	1694.75	
8997	5/16/2025	[10068] Hanover Park Park District - Invoices 01-June, 01-May	10 50 421803 0000	HPCC Rental Space	2886	2,886.00
8998	5/16/2025	[10116] NCPERS Group Life Ins. - NCPERS June billing statement	10 20 201012 0000	457 Retirement Plan ICMA, AFL	16	16.00
8999	5/16/2025	[10147] Rolling Meadows Park District - NWSRA reimbursement for inclusion staff April	10 69 450012 0001	Rolling Meadows Inclusion Sala	119.34	119.34
9000	5/16/2025	[10156] Special Leisure Services Foundation - SLSF donation made out to NWSRA- Vargo	10 35 340010 0000	Revenue SLSF	25	25.00
9001	5/16/2025	[1794] Jillian L Trentadue - CDL reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	51.13	51.13
9002	5/16/2025	[10246] Walk On - Summer horseback riding	10 52 422106 1006	General Programs Rental Munci	1398	1,398.00
EFT	5/16/2025	April 2025 Mileage Reimbursement	10 10 101001 0000	NWSRA Operating	-1999.44	1,999.44
0	5/19/2025	[10139] Premistar-North - Maintenance contract invoice for 5/1/25-7/31/25	10 49 421705 0000	Service Agreements	1920	1,920.00
0	5/20/2025	[10178] U.S. Postal Service - Account verification for USPS- in and out transaction	10 44 421201 0000	Postage	0.79	0.79
0	5/21/2025	[10084] IMRF - April 2025 IMRF contributions	10 20 201011 0000	IMRF EE	7463.91	13,233.06
			10 20 201011 9950	IMRF ER	5769.15	
0	5/22/2025	[10036] ComEd - Electrical services 4/4/25-5/5/25	10 49 421702 0000	Electric	691	691.00
0	5/23/2025	[10053] Flexible Benefit Svc Corp - April 2025 admin fees	10 64 424303 0000	FSA	76	76.00
0	5/23/2025	[10006] Aflac - May 2025 voluntary EE benefits	10 20 201012 0000	457 Retirement Plan ICMA, AFL	116.76	116.76
0	5/27/2025	[10111] Mission Square - Roth IRA, 457B and loan repayment deductions on 5/16/25 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	718.23	718.23
0	5/27/2025	[10131] PDRMA - April 2025 health contributions	10 20 201006 0000	Employee Health Insurance	25603.76	25,603.76
9003	5/27/2025	[10021] Bill's Auto & Truck Repair - Invoices #126881, 126993, 127010, 127007	10 58 422702 0000	Repair / Transport Maintenance	1492.19	1,492.19

9004	5/27/2025	[10229] Breaking Grounds in Drumming - Drum circle for Pursuit at all 6 sites	10 65 424409 1009	PURSUIT	110	110.00
9005	5/27/2025	[10156] Special Leisure Services Foundation - SLSF donation made out NWSRA- Kiwanis Club of Streamwood	10 35 340010 0000	Revenue SLSF	200	200.00
9006	5/27/2025	[10174] Travis Griffin - Concert in the park for Pursuit all 6 sites	10 65 424409 1009	PURSUIT	300	300.00
69054	5/28/2025	April 2025 P Cards	10 20 201004 0000	Fifth Third P-Cards	56765.59	56,765.59
0	5/29/2025	[1000] NWSRA Program Fees - NWSRA Program Refunds 5/29/25	10 32 320008 1008	Trips Program Fees	736	736.00
0	5/30/2025	[10079] Illinois Dept. of Revenue - Payroll taxes 5/12/25-5/25/25	10 20 201010 0000	State Payroll Withholding	5723.15	5,723.15
0	5/30/2025	[10204] IRS Department of Treasury - Payroll taxes 5/12/25-5/25/25	10 20 201008 0000 10 20 201008 9901 10 20 201008 9902 10 20 201008 9911 10 20 201008 9912 10 67 442102 9902 10 67 442102 9912	Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal Payroll Liabilities / Federal ER FICA Part Time ER FICA Medicare Part Time	8580.59 7722.19 7722.19 1805.24 1805.96 0.36 0.36	27,636.89
9027	5/30/2025	[2712] Grace E Behles - Payroll reissued check for 5/30/25 paycheck	10 20 201027 0000	EFT Payroll Returns Liability	116.46	116.46
9028	5/30/2025	[2914] Kenneth James Behles - Payroll reissued check for 5/30/25 paycheck	10 20 201027 0000	EFT Payroll Returns Liability	39.67	39.67
9029	5/30/2025	[2274] Vanessa Hastings - Pursuit supplies- site P card not working	10 55 422409 1009	PURSUIT / Program Supplies	33.53	33.53
Total Checks						265,625.30

April 2025
P-Card Transactions

Vendor	Expense Account Title	Expense Description	Account	Amount
AMAZON	OFFICE SUPPLIES	AMAZON-HEPDP-LABEL MAKER REFILLS	10 42 421105 0000	60.38
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	20.31
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-BROOM HOLDER FOR HE	10 55 422409 1009	9.99
AMAZON	PROGRAM SUPPLIES	AMAZON-AG-AMAZON - PURSUIT - AG	10 55 422409 1009	36.54
AMAZON	PROGRAM SUPPLIES	AMAZON-KM-NITYAN KAMDAR BEHAVIOR SUPPORTS	10 55 422421 0000	15.48
CHICAGO BULLS	COMMERCIAL EXPENSE	CHICAGO BULLS-EE-ADDED BULLS TICKETS	10 53 422204 1004	174.75
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	29.02
AMAZON	PROGRAM SUPPLIES	AMAZON-DC-REFUND AMAZON	10 55 422409 1009	-12.28
TRADER JOE S #687	PROGRAM SUPPLIES	TRADER JOE S #687-PMPPD-MP COOKING SUPPLIES	10 55 422409 1009	8.28
ILLINOIS GOVERNMENT FI	MEMBERSHIPS/CERTIFICATIONS	ILLINOIS GOVERNMENT FI-NE-IGFOA MEMBERSHIP	10 47 421513 0000	150
MICROSOFT 14 DAY TRIAL	COMPUTERS	MICROSOFT 14 DAY TRIAL-JD-XBOX ACCOUNT FOR RM DREAMLAB MARCH	10 51 421905 0000	22.04
AMAZON	COMPUTERS	AMAZON-KS-MISC. HARDWARE	10 51 421908 0000	43.96
WWW.MAKESHIFT.CA	COMPUTERS	WWW.MAKESHIFT.CA-VG-MAKESHIFT INVOICE	10 51 421907 0000	1468.66
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CD1-3130 HAPPY HOUR SUPPLIES	10 55 422406 1006	8.67
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	7.79
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	9.03
JEWEL	PROGRAM SUPPLIES	JEWEL-PRMCC-COOKING RM PURSUIT	10 55 422409 1009	22.45
AMAZON	INCLUSION	AMAZON-ST-SUPPORTS - HOFFMAN ESTATES - ARMSTRONG SCHOOL	10 69 450006 0002	48.46
DMI DELL BUS ONLINE	TECHNOLOGY/HARDWARE	DMI DELL BUS ONLINE-TD-ALIENWARE COMPUTERS FOR BG MEDIA LAB - SLSF TO REIMBURSE	20 80 460003 2202	4375.98
HP HP.COM STORE	TECHNOLOGY/HARDWARE	HP HP.COM STORE-TD-LAPTOPS AND CHARGING STATIONS	20 80 460003 2202	14204.74
WIX.COM 1170479115	COMPUTERS	WIX.COM 1170479115-TD-SLSF - FLIPBOOK APP	10 51 421904 0000	29.99
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-APRIL PROGRAM SUPPLIES FOR PURSUIT	10 55 422409 1009	38.7
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	15.38
HP HP.COM STORE	TECHNOLOGY/HARDWARE	HP HP.COM STORE-TD-REFUND OF TAX CHARGED ON PREVIOUS ORDER	20 80 460003 2202	-1183.59
AMAZON	Employee Reimbursement Liability	AMAZON-KT-FOOD FOR 2 PARTICIPANTS AT 6210 BULLS GAME	10 20 201024 0000	21.58
AMAZON	MAINTENANCE/UTILITIES	AMAZON-HEPDP-GLOVES HE PURSUIT	10 49 421708 0000	56.99
UNITED CENTER	COMMERCIAL EXPENSE	UNITED CENTER-KM-6210 CHICAGO BULLS GAME - 14 PASSENGER BUS PARKING	10 53 422204 1004	32
UNITED CENTER	COMMERCIAL EXPENSE	UNITED CENTER-KM-6210 CHICAGO BULLS GAME - CDL BUS PARKING	10 53 422204 1004	32
SPOTHERO 844-356-8054	PROGRAM SUPPLIES	SPOTHERO 844-356-8054-EE-REFUND FOR PARKING	10 55 422404 1004	-30.03
AMAZON	PROGRAM SUPPLIES	AMAZON-KM-6210 CHICAGO BULLS GAME - KM DINNER	10 55 422404 1004	8.3
WENDY'S # 11461	PROGRAM SUPPLIES	WENDY'S # 11461-KR-6210 SPECIAL EVENT DINNER FOR 1 FT STAFF	10 55 422404 1004	17.67
GOODWILL RETAIL #158	PROGRAM SUPPLIES	GOODWILL RETAIL #158-PWPD-PURSUIT WHEELING PROGRAM SUPPLIES	10 55 422409 1009	5.97
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-PMPPD-MP COOKING SUPPLIES	10 55 422409 1009	18.35
AMAZON	PROGRAM SUPPLIES	AMAZON-DC-REFUND AMAZON	10 55 422409 1009	-9.98
AMAZON	PROGRAM SUPPLIES	AMAZON-DC-RM SITE SUPPLIES	10 55 422409 1009	13.98
JEWEL	PROGRAM SUPPLIES	JEWEL-AG-JEWEL - PURSUIT - AG	10 55 422409 1009	66.88
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	ILIPRA.ORG-AD-RECREATION SPECIALIST JOB POST	10 61 423110 0000	165
CRONOFY	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	CRONOFY-AD-CRONOFY SUBSCRIPTION	10 61 423110 0000	15
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	ILIPRA.ORG-AD-INCLUSION COORDINATOR JOB POST	10 61 423110 0000	165
LEVY@ 1C UNITED CNTR C	Employee Reimbursement Liability	LEVY@ 1C UNITED CNTR C-KR-6210 BULLS GAME SPECIAL EVENT ONE PARTICIPANTS FOOD ORDE	10 20 201024 0000	43.14
LEVY@ 1C UNITED CNTR C	Employee Reimbursement Liability	LEVY@ 1C UNITED CNTR C-SC1-SPLIT - 6210 CHICAGO BULLS GAME SPECIAL EVENT DINNER FOR 1	10 20 201024 0000	27.17
AUTHORIZE.NET	CREDIT CARD AND BANK FEES	AUTHORIZE.NET-TD-CREDIT CARD PROCESSING	10 43 421151 0000	27.35
CRISIS PREVENTION INST	MEMBERSHIPS/CERTIFICATIONS	CRISIS PREVENTION INST-VG-VG ANNUAL CPI DUES	10 47 421514 0000	200
LEVY@ 1C UNITED CNTR C	COMMERCIAL EXPENSE	LEVY@ 1C UNITED CNTR C-KZ-SPLIT - BULLS GAME SPECIAL EVENT COMMERCIAL PURCHASE - STA	10 53 422204 1004	70.88
LEVY@ 1C UNITED CNTR C	COMMERCIAL EXPENSE	LEVY@ 1C UNITED CNTR C-KZ-SPLIT - BULLS GAME SPECIAL EVENT COMMERCIAL PURCHASE - STA	10 53 422204 1004	31.31
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	SQ THROWN ELEMENTS PO-CD3-3150 CERAMICS	10 53 422206 1006	207
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB2-1300 PARTNER BOWL	10 53 422206 1006	539
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CC-PROGRAM SUPPLIES FOR 405 BLOOMS AND BRUSHES FRIDAY NIGHT LIVE, 5 PARTICI	10 55 422401 1001	4.38
LEVY@ 1C UNITED CNTR C	PROGRAM SUPPLIES	LEVY@ 1C UNITED CNTR C-KR-6210 BULLS GAME SPECIAL EVENT 2 STAFF MEALS	10 55 422404 1004	30.79
LEVY@ 1C UNITED CNTR C	PROGRAM SUPPLIES	LEVY@ 1C UNITED CNTR C-SC1-SPLIT - 6210 CHICAGO BULLS GAME SPECIAL EVENT DINNER FOR 1	10 55 422404 1004	18.19
ALDI 40017	PROGRAM SUPPLIES	ALDI 40017-GM2-DINNER CLUB PROGRAM GROCERIES	10 55 422406 1006	26.01
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CC-3030 CUISINE CRITICS COOKING SUPPLIES FOR 15 PARTICIPANTS	10 55 422406 1006	48.83
ELLYS	PROGRAM SUPPLIES	ELLYS-GM2-MEET N PLACE BREAKFAST OUTING TO ELLY'S PANCAKE HOUSE	10 55 422406 1006	253.17
TFH (USA) LTD.	TECHNOLOGY/HARDWARE	TFH (USA) LTD.-TD-SCREEN MAGNIFIER - BG MEDIA ROOM - REIMBURSED BY SLSF	20 80 460003 2202	2469
PAYCOM	COMPUTERS	PAYCOM-AG-PAYCOM - AG	10 51 421907 0000	6630
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	CLASSIC CINEMAS ELK GR-CD5-3490 YARB MOVIE TICKETS	10 53 422206 1006	157.59
BIBIBOP OO 25	COMMERCIAL EXPENSE	BIBIBOP OO 25-DO-PURSUIT TEAM PLANNING - 4 STAFF	10 53 422209 1009	55.17
JEWEL	PROGRAM SUPPLIES	JEWEL-CC-3030 CUISINE CRITICS COOKING SUPPLIES FOR 15 PARTICIPANTS	10 55 422406 1006	17.56
JEWEL	PROGRAM SUPPLIES	JEWEL-PRMCC-COOKING RM PURSUIT	10 55 422409 1009	20.1
WALMART	PROGRAM SUPPLIES	WALMART-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	21.4
ANGELO CAPUTO'S FRES	PROGRAM SUPPLIES	ANGELO CAPUTO'S FRES-HEPDP-COOKING HE PURSUIT	10 55 422409 1009	27.71
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	25.61
AMAZON	TECHNOLOGY/HARDWARE	AMAZON-TD-MONITORS	20 80 460003 2202	389.97
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST MP 3/13-4/12	10 49 421706 0000	182.4
AMAZON	MAINTENANCE/UTILITIES	AMAZON-HEPDP-GLOVES FOR HP PURSUIT	10 49 421708 0000	56.99
RINGCENTRAL INC.	COMPUTERS	RINGCENTRAL INC.-JD-REPLACEMENT PHONE BG	10 51 421906 0000	174.98
KONG DOG ROLLING MEADO	COMMERCIAL EXPENSE	KONG DOG ROLLING MEADO-KZ-NIGHTHAWKS 105 COMMERCIAL EXPENSE - PARTICIPANT DRINK	10 53 422201 1001	151.34
KONG DOG ROLLING MEADO	COMMERCIAL EXPENSE	KONG DOG ROLLING MEADO-KZ-NIGHTHAWKS 105 COMMERCIAL EXPENSE - PARTICIPANTS AND ST	10 53 422201 1001	7.54
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB-3050 PIN STRIKERS	10 53 422206 1006	158.9
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-CD2-2255 ROCK N BOWL	10 53 422206 1006	14
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-CD3-3140 SPARE TIME BOWLERS - MARCH CHARGE PAID IN APRIL	10 53 422206 1006	329.15
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-CD3-3140 SPARE TIME BOWLERS	10 53 422206 1006	385.9
THE HOME DEPOT #1913	PROGRAM SUPPLIES	THE HOME DEPOT #1913-CC-PROGRAM SUPPLIES FOR 405 BLOOMS AND BRUSHES FRIDAY NIGHT LI	10 55 422401 1001	35.2
MEIJER # 228	PROGRAM SUPPLIES	MEIJER # 228-CD1-3550 COMMUNITY TRAVELERS SUPPLIES	10 55 422406 1006	31.86
MICHAELS STORES 1266	PROGRAM SUPPLIES	MICHAELS STORES 1266-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	82.83
WALMART	PROGRAM SUPPLIES	WALMART-GM2-MEET N PLACE PROGRAM SUPPLIES	10 55 422406 1006	11.36
MARIANOS #514	PROGRAM SUPPLIES	MARIANOS #514-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	29.44
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-PROGRAM SUPPLIES HP	10 55 422409 1009	20.84
AMAZON	TECHNOLOGY/HARDWARE	AMAZON-TD-COMPUTER MONITORS	20 80 460003 2202	1071.77
FOX AND HOUND #65055	COMMERCIAL EXPENSE	FOX AND HOUND #65055- JT-205 TGIF DINNER OUT FOR 12PPTS/ 2 STAFF	10 53 422201 1001	357.50
AMAZON	OFFICE SUPPLIES	AMAZON-FD-BANNER SIGNS	10 42 421105 0000	63.98
AMAZON	OFFICE SUPPLIES	AMAZON-AD-INCLUSION COORDINATOR NAME PLATE FOR CUBE	10 42 421106 0000	19.48
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST BG 3/15-4/14	10 49 421706 0000	181.9
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST RM 3/18-4/17	10 49 421706 0000	182.46
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST MAIN OFFICE 3/18-4/17	10 49 421706 0000	338.09
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CD1-3130 HAPPY HOUR SUPPLIES	10 55 422406 1006	15.95
WALMART	PROGRAM SUPPLIES	WALMART-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	19.41
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	33.66
WALMART	PROGRAM SUPPLIES	WALMART-PMPPD-MP COOKING SUPPLIES	10 55 422409 1009	57.94
DAILY HERALD	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	DAILY HERALD-TD-DAILY HERALD SUBSCRIPTION	10 61 423108 0000	226.8
VERIFIED FIRST	LIABILITY	VERIFIED FIRST-AD-STAFF BACKGROUND CHECKS	10 66 441001 0000	92.61
AMAZON	OFFICE SUPPLIES	AMAZON-HEPDP-WHITE BOARD FOR HP	10 42 421105 0000	9.34
VIVERSE LIMITED	COMPUTERS	VIVERSE LIMITED-JD-DREAMLAB SOFTWARE	10 51 421905 0000	12.99
WALK ON	COMMERCIAL EXPENSE	WALK ON-EE-WALK ON PAYMENT	10 53 422206 1006	1133.67
THE HOME DEPOT #1927	COMMERCIAL EXPENSE	THE HOME DEPOT #1927-PRMCC-GARDENING SUPPLIES - PURSUIT	10 53 422209 1009	17.95
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-FLOOR MAT HE PURSUIT	10 55 422409 1009	29.87
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-PHPPD-PURSUIT HP SITE SUPPLIES	10 55 422409 1009	12.83
JEWEL	PROGRAM SUPPLIES	JEWEL-HEPDP-COOKING HE PURSUIT	10 55 422409 1009	32.9
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PRMCC-BINGO PRIZES RM PURSUIT	10 55 422409 1009	6.25
USPS PO 1670670173	PAYROLL PROCESSING	USPS PO 1670670173-KS-1ST Q TAXES MAILING	10 64 424304 0000	18.85
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-RH-ATHLETIC OFFICIALS	10 65 424411 1011	50
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-RH-ATHLETIC OFFICIALS	10 65 424411 1011	1.45
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE- JT- 5115 LED FOR 10 PPTS BOWLING	10 53 422202 1002	102.00
AMAZON	OFFICE SUPPLIES	AMAZON-HEPDP-DESK MAT FOR HP	10 42 421105 0000	13.29
GUZMAN Y GOMEZ	CONFERENCE/EDUCATION	GUZMAN Y GOMEZ-KR-3 LUNCHES FOR ERIC 3 YEAR EVAL LUNCH (RACHEL, KAILA, ERIC)	10 46 421405 0000	34.9

**April 2024
P-Card Transactions**

Vendor	Expense Account Title	Expense Description	Account	Amount
EIG CONSTANTCONTACT.C	COMPUTERS	EIG CONSTANTCONTACT.C-TD-CONSTANT CONTACT SUBSCRIPTION	10 51 421905 0000	157
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	SQ THROWN ELEMENTS PO-CD3-3150 CERAMICS	10 53 422206 1006	207
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB2-1300 PARTNER BOWL	10 53 422206 1006	495
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CC-3030 CUISINE CRITICS SUPPLIES 15 PARTICIPANTS	10 55 422406 1006	42.37
WM SUPERCENTER #1404	PROGRAM SUPPLIES	WM SUPERCENTER #1404-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	19.38
WALMART	PROGRAM SUPPLIES	WALMART-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	17.82
WALMART	PROGRAM SUPPLIES	WALMART-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	18.18
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-HEPDP-COOKING HE	10 55 422409 1009	18.82
ILDOT	TRANSPORTATION GAS/TOLLS	ILDOT-JR2-QUARTERLY IPASS	10 59 422802 0000	1584.2
BEST BUY	TECHNOLOGY/HARDWARE	BEST BUY-TD-TV FOR COLLAB OFFICE	20 80 460003 2202	349.99
WALK ON	COMMERCIAL EXPENSE	WALK ON-EE-WALK ON REFUND	10 53 422206 1006	-1133.67
TIL TP 7BREW SB507	COMMERCIAL EXPENSE	TIL TP 7BREW SB507-CL-PURSUIT BG FIELD TRIP	10 53 422209 1009	8.26
WALMART	PROGRAM SUPPLIES	WALMART-KT-SUPPLIES FOR 605 CINEMATIC COMFORT	10 55 422401 1001	78.26
HOBBY LOBBY #243	PROGRAM SUPPLIES	HOBBY LOBBY #243-ST-LED 5446 - ART CRAFT	10 55 422402 1002	15.32
WALMART	PROGRAM SUPPLIES	WALMART-GM2-DINNER CLUB PROGRAM SUPPLIES	10 55 422406 1006	5.48
JEWEL	PROGRAM SUPPLIES	JEWEL-CC-3030 CUISINE CRITICS COOKING SUPPLIES 15 PARTICIPANTS	10 55 422406 1006	13.48
TARGET 00011767	PROGRAM SUPPLIES	TARGET 00011767-PMPDP-MP COOKING SUPPLIES	10 55 422409 1009	5.18
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-PAPER TOWELS FOR HE PURSUIT	10 55 422411 0000	50.13
BEST BUY	TECHNOLOGY/HARDWARE	BEST BUY-TD-MOUNT FOR TV	20 80 460003 2202	149.99
VZWRLSS APOCC VISB	TELEPHONE/FAX	VZWRLSS APOCC VISB-JD-WIRELESS PHONE 2/26-3/25	10 45 421301 0000	504.14
CHICK-FIL-A #02730	CONFERENCE/EDUCATION	CHICK-FIL-A #02730-ST-SCHAUMBURG BUZZ ALDRIN ASD NIGHT	10 46 421406 0000	23.3
BAMBOOHR HRIS	COMPUTERS	BAMBOOHR HRIS-TD-BAMBOO - APRIL	10 51 421907 0000	2126.72
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-K2-NIGHTHAWKS 106 - COMMERCIAL PURCHASE - PARTICIPANT SHOES A	10 53 422201 1001	216
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	CLASSIC CINEMAS ELK GR-AB2-2500 DISTRICT TRAVELERS MOVIE TICKETS	10 53 422206 1006	47.4
CLASSIC CINEMAS ELK GR	COMMERCIAL EXPENSE	CLASSIC CINEMAS ELK GR-AB2-2500 DISTRICT TRAVELERS MOVIE TICKETS	10 53 422206 1006	118.5
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-CD2-2255 ROCK N BOWL	10 53 422206 1006	21
GLF ZIGFIELDTROYGOLF	COMMERCIAL EXPENSE	GLF ZIGFIELDTROYGOLF-CD1-3550 COMMUNITY TRAVELERS MINI GOLF TICKETS	10 53 422206 1006	119
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB-3050 PIN STRIKERS	10 53 422206 1006	147.55
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-CD3-3140 SPARE TIME BOWLERS	10 53 422206 1006	351.85
SHERWIN ACE HDWE	COMMERCIAL EXPENSE	SHERWIN ACE HDWE-TD-SUPPLIES FOR THE CALLAB OFFICE CHANGE	10 53 422209 1009	155.98
LAUNDRY WORLD	COMMERCIAL EXPENSE	LAUNDRY WORLD-PWPD-FIELD TRIP - PURSUIT WHEELING	10 53 422209 1009	7
LOWES #02529	COMMERCIAL EXPENSE	LOWES #02529-TD-SUPPLIES FOR CALLAB OFFICE CHANGE	10 53 422209 1009	32.38
ALDI 40017	PROGRAM SUPPLIES	ALDI 40017-GM2-FRIDAY NIGHT FUN SOCIAL CLUB SNACKS FOR PROGRAM	10 55 422401 1001	22.41
AMAZON	PROGRAM SUPPLIES	AMAZON-KR-BEAN BAG COVER	10 55 422406 1006	19.99
DOMINO'S 2975	PROGRAM SUPPLIES	DOMINO'S 2975-GM2-DINNER CLUB DINNER OUT TO DOMINOS	10 55 422406 1006	76.93
DUNKIN	PROGRAM SUPPLIES	DUNKIN-CD1-3550 COMMUNITY TRAVELERS SUPPLIES	10 55 422406 1006	16.49
MEIJER # 228	PROGRAM SUPPLIES	MEIJER # 228-CD1-3550 COMMUNITY TRAVELERS SUPPLIES	10 55 422406 1006	15.05
TARGET 00008805	PROGRAM SUPPLIES	TARGET 00008805-GM2-MEET N PLACE PROGRAM SUPPLIES	10 55 422406 1006	9
ALDI 40017	PROGRAM SUPPLIES	ALDI 40017-GM2-MEET N PLACE PROGRAM SUPPLIES	10 55 422406 1006	14.91
JEWEL	PROGRAM SUPPLIES	JEWEL-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	17.58
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL- JT- 206 TGIF BOWLING FOR 21 PPTS	10 53 422201 1001	140.00
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-VG-VG RECERT	10 47 421504 0000	325
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST HE 3/22-4/21	10 49 421706 0000	388.43
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST WHEELING 3/22-4/21	10 49 421706 0000	182.4
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CD1-3130 HAPPY HOUR SUPPLIES	10 55 422406 1006	23.52
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-KRW-DISNEY - SUPPLIES - KW	10 55 422409 1009	10.99
MORETTI'S SCHAUMBURG	COMMERCIAL EXPENSE	MORETTI'S SCHAUMBURG-DO-PURSUIT TEAM OUTING - 4 STAFF	10 53 422209 1009	38.49
KRISPY KREME 0175	PROGRAM SUPPLIES	KRISPY KREME 0175-GM2-MEET N PLACE BREAKFAST	10 55 422406 1006	16.49
JEWEL	PROGRAM SUPPLIES	JEWEL-PRMCC-COOKING RM PURSUIT	10 55 422409 1009	4.84
WALMART	PROGRAM SUPPLIES	WALMART-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	15.27
WALMART	PROGRAM SUPPLIES	WALMART-HEPDP-COOKING HE	10 55 422409 1009	31.18
WALMART	PROGRAM SUPPLIES	WALMART-PHPPD-PURSUIT HP COOKING SUPPLIES	10 55 422409 1009	21.15
AMAZON	PROGRAM SUPPLIES	AMAZON-DC-RM SITE SUPPLIES	10 55 422409 1009	63.98
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-AG-AMAZON - RAFFLE BASKET - AG	10 61 423111 0000	36.97
AMAZON	MAINTENANCE/UTILITIES	AMAZON-JR2-AMAZON WIPES AND SCREEN WIPES	10 49 421708 0000	159.94
ARLINGTON LANES - ALLE	COMMERCIAL EXPENSE	ARLINGTON LANES - ALLE-K2-LED 5135 - CLASS BOWLING SHOES AND BOWLING WEEKDAY MORNIN	10 53 422202 1002	103
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	SQ THROWN ELEMENTS PO-CD3-3150 CERAMICS	10 53 422206 1006	207
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB2-1300 PARTNER BOWL	10 53 422206 1006	583
WALMART	PROGRAM SUPPLIES	WALMART-GM2-DINNER CLUB PROGRAM GROCERIES	10 55 422406 1006	46.7
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CC-3030 CUISINE CRITICS SUPPLIES 15 PARTICIPANTS	10 55 422406 1006	70.56
MEIJER # 228	PROGRAM SUPPLIES	MEIJER # 228-CD5-3490 YARB SUPPLIES	10 55 422406 1006	67.01
GAMESTOP	PROGRAM SUPPLIES	GAMESTOP-KZ-2120 LEVEL UP GAMING SUPPLIES - 1 USED GAME, TWO USED CONTROLLER ACCESS	10 55 422406 1006	105.78
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-BULLETIN BOARD FOR HP PURSUIT	10 55 422409 1009	32.74
JEWEL	PROGRAM SUPPLIES	JEWEL-PMPDP-MP COOKING SUPPLIES	10 55 422409 1009	26.96
GOLF ROAD LAUNDROMAT.	PROGRAM SUPPLIES	GOLF ROAD LAUNDROMAT.-PRMCC-LAUNDRY RM PURSUIT	10 55 422409 1009	10.4
AMAZON	PROGRAM SUPPLIES	AMAZON-DC-RM SITE SUPPLIES	10 55 422409 1009	59.85
ILIPRA.ORG	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	ILIPRA.ORG-AD-HR MANAGER JOB POST	10 61 423110 0000	165
RED ROBIN NO 224	CONFERENCE/EDUCATION	RED ROBIN NO 224-MM-JR.RH, AM YEARLY EVALUATION LUNCH	10 46 421405 0000	86.71
NWSRA	COMPUTERS	NWSRA-TD-REFUND OF TEST OF CC INTEGRATION	10 51 421905 0000	-50
AMAZON	COMPUTERS	AMAZON-TD-RACEWAY	10 51 421906 0000	35.13
AMAZON	COMMERCIAL EXPENSE	AMAZON-CL-PURSUIT COLLAB AREA	10 53 422209 1009	81.71
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	57.13
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON FIRST AID SUPPLIES	10 55 422414 0000	375.16
LYFT	EMPLOYEE REIMBURSEMENT LIABILITY	LYFT- JT- FRADULENT GARGE	10 20 201024 0000	5.00
RINGCENTRAL INC.	TELEPHONE/FAX	RINGCENTRAL INC -JD-RING CENTRAL PHONE SERVICE 4/20-5/19	10 45 421305 0000	1427.94
COMCAST CHICAGO	MAINTENANCE/UTILITIES	COMCAST CHICAGO-JD-COMCAST HP 3/27-4/26	10 49 421706 0000	187.51
WIX.COM 1173651977	COMPUTERS	WIX.COM 1173651977-TD-NWSRA - FLIPBOOK APP	10 51 421904 0000	29.99
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-CD2-2255 ROCK N BOWL	10 53 422206 1006	28
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON FIRST AID SCISSORS	10 55 422414 0000	15.98
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON THERMOMETERS	10 55 422414 0000	28.5
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON LARGE GLOVES	10 55 422414 0000	281.94
AMAZON	PROGRAM SUPPLIES	AMAZON-KR-SOCCER GOALIE GLOVE	10 55 422423 1011	38.98
LYFT	EMPLOYEE REIMBURSEMENT LIABILITY	LYFT- JT- FRADULENT GARGE	10 20 201024 0000	42.62
FSP NCTRC	MEMBERSHIPS/CERTIFICATIONS	FSP NCTRC-HEPDP-NCTRC ANNUAL RENEWAL JHT	10 47 421504 0000	110
AMAZON	MAINTENANCE/UTILITIES	AMAZON-JR2-AMAZON DRILL CHARGER	10 49 421707 0000	18.39
AMAZON	COMMERCIAL EXPENSE	AMAZON-CL-PURSUIT COLLAB AREA	10 53 422209 1009	28.39
SHERWIN ACE HDWE	PROGRAM SUPPLIES	SHERWIN ACE HDWE-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	13.99
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	7.44
ALDI 40077	PROGRAM SUPPLIES	ALDI 40077-AB2-3130 HAPPY HOUR GROCERIES	10 55 422406 1006	35.56
AMAZON	PROGRAM SUPPLIES	AMAZON-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	25.95
GOODWILL RETAIL #090	PROGRAM SUPPLIES	GOODWILL RETAIL #090-PMPDP-MP VOLUNTEER SUPPLIES	10 55 422409 1009	26.88
AMAZON	PROGRAM SUPPLIES	AMAZON-CL-PURSUIT MONTHLY SUPPLIES - 6 SITES	10 55 422409 1009	180.68
SP GIVENKIND	PROGRAM SUPPLIES	SP GIVENKIND-DO-BATTERIES - 6 PURSUIT SITES	10 55 422409 1009	21.6
GOLF ROAD LAUNDROMAT.	PROGRAM SUPPLIES	GOLF ROAD LAUNDROMAT.-PRMCC-LAUNDRY RM PURSUIT	10 55 422409 1009	5.2
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON FIRST AID SUPPLIES	10 55 422414 0000	537.35
AMAZON	PROGRAM SUPPLIES	AMAZON-AD-MAC DOWN PRIZE BELT FOR STAFF ENRICHMENT	10 55 422422 0000	21.97
AMAZON	PROGRAM SUPPLIES	AMAZON-AG-AMAZON - GREENHOUSE - AG	10 55 422424 0000	12.99
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-AD-JOB FAIR GIVEAWAYS	10 61 423110 0000	18.98
AMAZON	INCLUSION	AMAZON-VG-FEELINGS BOARD	10 69 450018 0002	35.99
HOBBY-LOBBY #0205	PROGRAM DEVELOPMENT	HOBBY-LOBBY #0205-AG-HOBBY LOBBY - OPEN HOUSE - AG	10 54 422305 0000	22.34
AMAZON	PROGRAM SUPPLIES	AMAZON-SC1-305 SHINING STARS BIKER NIGHT CLUB SUPPLIES FOR 18 PARTICIPANTS	10 55 422401 1001	21.96
WALMART	PROGRAM SUPPLIES	WALMART-PRMCC-RM PURSUIT SITE SUPPLIES	10 55 422409 1009	80.36
SPOTIFY	PROGRAM SUPPLIES	SPOTIFY-KRW-SPOTIFY - SUPPLIES - AG	10 55 422409 1009	11.99
WALMART	PROGRAM SUPPLIES	WALMART-CL-PURSUIT BG COOKING SUPPLIES	10 55 422409 1009	11.28
THE HOME DEPOT #1927	PROGRAM SUPPLIES	THE HOME DEPOT #1927-AG-HOME DEPOT - GREENHOUSE - AG	10 55 422424 0000	311.12

**April 2024
P-Card Transactions**

Vendor	Expense Account Title	Expense Description	Account	Amount
CANON SOLUTIONS AMER I	PRINTING	CANON SOLUTIONS AMER I-JD-CANON TONER/MAINT	10 60 422901 0000	241.33
DOLLAR TREE	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	DOLLAR TREE-AG-DOLLAR STORE - ADMIN PROFESSIONAL - AG	10 61 423106 0000	14.06
HLU HULUPLUS	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	HLU HULUPLUS-DO-HULU SUBSCRIPTION	10 61 423108 0000	10.99
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-AD-JOB FAIR GIVEAWAYS	10 61 423110 0000	20.89
AMAZON	OFFICE SUPPLIES	AMAZON-HEPDP-PAPER SHREDDER FOR HE	10 42 421105 0000	29.74
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB2-1300 PARTNER BOWL	10 53 422206 1006	539
SQ THROWN ELEMENTS PO	COMMERCIAL EXPENSE	SQ THROWN ELEMENTS PO-CD3-3150 CERAMICS	10 53 422206 1006	207
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-CC-FRIDAY NIGHT LIVE 406-REEL RETREAT SUPPLIES- SNACKS AND DRINKS FOR 5 P	10 55 422401 1001	10
AMAZON	PROGRAM SUPPLIES	AMAZON-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	111.84
AMAZON	PROGRAM SUPPLIES	AMAZON-KT-SUPPLIES FOR 3020 AFTERNOON CLUB	10 55 422406 1006	20.99
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CC-3030 CUISINE CRITICS SUPPLIES 15 PARTICIPANTS	10 55 422406 1006	56.86
ALDI 40017	PROGRAM SUPPLIES	ALDI 40017-GM2-DINNER CLUB PROGRAM GROCERIES	10 55 422406 1006	28.99
GOODWILL RETAIL #091	PROGRAM SUPPLIES	GOODWILL RETAIL #091-PWPD-VOLUNTEER SUPPLIES - PURSUIT WHEELING	10 55 422409 1009	26.89
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-BINGO CHIPS FOR HP	10 55 422409 1009	8.96
AMAZON	PROGRAM SUPPLIES	AMAZON-CL-PURSUIT MONTHLY SUPPLIES - 5 SITES	10 55 422409 1009	87.96
AMAZON	PROGRAM SUPPLIES	AMAZON-AG-AMAZON - GREENHOUSE - AG	10 55 422424 0000	19.98
JEWEL	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	JEWEL-AG-JEWEL - ADMIN PROFESSIONAL - AG	10 61 423106 0000	79.84
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-AD-JOB FAIR GIVEAWAYS	10 61 423110 0000	19.48
WALMART	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	WALMART-ST-OUTREACH SUPPLIES	10 61 423111 0000	6.52
TOUR MADISON GHOSTS	COMMERCIAL EXPENSE	TOUR MADISON GHOSTS-KM-9020 ID SHORT TRIP MADISON - GHOST TOUR TICKETS	10 53 422208 1008	408.1
GB NATIONAL MUSTARD M	COMMERCIAL EXPENSE	GB NATIONAL MUSTARD M-KM-9020 ID SHORT TRIP MADISON - MUSTARD MUSEUM TOUR	10 53 422208 1008	95
AMAZON	PROGRAM SUPPLIES	AMAZON-HEPDP-MARKERS FOR HP PURSUIT	10 55 422409 1009	40.84
TARGET 00008359	PROGRAM SUPPLIES	TARGET 00008359-PHPDP-PURSUIT HP SITE SUPPLIES	10 55 422409 1009	24.29
AMAZON	PROGRAM SUPPLIES	AMAZON-JR2-AMAZON FIRST AID SUPPLIES	10 55 422414 0000	59.59
TST PITA PITA - ROLLI	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	TST PITA PITA - ROLLI-TD-ADMIN PROF LUNCH	10 61 423107 0000	94.9
ACCURATE OFFICE SUPPLY	OFFICE SUPPLIES	ACCURATE OFFICE SUPPLY-KS-OFFICE STAPLERS	10 42 421105 0000	30.28
AMAZON	OFFICE SUPPLIES	AMAZON-HEPDP-AMAZON REFUND	10 42 421105 0000	-9.34
ILLINOIS ASSOC OF PARK	CONFERENCE/EDUCATION	ILLINOIS ASSOC OF PARK-RH-IAPD - BOOTCAMP WORKSHOP	10 46 421404 0000	105
SMK SURVEYMONKEY.COM	COMPUTERS	SMK SURVEYMONKEY.COM-TD-SURVEY MONKEY SUB.	10 51 421905 0000	468
MICROSOFT 14 DAY TRIAL	COMPUTERS	MICROSOFT 14 DAY TRIAL-JD-X-BOX ACCOUNT APRIL	10 51 421905 0000	22.04
TST REPS PLACE	COMMERCIAL EXPENSE	TST REPS PLACE-AB2-6171 TEEN NIGHT OUT - STAFF DINNER FOR JT AND LB	10 53 422204 1004	38.96
ENCHANTED CASTLE KSK	COMMERCIAL EXPENSE	ENCHANTED CASTLE KSK-AB2-6171 TEEN NIGHT OUT - MINI GOLF FOR 3 PTPS	10 53 422204 1004	21
ENCHANTED CASTLE POS	COMMERCIAL EXPENSE	ENCHANTED CASTLE POS-AB2-6171 TEEN NIGHT OUT - MINI BOWLING FOR 3PTPS	10 53 422204 1004	17
SQ AIR CLASSICS INC.	COMMERCIAL EXPENSE	SQ AIR CLASSICS INC.-CD1-3550 COMMUNITY TRAVELERS MUSEUM	10 53 422206 1006	2
SQ AIR CLASSICS INC.	COMMERCIAL EXPENSE	SQ AIR CLASSICS INC.-CD1-3550 COMMUNITY TRAVELERS MUSEUM	10 53 422206 1006	105
SQ AIR CLASSICS INC.	COMMERCIAL EXPENSE	SQ AIR CLASSICS INC.-CD1-3550 COMMUNITY TRAVELERS MUSEUM	10 53 422206 1006	10
STREAMWOOD BOWL	COMMERCIAL EXPENSE	STREAMWOOD BOWL-CD2-2255 ROCK N BOWL	10 53 422206 1006	31.5
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-CD3-3140 SPARE TIME BOWLERS	10 53 422206 1006	363.2
844 BOWLERO 800342526	COMMERCIAL EXPENSE	844 BOWLERO 800342526-AB-3050 PIN STRIKERS	10 53 422206 1006	147.55
TARGET 00011767	PROGRAM DEVELOPMENT	TARGET 00011767-AG-TARGET - OPEN HOUSE - AG	10 54 422305 0000	14.18
WALMART	PROGRAM SUPPLIES	WALMART-SC1-305 SHINING STARS BIKER NIGHT SNACKS FOR 18 PARTICIPANTS	10 55 422401 1001	92.63
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-CD1-3130 HAPPY HOUR SUPPLIES	10 55 422406 1006	38.16
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PWPD-PURSUIT WHEELING COOKING SUPPLIES	10 55 422409 1009	22.63
GOODWILL RETAIL #153	PROGRAM SUPPLIES	GOODWILL RETAIL #153-HEPDP-BOOKS FOR PURSUIT VOLUNTEER	10 55 422409 1009	21.9
WM SUPERCENTER #1681	PROGRAM SUPPLIES	WM SUPERCENTER #1681-PMPPD-MP COOKING SUPPLIES	10 55 422409 1009	20.89
JEWEL	PROGRAM SUPPLIES	JEWEL-PRMCC-COOKING RM PURSUIT	10 55 422409 1009	18.34
SAMS CLUB #6384	PROGRAM SUPPLIES	SAMS CLUB #6384-KM-KITCHEN PAPER PRODUCTS	10 55 422411 0000	161.3
IKEA CHICAGO	TECHNOLOGY/HARDWARE	IKEA CHICAGO-TD-FURNITURE FOR BG MEDIA LAB - SLSF TO REIMBURSE	20 80 460003 2202	2091.26

Total Warrant for April Electronic Accounts Payable

56,765.59

**Northwest Special Recreation Association
Income Statement
For 6/30/2025**

	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	144,368.15	577,472.58	(433,104.43)	25.00
10 31 0000 310002 Bartlett Assessment	0.00	128,989.17	257,978.34	(128,989.17)	50.00
10 31 0000 310003 Buffalo Grove Assessment	0.00	176,063.88	352,127.75	(176,063.87)	50.00
10 31 0000 310004 Elk Grove Assessment	0.00	164,226.97	328,453.93	(164,226.96)	50.00
10 31 0000 310005 Hanover Park Assessment	0.00	72,922.24	145,844.48	(72,922.24)	50.00
10 31 0000 310006 Hoffman Estates Assessment	0.00	0.00	340,726.66	(340,726.66)	0.00
10 31 0000 310007 Inverness Assessment	0.00	17,743.99	35,487.97	(17,743.98)	50.00
10 31 0000 310008 Mount Prospect Assessment	181,532.70	363,065.40	363,065.40	0.00	100.00
10 31 0000 310009 Palatine Assessment	0.00	482,637.60	482,637.60	0.00	100.00
10 31 0000 310010 Prospect Heights Assessment	19,826.15	59,478.45	79,304.59	(19,826.14)	75.00
10 31 0000 310011 River Trails Assessment	0.00	55,356.64	110,713.28	(55,356.64)	50.00
10 31 0000 310012 Rolling Meadows Assessment	0.00	87,861.83	175,723.65	(87,861.82)	50.00
10 31 0000 310013 Salt Creek Assessment	0.00	20,784.63	41,569.25	(20,784.62)	50.00
10 31 0000 310014 Schaumburg Assessment	352,693.02	705,386.04	705,386.04	0.00	100.00
10 31 0000 310015 South Barrington Assessment	0.00	35,601.19	71,202.37	(35,601.18)	50.00
10 31 0000 310016 Streamwood Assessment	0.00	89,137.53	178,275.06	(89,137.53)	50.00
10 31 0000 310017 Wheeling Assessment	135,456.19	270,912.38	270,912.38	0.00	100.00
Total Member District Assessments	689,508.06	2,874,536.09	4,516,881.33	(1,642,345.24)	63.64
Program Fees					
10 32 1001 320001 Club Program Fees	328.54	16,071.06	35,000.00	(18,928.94)	45.92
10 32 1002 320002 Leisure Education Program Fees	0.00	3,275.29	2,000.00	1,275.29	163.76
10 32 1004 320004 Special Events Program Fees	583.50	11,810.66	21,265.00	(9,454.34)	55.54
10 32 1005 320005 Day Camp Program Fees	34,305.05	226,951.89	294,647.00	(67,695.11)	77.03
10 32 1006 320006 General Programs Fees	2,054.20	137,954.11	300,000.00	(162,045.89)	45.98
10 32 1008 320008 Trips Program Fees	7,753.00	19,858.00	70,700.00	(50,842.00)	28.09
10 32 1009 320009 PURSUIT Program Fees	1,690.00	9,685.00	273,933.00	(264,248.00)	3.54
10 32 1011 320011 Athletic Program Fees	373.90	25,769.00	50,000.00	(24,231.00)	51.54
Total Program Fees	47,088.19	451,375.01	1,047,545.00	(596,169.99)	43.09
Transportation Door to Door					
10 33 1001 321001 Clubs Transport Door to Door	0.00	1,432.48	2,800.00	(1,367.52)	51.16
10 33 1004 321004 Special Events Transport Door to Door	0.00	12.00	48.00	(36.00)	25.00
10 33 1005 321005 Day Camp Transport Door to Door	8,706.72	25,141.03	26,000.00	(858.97)	96.70
10 33 1006 321006 General Programs Transport Door to Door	43.14	1,451.16	5,000.00	(3,548.84)	29.02
Total Transportation Door to Door	8,749.86	28,036.67	33,848.00	(5,811.33)	82.83
Transportation Pickup Points					
10 34 1001 321101 Clubs Transport Pick Up Points	71.46	1,558.32	2,000.00	(441.68)	77.92
10 34 1002 321102 Leisure Transport Pick Up Points	0.00	548.71	2,400.00	(1,851.29)	22.86
10 34 1004 321104 Special Events Transport Pick Up Points	10.00	589.10	1,660.00	(1,070.90)	35.49
10 34 1005 321105 Day Camp Transport Pick Up Points	928.35	5,921.73	6,750.00	(828.27)	87.73
10 34 1006 321106 General Programs Transport Pick Up Points	194.56	9,332.46	11,500.00	(2,167.54)	81.15
10 34 1009 321109 PURSUIT Program Transport Pick Up Points	0.00	0.00	39,606.00	(39,606.00)	0.00
Total Transportation Pickup Points	1,204.37	17,950.32	63,916.00	(45,965.68)	28.08
Non Program Revenue					
10 35 0000 340001 Non Program Revenue	108.00	7,440.31	7,800.00	(359.69)	95.39
10 35 0000 340002 Salary Reimbursement - RMPD	0.00	6,695.64	29,039.34	(22,343.70)	23.06
10 35 0000 340009 Collaboratives Revenues	38,901.37	233,408.22	516,278.07	(282,869.85)	45.21
10 35 0000 340010 Revenue SLSF	36.00	184.70	0.00	184.70	0.00
Total Non Program Revenue	39,045.37	247,728.87	553,117.41	(305,388.54)	44.79
SLSF Grant Contributions					
10 36 0000 350001 Scholarship Contribution	0.00	32,769.90	72,500.00	(39,730.10)	45.20
10 36 0000 350002 Programs Contribution	0.00	17,446.44	67,345.04	(49,898.60)	25.91
10 36 0000 350003 Inclusion Contribution	0.00	1,322.33	51,404.96	(50,082.63)	2.57
10 36 0000 350004 Transportation Contribution	0.00	39,079.41	90,000.00	(50,920.59)	43.42
10 36 0000 350005 Athletics Contribution	0.00	27,244.31	68,750.00	(41,505.69)	39.63
10 36 0000 350006 Miscellaneous Contribution	3,517.33	17,073.33	42,000.00	(24,926.67)	40.65
Total SLSF Grant Contributions	3,517.33	134,935.72	392,000.00	(257,064.28)	34.42

Northwest Special Recreation Association
Income Statement
For 6/30/2025

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
Sale of Fixed Assets					
10 37 0000 360001 Sale of Fixed Assets	66.00	536.00	400.00	136.00	134.00
Total Sale of Fixed Assets	66.00	536.00	400.00	136.00	134.00
Interest					
10 38 0000 370001 Operating Interest	4,609.24	13,945.02	30,538.45	(16,593.43)	45.66
10 38 0000 370002 Investment Interest	11,201.75	73,516.84	93,072.88	(19,556.04)	78.99
20 38 0000 370002 Money Market/ Investment Interest Income	1,336.15	8,112.01	0.00	8,112.01	0.00
Total Interest	17,147.14	95,573.87	123,611.33	(28,037.46)	77.32
Total Revenues	806,326.32	3,850,672.55	6,731,319.07	(2,880,646.52)	57.21
Expenses					
Operating Expenses					
Professional Fees					
10 41 0000 421001 Professional Fees	0.00	10,600.00	31,500.00	(20,900.00)	33.65
10 41 0000 421002 Legal Fees	0.00	17,435.38	13,732.50	(3,702.88)	126.96
10 41 0000 421003 Miscellaneous professional fees	0.00	1,212.81	850.00	(362.81)	142.68
10 41 0000 421004 Audit	0.00	0.00	12,510.00	12,510.00	0.00
10 41 0000 421005 GASB	2,860.00	2,860.00	0.00	(2,860.00)	0.00
Total Professional Fees	2,860.00	32,108.19	58,592.50	26,484.31	54.80
Independent Contractors					
10 65 0000 424407 Office	3,517.33	17,073.33	42,000.00	24,926.67	40.65
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	13,884.00	13,884.00	0.00
10 65 1006 424406 General Programs	731.00	4,877.19	21,680.00	16,802.81	22.50
10 65 1009 424409 PURSUIT	0.00	630.00	2,800.00	2,170.00	22.50
10 65 1011 424411 Athletics	1,594.40	2,945.39	5,000.00	2,054.61	58.91
Total Independent Contractors	5,842.73	25,525.91	85,964.00	60,438.09	29.69
Office Supplies					
10 42 0000 421101 Coffee / Water	0.00	44.52	400.00	355.48	11.13
10 42 0000 421102 Furniture	0.00	214.22	1,000.00	785.78	21.42
10 42 0000 421103 Locksmith / Keys	0.00	19.00	500.00	481.00	3.80
10 42 0000 421104 Nametags	0.00	431.63	585.00	153.37	73.78
10 42 0000 421105 Supplies	381.39	2,580.80	4,000.00	1,419.20	64.52
Total Office Supplies	381.39	3,290.17	6,485.00	3,194.83	50.74
Bank Fees					
10 43 0000 421151 Bank Fees & Credit Card Fees	2,020.91	15,230.81	26,760.81	11,530.00	56.91
10 43 0000 421152 PFM Fees	0.00	348.39	1,974.21	1,625.82	17.65
Total Bank Fees	2,020.91	15,579.20	28,735.02	13,155.82	54.22
Payroll Processing					
10 64 0000 424303 FSA	76.00	745.50	1,345.00	599.50	55.43
10 64 0000 424304 W2 Processing	0.00	2,081.76	431.98	(1,649.78)	481.91
10 64 1007 424305 Miscellaneous / Payroll Processing	0.00	738.77	0.00	(738.77)	0.00
Total Payroll Processing	76.00	3,566.03	1,776.98	(1,789.05)	200.68
Postage					
10 44 0000 421201 Postage	161.42	474.07	2,000.00	1,525.93	23.70
10 44 0000 421202 Postal Machine Rental	492.40	984.80	1,818.84	834.04	54.14
10 44 0000 421204 Miscellaneous Postage	0.00	0.00	100.00	100.00	0.00
Total Postage	653.82	1,458.87	3,918.84	2,459.97	37.23
Telephone/Fax					
10 45 0000 421301 Cell Phone Service	440.19	2,498.68	7,540.00	5,041.32	33.14
10 45 0000 421305 Phone Maintenance	1,427.94	9,430.61	14,275.68	4,845.07	66.06
Total Telephone/Fax	1,868.13	11,929.29	21,815.68	9,886.39	54.68
Conference Education					
10 46 0000 421401 NRPA	0.00	1,254.90	4,572.00	3,317.10	27.45
10 46 0000 421402 IPRA	745.00	17,639.49	21,169.43	3,529.94	83.33
10 46 0000 421403 PDRMA	0.00	0.00	100.00	100.00	0.00
10 46 0000 421404 IAPD	0.00	1,045.98	899.00	(146.98)	116.35
10 46 0000 421405 Evaluation Lunches	0.00	451.77	2,000.00	1,548.23	22.59
10 46 0000 421406 Professional Meetings	20.00	1,471.65	1,500.00	28.35	98.11

**Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 46 0000 421407 Other Trainings/Workshops	24.26	488.95	2,000.00	1,511.05	24.45
10 46 0000 421408 ATRA	0.00	0.00	1,900.00	1,900.00	0.00
Total Conference Education	789.26	22,352.74	34,140.43	11,787.69	65.47
Memberships/certification					
10 47 0000 421501 ATRA/ILRTA	0.00	1,125.00	2,500.00	1,375.00	45.00
10 47 0000 421502 CDL Reimbursement/Renewal	51.13	153.39	340.00	186.61	45.11
10 47 0000 421503 CPRP Exam/Renewal	0.00	80.00	589.00	509.00	13.58
10 47 0000 421504 CTRS Exam/Renewal	0.00	1,185.00	3,280.00	2,095.00	36.13
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	265.00	10,865.00	10,600.00	2.44
10 47 0000 421508 LAC Group	0.00	0.00	500.00	500.00	0.00
10 47 0000 421509 NRPA	0.00	360.00	940.00	580.00	38.30
10 47 0000 421510 Safety Training	400.00	1,080.00	1,400.00	320.00	77.14
10 47 0000 421511 COSTCO	0.00	130.00	240.00	110.00	54.17
10 47 0000 421513 Miscellaneous	0.00	1,629.76	3,180.00	1,550.24	51.25
10 47 0000 421514 CPI Recertification	0.00	200.00	1,949.00	1,749.00	10.26
10 47 0000 421515 SHRM	0.00	264.00	528.00	264.00	50.00
Total Memberships/certification	451.13	6,472.15	26,611.00	20,138.85	24.32
Maintenance/Utilities					
10 49 0000 421701 Condo Cleaning	960.00	5,760.00	11,884.20	6,124.20	48.47
10 49 0000 421702 Electric	837.01	3,667.27	11,000.00	7,332.73	33.34
10 49 0000 421703 Gas	304.29	2,122.54	5,300.00	3,177.46	40.05
10 49 0000 421705 Service Agreements	409.73	4,249.73	8,179.00	3,929.27	51.96
10 49 0000 421706 Internet	1,643.00	8,635.71	20,020.56	11,384.85	43.13
10 49 0000 421707 Miscellaneous	0.00	79.86	0.00	(79.86)	0.00
Total Maintenance/Utilities	4,154.03	24,515.11	56,383.76	31,868.65	43.48
Rent					
10 50 0000 421801 Condo Association Fee	1,065.00	6,390.00	12,780.00	6,390.00	50.00
10 50 0000 421802 RMCC Rental Space	2,500.00	15,000.00	30,000.00	15,000.00	50.00
10 50 0000 421803 HPCC Rental Space	0.00	8,658.00	17,316.00	8,658.00	50.00
10 50 0000 421804 MPPD Rental Space	2,500.00	15,000.00	30,000.00	15,000.00	50.00
10 50 0000 421805 WPD Rental Space	2,575.00	15,450.00	30,900.00	15,450.00	50.00
10 50 0000 421806 BGPD Rental Space	2,500.00	15,092.66	30,540.00	15,447.34	49.42
10 50 0000 421807 HEPD Rental Space	2,500.00	15,000.00	30,090.00	15,090.00	49.85
Total Rent	13,640.00	90,590.66	181,626.00	91,035.34	49.88
Computers					
10 51 0000 421901 Database Enhancements	0.00	0.00	4,500.00	4,500.00	0.00
10 51 0000 421902 Framework Support	4,174.20	29,861.20	68,274.40	38,413.20	43.74
10 51 0000 421904 Web Development	101.99	341.42	900.00	558.58	37.94
10 51 0000 421905 Miscellaneous Software	287.98	11,407.26	37,076.44	25,669.18	30.77
10 51 0000 421906 Miscellaneous Hardware	19.91	1,054.97	3,000.00	1,945.03	35.17
10 51 0000 421907 HR/Finance Software	4,016.10	43,760.86	58,777.97	15,017.11	74.45
Total Computers	8,600.18	86,425.71	172,528.81	86,103.10	50.09
Rental Municipal					
10 52 1001 422101 Clubs Rental Municipal	0.00	0.00	750.00	750.00	0.00
10 52 1002 422102 Leisure Education Rental Municipal	0.00	474.00	625.00	151.00	75.84
10 52 1004 422104 Special Events Rental Municipal	0.00	548.49	959.00	410.51	57.19
10 52 1005 422105 Day Camp Rental Municipal	8,500.00	8,500.00	16,000.00	7,500.00	53.13
10 52 1006 422106 General Programs Rental Municipal	0.00	3,036.00	14,000.00	10,964.00	21.69
10 52 1009 422109 PURSUIT Rental Municipal	0.00	0.00	1,500.00	1,500.00	0.00
10 52 1011 422111 Athletic Rental Municipal	0.00	2,325.40	3,850.00	1,524.60	60.40
Total Rental Municipal	8,500.00	14,883.89	37,684.00	22,800.11	39.50
Commercial					
10 53 1001 422201 Clubs Commercial Expenses	350.00	2,936.87	8,113.00	5,176.13	36.20
10 53 1002 422202 Leisure Education Commercial Expenses	0.00	482.40	1,000.00	517.60	48.24
10 53 1004 422204 Special Events Commercial Expenses	1,067.35	7,064.14	8,296.10	1,231.96	85.15
10 53 1005 422205 Day Camp Commercial Expenses	222.94	844.48	5,500.00	4,655.52	15.35
10 53 1006 422206 General Programs Commercial Expenses	2,837.18	22,019.75	37,000.00	14,980.25	59.51
10 53 1008 422208 Trips Commercial Expenses	279.40	8,691.69	46,000.00	37,308.31	18.89
10 53 1009 422209 PURSUIT Commercial Expenses	159.82	2,287.01	15,000.00	12,712.99	15.25
10 53 1011 422211 Athletic Commercial Expenses	2,628.44	8,381.49	6,800.00	(1,581.49)	123.26

Northwest Special Recreation Association
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	<u>M-T-D</u> <u>Actual</u>	<u>Y-T-D</u> <u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>Percent</u> <u>of Budget</u>
Total Commercial	7,545.13	52,707.83	127,709.10	75,001.27	41.27
Program Development					
10 54 0000 422301 Programming Space Misc.	28.99	886.34	1,500.00	613.66	59.09
10 54 0000 422305 New Program Space	26.92	167.57	2,100.00	1,932.43	7.98
Total Program Development	55.91	1,053.91	3,600.00	2,546.09	29.28
Program Supplies					
10 55 0000 422411 Paper Products / Program Supplies	46.36	623.62	1,250.00	626.38	49.89
10 55 0000 422412 General Training/Orientation Program Supplies	0.00	0.00	900.00	900.00	0.00
10 55 0000 422413 CPI Books / Program Supplies	0.00	0.00	1,000.00	1,000.00	0.00
10 55 0000 422414 First Aid/CPR Program Supplies	0.00	2,290.73	1,600.00	(690.73)	143.17
10 55 0000 422415 Staff Appreciation Party Program Supplies	0.00	13.79	1,350.00	1,336.21	1.02
10 55 0000 422416 Part Time/Volunteer Apparel	0.00	960.00	1,000.00	40.00	96.00
10 55 0000 422417 Storeroom Supplies	0.00	0.00	500.00	500.00	0.00
10 55 0000 422421 Safety/Behavior	145.90	416.52	1,300.00	883.48	32.04
10 55 0000 422422 Committees Program Supplies	28.99	120.86	1,100.00	979.14	10.99
10 55 0000 422424 Speciality Programs /Program Supplies	457.86	2,093.84	3,900.00	1,806.16	53.69
10 55 0000 422425 Collaborative Training/ Program Supplies	0.00	0.00	250.00	250.00	0.00
10 55 1001 422401 Clubs / Program Supplies	180.62	2,507.94	3,991.00	1,483.06	62.84
10 55 1002 422402 Leisure Education / Program Supplies	0.00	94.88	500.00	405.12	18.98
10 55 1004 422404 Special Events / Program Supplies	118.88	435.49	2,265.00	1,829.51	19.23
10 55 1005 422405 Day Camp / Program Supplies	1,512.25	7,696.33	13,500.00	5,803.67	57.01
10 55 1006 422406 General Programs / Program Supplies	782.23	5,120.94	16,883.55	11,762.61	30.33
10 55 1009 422409 PURSUIT / Program Supplies	1,467.29	11,302.87	27,000.00	15,697.13	41.86
10 55 1011 422423 Athletics / Program Supplies	(255.27)	2,927.60	3,300.00	372.40	88.72
Total Program Supplies	4,485.11	36,605.41	81,589.55	44,984.14	44.87
Commercial Transportation					
10 56 1005 422505 Day Camp / Commercial Transport	0.00	0.00	131,793.80	131,793.80	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	136,793.80	136,793.80	0.00
Transportation Maintenance					
10 58 0000 422701 Cleaning Supplies/ Transport Maintenance	0.00	526.36	100.00	(426.36)	526.36
10 58 0000 422702 Repair / Transport Maintenance	1,855.28	48,911.27	113,964.12	65,052.85	42.92
10 58 0000 422705 Miscellaneous / Transport Maintenance	0.00	429.99	100.00	(329.99)	429.99
Total Transportation Maintenance	1,855.28	49,867.62	114,164.12	64,296.50	43.68
Mileage					
10 57 0000 422601 Full Time Staff Mileage Reimbursement	1,628.54	9,380.16	28,500.00	19,119.84	32.91
10 57 0000 422602 Part Time Staff Mileage Reimbursement	28.00	28.00	1,800.00	1,772.00	1.56
Total Mileage	1,656.54	9,408.16	30,300.00	20,891.84	31.05
Transportation Gas/Tolls					
10 59 0000 422801 Transportation/ Gas	3,410.27	22,056.93	63,000.00	40,943.07	35.01
10 59 0000 422802 Transportation/Tolls	0.00	3,283.65	5,000.00	1,716.35	65.67
Total Transportation Gas/Tolls	3,410.27	25,340.58	68,000.00	42,659.42	37.27
Printing					
10 60 0000 422901 Printer Services	241.33	965.32	7,000.00	6,034.68	13.79
10 60 0000 422903 Day Camp Brochure	0.00	2,273.00	2,000.00	(273.00)	113.65
10 60 0000 422904 Paper	399.80	1,814.50	3,400.00	1,585.50	53.37
10 60 0000 422907 Seasonal Brochure	1,625.59	8,625.59	19,000.00	10,374.41	45.40
10 60 0000 422908 Stationary/Business Cards	1,238.14	1,714.00	760.00	(954.00)	225.53
10 60 0000 422909 Miscellaneous / Printing	0.00	0.00	1,000.00	1,000.00	0.00
10 60 0000 422910 Check Printing	0.00	0.00	650.00	650.00	0.00
Total Printing	3,504.86	15,392.41	33,810.00	18,417.59	45.53
Public Awareness					
10 61 0000 423101 Awards/Recognition	118.15	147.61	2,877.16	2,729.55	5.13
10 61 0000 423102 Ads	0.00	0.00	100.00	100.00	0.00
10 61 0000 423103 Legal Notices	0.00	0.00	225.00	225.00	0.00
10 61 0000 423104 Online Media	0.00	0.00	300.00	300.00	0.00
10 61 0000 423105 Give Aways	0.00	0.00	400.00	400.00	0.00

Northwest Special Recreation Association
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	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 61 0000 423106 Admin Professionals Week	0.00	93.90	300.00	206.10	31.30
10 61 0000 423107 Staff Support	385.22	1,136.95	1,250.00	113.05	90.96
10 61 0000 423108 Subscriptions	237.79	1,362.72	2,320.00	957.28	58.74
10 61 0000 423110 Recruitment	180.00	3,347.83	12,400.00	9,052.17	27.00
10 61 0000 423111 Outreach	0.00	274.76	4,000.00	3,725.24	6.87
Total Public Awareness	921.16	6,363.77	24,172.16	17,808.39	26.33
Liability Expense					
10 66 0000 441001 Background Checks	580.36	975.68	3,230.00	2,254.32	30.21
10 66 0000 441002 Drug Tests / Physicals	0.00	2,535.00	5,675.00	3,140.00	44.67
10 66 0000 441003 Unemployment	0.00	0.00	7,000.00	7,000.00	0.00
10 66 0000 441004 Liability Fees	0.00	0.00	90,216.22	90,216.22	0.00
Total Liability Expense	580.36	3,510.68	106,121.22	102,610.54	3.31
Total Expenses	73,852.20	538,948.29	1,442,521.97	903,573.68	37.36
Salary Expense					
Full-Time Salary					
10 62 0000 424101 Salary	177,776.92	1,153,787.81	2,443,428.37	1,289,640.56	47.22
10 62 0000 424102 Over-Time	0.00	658.25	500.00	(158.25)	131.65
10 62 0000 424103 Phone/Data Stipend	1,320.00	8,200.00	18,240.00	10,040.00	44.96
10 62 0000 424105 Car Allowance	1,100.00	4,190.00	7,800.00	3,610.00	53.72
Total Full-Time Salary	180,196.92	1,166,836.06	2,469,968.37	1,303,132.31	47.24
Part-Time Salary					
10 63 0000 424207 Office Support / Part-Time Salary	3,346.97	13,443.57	39,060.00	25,616.43	34.42
10 63 0000 424211 Training / Part-Time Salary	23,438.06	31,930.72	43,500.00	11,569.28	73.40
10 63 0000 424214 Transportation / Part-Time Salary	11,416.45	50,776.12	124,655.40	73,879.28	40.73
10 63 0000 424215 Recruitment / Part-Time Salary	0.00	200.00	4,500.00	4,300.00	4.44
10 63 1001 424201 Clubs / Part-Time Salary	495.05	2,589.58	4,800.00	2,210.42	53.95
10 63 1005 424205 Day Camp / Part-Time Salary	78,655.02	111,778.83	493,173.50	381,394.67	22.67
10 63 1006 424206 General Programs / Part-Time Salary	15,041.25	81,107.35	196,000.00	114,892.65	41.38
10 63 1009 424209 PURSUIT / Part-Time Salary	3,399.19	14,075.08	37,326.50	23,251.42	37.71
10 63 1011 424213 Athletics / Part-Time Salary	10,100.88	31,157.32	45,000.00	13,842.68	69.24
Total Part-Time Salary	145,892.87	337,058.57	988,015.40	650,956.83	34.11
Inclusion					
10 69 0001 450001 Arlington Heights Inclusion Salary	5,687.36	38,359.10	91,187.04	52,827.94	42.07
10 69 0001 450002 Bartlett Inclusion Salary	6,328.79	13,987.50	38,250.76	24,263.26	36.57
10 69 0001 450003 Buffalo Grove Inclusion Salary	14,675.68	40,379.17	108,288.60	67,909.43	37.29
10 69 0001 450004 Elk Grove Village Inclusion Salary	3,510.36	8,928.32	21,507.93	12,579.61	41.51
10 69 0001 450005 Hanover Park Inclusion Salary	2,406.96	2,406.96	23,176.76	20,769.80	10.39
10 69 0001 450006 Hoffman Estates Inclusion Salary	7,667.57	32,261.18	51,083.48	18,822.30	63.15
10 69 0001 450008 Mount Prospect Inclusion Salary	5,495.50	16,072.07	55,027.48	38,955.41	29.21
10 69 0001 450009 Palatine Inclusion Salary	6,165.36	18,719.36	76,546.74	57,827.38	24.45
10 69 0001 450010 Prospect Heights Inclusion Salary	2,356.27	2,518.22	13,570.90	11,052.68	18.56
10 69 0001 450011 River Trails Inclusion Salary	6,174.18	13,188.92	25,625.10	12,436.18	51.47
10 69 0001 450012 Rolling Meadows Inclusion Salary	7,802.67	37,449.42	83,960.38	46,510.96	44.60
10 69 0001 450013 Salt Creek Inclusion Salary	3,778.34	3,778.34	7,404.14	3,625.80	51.03
10 69 0001 450014 Schaumburg Inclusion Salary	27,326.38	67,846.91	178,780.07	110,933.16	37.95
10 69 0001 450015 South Barrington Inclusion Salary	3,120.95	3,840.95	12,634.80	8,793.85	30.40
10 69 0001 450016 Streamwood Inclusion Salary	2,182.32	2,198.49	12,489.15	10,290.66	17.60
10 69 0001 450017 Wheeling Inclusion Salary	9,657.62	26,771.25	102,242.58	75,471.33	26.18
10 69 0001 450019 Inclusion Training Salary	3,187.11	8,422.43	14,400.00	5,977.57	58.49
10 69 0001 450020 Rovers Salary Inclusion	8,029.68	9,321.35	34,867.00	25,545.65	26.73
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	11.77	100.00	88.23	11.77
10 69 0002 450003 Buffalo Grove Inclusion Expenses	24.92	24.92	450.00	425.08	5.54
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	6.33	140.85	200.00	59.15	70.43
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	86.20	86.20	75.00	(11.20)	114.93
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	103.09	245.21	150.00	(95.21)	163.47
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	53.93	53.93	500.00	446.07	10.79
10 69 0002 450015 South Barrington Inclusion Expenses	0.00	0.00	50.00	50.00	0.00

**Northwest Special Recreation Association
Income Statement
For 6/30/2025**

	M-T-D Actual	Y-T-D Actual	Budget	Variance	Percent of Budget
10 69 0002 450016 Streamwood Inclusion Expenses	0.00	0.00	100.00	100.00	0.00
10 69 0002 450017 Wheeling Inclusion Expenses	54.32	478.61	200.00	(278.61)	239.31
10 69 0002 450018 Inclusion Ability Awareness Expenses	0.00	35.99	500.00	464.01	7.20
10 69 0002 450021 Inclusion Training Expenses	44.65	383.79	1,200.00	816.21	31.98
10 69 0002 450022 MISC Inclusion Expenses	156.86	370.05	2,500.00	2,129.95	14.80
10 69 0003 450001 Arlington Heights Inclusion Independent Contractors	0.00	450.00	6,000.00	5,550.00	7.50
10 69 0003 450002 Bartlett Inclusion Independent Contractors	0.00	46.20	0.00	(46.20)	0.00
10 69 0003 450006 Hoffman Estates Inclusion Independent Contractors	0.00	75.90	0.00	(75.90)	0.00
10 69 0003 450017 Wheeling Inclusion Independent Contractors	800.00	800.00	0.00	(800.00)	0.00
Total	126,883.40	349,653.36	963,967.91	614,314.55	36.27
Total Salary Expense	452,973.19	1,853,547.99	4,421,951.68	2,568,403.69	41.92
Payroll Taxes & Benefits					
FICA					
10 67 9902 442102 ER FICA Part Time	16,799.70	42,653.56	120,221.62	77,568.06	35.48
10 67 9902 442103 ER FICA Full Time	10,744.14	70,228.68	152,007.16	81,778.48	46.20
10 67 9912 442102 ER FICA Medicare Part Time	3,929.19	9,975.87	28,116.35	18,140.48	35.48
10 67 9912 442103 ER FICA Medicare Full Time	2,512.77	16,424.53	35,550.06	19,125.53	46.20
Total FICA	33,985.80	139,282.64	335,895.19	196,612.55	41.47
Health Insurance					
10 48 0000 421603 Health Contributions	21,240.32	143,547.13	369,538.87	225,991.74	38.84
Total Health Insurance	21,240.32	143,547.13	369,538.87	225,991.74	38.84
IMRF					
10 68 0000 442201 IMRF / FT Contributions	6,007.35	40,045.79	91,939.81	51,894.02	43.56
10 68 0000 442204 IMRF /PT Contributions	120.37	669.96	3,616.31	2,946.35	18.53
Total IMRF	6,127.72	40,715.75	95,556.12	54,840.37	42.61
Total Payroll Taxes & Benefits	61,353.84	323,545.52	800,990.18	477,444.66	40.39
Total Expenses	588,179.23	2,716,041.80	6,665,463.83	3,949,422.03	40.75
Capital Expenses					
20 80 2005 460001 Capital Projects / Park Central Parking Lot	0.00	0.00	10,000.00	10,000.00	0.00
20 80 2006 460001 Capital Projects / Park Central Roof	0.00	0.00	300,000.00	300,000.00	0.00
20 80 2111 460002 Minivan (6 passengers) 2008	0.00	0.00	70,000.00	70,000.00	0.00
20 80 2202 460003 Computer (lease / purchase)	1,021.91	21,717.46	34,900.00	13,182.54	62.23
20 80 2204 460003 Tech Infrastructure	0.00	9,776.85	10,563.00	786.15	92.56
20 80 2206 460003 Printer Lease	1,544.98	8,813.50	17,280.64	8,467.14	51.00
20 80 2212 460003 Registration Software	0.00	0.00	39,564.00	39,564.00	0.00
20 80 2214 460003 Payroll Software	6,638.52	6,638.52	56,000.00	49,361.48	11.85
20 80 2215 460003 Website Overhaul	0.00	4,455.00	16,000.00	11,545.00	27.84
20 80 2308 460004 Mount Propsect Maintenance (Paid every 3 years)	0.00	0.00	9,099.00	9,099.00	0.00
20 80 2310 460004 Wheeling Maintenance (Paid every 3 years)	0.00	0.00	8,098.20	8,098.20	0.00
20 80 2311 460004 WH Sensory Room Maintenance (every 3 years)	0.00	0.00	2,000.00	2,000.00	0.00
20 80 2312 460004 Buffalo Grove Cleaning/Maintenance	0.00	0.00	3,896.00	3,896.00	0.00
20 80 2316 460004 HVAC (6 RTU being evaluated for replacement)	0.00	0.00	5,000.00	5,000.00	0.00
20 80 2317 460004 Other infrastructure	0.00	0.00	2,000.00	2,000.00	0.00
Total Capital Expenses	9,205.41	51,401.33	584,400.84	532,999.51	8.80
Excess Revenue Over (Under) Expenditures	208,941.68	1,083,229.42	(518,545.60)	1,601,775.02	208.90

NWRSA Accounts Snapshot as of

6/30/2025

Village Bank & Trust		
	Operating Account	197,879.85
	MDAA Max Safe	1,196,383.01
	Capital Max Safe	368,271.63
	FSA Account	9,987.67
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Total		1,772,522.16
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PFM Investments		
<i>PFM General Reserve</i>		
	Cash Account	143,351.57
	Investments	1,221,875.00
Total PFM General Reserve		1,365,226.57
 <i>PFM Capital Reserve</i>		
	Cash Account	693,444.49
	Investments	0.00
Total PFM Capital Reserve		693,444.49
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Total of all Assets/Accounts		\$3,831,193.22
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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	6/02/2025	[10070] Hewlett Packard - Computer leases June 2025	20 80 460003 2202	Computer (lease / purchase)	1021.91	1,021.91
0	6/02/2025	[ELAVON] ELAVON - Invoices 06022025-9604, 06022025-9620	10 43 421151 0000	Bank Fees & Credit Card Fees	1477.8	1,477.80
0	6/03/2025	[10118] Nicor Gas - Gas services for 2nd and 3rd floor	10 49 421703 0000	Gas	304.29	304.29
0	6/03/2025	[10111] Mission Square - Roth, 457, and loan repayment deductions for 5/30/25 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	991.46	991.46
9030	6/03/2025	[A08F] Lucy Bland - Payroll reissued for 5/30/25 paycheck	10 20 201027 0000	EFT Payroll Returns Liability	76	76.00
9031	6/03/2025	[3509] Elin Jo - Payroll reissued for 5/30/25 paycheck	10 20 201027 0000	EFT Payroll Returns Liability	19.66	19.66
0	6/04/2025	[10199] Blitt and Gaines, P.C. - Invoices 06042025-EF, 06042025-NS	10 20 201019 0000	Wage Garnishment Payable	179.26	179.26
0	6/04/2025	[10240] Canon Financial Services, Inc. - Invoices 41059761, 41059765	20 80 460003 2206	Printer Lease	1544.98	1,544.98
0	6/04/2025	[10102] Lauterbach & Amen, LLP - GASB 74/75 report preparation for 2024	10 41 421005 0000	GASB	2860	2,860.00
9032	6/06/2025	[10021] Bill's Auto & Truck Repair - Invoices 127038, 127071	10 58 422702 0000	Repair / Transport Maintenance	1104.78	1,104.78
9033	6/06/2025	[3454] Gianna Nicole Mendoza - CDL reimbursement	10 47 421502 0000	CDL Reimbursement/Renewal	51.13	51.13
9034	6/06/2025	[2054] Kate M Moran - Restaurant during trip- POS was down so paid cash	10 53 422208 1008	Trips Commercial Expenses	279.4	279.40
9035	6/06/2025	[10129] Park Central Condo Association - Monthly condo dues- June 2025	10 50 421801 0000	Condo Association Fee	1065	1,065.00
9036	6/06/2025	[10207] Shirey Freelance, LLC - Grant contractor May 2025	10 65 424407 0000	Office	3517.33	3,517.33
0	6/09/2025	[10035] Citi Cards - Costco - Pursuit water and large yard games for programs	10 55 422406 1006 10 55 422409 1009	General Programs / Program Sup PURSUIT / Program Supplies	217.26 44.71	261.97
0	6/13/2025	[10084] IMRF - May 2025 IMRF contributions	10 20 201011 0000 10 20 201011 9950	IMRF EE IMRF ER	10935.43 8423.15	19,358.58
0	6/13/2025	[10209] United States Post Office - Postage for gala and Arlington Golf outing for SLSF- to be reimbursed by SLSF	10 44 421201 0000	Postage	161.42	161.42
9037	6/13/2025	[10257] Kathleen Wenner - Interpreter for Wheeling inclusion	10 69 450017 0003	Wheeling Inclusion Independent	560	560.00
9038	6/13/2025	[10225] Lorna Place - May gardening hours	10 65 424406 1006	General Programs	731	731.00
9039	6/13/2025	[10255] St. Claire of Assisi - Rent for 3 day camps	10 52 422105 1005	Day Camp Rental Municipal	4500	4,500.00
9040	6/13/2025	[10256] St. Thomas of Villanova - Rent for 3 day camps	10 52 422105 1005	Day Camp Rental Municipal	4000	4,000.00
6132025	6/13/2025	Paycom payroll 6/13/25	10 10 101001 0000	Net Pay Payroll Taxes Paycom Fee	126511.96 43337.04 3643.14	173,492.14
	6/17/2025	Service Charge	10 43 421151 0000	Bank Fees & Credit Card Fees	488.11	488.11
0	6/17/2025	[10111] Mission Square - Roth, 457, and loan repayment deductions on 6/13/25 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	718.23	718.23
0	6/17/2025	[10189] WEX Bank - Fuel invoice May 2025	10 59 422801 0000	Transportation/ Gas	3410.27	3,410.27

0	6/17/2025	[10136] Pitney Bowes - Postage machine lease payment 6/20/25-9/19/25	10 44 421202 0000	Postal Machine Rental	492.4	492.40
9041	6/18/2025	[3122] Danielle S Cassel - Reissued payroll for returned direct deposit 6/13/25	10 20 201027 0000	EFT Payroll Returns Liability	1508.08	1,508.08
9042	6/18/2025	[3182] Natalia Pearl Rodriguez - Reissued payroll for returned direct deposit 6/13/25	10 20 201027 0000	EFT Payroll Returns Liability	121.14	121.14
0	6/20/2025	[10139] Premistar-North - Repair on 2/4/25 for RTU unit 17	10 49 421705 0000	Service Agreements	409.73	409.73
0	6/20/2025	[10036] ComEd - Electrical services 5/5/25-6/4/25	10 49 421702 0000	Electric	837.01	837.01
9043	6/20/2025	[10021] Bill's Auto & Truck Repair - Invoice #127219	10 58 422702 0000	Repair / Transport Maintenance	750.5	750.50
9044	6/20/2025	[A0DJ] Maya Petryniec - Reissued paycheck for returned direct deposit on 6/13/25 paycheck-MP	10 20 201027 0000	EFT Payroll Returns Liability	16.44	16.44
9045	6/20/2025	[A0S2] Sophia Rodriguez - Reissued paycheck for returned direct deposit on 6/13/25 paycheck-SR	10 20 201027 0000	EFT Payroll Returns Liability	34.19	34.19
9046	6/20/2025	[3278] Joseph Sternbauer V - Reissued paycheck for returned direct deposit on 6/13/25 paycheck-JS	10 20 201027 0000	EFT Payroll Returns Liability	500.68	500.68
69055	6/20/2025	May 2025 P Cards	10 20 201004 0000	Fifth Third P-Cards	38972.96	38,972.96
0	6/25/2025	[10053] Flexible Benefit Svc Corp - May 2025 admin fees	10 64 424303 0000	FSA	76	76.00
0	6/26/2025	[10209] United States Post Office - Postage for brochure	10 60 422907 0000	Seasonal Brochure	1625.59	1,625.59
0	6/26/2025	[10131] PDRMA - May 2025 health contributions	10 20 201006 0000	Employee Health Insurance	25603.76	25,603.76
0	6/27/2025	[10197] AccuFund - 2025 Q3 Accufund charges	10 10 102003 0000 10 51 421907 0000	Prepaid Expenses HR/Finance Software	1410.00 705.00	2,115.00
9047	6/27/2025	[10245] Manuel Aguilar - Summer games at ISU	10 65 424411 1011	Athletics	1594.4	1,594.40
9048	6/27/2025	[10259] Ermelinda Ponticelli - Sign language interpreter for Wheeling inclusion 6/14	10 69 450017 0003	Wheeling Inclusion Independent	80	80.00
9049	6/27/2025	[1610] Christinia M Hirsch - Mileage reimbursement for PT staff athletics (40.00 miles)	10 57 422602 0000	Part Time Staff Mileage Reimbu	28	28.00
9050	6/27/2025	[10257] Kathleen Wenner - Interpreter for Wheeling inclusion 6/1 and 6/7	10 69 450017 0003	Wheeling Inclusion Independent	160	160.00
9051	6/27/2025	[10157] South Barrington Park District - NWSRA reimbursement for inclusion staff- John Oliveri April and May 2025	10 69 450015 0001	South Barrington Inclusion Sal	480	480.00
6272025	6/27/2025	Paycom payroll 6/27/27	10 10 101001 0000	Net Pay Payroll Taxes Paycom Fee	230967.57 70461.15 3085.38	304,514.10
EFT	6/27/2025	May 2025 Mileage Reimbursement	10 10 101001 0000	NWSRA Operating	-1628.54	1,628.54
0	6/30/2025	[10111] Mission Square - Roth, 457, and loan repayment deductions on 6/27/25 paycheck	10 20 201012 0000	457 Retirement Plan ICMA, AFL	718.23	718.23
0	6/30/2025	[10006] Aflac - June 2025 voluntary EE benefits (Aflac)	10 20 201012 0000	457 Retirement Plan ICMA, AFL	116.76	116.76
0	6/30/2025	[10161] Sterling Network Integration - SNI contract June 2025	10 51 421902 0000	Framework Support	4174.2	4,174.20
Total Checks						608,732.43

**May 2025
P-Card Transactions**

PARKING UTILITY SMART	COMMERCIAL EXPENSE	PARKING UTILITY SMART-9020 MADISON BUS PARKING-KM	10 53 422208	1008	4.12
TST MONK'S MIDDLETON	COMMERCIAL EXPENSE	TST MONK'S MIDDLETON-9020 MADISON LUNCH FOR 11 PARTICIPANTS, 2 STAFF	10 53 422208	1008	274.48
TST VINTAGE BREWING C	COMMERCIAL EXPENSE	TST VINTAGE BREWING C-9020 MADISON DINNER FOR 11 PARTICIPANTS, 2 STAFF	10 53 422208	1008	346.00
COME BACK INN	COMMERCIAL EXPENSE	COME BACK INN-9030 PV SHORT TRIP LUNCH FOR 9 PEOPLE-KR	10 53 422208	1008	240.45
CULVERS EDGERTON	COMMERCIAL EXPENSE	CULVERS EDGERTON-9020 MADISON ICE CREAM FOR 11 PARTICIPANTS, 2 STAFF	10 53 422208	1008	50.46
TST THE GREAT DANE PUB	COMMERCIAL EXPENSE	TST THE GREAT DANE PUB-9030 PV SHORT TRIP LUNCH FOR 9 PEOPLE-KR	10 53 422208	1008	228.20
PARKING UTILITY SMART	COMMERCIAL EXPENSE	PARKING UTILITY SMART-PARKING FOR SHORT TRIP -EE	10 53 422208	1008	0.78
PARKING UTILITY SMART	COMMERCIAL EXPENSE	PARKING UTILITY SMART-PARKING FOR SHORT TRIP -EE	10 53 422208	1008	3.00
PARKING UTILITY SMART	COMMERCIAL EXPENSE	PARKING UTILITY SMART-PARKING FOR SHORT TRIP -EE	10 53 422208	1008	4.00
UW MADISON WISC UNION	COMMERCIAL EXPENSE	UW MADISON WISC UNION-9030 SHORT TRIP MADISON, WI - GLUTEN FREE DINNER	10 53 422208	1008	26.90
UW ATHLETIC EVENT	COMMERCIAL EXPENSE	UW ATHLETIC EVENT-9030 PV SHORT TRIP-RANDALL STADIUM TOUR 9 PEOPLE-1	10 53 422208	1008	25.00
CONGO RIVER ADVENTURE	COMMERCIAL EXPENSE	CONGO RIVER ADVENTURE-CONGO RIVER AM/PM TRIP HE-HEPDP	10 53 422209	1009	118.25
GOLF ROAD LAUNDROMAT.	COMMERCIAL EXPENSE	GOLF ROAD LAUNDROMAT.-PURSUIT FIELD TRIP-PRMCC	10 53 422209	1009	5.20
GOLF ROAD LAUNDROMAT.	COMMERCIAL EXPENSE	GOLF ROAD LAUNDROMAT.-PURSUIT FIELD TRIP-PRMCC	10 53 422209	1009	5.20
AMAZON	PROGRAM DEVELOPMENT	AMAZON-PURSUIT BG COMMERCIAL-CL	10 53 422209	1009	30.99
AMAZON	PROGRAM DEVELOPMENT	AMAZON-PURSUIT WH SITE SUPPLIES-CL	10 54 422301	0000	6.99
AMAZON	PROGRAM DEVELOPMENT	AMAZON-PURSUIT WH SITE SUPPLIES-CL	10 54 422301	0000	51.99
AMAZON	PROGRAM DEVELOPMENT	AMAZON-PURSUIT BG SITE SUPPLIES-CL	10 54 422301	0000	15.14
WALMART	PROGRAM SUPPLIES	WALMART-306 SHINING STARS POPCORN AND PJS - CLUB SUPPLIES FOR 21 PA	10 55 422401	1001	54.36
WM SUPERCENTER #1897	PROGRAM SUPPLIES	WM SUPERCENTER #1897-FRIDAY NIGHT FUN CLUB PROGRAM SUPPLIES - ICE C	10 55 422401	1001	31.11
SAMS CLUB #6485	PROGRAM SUPPLIES	SAMS CLUB #6485-DAY CAMP SUPPLIES-KM	10 55 422405	1005	72.90
SAMSClub #6487	PROGRAM SUPPLIES	SAMSClub #6487-DAY CAMP SUPPLIES-KM	10 55 422405	1005	335.98
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-DAY CAMP TRAINING SUPPLIES-KM	10 55 422405	1005	21.00
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP NOTES HOME FOLDERS-KM	10 55 422405	1005	34.92
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP TRAINING SUPPLIES-KM	10 55 422405	1005	28.78
IKEA 475505419	PROGRAM SUPPLIES	IKEA 475505419-RETURN - DAY CAMP FIELD TRIP BAG-KM	10 55 422405	1005	-9.73
IKEA 475505419	PROGRAM SUPPLIES	IKEA 475505419-DAY CAMP FIELD TRIP BAG-KM	10 55 422405	1005	9.73
PY ULTIMATE SCREEN P	PROGRAM SUPPLIES	PY ULTIMATE SCREEN P-DAY CAMP T-SHIRTS-RH	10 55 422405	1005	2,430.00
PY ULTIMATE SCREEN P	PROGRAM SUPPLIES	PY ULTIMATE SCREEN P-DAY CAMP STAFF/CAMPER SHIRTS-KM	10 55 422405	1005	2,800.00
AMAZON	PROGRAM SUPPLIES	AMAZON-DAY CAMP BAGS-KM	10 55 422405	1005	52.34
GAMESTOP	PROGRAM SUPPLIES	GAMESTOP-2120 LEVEL UP GAMING - SUPPLIES REFUND/RETURN OF 1 NINTEND	10 55 422406	1006	-33.96
WALMART	PROGRAM SUPPLIES	WALMART-2500 DISTRICT TRAVELERS-AB2	10 55 422406	1006	42.47
KRISPY KREME 0175	PROGRAM SUPPLIES	KRISPY KREME 0175-3500 COMMUNITY TRAVELERS SUPPLIES-CD1	10 55 422406	1006	119.03
KRISPY KREME 0175	PROGRAM SUPPLIES	KRISPY KREME 0175-3500 COMMUNITY TRAVELERS SUPPLIES-CD1	10 55 422406	1006	24.70
AMAZON	PROGRAM SUPPLIES	AMAZON-PROGRAM SUPPLIES FOR 3030 CUISINE CRITICS- COOKING UTENSILS,	10 55 422406	1006	39.65
JEWEL	PROGRAM SUPPLIES	JEWEL-SUPPLIES FOR 3020 AFTERNOON CLUB- ICE CREAM PARTY-KT	10 55 422406	1006	85.40
ALDI 40055	PROGRAM SUPPLIES	ALDI 40055-3030 CUISINE CRITICS SUPPLIES FOR 15 PARTICIPANTS-CC	10 55 422406	1006	54.95
TST BUTTERBIRD	PROGRAM SUPPLIES	TST BUTTERBIRD-LUNCH ON SHORT TRIP 9020-ST	10 55 422408	1008	281.58
PARKING UTILITY SMART	PROGRAM SUPPLIES	PARKING UTILITY SMART-PARKING ON SHORT TRIP 9020-ST	10 55 422408	1008	4.45
PARKING UTILITY SMART	PROGRAM SUPPLIES	PARKING UTILITY SMART-PARKING ON SHORT TRIP 9020-ST	10 55 422408	1008	4.12
AMAZON	PROGRAM SUPPLIES	AMAZON-Q2 A SUPPLIES (DANIELLE CHARGED MY CARD)-JT	10 55 422409	1009	48.84
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	5.99
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PRMCC	10 55 422409	1009	6.72
SPOTIFY	PROGRAM SUPPLIES	SPOTIFY-MONTHLY FEE -KRW	10 55 422409	1009	11.99
AMAZON	PROGRAM SUPPLIES	AMAZON-CLIENT SUPPORTS FOLDERS FOR HE-JT	10 55 422409	1009	7.79
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PURSUIT COOKING SUPPLIES-PHPPD	10 55 422409	1009	7.64
AMAZON	PROGRAM SUPPLIES	AMAZON-Q1 A ACTIVITY SUPPLIES -HEPDP	10 55 422409	1009	169.84
AMAZON	PROGRAM SUPPLIES	AMAZON-STRING FOR HP -HEPDP	10 55 422409	1009	9.49
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT COOKING SUPPLIES-PHPPD	10 55 422409	1009	33.76
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT MONTHLY SUPPLIES 6 SITES-CL	10 55 422409	1009	19.88
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT PROGRAM SUPPLIES-DC	10 55 422409	1009	8.60
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409	1009	8.79
WM SUPERCENTER #1404	PROGRAM SUPPLIES	WM SUPERCENTER #1404-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409	1009	24.57
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-SUPPLIES FOR COOKING HE-HEPDP	10 55 422409	1009	37.57
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT PROGRAM SUPPLIES-DC	10 55 422409	1009	51.47
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PURSUIT COOKING SUPPLIES-PHPPD	10 55 422409	1009	49.77
AMAZON	PROGRAM SUPPLIES	AMAZON-SITE SUPPLIES FOR HP -HEPDP	10 55 422409	1009	80.99
AMAZON	PROGRAM SUPPLIES	AMAZON-SITE SUPPLIES FOR HE-HEPDP	10 55 422409	1009	63.03
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-HEPDP	10 55 422409	1009	36.24
SP GIVENKIND	PROGRAM SUPPLIES	SP GIVENKIND-PURSUIT SITE SUPPLIES - 6 SITES -DO	10 55 422409	1009	32.81
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409	1009	13.71
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT MONTHLY SUPPLIES 2 SITES-CL	10 55 422409	1009	77.10
MEIJER # 228	PROGRAM SUPPLIES	MEIJER # 228-PURSUIT PLANTING SUPPLIES-PRMCC	10 55 422409	1009	61.85
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409	1009	16.83
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PRMCC	10 55 422409	1009	8.96
ALDI 40092	PROGRAM SUPPLIES	ALDI 40092-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	4.49
DISNEY PLUS	PROGRAM SUPPLIES	DISNEY PLUS-MONTHLY FEE-KRW	10 55 422409	1009	10.99
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT MONTHLY SUPPLIES 2 SITES-CL	10 55 422409	1009	23.91
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409	1009	36.66
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PRMCC	10 55 422409	1009	10.47
WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409	1009	18.39
GOODWILL RETAIL #153	PROGRAM SUPPLIES	GOODWILL RETAIL #153-VOLUNTEER SUPPLIES-PHPPD	10 55 422409	1009	21.90
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	6.25
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409	1009	14.63
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409	1009	27.96
AMAZON	PROGRAM SUPPLIES	AMAZON-HP SENSORY SUPPORTS -HEPDP	10 55 422409	1009	18.96
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH SITE SUPPLIES-CL	10 55 422409	1009	37.56
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT SUPPLIES - 2 SITES-DC	10 55 422409	1009	113.42
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT ACTIVITY SUPPLIES-HEPDP	10 55 422409	1009	27.96
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PURSUIT COOKING SUPPLIES-HEPDP	10 55 422409	1009	48.42
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PRMCC	10 55 422409	1009	45.22
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-PURSUIT COOKING SUPPLIES-PHPPD	10 55 422409	1009	41.79
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT PROGRAM SUPPLIES-DC	10 55 422409	1009	35.73
ALDI 40066	PROGRAM SUPPLIES	ALDI 40066-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	1.99
EL TORO WEST	PROGRAM SUPPLIES	EL TORO WEST-HIGHLIGHT DAY SUPPLIES-PHPPD	10 55 422409	1009	34.45
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	2.50
FIESTA MARKET	PROGRAM SUPPLIES	FIESTA MARKET-HIGHLIGHT DAY SUPPLIES-HEPDP	10 55 422409	1009	3.96
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-WORKSHEET SUPPLIES-HEPDP	10 55 422409	1009	6.99
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT HE PROGRAM SUPPLIES-HEPDP	10 55 422409	1009	86.87
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-CLIENT SUPPORTS -HEPDP	10 55 422409	1009	3.00
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-SOCIAL STORY SUPPLIES - CLIENT SUPPORTS-HE	10 55 422409	1009	2.00
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-PURSUIT PROGRAM SUPPLIES - 2 SITES-HEPDP	10 55 422409	1009	4.18
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-PURSUIT PROGRAM SUPPLIES - 2 SITES-HEPDP	10 55 422409	1009	4.75
GOODWILL RETAIL #090	PROGRAM SUPPLIES	GOODWILL RETAIL #090-VOLUNTEER ACTIVITY SUPPLIES-PMPPD	10 55 422409	1009	28.88
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409	1009	26.08
WM SUPERCENTER #1404	PROGRAM SUPPLIES	WM SUPERCENTER #1404-PURSUIT BG COOKING SUPPLIES-PBGPD	10 55 422409	1009	34.51
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-HIGHLIGHT DAY ACTIVITY SUPPLIES-HEPDP	10 55 422409	1009	3.00
FIESTA MARKET	PROGRAM SUPPLIES	FIESTA MARKET-HIGHLIGHT DAY SUPPLIES-HEPDP	10 55 422409	1009	42.03
CVS/PHARMACY #02863	PROGRAM SUPPLIES	CVS/PHARMACY #02863-PURSUIT - CVS - AG-AG	10 55 422409	1009	26.72
WM SUPERCENTER #1420	PROGRAM SUPPLIES	WM SUPERCENTER #1420-HIGHLIGHT DAY SUPPLIES-PHPPD	10 55 422409	1009	48.03
JEWEL	PROGRAM SUPPLIES	JEWEL-SUPPLIES FOR PURSUIT DAY-HEPDP	10 55 422409	1009	64.19
TEACHERSPAYTEACHERS.CO	PROGRAM SUPPLIES	TEACHERSPAYTEACHERS.CO-HIGHLIGHT DAY SUPPLIES-HEPDP	10 55 422409	1009	5.50
AMAZON	PROGRAM SUPPLIES	AMAZON-BEADS FOR PURSUIT HE-HEPDP	10 55 422409	1009	24.00
MARIANOS #501	PROGRAM SUPPLIES	MARIANOS #501-PURSUIT COOKING SUPPLIES-PMPPD	10 55 422409	1009	26.02
GOODWILL RETAIL #153	PROGRAM SUPPLIES	GOODWILL RETAIL #153-VOLUNTEER SUPPLIES-PHPPD	10 55 422409	1009	12.95
JEWEL	PROGRAM SUPPLIES	JEWEL-PURSUIT COOKING SUPPLIES-PRMCC	10 55 422409	1009	2.99
WM SUPERCENTER #1735	PROGRAM SUPPLIES	WM SUPERCENTER #1735-PURSUIT BG SITE SUPPLIES-PBGPD	10 55 422409	1009	13.48

**May 2025
P-Card Transactions**

WALMART	PROGRAM SUPPLIES	WALMART-PURSUIT WH COOKING SUPPLIES-PWPD	10 55 422409 1009	18.56
WM SUPERCENTER #1404	PROGRAM SUPPLIES	WM SUPERCENTER #1404-PURSUIT BG COOKING SUPPLIES-CL	10 55 422409 1009	21.73
AMAZON	PROGRAM SUPPLIES	AMAZON-SUPPORT FOLDERS FOR HE AND HP CLIENTS -HEPDP	10 55 422409 1009	11.25
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT WH PAPER TOWELS-CL	10 55 422411 0000	65.95
AMAZON	PROGRAM SUPPLIES	AMAZON-PURSUIT HE PAPER TOWELS -HEPDP	10 55 422411 0000	80.07
AMAZON	PROGRAM SUPPLIES	AMAZON-AMAZON GLOVES-JR2	10 55 422414 0000	244.95
AMAZON	PROGRAM SUPPLIES	AMAZON-FIRST AID BAGS-KM	10 55 422414 0000	69.90
DOLLAR TREE	PROGRAM SUPPLIES	DOLLAR TREE-CC CERTIFICATE FRAME-KM	10 55 422415 0000	1.25
AMAZON	PROGRAM SUPPLIES	AMAZON-SENSORY SUPPORTS-KM	10 55 422421 0000	114.10
AMAZON	PROGRAM SUPPLIES	AMAZON-SENSORY SUPPORTS-KM	10 55 422421 0000	89.07
JEWEL	PROGRAM SUPPLIES	JEWEL-STAFF ENRICHMENT - NACHO BAR SUPPLIES-AB2	10 55 422422 0000	28.96
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS -RH	10 55 422423 1011	265.42
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS -RH	10 55 422423 1011	301.18
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS -RH	10 55 422423 1011	111.30
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS FOR SOFTBALL TEAM-KR	10 55 422423 1011	274.92
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS FOR SOFTBALL TEAM-KR	10 55 422423 1011	45.82
AMAZON	PROGRAM SUPPLIES	AMAZON-SOFTBALL PANTS FOR 7020 SOFTBALL TEAM-KR	10 55 422423 1011	286.44
ELITE SPORTSWEAR	PROGRAM SUPPLIES	ELITE SPORTSWEAR-4 LEOS FOR 4 ATHLETES -KR	10 55 422423 1011	159.98
AMAZON	PROGRAM SUPPLIES	AMAZON-SCORE BOARD CLIPBOARD FOR 7020 SOFTBALL TEAM-KR	10 55 422423 1011	26.18
GKELITE	PROGRAM SUPPLIES	GKELITE-4 LEOS FOR 4 ATHLETES -KR	10 55 422423 1011	252.65
JIMMY JOHNS - 661 - EC	PROGRAM SUPPLIES	JIMMY JOHNS - 661 - EC-VOLUNTEERS LUNCH-KRW	10 55 422424 0000	48.51
MENARDS HANOVER PARK I	PROGRAM SUPPLIES	MENARDS HANOVER PARK I-GARDEN SUPPLIES FOR PLANTING-KRW	10 55 422424 0000	338.92
JIMMY JOHNS - 661	PROGRAM SUPPLIES	JIMMY JOHNS - 661-LUNCH SENSORY GARDEN - JIMMY - AG-AG	10 55 422424 0000	85.58
MENARDS HANOVER PARK I	PROGRAM SUPPLIES	MENARDS HANOVER PARK I-GARDEN SUPPLIES FOR PLANTING-KRW	10 55 422424 0000	298.65
MENARDS ELGIN IL	PROGRAM SUPPLIES	MENARDS ELGIN IL-GARDEN SUPPLIES FOR PLANTING -KRW	10 55 422424 0000	114.48
MENARDS HANOVER PARK I	PROGRAM SUPPLIES	MENARDS HANOVER PARK I-GARDEN SUPPLIES FOR PLANTING-KRW	10 55 422424 0000	208.78
JERSEY MIKES ONLINE UC	PROGRAM SUPPLIES	JERSEY MIKES ONLINE UC-LUNCH FOR GARDEN VOLUNTEERS -KRW	10 55 422424 0000	48.39
WM SUPERCENTER #1556	TRANSPORTATION MAINTENANCE	WM SUPERCENTER #1556-CAMP CLEANING SUPPLIES-KM	10 58 422701 0000	223.92
AMAZON	TRANSPORTATION MAINTENANCE	AMAZON-BABY WIPES-KM	10 58 422701 0000	62.43
CANON SOLUTIONS AMER I	PRINTING	CANON SOLUTIONS AMER I-CANON PRINTER MAINTENANCE 5/21-6/20-JD	10 60 422901 0000	241.33
CANON SOLUTIONS AMER I	PRINTING	CANON SOLUTIONS AMER I-CANON MAINTENANCE 3/21-4/20-JD	10 60 422901 0000	241.33
ACCURATE OFFICE SUPPLY	PRINTING	ACCURATE OFFICE SUPPLY-PAPER-KS	10 60 422904 0000	489.90
TARGET.COM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	TARGET.COM-SUMMER GIFT FOR 6 SPECIALISTS -KR	10 61 423107 0000	57.48
EDIBLE.COM	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	EDIBLE.COM-STAFF GET WELL GIFT -AK	10 61 423107 0000	72.58
HULU	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	HULU-HULU SUBSCRIPTION-DO	10 61 423108 0000	10.99
DAILY HERALD	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	DAILY HERALD-MAY DAILY HERALD SUBSCRIPTION-TD	10 61 423108 0000	226.80
PROJECT ALEX	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	PROJECT ALEX-PARTICIPANT SUPPORT - PROJECT ALEX -AG-AG	10 61 423109 0000	160.95
STAPLES INC	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	STAPLES INC-SUPPLIES FOR NEW HIRE ORIENTATIONS-KS	10 61 423110 0000	349.00
CRONOFY	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	CRONOFY-CRONOFY MONTHLY SUBSCRIPTION-AD	10 61 423110 0000	15.00
AMAZON	PUBLIC AWARENESS/SUBSCRIPTIONS/ADS	AMAZON-BACKDROP FOR NEW HIRES-TD	10 61 423110 0000	61.00
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-ATHLETIC OFFICIALS -RH	10 65 424411 1011	50
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-ATHLETIC OFFICIALS -RH	10 65 424411 1011	1.45
WALMART	INDEPENDENT CONTRACTORS	WALMART-PROGRAM SUPPLIES-RH	10 65 424411 1011	64.74
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-ATHLETIC OFFICIALS -RH	10 65 424411 1011	1.45
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-ATHLETIC OFFICIALS -RH	10 65 424411 1011	50
MELIO OFFICIAL FINDERS	INDEPENDENT CONTRACTORS	MELIO OFFICIAL FINDERS-ATHLETIC OFFICIALS -RH	10 65 424411 1011	50
MELIO MELIO	INDEPENDENT CONTRACTORS	MELIO MELIO-ATHLETIC OFFICIALS -RH	10 65 424411 1011	1.45
VERIFIED FIRST	LIABILITY	VERIFIED FIRST-PT BACKGROUND CHECKS-AD	10 66 441001 0000	68.94
PHYSICIANS CARE GROUP	LIABILITY	PHYSICIANS CARE GROUP-DRUG TEST - PHYSICIANS CARE -AG-AG	10 66 441002 0000	211
STARBUCKS 800-782-7282	INCLUSION	STARBUCKS 800-782-7282-BARTLETT STAFF MEETING -ST	10 69 450002 0002	11.77
WALMART	INCLUSION	WALMART-TRAINING SUPPLIES/SNACKS FOR SUMMER TRAINING -VG	10 69 450021 0002	225.83
AMAZON	INCLUSION	AMAZON-TRAINING SUPPLIES -ST	10 69 450021 0002	64.5
AMAZON	INCLUSION	AMAZON-BATTERIES-ST	10 69 450022 0002	13.87
AMAZON	INCLUSION	AMAZON-LIGHT BULBS-ST	10 69 450022 0002	13.99
AMAZON	INCLUSION	AMAZON-NEW HIRE OFFICE SUPPLIES -ST	10 69 450022 0002	39.46
EINSTEIN BROS BAGELS35	INCLUSION	EINSTEIN BROS BAGELS35-WELCOME NEW HIRES-ST	10 69 450022 0002	36.16
AMAZON	INCLUSION	AMAZON-NEW STAFF SUPPLIES -VG	10 69 450022 0002	20.89
AMAZON	INCLUSION	AMAZON-NEW HIRE OFFICE SUPPLIES -ST	10 69 450022 0002	39.87
IKEA CHICAGO	TECHNOLOGY/HARDWARE	IKEA CHICAGO-MEDIA LAB-FD	20 80 460003 2202	30
Total Warrant for May Electronic Accounts Payable				\$ 38,972.96

Staff Reports

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Date: July 25, 2025
To: NWSRA Board of Directors
From: Rachel Hubsch, Superintendent of Recreation
Re: Program Report May - June 2025

NWSRA General Therapeutic Recreation Programs & Services

The Summer Program session officially started on June 12th and is now well underway. This season, a total of 59 virtual and in-person programs are being offered, providing a wide range of engaging opportunities for participants.

To support the expanded offerings, the Program Team has significantly increased its part-time staff, now including just under 100 general program leaders, assistants, and volunteers. This growth enhances our capacity to deliver high-quality programming across all sites.

In preparation for the season, the team hosted two comprehensive training sessions attended by over 50 Part-Time Program Leaders and Program Assistants. These sessions introduced the department's new structure, shared strategies for running successful programs, and focused on effective behavior management techniques to ensure a positive experience for all participants.

Lightning Athletics

NWSRA was represented by 34 athletes and 14 staff and volunteers at the 2025 Summer Games in Bloomington Normal. Athletes competed in five sports: powerlifting, bocce, track and field, aquatics, and gymnastics. Their dedication and training paid off, as NWSRA athletes brought home an impressive 76 medals, 30 gold, 29 silver, and 17 bronze.

Looking ahead, we are gearing up for the Special Olympics qualifiers in golf and softball. Currently, two softball teams are actively preparing for their upcoming ITRS tournament and Special Olympics Qualifier. In addition, training and planning are already underway for fall season sports, including volleyball, bocce, field hockey, and flag football. Our athletes, coaches, and volunteers are gearing up for a great season.

Social Clubs

Club Coordinators wrapped up the Winter/Spring 2025 club season with going out to dinner, going bowling, a game night, and a movie night. Starting the Summer 2025 season, activities like ice cream socials, karaoke, and a glow stick party were enjoyed by many. Night Hawks Club Coordinator, Kate Zabat, has focused on recruitment and doubled the teenage registration since Summer 2024.

Courtesy of Schaumburg Boomers, TGIF and Night Hawks attended the Boomers Game on June 27th with food and drink provided by Pulse. There were 25 participants in attendance, and the Clubs got a private meet and greet with Coop the Boomer's mascot.

Inclusion

The Inclusion Team has had a fantastic start to the summer season, providing essential support to individuals with disabilities participating in camps and programs across our 17-member park districts. This summer, the team received just under 400 inclusion requests, demonstrating the ongoing need and impact of our services. To meet this demand, we successfully hired and trained 90 new seasonal inclusion aides in collaboration with our Recruitment Coordinator. In addition to these new team members, we are fortunate to have the continued dedication of 230 returning yearly and seasonal staff, whose experience and commitment play a vital role in the success of our programs. Thanks to the combined efforts of our team, we are ensuring that every participant has the opportunity to enjoy a fun, inclusive, and supportive summer camp experience.

Collaboratives

The Collaborative Department has hosted various on-site events such as campfire days, kickball tournaments, and field days have been enjoyed at all six sites. Wheeling clients have assisted with the care of the newly opened accessible greenhouse. Buffalo Grove and Rolling Meadows had a new dog therapist visit site multiple times throughout the season. All six Pursuit sites came together for an outdoor concert at the Wheeling Heritage Park Performance Pavilion. The department and agency thanked Katrina Wiegand for all her years of service at NWSRA and as manager of the department, while welcoming Kaila Robinson to the team, as manager of Collaborative Services.

Day Camps

The Day Camp Team has been preparing for Day Camp season since early May. In May, the team hosted Site Director and Assistant Site Director Trainings, CPR, and CPI for 27 staff in leadership positions. On May 27th, the department welcomed 60 New Hires for New Hire Orientation and Annual Safety Training. May 28th and May 29th, the team was busy training over 200 Camp Counselors on topics such as active engagement, personal care, participant supports, seizures, and behavior management. This summer, there are 15 camps running: District 54 – Armstrong, District 54 – Stevenson, District 15, Little Sprouts North, Little Sprouts South, Summer Explorers, Camp It Up, Trailblazers, Pathfinders, Camp High Five, Voyagers, Wonders, Sunrise, Camp Connections, and Aftercare. We are grateful for our continued partnership with St. Colette, and are excited to partner with St. Thomas and Little City. Thank you to the following park districts for hosting us for both facility and pool space: Palatine, Rolling Meadows, Bartlett.

During the camp day, the Certified Therapeutic Recreation Specialist Camp Coordinators are ensuring that the Day Camp Goals are accomplished. To date, the Day Camp Team has 265 direct contact hours. Day Camp specifically focuses on Leisure Awareness, Self Awareness, Health Awareness and Community Awareness. While the first session camps are running, five camps attended the All-Camp Twin Lakes field trip. Thank you to Salt Creek Park District for hosting this tradition each year! Over 50 campers traveled around the lake participating in crafts, sand games and water balloon tosses, face painting, and paddle boating. The second session camps begin July 7th and run through August 8th.

Kerry Fallon, Coordinator of Occupational/Physical Therapy from School District 15 conducted a Behavior Management training for Site Director and Assistant Site Directors on May 22nd. The NWSRA Day Camp Team trained all day camp staff on behavior management on May 28th and May 29th, training over 200 new and returning staff on the best ways to support NWSRA campers this summer.

Day Camps started the first week of June. The Behavior Team has gone out to camp to conduct observations, hands on training and create general supports for campers. Members of the Behavior Team have lead trainings on an individual basis ensuring we are meeting the needs of each camper.

Community Outreach

On Saturday, May 3rd NWSRA staff attending the Palatine Park Districts Big Trucks event bringing one of the NWSRA passenger vehicles for residents to climb and out of. Also on May 3, Andrea Griffin attending the All-Abilities Vendor Fair at Christ Lutheran Church in Palatine to promote Summer Programs and Services NWSRA and Member Districts have to offer.

On Monday, June 9th, over 10 full-time NWSRA staff attended the 100-year birthday and opening of the new playground at Rec Park with the Arlington Heights Park District. NWSRA campers are looking forward to visiting this playground this summer.

On Friday, June 13th, Andrea Griffin attended the Relay for Life Event held at Winston Campus Middle School in Palatine to promote Summer Programs and Services NWSRA and Member Districts have to offer.

MARKETING & PR REPORT MAY/JUNE 2025

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

GENERAL MARKETING

- Published and promoted the 2024 Fall Brochure.
- Published the March and April Edition of the NWSRA Now Newsletter. Marketing has transitioned from a bi-monthly newsletter schedule to monthly.
- Hosted a marketing intern from the Buffalo Grove High School for their summer semester.
- NWSRA attended High School District 214's Industry Partner Breakfast, celebrating the impact of student internships and the industry partners who make them happen.
- Published communication regarding Andrea Griffin being hired as NWSRA's next Executive Director.
- With a goal of presenting the history of NWSRA, the marketing team is creating a Kevin Kendrigan Legacy Video. Video interviews are being conducted with individuals who knew Kevin in a variety of ways. This video will premier at the Gala in November.
- Co-hosted a Parent Advocacy and Advocacy Committee (PAAC) Meeting collecting their feedback regarding our website redesign.
- Developed a simplified and more cost effective design for our bus graphics. Our new bus received from IDOT will feature this design.
- Completed the 2024 NWSRA/SLSF Annual Report.

PROJECT UPDATES

- **Website Project** - Weblinx has completed the design of the homepage, after some staff input, a homepage design has been approved. Weblinx is now working on designing a layout for our internal pages.
- **Registration Software** - Staff had their implementation kickoff meeting with RecTrac on July 14. A timeline has been outlined ensuring a Winter/Spring Registration launch in December.
- **ePACT** - Staff have compiled all waivers NWSRA uses and have sent them off to ePACT for them to start the build out of our system.

SLSF MARKETING

- Published the May and June editions of the SLSF Impact.
- Created graphics and began the promotion of the Ride for Autism on September 21st.
- Developed the brand for this years Celebrate Ability Gala on November 7th.
- Created Day of Graphics for the Bridges of Poplar Creek and Palatine Golf outings.
 - Continue to feature on social and provide all sponsors the recognition required.
- Promoted the Dine to Donate at the Lazy Dog on July 16th and 17th.
- Created marketing collateral for an individual working to secure a large grant for us from GEICO.



WEBSITE STATISTICS

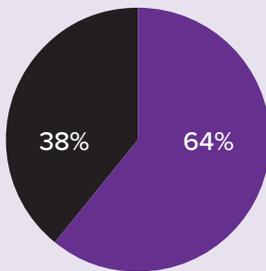
www.nwsra.org

11.2K

TOTAL PAGE VIEWS

4.6K

TOTAL SESSIONS



■ New Visitor
■ Returning Visitor

1.8K NEW VISITORS

MOST VISITED PAGES

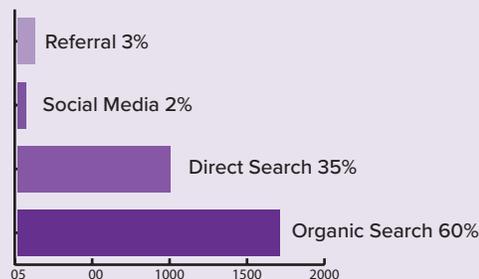
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1.	NWSRA Homepage	4,249	13 sec
2.	NWSRA Employment Opportunities	1,257	22 sec
3.	NWSRA NWSRA Brochure	1,115	24 sec
4.	NWSRA Staff Contacts	1,082	55 sec
5.	NWSRA Day Camp	575	24 sec
6.	NWSRA PURSUIT	302	34 sec
7.	NWSRA Board of Trustees	275	59 sec
8.	NWSRA About	229	25 sec
9.	NWSRA Locations- Contact Info	225	25 sec
10.	SLSF Job Openings	216	28 sec

PAGE VIEWS

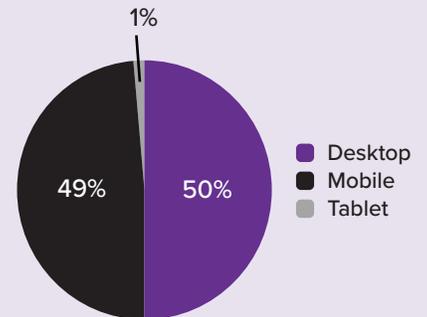
AVG. TIME SPENT

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 7 K
Total Page Likes: 9.5K
Page Vists: 3.3K



Profile Vists: 257
Post Reach: 1K
Total Followers: 1.2K



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



Post Impressions: 6,029
Total Followers: 1,620
Page Views: 198

TRENDING POSTS

- NWSRA Board of Directors has hired Andrea Griffin...
- This past weekend, 23 NWRSA athletes competed...
- NWSRA had the honor of attending High School ...
- Get ready for a magical night at the theatre!...
- Our short trip group is headed to Madison this...



WEBSITE STATISTICS

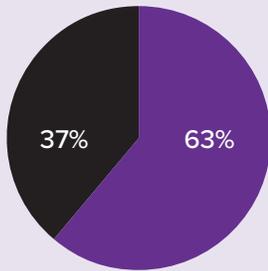
www.nwsra.org

11.6K

TOTAL PAGE VIEWS

4.9K

TOTAL SESSIONS



■ New Visitor
■ Returning Visitor

1.9 K NEW VISITORS

MOST VISITED PAGES

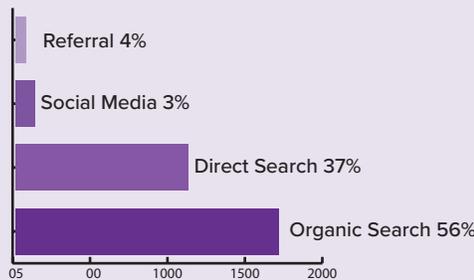
Rank	Page Name	Page Views	Avg. Time Spent
1.	NWSRA Homepage	4,380	13 sec
2.	NWSRA Brochure	1,754	20 sec
3.	NWSRA Staff Contacts	1,188	58 sec
4.	NWSRA Employment Opportunities	1,158	20 sec
5.	NWSRA Day Camps	536	31 sec
6.	NWSRA PURSUIT	263	20 sec
7.	NWSRA Locations- Contact Info	212	26 sec
8.	NWSRA About	207	27 sec
9.	SLSF Job Openings	205	19 sec
10.	NWSRA Activity Center	169	58 sec

PAGE VIEWS

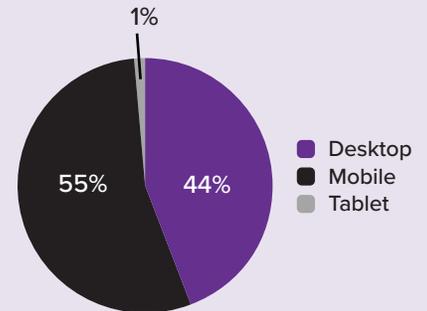
AVG. TIME SPENT

TOP CHANNELS

How people visit the website



DEVICES BEING USED



SOCIAL MEDIA STATISTICS



People Reached: 6K
 Total Page Likes: 9.5k
 Page Vists: 2.8k



Profile Vists: 394
 Post Reach: 1.5K
 Total Followers: 1.2K



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



Post Impressions: 4,153
 Total Followers: 1,620
 Page Views: 142

TRENDING POSTS

- Congratulations to all the NWSRA Lightning Athletes...
- First Day of Camp Smiles...
- All PURSUIT sites came together to enjoy music...
- The Collaboratives Team had the privilege...
- This morning during All Staff, Tricia passed the GOAT...



Date: July 2025
 To: NWSRA Board of Directors
 From: Liz Thomas, Foundation Manager
 RE: SLSF Update for July NWSRA Board Meeting

Events: For FY 2025, SLSF is budgeted to raise \$453,285 from events. At the time of this report, events have raised \$188,66.47 with 4 out of 9 events held.

The Palatine Hills Golf Classic was almost a sold-out event with 131 golfers. This Vegas themed event included hot dogs at three holes on the course, an Elvis impersonator, Poker Run contest and more. The event brought in \$38,383 in revenue restricted for NWSRA Lightning Athletics.

The 4th annual Bridges of Poplar Creek Golf Outing was hosted in partnership with the Rotary Club of Schaumburg/Hoffman Estates. The outing saw an increase in new golfers with 80 total golfers who enjoyed the “Bridging Cultures” theme which ties in with the Rotary mission. The event raised a total of \$23,491.

SLSF is currently collecting registration and sponsorship revenue for the remaining 4 golf outings of the season.

Sponsorships: For FY 2025, SLSF budgeted to bring in \$178,000 in sponsorship. At the time of this report, \$114,950.00 in Sponsorship funding has been secured with 4 out of the 6 golf outings having sponsors at the Presenting (\$5,000) level.

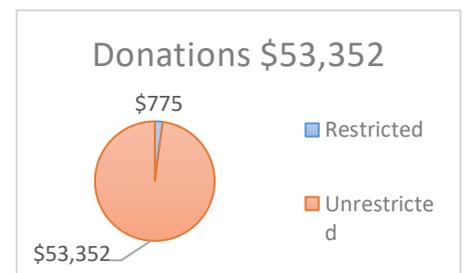
Grant Revenue: FY 2025, SLSF budgeted to secure \$130,000 in grant funding. At the time of this report, \$73,500 in funding has been approved with 1 new grantor and 2 recaptured grantors. 65 grant applications have been submitted for 2025 funding with 29% receiving approval.

Total Proposed Amount from Grants	\$ 566,500.00
Total Approved Grant Money in 2025	\$ 73,500.00
Total Grant Money Received in 2025**	\$ 58,500.01
Budgeted Amount	\$ 130,000.00

Grants to NWSRA: For FY 2025, SLSF budgeted to grant a total of \$350,000 to NWSRA. The first of three payments was made in May for \$117,862.39. Additionally, SLSF has secured over \$74,000 in grant funding for NWSRA Capital Projects this year for a total of over \$424,000 in support to NWSRA.

Accessible Greenhouse	\$ 12,000.00
Music Room Renovation	\$ 12,099.19
Accessible Media Lab	\$ 50,000.00
Total	\$ 74,099.19

Donations: For FY 2025, SLSF budgeted to receive \$85,000 in donations and has over \$53,352 in donations as of 7/7/2025.



Date: July, 2025
To: NWSRA Board of Directors
From: Andrea Griffin, Executive Director
Re: 2nd Quarterly FY 2025 Budget Variance Explanation Review

The Budget vs. Actual Report for the first quarter ending June 30, 2025, has been completed and reviewed by the NWSRA Leadership Team. During this review, a 10% variance was used as the indicator for explanation. The following pages list the line-by-line descriptions as well as explanations for any variance within the 10% parameters.

2025 Budget Adjustments

Income

310000 Member District Annual Assessment (MDAA) – 63.64%

The NWSRA Member Districts approve the Member District Annual Assessments in July to take to each of their Boards for approval.

This line is over the designated variance parameters due to two Member Districts promptly paying their MDAA payments.

320000 – Program Fees – 43.09%

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

This line is within the designated variance parameters.

321000 Transportation- Door to Door – 82.83%

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

This line is over designated variance parameters due to day camp trans being collected with registrations.

321100 Transportation- Pick up Points - 28.08%

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

This line is under designated variance parameters due to many participants/campers taking door-to-door transportation. In addition, PURSUIT budgeted to receive \$39,000 and in September will no longer offer transportation, leaving this line item \$39,000 below budget for the year.

340000 Non-Program Revenue – 44.79%

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

This line is within the designated variance parameters.

350000 SLSF Grant Contributions – 34.42%

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

This line is under designated variance parameters due to the second grant payment from SLSF coming to NWSRA in October.

360000 Sale of Fixed Assets – 134.00%

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

This line is over designated variance parameters due to the selling of printers, phones, industrial coffee pot and two Hoyer Lifts.

370000 Interest – 77.32%

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

This line is over designated variance parameters due to investments performing well.

Administration Expenses

421000 Professional Fees – 54.80%

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

This line is within the designated variance parameters.

421100 Office Supplies – 50.74%

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

This line is within the designated variance parameters.

421150 Credit Card & Bank Fees – 54.22%

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

This line is within the designated variance parameters.

421200 Postage – 37.23%

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

This line is under designated variance parameters due to staff moving more mailings digital.

421300 Telephone/Fax – 54.68%

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

This line is within the designated variance parameters.

421400 Conference/Education – 65.47%

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

This line is over designated variance parameters due to the IPRA conference taking place in Q1 with most budgeted expenses occurring then.

421500 Memberships/Certifications - 24.32%

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

This line is under designated variance parameters due to seeing most expenses hit in Q4 with renewal for staff's IPRA memberships.

421600 Health Insurance – 38.84%

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

This line is under designated variance parameters due to less staff participating in health insurance in 2025.

421700 Maintenance/Utilities- 43.48%

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

This line is within the designated variance parameters.

421800 Rent – 49.88%

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

This line is within the designated variance parameters.

421900 Computer – 50.09%

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

This line is within the designated variance parameters.

Program Expenses

422100 Rental Municipal – 39.50%

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

This line is under designated variance parameters due to invoices being received for schools and churches for day camp sites occurring in Q3, once Day Camp has concluded

422200 Commercial Expenses – 41.27%

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

This line is within the designated variance parameters.

422300 Program Development – 29.28%

This line item includes expenses for new programming endeavors.

This line is under designated variance parameters due to receiving donations for Sensory Greenhouse Open House, allowing staff to spend less on the open house.

422400 Program Supplies – 44.87%

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

This line is within the designated variance parameters.

422500 Commercial Transportation – 0.00%

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

This line is under designated variance parameters due to all expenses occurring during Q3, once Day Camp has concluded and invoice received from the commercial transportation company.

422600 Mileage – 31.05%

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

This line is under designated variance parameters due to the majority of the mileage reimbursement occurring during Q3.

422700 Transportation Maintenance – 43.68%

This line item includes vehicle service fees and maintenance fees.

This line is within the designated variance parameters.

422800 Gas/Tolls – 37.27%

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

This line is under designated variance parameters due to the January through May invoice being received in late Jun and paid in July.

422900 Printing – 45.53%

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

This line is within the designated variance parameters.

423100 Public Awareness/Subscriptions/Ads – 26.33%

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

This line is under designated variance parameters due to the part-time summer staff return rate being high, allowing for less advertising for staff. In addition, staff have not used the American Therapeutic Recreation Association (ATRA) website to post for full-time positions.

Salary Expenses

424100 Full Time Salaries – 47.24%

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

This line is within the designated variance parameters.

424200 Part Time Salaries – 34.11%

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

This line is under designated variance parameters due to seeing most expenses in Q3.

424300 Payroll Processing – 200.68%

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

This line is over designated variance parameters due to numerous Accufund meetings for W-2 filings being held in Q1 with Superintendent of Finance. In addition, the penalty fee for IL state payroll taxes being paid late.

424400 Independent Contractors – 29.69%

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

This line is under designated variance parameters due to seeing most expenses in Q3, once day camp is concluded and invoice for camp nurses is paid.

Liability

441000 Liability – 3.31%

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

This line is under designated variance parameters due to receiving PDRMA liability invoices on June 30. The invoices will be paid in July.

442100 FICA – 41.47%

This line item includes expenses for FICA.

This line is within the designated variance parameters.

442200 IMRF – 42.61%

This line item includes expenses for IMRF.

This line is within the designated variance parameters.

Inclusion

450000 Inclusion – 36.27%

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

This line is under designated variance parameters due to seeing most expenses in Q3.

Capital Expenses

460000 Capital Fund – 8.8%

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

This line is under designated variance parameters due to not being billed yet for Park Central parking lot and roof.

NWSRA Agency Goals 2025

Pillar 1: Financial Management			
Strategic stewardship of revenues and expenses to maximize financial stability of the association			
Strategic Goal	Objectives	Lead	Actions Completed
Establish a financial picture that equitably outlines goals and best practices for NWSRA's operations, reserve fund, capital fund, and member district assessments.	Improve the efficiency and utilization of our financial reporting systems.	Nick Eckelberry	Actively researching new software solutions while continuing to collaborate closely with Account representatives to optimize current system functionality and ensure efficient, accurate reporting.
	Create a plan for long term financial sustainability for specialty projects.	Nick Eckelberry / Leadership Team	Initiated development of a long-term financial sustainability plan for specialty projects. This will include an evaluation of funding strategies, allocation of funds, and alignment with organizational best practices and operational goals.

NWSRA Agency Goals 2025

Pillar 2: Operational Excellence			
Establishment and monitoring of internal policies, procedures and systems to increase efficiency and organizational preparedness			
Strategic Goal	Objectives	Lead	Actions Completed
Review Voice of the Customer feedback to determine programming offered within the NWSRA brochure.	Analyze program registrations versus cancellations to determine which programs needs to be revamped or removed from each category in the brochure	Kate Moran	Collaboration with the Program Development Team is scheduled to begin in Fall 2025, aligning with preparations for the 2026 program budgeting process.
Implement Research Outreach Initiative (ROI) to evaluate the census, school and stakeholder statistics.	Develop action steps to address the needs for services within the NWSRA footprint based on the report findings.	Rachel Hubsch / Victoria Gonzalez	Collect and analyze stakeholder data through end-of-season evaluations, Q2 through Q4. Lunch program surveys and assessments. Currently reviewing outreach efforts and networking opportunities across all 17 Member Districts to inform targeted action steps based on identified service needs.
	Distribute findings and action steps to all stakeholders.	Tom Draper	To be completed in Q4.
Research, develop and implement a technology Plan to meet the demand of current trends.	Configure and evaluate the online registration software within Civi CRM and investigate adding an option to request scholarships within online registration.	Tom Draper	The implementation of a new registration software system is underway for Fall 2025, with a user-focused rollout planned for families and participants in December to enhance the overall registration experience.
	Revamp agency and director's website to enhance user experience to gain information and resources for stakeholders.	Tom Draper	A new, modernized website is currently in development, including an enhanced Directors' portal designed to improve functionality, accessibility, and communication.
Reestablish partnerships with agencies that align with NWSRA's mission and vision to maximize resources.	Establish two new relationships within local High School Athletic Departments to enhance Lightning Athletics and to assist with All Star Games to enhance community engagement.	New Support Services Manager / Victoria Gonzalez	Will be completed in Q4 when schools are back in session
Strategic Plan for 2026-2028	Plan and implement internal strategic planning process allowing input from all stakeholders and staff.	Leadership Team	Currently researching and gathering proposals from qualified consultants to guide the development of NWSRA's next strategic plan.

NWSRA Agency Goals 2025

Pillar 3: Promoting Leadership			
Staff engagement and continues development to create leaders who are informed, capable and ready to educate and lead			
Strategic Goal	Objectives	Lead	Actions Completed
Expand knowledge and understanding of the partnerships between NWSRA and Member Districts.	Expand marketing efforts within each member district to bring awareness of the unique relationship between member park districts and what being a part of an SRA means to community members within all 17 park districts.	Tom Draper	As part of the new website development, we are highlighting the unique history and purpose of NWSRA to clearly convey our mission, the communities we serve, and the value of our partnerships with Member Districts, enhancing understanding for all visitors to the site.
Increase awareness of the field of Therapeutic Recreation and the Recreation Therapy Services provided by the Association to participants, families, staff and stakeholders.	Utilize all marketing resources to educate stakeholders on the field of Therapeutic Recreation and the practice of Recreational Therapy.	Tom Draper / Rachel Hubsch	Collaborated with colleges, universities, and SRA's to develop an educational flyer that promotes awareness of Therapeutic Recreation and the practice of Recreational Therapy.
Create a comprehensive training program for full time staff.	Develop training manuals and monthly timelines for each position and department within the agency to assist with internal promotions through succession planning.	Sara Carey/Andrea Griffin	In the development stage of creating a detailed training manuals and monthly onboarding/timeline guides for each position and department to support staff development and strengthen internal succession planning efforts.
Create a Professional Development program and incentive program for part time staff to encourage growth and advancement.	Create a Program Leader training course for part time staff who are seeking more responsibility.	Manager of Support Service / Victoria Gonzalez	Working with Support Services Department to create a Program Leader Training Course tailored for part-time staff interested in taking on greater responsibility, forming the foundation of a broader professional development and incentive program to support staff growth and advancement.

NWSRA Agency Goals 2025

Pillar 4: Outstanding Service			
Delivery of quality service and community access through effective communication and collaboration with customers, including participants, families, donors, Board Members and partnering organizations			
Strategic Goal	Objectives	Lead	Actions Completed
Investigate Collaborative partners for Senior programming and vocational opportunities.	Research, design and assess all resources needed for PURSUIT Plus within the current PURSUIT program in collaboration with Clearbrook.	Danielle Olson / Kaila Robinson	The PURSUIT Plus initiative is currently on pause as we collaborate with Clearbrook to ensure the long-term sustainability of the existing program for NWSRA. Together, we are also developing a comprehensive 3-to-5-year strategic plan to guide the program's future direction and potential for expanded vocational and senior-focused opportunities.
Assess and evaluate 1:1 programming, specialty and virtual programs offered within NWSRA specialty spaces.	Gather data on all programs to see trends in programming. Create a survey to send to families who participate in programs within specialty spaces, 1:1 and virtual programming.	Victoria Gonzalez	Survey being sent to families in Q3.

Old Business

[Return to Home](#)

To: NWSRA Board of Trustees
From: Andrea Griffin, Executive Director
RE: 2024 Audit
Date: July 15, 2025

The NWSRA audit was completed and presented by Seldon Fox for the year ended December 31, 2024. Motion to accept the 2024 Audit as presented by Seldon Fox.

July xx, 2025

Board of Directors
Northwest Special Recreation Association
Rolling Meadows, Illinois

In planning and performing our audit of the financial statements of **Northwest Special Recreation Association** (“Association”) as of and for the year ended December 31, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Association’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Association’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Association’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in the Association’s internal control to be material weaknesses.

Year End Financial Reporting Process

Generally accepted auditing standards, “*Communicating Internal Control Related Matters Identified in an Audit*,” defines the terms *significant deficiencies* and *material weaknesses* in internal control over financial reporting.

Among others, lack of controls over the period end financial reporting process is considered a deficiency in internal control which could result in the financial statements being misstated or not in accordance with generally accepted accounting principles. The standard emphasizes that the external auditor cannot be part of an entity’s internal control process over financial reporting. Accordingly, we require evidence and documentation from management to support our evaluation about the effectiveness of internal controls over financial reporting.

Draft - Subject to Change

06-24-25

Year End Financial Reporting Process (cont'd)

Selden Fox, Ltd. in conjunction with management has prepared the drafts of the financial statements of the Association, including note disclosures, as part of the audit process for the year ended December 31, 2024. We also recorded seven adjusting journal entries to the fund financial statements that had the effect of increasing the net change in fund balance by \$253,494. **We recommend** the Board continue their review of interim financial reporting, paying particular attention to any unusual variances with budget.

We also proposed eleven journal entries to convert the fund financial statements to the full-accrual, government-wide financial statements. Several of these entries were made from schedules provided by the Finance Department or from reports received from actuaries. Some of these long-term assets and liabilities are not reflected in the current trial balance. **We recommend** the Finance Department establish a separate fund to account for the adjustments needed to convert the fund financial statements to the government-wide financial statements for the year end audit.

Chart of Accounts

The Association modified its existing chart of accounts in 2024, creating a Capital Projects Fund (Fund 20) and a fund for long-term assets and long-term liabilities and the changes therein to be reported in the government-wide financial statements (Fund 30).

While considered a sub fund of the General Fund for external reporting purposes, the Capital Projects Fund is intended to track expenditure for capital purposes, including those made from the general operating account through the use of interfund accounts. The Capital Projects Fund will periodically reimburse the General Fund through a transfer from the capital reserve account with the Illinois Park District Liquid Asset Fund (IPDLAF). The balance in Fund 20's Due to General Fund at any time should equal the capital outlay paid from operations and not yet reimbursed. Management made entries at year end to eliminate the interfund balances against fund balance accounts. We did not reverse these entries as part of the audit, as the accounts were presented together in the audit report. **We recommend** management review the balances in these accounts so that activity accounted for in the Due From and Due To accounts represent actual cash transactions and not management journal entries.

Fund 30 is intended to account for all long-term asset and long-term liability accounts, but some of these balances continued to be carried in the General Fund. We excluded such accounts and the related fund balance from the fund financial statements. **We recommend** management transfer these balances into Fund 30 and going forward track all long-term asset and liability balances in this fund. The balances in these funds should be the source of the reconciliations between governmental activities and governmental funds contained in the annual financial report.

Future Accounting and Auditing Pronouncements

GASB has issued a number of other pronouncements that become effective in the future years. While we do not anticipate that these new standards will have a significant impact on the Association as presently constituted, we bring them to your attention for consideration in any future plans for the organization.

GASB Statement 102, *Certain Risk Disclosures*, improves financial reporting by providing users of the financial statements with timely information regarding concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. Statement No. 102 is effective for the fiscal year ending December 31, 2025.

Future Accounting and Auditing Pronouncements (cont'd)

GASB Statement 103, *Financial Reporting Model Improvements*, improves financial reporting by modifying the requirements of the Management Discussion and Analysis section, and making changes to the financial statement presentation for proprietary funds and major component units, among other modifications to the current reporting model. Statement No. 103 is effective for the fiscal year ending December 31, 2026.

GASB Statement 104, *Disclosure of Certain Capital Assets*, improves financial reporting by requiring separate disclosure in the capital assets note disclosure of lease assets recognized in accordance with GASB Statement No. 87, intangible assets recognized in accordance with GASB Statement No. 94, and subscription assets recognized in accordance with GASB Statement No. 96. The Statement also requires additional disclosures for capital assets held for sale. Statement No. 104 is effective for the fiscal year ending December 31, 2026.

This communication is intended solely for the information and use of the Board of Directors, management, and others within the Association and is not intended to be and should not be used by anyone other than these specified parties.

Selden Fox

Accounting for your future

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

July xx, 2025

Board of Directors
Northwest Special Recreation Association
Rolling Meadows, Illinois

We have audited the financial statements of the **Northwest Special Recreation Association, Illinois**, (Association) for the year ended December 31, 2024, and have issued our report thereon dated July xx, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated February 13, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. The financial statements are the responsibility of management with your oversight. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to management prior to field work beginning on February 17, 2025, in our engagement letter dated February 13, 2025, and orally during the audit engagement.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the Association and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Association or to acts by management or employees acting on behalf of the Association.

Draft - Subject to Change

06-24-25

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Association are described in Note 1 to the financial statements. The Association adopted Governmental Accounting Standards Board (GASB) Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62* and GASB Statement No. 101, *Compensated Absences* during the year ended December 31, 2024, as disclosed in Note I to the financial statements. There were no other changes to existing policies during 2024. We noted no transactions entered into by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by the outsourced accountants, with management's consent, and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management records investments at fair value, the ultimate realization of which is dependent upon future economic factors related to those investments and depreciates capital assets over their estimated useful lives. Management determination of the net pension liability and OPEB liability uses actuarial estimates based on past experience and future expectations. We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements as a whole.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Adjusting journal entries to the governmental fund financial statements are at Exhibit 1. Adjusting journal entries to the government-wide financial statements are at Exhibit 2. There were no uncorrected adjusting journal entries.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Significant Audit Matters (cont'd)

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July xx, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to an organization’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Association’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Northwest Special Recreation Association and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

SELDEN FOX, LTD.

Edward G. Tracy
Executive Vice President

EGT/cr

**Northwest Special Recreation Association, Illinois
Adjusting Journal Entry Report
For the Year Ended December 31, 2024**

Account	Description	Debit	Credit	P&L Increase (Decrease)
Adjusting Journal Entry #1				
Correct client misposting of revenue portion of transaction that was credited to cash in error.				
10 10 101002 0000	MDAA Max Safe	\$ 306.25	\$ -	\$ -
10 46 421406 0000	Professional Meetings		306.25	306.25
Adjusting Journal Entry #2				
Properly record the payment and subsequent partial refund of IRS penalties and interest.				
10 20 201015 0000	Accrued Expenses	37,828.01		
10 29 291001 0000	Change in Net Assets - Retained Earnings		37,420.39	
10 38 370001 0000	Operating Interest		407.62	407.62
Adjusting Journal Entry #3				
Reverse amount accrued for PerformYard expenses accrued in error at December 31, 2024.				
10 20 201015 0000	Accrued Expenses	6,000.00		
10 51 421905 0000	Miscellaneous Software		6,000.00	6,000.00
Adjusting Journal Entry #4				
Reclassify client entries made to accrued vacation account in Fund 10 in error during 2024.				
10 20 201014 0000	Accrued Vacation	1,083.60		
10 67 442103 9902	ER FICA Full Time		1,083.60	1,083.60
Adjusting Journal Entry #5				
Properly record IDHS grant received in 2024 that was not previously recognized in the fund financial statements.				
10 29 291001 0000	Change in Net Assets - Retained Earnings	250,000.00		
10 35 350100 0000	IDHS Grant Revenue		250,000.00	250,000.00

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**Northwest Special Recreation Association, Illinois
Adjusting Journal Entry Report
For the Year Ended December 31, 2024**

Account	Description	Debit	Credit	P&L Increase (Decrease)
Adjusting Journal Entry #6				
Reverse portion of client entry made at year end to adjust certain asset and liability accounts to actual to offset against revenue and expense and not record as adjustment to fund balance.				
10 32 320005 1005	Day Camp Program Fees	\$ 13,854.74	\$ -	\$ -
10 32 320006 1006	General Programs Fees	1,131.51		
10 49 421707 0000	Miscellaneous	966.18		
10 62 424101 0000	Salary	2,075.76		
10 65 424405 1005	Day Camp	689.45		
20 80 460003 2202	Computer (lease / purchase)	198.75		
10 10 102099 0000	Due To/From Capital Fund	198.75		
20 10 102099 0000	Due To/From Capital Fund		198.75	
10 29 291001 0000	Change in Net Assets - Retained Earnings		3,017.14	
10 62 424101 0000	Salary		312.77	
10 64 424303 0000	FSA		7,914.94	
10 66 441004 0000	Liability Fees		7,092.82	
10 68 442201 0000	IMRF / FT Contributions		578.72	(3,017.14)
Adjusting Journal Entry #7				
Adjust fund balance to agree to prior year report.				
10 47 421513 0000	Miscellaneous	1,286.15		
10 29 291001 0000	Change in Net Assets - Retained Earnings		1,286.15	<u>(1,286.15)</u>
Net effect of adjusting journal entries - fund financial statements				<u>\$ 253,494.18</u>

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**Northwest Special Recreation Association, Illinois
Government-Wide Adjusting Journal Entry Report
For the Year Ended December 31, 2024**

Account	Description	Debit	Credit	P&L Increase (Decrease)
GW Adjusting Journal Entry #1				
Adjust beginning capital assets to agree to the prior year audit report.				
30 70 130600 0000	Building Improvements	\$ 43,023.00	\$ -	\$ -
30 70 131000 0000	Equipment	26,251.00		
30 70 132000 0000	Transportation Equipment	72,434.00		
30 70 131100 0000	GWFS Accum. Depreciation - Equipment		18,353.00	
30 70 132100 0000	GWFS Accum. Depreciation		40,753.00	
30 70 295500 0000	Investment in Capital Assets		82,602.00	-
GW Adjusting Journal Entry #2				
Record depreciation expense.				
30 70 460000 0000	GWFS Depreciation Expense	376,014.00		
10 10 103007 0000	Accum. Depreciation		153,388.00	
30 70 131100 0000	GWFS Accum. Depreciation - Equipment		73,514.00	
30 70 132100 0000	GWFS Accum. Depreciation		149,112.00	(376,014.00)
GW Adjusting Journal Entry #3				
Correct recording of prior year audit adjustments.				
30 70 102100 0000	OPEB Net Asset Adjustment	65,653.00		
30 70 421807 0000	HEPD Rental Space	30,000.00		
30 70 461002 0000	Debt Service - Principal	11,233.08		
30 70 999401 0000	GWFS - Pension Expense	31,759.00		
30 70 999500 0000	GWFS - Capital Asset Additions	352,843.00		
30 70 295500 0000	Investment in Capital Assets		62,247.54	
30 70 424101 0000	Salary		898.90	
30 70 442400 0000	GWFS- OPEB Expenses		65,653.00	
30 70 460000 0000	GWFS Depreciation Expense		316,858.00	
30 70 461000 0000	Right of Use Asset Amortization Expense		38,449.17	
30 70 461001 0000	Debt Service - Interest		7,381.47	3,405.46
GW Adjusting Journal Entry #4				
Record capital asset additions.				
30 70 130600 0000	Building Improvements	150,176.00		
30 70 131000 0000	Equipment	19,404.00		
30 70 132000 0000	Transportation Equipment	257,446.00		
30 70 390000 0000	Capital Contributions - SLSF		115,016.00	
30 70 999500 0000	GWFS - Capital Asset Additions		312,010.00	427,026.00

(cont'd)

Northwest Special Recreation Association, Illinois
Government-Wide Adjusting Journal Entry Report (cont'd)
For the Year Ended December 31, 2024

Account	Description	Debit	Credit	P&L Increase (Decrease)
GW Adjusting Journal Entry #5				
Record change in IMRF net pension asset.				
30 70 250000 0000	IMRF Net Pension Liability	\$ 631,910.00	\$ -	\$ -
30 70 260000 0000	Deferred Inflow - IMRF	113,277.00		
30 70 160000 0000	Deferred Outflow - IMRF		357,313.00	
30 70 999401 0000	GWFS - Pension Expense		387,874.00	387,874.00
GW Adjusting Journal Entry #6				
Record change in compensated absences payable.				
30 70 424101 0000	Salary	7,947.63		
30 70 201014 0000	Accrued Vacation		7,947.63	(7,947.63)
GW Adjusting Journal Entry #7				
Record change in right of use assets and lease liabilities.				
30 70 240000 0000	Lease Liabilities	14,205.98		
30 70 461000 0000	Right of Use Asset Amortization Expense	47,841.69		
30 70 461001 0000	Debt Service - Interest	7,759.90		
30 70 140000 0000	Right of Use Assets		3,062.89	
30 70 140100 0000	Accumulated Amortization - ROU Assets		11,810.86	
30 70 295500 0000	Investment in Capital Assets		141.34	
30 70 421807 0000	HEPD Rental Space		30,000.00	
30 80 460003 0000	Technology and Hardware		24,792.48	(809.11)
GW Adjusting Journal Entry #8				
Record debt principal paid as a reduction of the liability in the government-wide financial statements.				
30 70 240010 0000	GWFS Note Payable	11,571.29		
30 70 461002 0000	Debt Service - Principal		11,571.29	11,571.29
GW Adjusting Journal Entry #9				
Record change in total OPEB liability.				
30 70 201100 0000	Total OPEB Liability	78,445.00		
30 70 442400 0000	GWFS- OPEB Expenses		78,445.00	78,445.00

(cont'd)

**Northwest Special Recreation Association, Illinois
Government-Wide Adjusting Journal Entry Report (cont'd)
For the Year Ended December 31, 2024**

<u>Account</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>	<u>P&L Increase (Decrease)</u>
GW Adjusting Journal Entry #10				
Accrue liability for sick time in accordance with GASB Statement Number 101.				
30 70 424102 0000	Change in Sick Time Accrual	\$ 63,996.62	\$ -	\$ -
30 70 201015 0000	Accrued Sick Time		63,996.62	(63,996.62)
GW Adjusting Journal Entry #11				
Reverse recognition of IDHS grant in government-wide financial statements as it was recognized in prior year.				
10 35 350100 0000	IDHS Grant Revenue	250,000.00		
10 29 291001 0000	Change in Net Assets - Retained Earnings		250,000.00	<u>(250,000.00)</u>
Net effect of adjusting journal entries - government-wide financial statements				<u>\$ 209,554.39</u>

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ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

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NORTHWEST SPECIAL RECREATION ASSOCIATION, ILLINOIS

Annual Financial Report

For the Year Ended December 31, 2024

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**Northwest Special Recreation Association, Illinois
Annual Financial Report
December 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

Selden Fox

Accounting for your future

One Parkview Plaza, Suite 710 | Oakbrook Terrace, IL 60181 | www.seldenfox.com
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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northwest Special Recreation Association
Rolling Meadows, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and major fund of **Northwest Special Recreation Association, Illinois**, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Association's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit and major fund of Northwest Special Recreation Association, Illinois, as of December 31, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

July xx, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

BASIC FINANCIAL STATEMENTS

Northwest Special Recreation Association, Illinois
Statement of Net Position
December 31, 2024

Assets	Governmental Activities	Component Unit Special Leisure Services Foundation
Current assets:		
Cash and investments	\$ 3,208,841	\$ 1,472,774
Receivables - net of allowances	152,979	-
Prepays	30,835	8,265
Total current assets	3,392,655	1,481,039
Noncurrent assets:		
Net pension asset	27,526	-
Depreciable capital assets	5,724,180	-
Right of use assets	302,848	-
Accumulated depreciation/amortization	(3,008,566)	-
Total noncurrent assets	3,045,988	-
Total assets	6,438,643	1,481,039
Deferred Outflows of Resources		
Deferred items - IMRF	805,053	-
Total assets and deferred outflows of resources	\$ 7,243,696	\$ 1,481,039

See accompanying notes to the financial statements.

	Governmental Activities	Component Unit
		Special Leisure Services Foundation
Liabilities		
Current liabilities:		
Accounts payable	\$ 149,585	\$ 6,250
Accrued payroll	155,939	-
Deferred revenue	442,077	18,959
Compensated absences - current	33,588	-
Note payable - current	11,920	-
Lease liabilities - current	37,016	-
Total OPEB liability - RBP - current	51,680	-
Total current liabilities	881,805	25,209
Noncurrent liabilities:		
Compensated absences	134,356	-
Note payable - noncurrent	5,071	-
Lease liabilities - noncurrent	191,077	-
Total OPEB liability - RBP	116,264	-
Total noncurrent liabilities	446,768	-
Total liabilities	1,328,573	25,209
Deferred Inflows of Resources		
Deferred items - IMRF	36,548	-
Total liabilities and deferred inflows of resources	\$ 1,365,121	\$ 25,209
Net Position		
Investment in capital assets	\$ 2,773,378	\$ -
Restricted - Foundation	-	82,586
Unrestricted	3,105,197	1,373,244
Total net position	\$ 5,878,575	\$ 1,455,830

Northwest Special Recreation Association, Illinois
Statement of Activities
For the Year Ended December 31, 2024

	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants/ Contributions</u>	<u>Capital Grants/ Contributions</u>
Governmental activities:				
Special recreation	\$ 6,682,691	\$ 1,374,070	\$ 255,784	\$ 241,416
Interest expense	8,452	-	-	-
	<u>6,691,143</u>	<u>1,374,070</u>	<u>255,784</u>	<u>241,416</u>
Component unit:				
Special Leisure Services Foundation	<u>1,058,208</u>	<u>359,706</u>	<u>770,052</u>	<u>-</u>
			General revenues:	
			Member contributions	
			Interest and dividends	
			Unrealized gain	
			Change in net position	
			Net position - beginning of the year	
			Net position - end of the year	

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See accompanying notes to the financial statements.

Net (Expenses) Revenue	Component Unit Special Leisure Services Foundation
\$ (4,811,421)	\$ -
(8,452)	-
<u>(4,819,873)</u>	<u>-</u>
-	71,550
4,406,713	-
139,699	46,052
<u>-</u>	<u>116,902</u>
(273,461)	234,504
<u>6,152,036</u>	<u>1,221,326</u>
<u>\$ 5,878,575</u>	<u>\$ 1,455,830</u>

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

Assets	
Cash and investments	\$ 3,208,841
Accounts receivables - net of allowances	152,979
Prepays	30,835
Total assets	\$ 3,392,655
Liabilities	
Accounts payable	\$ 149,585
Accrued payroll	155,939
Deferred revenue	442,077
Total liabilities	747,601
Fund Balances	
Nonspendable	30,835
Committed	671,118
Assigned	1,943,101
Unassigned	-
Total fund balances	2,645,054
Total liabilities and fund balances	\$ 3,392,655

See accompanying notes to the financial statements.

**Northwest Special Recreation Association, Illinois
 Reconciliation of Total Governmental Fund Balance to
 the Statement of Net Position - Governmental Activities
 December 31, 2024**

Total governmental fund balances	\$	2,645,054
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		2,715,614
Right of use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		302,848
Deferred outflows (inflows) of resources related to the pensions not reported in the funds:		
Deferred items - IMRF		768,505
Long-term liabilities (assets) are not due and payable in the current period and therefore are not reported in the funds:		
Compensated absences		(167,944)
Note payable		(16,991)
Lease liabilities		(228,093)
Net pension liability - IMRF		27,526
Total OPEB liability		(167,944)
Net position of governmental activities	\$	5,878,575

See accompanying notes to the financial statements.

**Northwest Special Recreation Association, Illinois
Statement of Revenues, Expenditures and Changes in
Fund Balance - Governmental Fund
For the Year Ended December 31, 2024**

Revenues:	
Member contributions	\$ 4,406,714
Program	1,374,070
Grants and contributions	632,184
Interest income	139,699
Miscellaneous	6,627
Total revenues	6,559,294
Expenditures:	
Special Recreation:	
Administration	1,083,184
Program	666,884
Salary	4,255,324
Liability/audit /IMRF	494,350
ADA compliance	141,126
Debt service:	
Principal	11,233
Interest	1,030
Capital outlay	385,773
Total expenditures	7,038,904
Revenues under expenditures	(479,610)
Fund balance - beginning	3,124,664
Fund balance - ending	\$ 2,645,054

See accompanying notes to the financial statements.

Northwest Special Recreation Association, Illinois
Reconciliation of Statement of Revenues, Expenditures and Changes
in Fund Balance of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balance - total governmental funds	\$	(479,610)
--	----	-----------

Amounts reported for governmental activities in the Statement of of Activities are different because:

Governmental funds report capital outlays as expenditures.

However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital contributions - Special Leisure Services Foundation		115,016
Capital outlay		312,012
Depreciation expense		(376,014)
Amortization expense		(47,842)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.		(250,000)
---	--	-----------

Deferred outflows (inflows) of resources related to pensions are not reported in the funds.		
Change in deferred items - IMRF		(244,036)

The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the government-wide financial statements.		58,605
---	--	--------

Governmental funds report expenses as measured by what is actually used. However, in the statement of activities, expenses are reported when incurred.		
Change in compensated absences		(71,947)
Change in net pension asset - IMRF		631,910
Change in total OPEB liability - RBP		78,445

Change in net position of governmental activities	\$	(273,461)
--	-----------	------------------

See accompanying notes to the financial statements.

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

I. Summary of Significant Accounting Policies

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

A. Reporting Entity

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

Discretely Presented Component Unit

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

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

B. Basis of Presentation

Government-Wide Statements

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

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

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

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

B. Basis of Presentation (cont'd)

Government-Wide Statements (cont'd)

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

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

Fund Financial Statements

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

C. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

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

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

Measurement Focus (cont'd)

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

Basis of Accounting

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Compensated Absences – The Association accrues accumulated unpaid vacation, sick pay and associated employee-related costs when earned (or estimated to be earned) by the employee.

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

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

Employees earn one sick day per month and can accrue up to 60 days before they cease earning additional sick time. In accordance with GASB Statement 101, sick pay is accrued to the extent earned and anticipated to be used. Unused sick days are forfeited when an employee's employment ends for any reason.

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

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

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

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

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

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

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

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

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

E. New Accounting Pronouncement

The Association adopted Governmental Accounting Standards Board Statement Number 101, *Compensated Absences*, which updated the recognition and measurement guidance for compensated absences. The adoption of this Statement resulted in the recognition of a liability for expected utilization of sick time benefits earned as of December 31, 2024. The Association recognized a liability of \$63,997 within compensated absences payable in the governmental-wide statement of net position. The adoption of this statement also resulted in modifications to the disclosures in the notes to the financial statements.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

The budget is legally enacted by the Board of Directors.

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

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

III. Detail Notes on the Association

A. Deposits and Investments

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

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

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

At year-end, the carrying amount of the Association's deposits totaled \$1,223,491 and the bank balances totaled \$1,253,894. Cash on hand totaled \$500.

Additionally, at year-end, the Association has \$778,849 held in two Illinois Park District Liquid Asset Fund money market accounts, which has an average maturity of less than one year. The Association also holds eight certificates of deposit through the Illinois Park District Liquid Asset Fund, with fair values ranging from \$100,000 to \$237,000, totaling \$1,206,000 at December 31, 2024, included within cash and investments on the statement of net position.

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

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

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

A. **Deposits and Investments (cont'd)**

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

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the Association's deposits may not be returned to it. The Association's investment policy requires pledging of collateral of all bank balances in excess of federal depository insurance with the collateral held by a third party in the Association's name. At December 31, 2024, the entire bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the Association will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Association's investment policy does not address custodial credit risk for investments. At December 31, 2024, the Association's investment in the Illinois Park District Liquid Asset Fund was not subject to custodial credit risk.

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

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

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

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

B. Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Balance January 1, 2024	Additions	Disposals	Balance December 31, 2024
Governmental Activities				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ -	\$ -	\$ -
Total capital assets not being depreciated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital assets, being depreciated:				
Building	\$ 1,006,000	\$ -	\$ -	\$ 1,006,000
Building improvements	1,533,180	150,177	-	1,683,357
Parking lot	71,730	-	-	71,730
Furniture and equipment	868,773	19,404	-	888,177
Vehicles	1,817,469	257,447	-	2,074,916
Right of use assets	343,685	-	40,837	302,848
Total capital assets being depreciated	<u>5,640,837</u>	<u>427,028</u>	<u>40,837</u>	<u>6,027,028</u>
Less accumulated depreciation for:				
Building	421,682	20,120	-	441,802
Building improvements	348,598	129,681	-	478,279
Parking lot	59,326	3,587	-	62,913
Furniture and equipment	494,299	73,514	-	567,813
Vehicles	1,236,351	149,112	-	1,385,463
Right of use assets	65,291	47,842	40,837	72,296
Total accumulated depreciation/amortization	<u>2,625,547</u>	<u>423,856</u>	<u>40,837</u>	<u>3,008,566</u>
Total capital assets being depreciated, net	<u>3,015,290</u>	<u>3,172</u>	<u>-</u>	<u>3,018,462</u>
Governmental activities' capital assets, net	<u>\$ 3,015,290</u>	<u>\$ 3,172</u>	<u>\$ -</u>	<u>\$ 3,018,462</u>

Depreciation and amortization of \$423,856 was charged to the Special Recreation function.

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

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

C. Long-Term Liability

Long-Term Liability Activity

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

	Beginning Balances	Additions	Reductions	Ending Balances	Due Within One Year
Compensated absences	\$ 95,997	\$ 71,947	\$ -	\$ 167,944	\$ 33,588
Note payable	28,563	-	(11,572)	16,991	11,920
Lease liabilities	275,126	-	(47,033)	228,093	37,016
Net pension liability/(asset)	604,384	-	(631,910)	(27,526)	-
Total OPEB liability	246,389	-	(78,445)	167,944	51,680
	<u>\$ 1,250,459</u>	<u>\$ 71,947</u>	<u>\$ (768,960)</u>	<u>\$ 553,446</u>	<u>\$ 134,204</u>

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

The Association entered into a note payable for the purchase of computer equipment dated April 14, 2022. The note requires an initial payment of \$1,122, and 47 monthly payments of \$1,022, including interest at 2.97%. The Association paid principal and interest of \$11,571 and \$692, respectively, in 2024. Future principal and interest payments at December 31, 2024, are as follows:

	Principal	Interest
2025	\$ 11,920	\$ 343
2026	5,071	39
	<u>\$ 16,991</u>	<u>\$ 382</u>

Lease agreements are summarized as follows:

Description	Balance 12/31/23	Additions	Payments	Balance 12/31/24
Vogeli House	\$ 231,040	\$ -	\$ 23,515	\$ 207,525
Copier	11,259	-	11,259	-
Phone system	32,827	-	12,259	20,568
	<u>\$ 275,126</u>	<u>\$ -</u>	<u>\$ 47,033</u>	<u>\$ 228,093</u>

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

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

C. Long-Term Liability (cont'd)

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

	Principal		Interest
2025	\$ 37,016	\$	5,920
2026	32,646		5,102
2027	26,370		4,380
2028	27,896		3,604
2029	28,705		2,795
2030	29,538		1,962
2031	30,395		1,105
2032	15,527		223
	\$ 228,093	\$	25,091

D. Fund Balance Classifications

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

Prepays	\$	30,835
Committed for capital improvements		671,118
Assigned for general reserves		1,943,101
Unassigned		-
	\$	2,645,054

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

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

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

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

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

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

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

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

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

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

E. **Net Position Classifications**

Investment in capital assets was comprised of the following as of December 31, 2024:

Governmental Activities' Capital Assets – Net of Related Debt	<u>\$ 2,773,378</u>
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Northwest Special Recreation Association, Illinois
Notes to the Financial Statements (cont'd)

IV. Other Information

A. Member Contributions

Contributions received from members during the 2024 fiscal year were:

Member Park District	Original Budget	Net Contribution
Arlington Heights	\$ 549,153	\$ 549,153
Bartlett	237,979	237,979
Buffalo Grove	345,758	345,758
Elk Grove	320,855	320,855
Hanover Park	149,718	149,718
Hoffman Estates	328,596	328,596
Inverness	37,290	37,290
Mt. Prospect	352,344	352,344
Palatine	474,630	474,630
Prospect Heights	87,858	87,858
River Trails	106,608	106,608
Rolling Meadows	174,558	174,558
Salt Creek	40,211	40,211
Schaumburg	684,583	684,583
South Barrington	73,000	73,000
Streamwood	163,278	163,278
Wheeling	280,295	280,295
	<u>\$ 4,406,714</u>	<u>\$ 4,406,714</u>

B. Risk Management

Park District Risk Management Agency (PDRMA)

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

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

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

IV. Other Information (cont'd)

B. Risk Management (cont'd)

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

The following table is a summary of the coverage in effect for the period January 1, 2024 through January 1, 2025:

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

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

IV. Other Information (cont'd)

B. Risk Management (cont'd)

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

Coverage	Member Deductible	PDRMA Self-insured Retention	Limits
Boiler and machinery, property damage	\$ 1,000	\$ 9,000	\$100,000,000 equipment breakdown – Property damage included
Business income	48 hours	N/A	Included – other sublimits apply–refer to coverage document
Fidelity and crime	\$ 1,000	\$ 24,000	\$2,000,000/occurrence
Seasonal employees	\$ 1,000	\$ 9,000	\$1,000,000/occurrence
Blanket bond	\$ 1,000	\$ 24,000	\$2,000,000/occurrence
Workers' compensation	N/A	\$ 500,000	Statutory
- Employer's liability		\$ 500,000	\$3,500,000 employer's liability
Liability			
- General	None	\$ 500,000	\$22,000,000/occurrence
- Auto liability	None	\$ 500,000	\$22,000,000/occurrence
- Employment practices	None	\$ 500,000	\$22,000,000/occurrence
- Public officials' liability	None	\$ 500,000	\$22,000,000/occurrence
- Law enforcement liability	None	\$ 500,000	\$22,000,000/occurrence
- Uninsured/underinsured motorist	None	\$ 500,000	\$1,000,000/occurrence
-Communicable disease	\$1,000/\$5,000	\$5,000,000	\$250,000/claim/aggregate; \$5,000,000 aggregate all members
Pollution liability – liability, third party	None	\$ 25,000	\$5,000,000/occurrence
Pollution liability – property, first party	\$ 1,000	\$ 24,000	\$30,000,000 3 yr. aggregate

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

IV. Other Information (cont'd)

B. Risk Management (cont'd)

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

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

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

IV. Other Information (cont'd)

B. Risk Management (cont'd)

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

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

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

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

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

IV. Other Information (cont'd)

B. Risk Management (cont'd)

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

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

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

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2024, and the statement of revenues and expenses for the period ending December 31, 2024:

Assets	\$57,489,13
Deferred Outflows of Resources – Pension	1,504,673
Liabilities	18,636,379
Deferred Inflows of Resources – Pension	47,361
Total Net Pension	40,310,107
Operating Revenues	22,016,322
Nonoperating Revenues	3,089,028
Expenditures	25,474,173

The Association's portion of the overall equity in the pool is 0.619% or \$249,618.

Since 94.31% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Net Position is impacted annually as more recent loss information becomes available.

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

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

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

Park District Risk Management Agency (PDRMA) Health Program

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

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

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

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2024, and the statement of revenues and expenses for the period ending December 31, 2024:

Assets	\$22,695,597
Deferred Outflows of Resources – Pension	644,861
Liabilities	6,562,853
Deferred Inflows of Resources – Pension	20,297
Total Net Pension	16,757,306
Operating Revenues	41,255,784
Nonoperating Revenues	1,201,472
Expenditures	44,354,600

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

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

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

C. **Contingent Liabilities**

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

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

Illinois Municipal Retirement Fund (IMRF)

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

Plan Descriptions

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

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

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

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

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

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

Plan Descriptions (cont'd)

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

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

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

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

Retirees and beneficiaries	33
Inactive, non-retired members	91
Active members	<u>46</u>
Total	<u>170</u>

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

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

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

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

Plan Descriptions (cont'd)

Contributions – As set by statute, the Association’s Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the fiscal year ended December 31, 2024, the Association’s contribution was 2.35% of covered payroll.

Net Pension (Asset) – The Association’s net pension (asset) was measured as of December 31, 2023. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

Actuarial Valuation and Assumptions – The actuarial assumptions used in the December 31, 2023, valuation were based on an actuarial experience study for the period January 1, 2020 – December 31, 2022, using the entry age normal actuarial cost method. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial value of IMRF assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2023, was 20 years.

Mortality Rates – For non-disabled lives, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (Adjusted 106.4%) tables, and future mortality improvement projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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

IV. Other Information (cont'd)

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

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

Plan Descriptions (cont'd)

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

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Equities	34.5%	5.00%
International equities	18.0%	6.35%
Fixed income	24.5%	4.75%
Real estate	10.5%	6.30%
Alternatives:	11.5%	
Private equity		8.65%
Commodities		6.05%
Cash equivalents	1%	3.80%

Discount Rate

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

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

IV. Other Information (cont'd)

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

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

Changes in Net Pension Liability (Asset)

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension (Asset) Liability
Balance at 12/31/22	\$ 13,616,695	\$ 13,012,311	\$ 604,384
Changes for the year:			
Service cost	197,434	-	197,434
Interest	972,598	-	972,598
Differences between expected and actual experience	65,249	-	65,249
Changes in assumptions	2,837	-	2,837
Contributions – employer	-	93,882	(93,882)
Contributions - employee	-	110,594	(110,594)
Net investment income	-	1,416,997	(1,416,997)
Benefit payments, including refunds of employee contributions	(600,525)	(600,525)	-
Other changes	-	248,555	(248,555)
Net changes	637,593	1,269,503	(631,910)
Balances at 12/31/23	\$ 14,254,288	\$ 14,281,814	\$ (27,526)

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension (asset) liability	\$ 1,528,953	\$ (27,526)	\$ (1,173,087)

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

IV. Other Information (cont'd)

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

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

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

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

For the year ended December 31, 2024, the Association recognized pension income of \$332,941. At December 31, 2024, the Association reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Differences between expected and actual experience	\$ 45,351	\$ 36,548	\$ 8,803
Changes in assumptions	1,972	-	1,972
Net difference between projected and actual earnings in pension plan investments	<u>702,797</u>	<u>-</u>	<u>702,797</u>
Total expense to be recognized in future periods	750,120	36,548	713,572
Contributions subsequent to measurement date	<u>54,933</u>	<u>-</u>	<u>54,933</u>
Total deferred outflows (inflows) of resources	<u>\$ 805,053</u>	<u>\$ 36,548</u>	<u>\$ 768,505</u>

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

Year Ending December 31,	Amount
2025	\$ 67,962
2026	256,642
2027	484,759
2028	<u>(95,791)</u>
	<u>\$ 713,572</u>

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

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

E. **Other Post-Employment Benefits**

General Information about the OPEB Plan

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

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

Plan Membership – As of December 31, 2024, the measurement date, the following employees were covered by the benefit terms:

Total active employees	47
Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
	<hr/>
Total	47

Total OPEB Liability

The Association’s total OPEB liability was measured as of December 31, 2024, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs – The total OPEB liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

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

IV. Other Information (cont'd)

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

Total OPEB Liability (cont'd)

Actuarial Assumptions and Other Inputs (cont'd)

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.08% (3.26% in prior year)
Healthcare Cost Trend Rates	The initial trend rate is based on the 2025 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	Same as Healthcare Cost Trend Rates

The discount rate was based on the Bond Buyer 20-Bond GO Index as of December 30, 2024.

Mortality rates were based on the PubG-2010(B) using MP-2021 Improvement Rates, weighted per IMRF Experience Study Report dated January 4, 2024; Age 83 for Males, Age 88 for Females.

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

IV. Other Information (cont'd)

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

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2023	\$ 246,389
Changes for the year:	
Service cost	51,680
Interest	8,032
Differences between expected and actual experience	(78,553)
Changes in assumptions	(59,604)
Benefit payments from trust	-
Net changes	(78,445)
Balance at December 31, 2024	\$ 167,944

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate – The following presents the net OPEB liability of the Association, calculated using the discount rate of 4.08%, as well as what the Association’s net OPEB liability would be if it were calculated using a discount rate that is one percentage point higher or lower than the current rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
Net OPEB Liability	\$ 187,630	\$ 167,944	\$ 149,844

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

IV. Other Information (cont'd)

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

Change in the Total OPEB Liability (cont'd)

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

	1% Decrease (Varies)	Current Discount Rate (Varies)	1% Increase (Varies)
Net OPEB Liability	\$ 136,856	\$ 167,944	\$ 207,608

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

Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB. For the year ended December 31, 2024, the Association recognized OPEB income of \$78,445.

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

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

F. **Special Leisure Services Foundation**

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

The Foundation uses its funds for five main programs:

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

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

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

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

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

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

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

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

Net Assets (cont'd)

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

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

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

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

Income Taxes – The Foundation is exempt from income tax under IRC section 501(c)(3), and similarly, is exempt from State of Illinois taxes under the Illinois Tax Act Section 205(a), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Foundation has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matters that may be considered tax positions. The Foundation has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements. There was no unrelated business income for the year ended December 31, 2024.

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

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

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

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

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

Investments – Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Investment income is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants as of a given measurement date. Short-term investments are reported at cost, which approximates fair value. For investments, the Foundation categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

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

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

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

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

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

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

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

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

Deposits and Investments

Deposits – At year-end, the carrying amount of the Foundation’s deposits totaled \$153,297 and the bank balances totaled \$154,939. Cash on hand totaled \$150.

From time to time, the Organization maintains cash on deposits with financial institutions in excess of FDIC insurance limits. At December 31, 2024, there were no such uninsured deposits.

Investments – The Foundation had the following investment fair values and maturities on December 31, 2024:

	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1 to 5</u>
Money market account	\$ 8,549	\$ 8,549	\$ -
US Treasury securities	49,152	-	49,152
Certificates of deposit	333,267	120,850	212,417
Corporate bonds	29,438	-	29,438
Mutual funds	1,006,304	1,006,304	-
	<u>\$ 1,426,710</u>	<u>\$ 1,135,703</u>	<u>\$ 291,007</u>

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

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

Fair values of investments measured at fair value on a recurring basis at December 31, 2024, are as follows:

	Level 1	Level 2	Level 3	Total
Money market accounts	\$ 8,549	\$ -	\$ -	\$ 8,549
US treasury securities	49,152	-	-	49,152
Certificates of deposit	-	333,267	-	333,267
Corporate bonds	-	29,438	-	29,438
Mutual funds	1,006,304	-	-	1,006,304
	<u>\$ 1,064,005</u>	<u>\$ 362,705</u>	<u>\$ -</u>	<u>\$ 1,426,710</u>

Liquidity and Availability

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

	<u>2024</u>
Financial assets at year-end:	
Cash and cash equivalents	\$ 153,447
Investments	1,426,710
Receivables	1,601
Less financial assets with restrictions	<u>(68,093)</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,513,665</u>

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

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

IV. Other Information (cont'd)

G. Special Leisure Services Foundation (cont'd)

Net Asset Restrictions

Net assets with donor restrictions consist of net assets restricted for the following purposes at December 31, 2024:

NWSRA Lightning Athletes	\$	4,388
Booster Club		1,606
Accessible Transportation		12,099
Accessible Media Lab		50,000
		50,000
	\$	68,093

The source of net assets released from donor restrictions by incurring expense satisfying the restriction, or by the occurrence of events specified by the donor, was as follows for the year ended December 31, 2024:

NWSRA Lightning Athletes	\$	958
Booster Club		3,231
Accessible Transportation		24,009
Accessible Greenhouse		50,000
Music Room		8,671
		8,671
	\$	86,869

H. In-Kind Donations

For the years ended December 31, 2024, contributed nonfinancial assets recognized within the financial statements included the following:

Donated Facilities – The Foundation was allowed to use facilities at no charge to the Foundation during the year ended December 31, 2024. A contribution and related special events expense was recognized at fair value determined as the amount that would have been charged by the facility to rent such facility. The amount recognized was \$59,142 for the year ended December 31, 2024.

Donated Services –The Foundation received services from NWSRA employees, which includes grant/sponsorship writing, event fund-raising, and development coordination. Accordingly, contributions have been recorded at \$438,394 at December 31, 2024, which represents the cost paid by NWSRA to the employees for their time spent on these services for the Foundation. This amount has been included in net asset transfers and management and general expenses and fund-raising expenses in the statement of activities.

REQUIRED SUPPLEMENTARY INFORMATION

**Northwest Special Recreation Association, Illinois
Illinois Municipal Retirement Fund
Multiyear Schedule of Contributions - Last 10 Fiscal Years
December 31, 2024**

Fiscal Year	Actuarially Determined Contribution	Actual Contribution	Contribution Excess/ (Deficiency)	Covered Valuation Payroll	Actual Contribution as a Percentage of Covered
2015	\$ 258,411	\$ 258,410	\$ (1)	\$ 1,947,331	13.27 %
2016	256,820	256,819	(1)	1,923,745	13.35
2017	270,801	270,802	1	2,005,934	13.50
2018	251,781	251,781	-	2,077,397	12.12
2019	198,553	198,553	-	2,132,686	9.31
2020	240,292	240,292	-	2,111,528	11.38
2021	226,824	226,824	-	1,965,550	11.54
2022	203,873	204,644	771	2,280,462	8.97
2023	93,882	93,882	-	2,457,653	3.82
2024	54,932	54,933	1	2,337,546	2.35

Notes to Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % of Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Market; 20% Corridor
Wage Growth	2.75%
Inflation	2.25%
Salary Increases	2.75% to 13.75% Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retire, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disable Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using projected using scale MP-2020.

See independent auditor's report.

**Northwest Special Recreation Association, Illinois
Illinois Municipal Retirement Fund
Required Supplementary Information
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios
December 31, 2024**

	12/31/2015	12/31/2016	12/31/2017
Total pension liability:			
Service cost	\$ 200,686	\$ 189,383	\$ 197,294
Interest on the total pension liability	695,179	750,145	783,706
Difference between expected and actual changes	168,795	(144,140)	20,944
Assumption changes	-	-	(274,295)
Benefit payments and refunds	(319,054)	(333,210)	(370,505)
Net change in total pension liability	745,606	462,178	357,144
Total pension liability - beginning	9,328,235	10,073,841	10,536,019
Total pension liability - ending	\$ 10,073,841	\$ 10,536,019	\$ 10,893,163
Plan fiduciary net position:			
Employer contributions	\$ 258,410	\$ 256,819	\$ 270,802
Employee contributions	87,630	86,569	90,267
Pension plan net investment income	43,664	610,206	1,575,401
Benefit payments and refunds	(319,054)	(333,210)	(370,505)
Other	(57,394)	31,587	(197,524)
Net change in plan fiduciary net position	13,256	651,971	1,368,441
Plan fiduciary net position - beginning	8,719,235	8,732,491	9,384,462
Plan fiduciary net position - ending	\$ 8,732,491	\$ 9,384,462	\$ 10,752,903
Net pension liability (asset)	\$ 1,341,350	\$ 1,151,557	\$ 140,260
Plan fiduciary net position as a percentage of total pension liability	86.68%	89.07%	98.71%
Covered valuation payroll	\$ 1,947,331	\$ 1,923,745	\$ 2,005,934
Net pension liability as a percentage of covered valuation payroll	68.88%	59.86%	6.99%

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

See independent auditor's report.

<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>	<u>12/31/2023</u>
\$ 185,937	\$ 202,871	\$ 199,577	\$ 174,107	\$ 180,034	\$ 197,434
807,875	848,245	869,591	908,822	934,138	972,598
14,511	(281,166)	125,936	(212,592)	(25,028)	65,249
344,596	-	(129,027)	-	-	2,837
<u>(428,926)</u>	<u>(437,325)</u>	<u>(510,426)</u>	<u>(514,024)</u>	<u>(534,194)</u>	<u>(600,525)</u>
923,993	332,625	555,651	356,313	554,950	637,593
<u>10,893,163</u>	<u>11,817,156</u>	<u>12,149,781</u>	<u>12,705,432</u>	<u>13,061,745</u>	<u>13,616,695</u>
<u>\$ 11,817,156</u>	<u>\$ 12,149,781</u>	<u>\$ 12,705,432</u>	<u>\$ 13,061,745</u>	<u>\$ 13,616,695</u>	<u>\$ 14,254,288</u>
\$ 251,781	\$ 198,553	\$ 240,292	\$ 226,824	\$ 204,644	\$ 93,882
93,483	95,971	95,019	88,450	102,922	110,594
(502,079)	1,861,228	1,613,027	2,151,315	(1,791,594)	1,416,997
(428,926)	(437,325)	(510,426)	(514,024)	(534,194)	(600,525)
<u>142,201</u>	<u>(416,581)</u>	<u>69,542</u>	<u>(22,271)</u>	<u>(18,424)</u>	<u>248,555</u>
(443,540)	1,301,846	1,507,454	1,930,294	(2,036,646)	1,269,503
<u>10,752,903</u>	<u>10,309,363</u>	<u>11,611,209</u>	<u>13,118,663</u>	<u>15,048,957</u>	<u>13,012,311</u>
<u>\$ 10,309,363</u>	<u>\$ 11,611,209</u>	<u>\$ 13,118,663</u>	<u>\$ 15,048,957</u>	<u>\$ 13,012,311</u>	<u>\$ 14,281,814</u>
<u>\$ 1,507,793</u>	<u>\$ 538,572</u>	<u>\$ (413,231)</u>	<u>\$ (1,987,212)</u>	<u>\$ 604,384</u>	<u>\$ (27,526)</u>
<u>87.24%</u>	<u>95.57%</u>	<u>103.25%</u>	<u>115.21%</u>	<u>95.56%</u>	<u>100.19%</u>
<u>\$ 2,077,397</u>	<u>\$ 2,132,686</u>	<u>\$ 2,111,528</u>	<u>\$ 1,965,550</u>	<u>\$ 2,280,462</u>	<u>\$ 2,457,653</u>
<u>72.58%</u>	<u>25.25%</u>	<u>-19.57%</u>	<u>-101.10%</u>	<u>26.50%</u>	<u>-1.12%</u>

**Northwest Special Recreation Association, Illinois
Retiree Benefit Plan
Required Supplementary Information
Multiyear Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2024**

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

Notes:

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

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

Changes of assumptions:

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

See independent auditor's report.

2021	2022	2023	2024
\$ 6,132	\$ 5,090	\$ 46,539	\$ 46,539
7,077	5,740	6,723	6,723
-	(80,267)	-	-
(53,718)	(28,448)	12,391	12,391
(29,368)	-	-	-
-	-	-	-
(69,877)	(97,885)	65,653	65,653
348,498	278,621	180,736	246,389
<u>\$ 278,621</u>	<u>\$ 180,736</u>	<u>\$ 246,389</u>	<u>\$ 312,042</u>
<u>\$ 2,214,618</u>	<u>\$ 2,269,983</u>	<u>\$ 2,326,733</u>	<u>\$ 2,326,733</u>
<u>12.58%</u>	<u>7.96%</u>	<u>10.59%</u>	<u>13.41%</u>

Northwest Special Recreation Association, Illinois
Schedule of Revenues, Expenses and Changes in Fund Balance
Budget and Actual
For the Year Ended December 31, 2024

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Revenues:				
Member contributions	\$ 4,406,714	\$ 4,406,714	\$ 4,406,714	\$ -
Program	1,276,522	1,276,522	1,374,070	97,548
Grants and contributions	350,000	350,000	632,184	282,184
Interest income	136,050	136,050	139,699	3,649
Miscellaneous	10,000	10,000	6,627	(3,373)
Total revenues	6,179,286	6,179,286	6,559,294	380,008
Expenditures:				
Special recreation:				
Administration	994,216	994,216	1,083,184	(88,968)
Program	626,809	626,809	666,884	(40,075)
Salary	4,013,052	4,013,052	4,255,324	(242,272)
Liability/Audit/IMRF	477,582	477,582	494,350	(16,768)
Inclusion services	28,828	28,828	141,126	(112,298)
Debt service:				
Principal	-	-	11,233	(11,233)
Interest	-	-	1,030	(1,030)
Capital outlay	491,574	491,574	385,773	105,801
Total expenditures	6,632,061	6,632,061	7,038,904	(406,843)
Revenues under expenditures	\$ (452,775)	\$ (452,775)	(479,610)	\$ (26,835)
Fund balance - beginning			3,124,664	
Fund balance - ending			\$ 2,645,054	

See independent auditor's report.

OTHER SUPPLEMENTARY INFORMATION

Northwest Special Recreation Association, Illinois
Schedule of Expenditures - Budget and Actual
For the Year Ended December 31, 2024

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Special Recreation:				
Administration:				
Professional fees	\$ 29,885	\$ 29,885	\$ 138,021	\$ (108,136)
Office supplies	4,550	4,550	7,395	(2,845)
Credit card and bank fees	15,416	15,416	30,871	(15,455)
Postage	4,558	4,558	3,643	915
Telephone/fax	26,279	26,279	27,371	(1,092)
Conference/education	57,400	57,400	54,275	3,125
Membership dues	30,512	30,512	20,811	9,701
Health insurance	440,000	440,000	368,716	71,284
Maintenance/utilities	55,418	55,418	60,711	(5,293)
Rent	180,276	180,276	180,546	(270)
Computer contracts	149,922	149,922	190,824	(40,902)
Total administration	994,216	994,216	1,083,184	(88,968)
Program:				
Program rental - municipal	30,604	30,604	28,175	2,429
Program rental - commercial	124,400	124,400	124,017	383
Program development	2,500	2,500	2,465	35
Program expendable supplies	183,906	183,906	205,964	(22,058)
Mileage	48,800	48,800	29,711	19,089
Transportation - maintenance	80,200	80,200	123,210	(43,010)
Transportation - gasoline	94,000	94,000	78,671	15,329
Program printing	33,280	33,280	36,074	(2,794)
Public awareness	29,119	29,119	38,597	(9,478)
Total program	626,809	626,809	666,884	(40,075)
Salary:				
Full-time	2,599,142	2,599,142	2,325,932	273,210
Part-time	741,509	741,509	1,050,063	(308,554)
Inclusion	670,751	670,751	880,978	(210,227)
Payroll processing	1,650	1,650	(6,959)	8,609
Car allowance	-	-	5,310	(5,310)
Total salary	4,013,052	4,013,052	4,255,324	(242,272)

(cont'd)

Draft - Subject to Change

06-24-25

Northwest Special Recreation Association, Illinois
Schedule of Expenditures - Budget and Actual (cont'd)
For the Year Ended December 31, 2024

	Budget		Actual	Positive (Negative) Variance With Final Budget
	Original	Final		
Special Recreation (cont'd):				
Liability/Audit/IMRF:				
Liability/PDRMA insurance	\$ 89,680	\$ 89,680	\$ 87,465	\$ 2,215
Audit	13,190	13,190	23,743	(10,553)
FICA	307,778	307,778	328,244	(20,466)
IMRF	66,934	66,934	54,898	12,036
Total liability/audit/IMRF	477,582	477,582	494,350	(16,768)
Inclusion expenses	28,828	28,828	141,126	(112,298)
Total Special Recreation	6,140,487	6,140,487	6,640,868	(500,381)
Debt service:				
Principal	-	-	11,233	(11,233)
Interest	-	-	1,030	(1,030)
Total debt service	-	-	12,263	(12,263)
Capital outlay	491,574	491,574	385,773	105,801
Total expenditures	\$ 6,632,061	\$ 6,632,061	\$ 7,038,904	\$ (406,843)

See independent auditor's report.

New Business

[Return to Home](#)



2026

Proposed

Member District

Annual Assessments

Date: July 23, 2025

To: NWSRA Board of Directors

From: Andrea Griffin, Executive Director
Nick Eckelberry, Manager of Finance

Re: Proposed MDAA FY2026

The Member District Annual Assessment (MDAA) exists to fund each district's share of expenses, which provides programs and services for individuals with disabilities through the joint agreement that formed the Special Recreation Association. As part of the joint agreement, each Member District can levy up to \$0.04 for every \$100 of Equalized Assessed Valuation (EAV) (Section 5-8) for properties in its community. This fund is restricted and can only be accessed by Park Districts, Villages, and Cities that are a part of a Special Recreation Cooperative. The funds levied for Section 5-8, known as the Handicapped Accessible Fund, are a separate levy and must be used to establish and maintain recreational programs for individuals with disabilities and to enter into agreements to provide services for individuals with disabilities. The calculation to create the Member District Annual Assessment (MDAA) formula is as follows:

- 70% of each Member District EAV, 20% of each Member District audited Gross Population numbers, and 10% of Actual Inclusion Services from the previous year.
- With a 2% ceiling and a 2% floor to stabilize the contribution rates for each Member District.

NWSRA is presenting a 2% MDAA increase for FY2026. The MDAA was calculated using the 2023 Tax Agency Report EAV numbers, most recent Member District Annual Audit Gross Population numbers and the actual Inclusion Services expenditure from FY2024.

While preparing the FY2026 MDAA, a transposition error with Buffalo Grove Park District's FY2025 MDAA payments was discovered. Buffalo Grove was overcharged \$20,266.00 in their FY2025 MDAA and the other 16 Member Park Districts were undercharged. See the FY2025 MDAA grid below for the exact amount the 16 Member Park Districts were undercharged for FY2025.

Member Park Districts	Difference of Actual MDAA vs Corrected
Arlington Heights	2,980.39
Bartlett	1,294.30
Buffalo Grove	(20,266.00)
Elk Grove	1,858.88
Hanover Park	610.54
Hoffman Estates	1,641.29
Inverness	195.88
Mt. Prospect	1,833.21
Palatine	2,273.75
Prospect Heights	357.80
River Trails	515.10
Rolling Meadows	681.91
Salt Creek	210.69
Schaumburg	3,528.50
South Barrington	414.87
Streamwood	798.20
Wheeling	1,070.68
Total	(0.01)

- Buffalo Grove's EAV had the number transposed for the FY2025 MDAA
 - Correct EAV - 1,792,578,496
 - EAV used to calculate MDAA - 1,972,578,496
- This led to Buffalo Grove's MDAA being overstated by \$20,266.00
- The other 16 Member Park Districts were understated by a total of \$20,266.00
 - The amount of each difference is seen in the above table

Options to rectify this:

Option A

NWSRA deducts \$20,266.00 from FY2026 MDAA for Buffalo Grove Park District. The 16 remaining Member Park Districts have their FY2026 MDAA increased by the amounts listed above under column “Difference of Actual MDAA vs Corrected” to total together \$20,266.00.

Option B

NWSRA deducts \$20,266.00 from FY2026 MDAA for Buffalo Grove Park District. The 16 remaining Member Park Districts do not have their FY2026 MDAA increased by the amounts listed above under column “Difference of Actual MDAA vs Corrected”. NWSRA absorbs the \$20,266.00 loss due to the prior year’s error.

Motion:

A motion to approve the Proposed 2026 MDAA increase of 2% using the 2023 EAV figures, Audited Gross Population numbers provided by each Member District, and the actual expenditures for Inclusion Services from FY2024 as presented.

A motion to approve NWSRA deducting \$20,266.00 from Buffalo Grove Park District's FY2026 MDAA, and increasing the FY2026 MDAA for the remaining 16 Member Park Districts by the corresponding amounts listed in the "difference of Actual MDAA vs Corrected" for a total of \$20,266.00

APPROVED
NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2025 AT 2.5%

Member Park District	2022 E.A.V. used for 2025 MDAA	% of Total EAV	70% of total MDAAA	Gross Population	% of Total Population	20% of total MDAAA	Services Provided	% of Total Services	10% of total MDAA	2025 MDAA	% of Total MDAA
Arlington Heights	3,554,732,773	13.60%	429,904.48	74,409	11.59%	104,724.86	63,541.05	9.49%	42,843.24	577,472.58	12.8%
Bartlett	1,543,718,470	5.90%	186,695.18	41,020	6.39%	57,732.45	20,097.13	3.00%	13,550.71	257,978.34	5.7%
Buffalo Grove	1,972,578,496	7.55%	238,560.92	41,554	6.47%	58,484.01	81,693.63	12.19%	55,082.81	352,127.75	7.8%
Elk Grove	2,217,101,096	8.48%	268,133.15	31,127	4.85%	43,808.82	24,488.98	3.66%	16,511.96	328,453.93	7.3%
Hanover Park	728,196,297	2.79%	88,067.06	35,402	5.52%	49,825.55	11,793.47	1.76%	7,951.88	145,844.48	3.2%
Hoffman Estates	1,957,579,994	7.49%	236,747.03	50,139	7.81%	70,566.73	49,554.87	7.40%	33,412.90	340,726.66	7.5%
Inverness	233,631,488	0.89%	28,255.07	4,060	0.63%	5,714.13	2,252.50	0.34%	1,518.77	35,487.97	0.8%
Mt. Prospect	2,186,488,184	8.36%	264,430.87	56,852	8.86%	80,014.75	27,615.10	4.12%	18,619.78	363,065.40	8.0%
Palatine	2,711,911,750	10.37%	327,974.87	83,000	12.93%	116,816.02	56,130.67	8.38%	37,846.71	482,637.60	10.7%
Prospect Heights	426,754,760	1.63%	51,611.13	15,000	2.34%	21,111.33	9,762.00	1.46%	6,582.13	79,304.59	1.8%
River Trails	614,364,785	2.35%	74,300.43	17,000	2.65%	23,926.17	18,519.07	2.76%	12,486.68	110,713.28	2.5%
Rolling Meadows	813,316,095	3.11%	98,361.33	24,099	3.75%	33,917.46	64,433.32	9.62%	43,444.86	175,723.65	3.9%
Salt Creek	251,291,867	0.96%	30,390.89	6,306	0.98%	8,875.20	3,415.82	0.51%	2,303.16	41,569.25	0.9%
Schaumburg	4,208,467,824	16.10%	508,966.30	76,225	11.88%	107,280.73	132,202.57	19.73%	89,139.01	705,386.04	15.6%
South Barrington	494,823,917	1.89%	59,843.32	5,077	0.79%	7,145.48	6,249.17	0.93%	4,213.57	71,202.37	1.6%
Streamwood	952,018,414	3.64%	115,135.79	36,859	5.74%	51,876.16	16,704.37	2.49%	11,263.10	178,275.06	3.9%
Wheeling	1,277,004,003	4.88%	154,439.10	43,737	6.81%	61,556.41	81,447.51	12.16%	54,916.86	270,912.38	6.0%
Total	26,143,980,213	100%	3,161,816.93	641,866	100%	903,376.27	669,901.23	100.00%	451,688.13	4,516,881.33	100.0%

*The 2022 EAV is the most current available.

2024 MDAA	Approved Increase	Approved 2025 MDAA
4,406,713.50	2.50%	4,516,881.33

**NWSRA MEMBER DISTRICT
MDAA CALCULATIONS EAV COMPARISON**

MEMBER PARK DISTRICT	2020 E.A.V. For 2023 MDAA	2021 E.A.V. For 2024 MDAA	2022 E.A.V. For 2025 MDAA	2023 E.A.V. For 2026 MDAA	INCREASE (DECREASE)	% Incr/Decr
Arlington Heights	3,249,612,320	3,003,056,996	3,554,732,773	3,647,648,297	92,915,524	2.6%
Bartlett	1,239,658,745	1,234,948,947	1,543,718,470	1,574,254,183	30,535,713	2.0%
Buffalo Grove	1,755,474,844	1,734,125,860	1,792,578,496	1,868,614,894	76,036,398	4.2%
Elk Grove	2,030,139,277	1,898,154,520	2,217,101,096	2,306,950,298	89,849,202	4.1%
Hanover Park	649,288,341	639,234,734	728,196,297	781,752,099	53,555,802	7.4%
Hoffman Estates	1,650,993,361	1,671,290,462	1,957,579,994	2,050,205,723	92,625,729	4.7%
Inverness	228,391,148	210,141,254	233,631,488	238,907,124	5,275,636	2.3%
Mt. Prospect	1,975,432,038	1,833,646,800	2,186,488,184	2,228,528,022	42,039,838	1.9%
Palatine	2,480,495,752	2,300,586,536	2,711,911,750	2,792,779,800	80,868,050	3.0%
Prospect Heights	386,548,711	353,144,088	426,754,760	436,186,894	9,432,134	2.2%
River Trails	581,370,345	536,675,256	614,364,785	633,421,184	19,056,399	3.1%
Rolling Meadows	765,286,584	707,242,866	813,316,095	820,969,811	7,653,716	0.9%
Salt Creek	204,908,089	189,113,722	251,291,867	281,984,704	30,692,837	12.2%
Schaumburg	4,036,412,239	3,746,864,525	4,208,467,824	4,360,332,630	151,864,806	3.6%
South Barrington	470,725,032	436,637,673	494,823,917	506,843,379	12,019,462	2.4%
Streamwood	807,527,030	739,778,527	952,018,414	990,085,304	38,066,890	4.0%
Wheeling	1,245,341,720	1,129,225,732	1,277,004,003	1,383,483,310	106,479,307	8.3%
Total E.A.V.	23,757,605,576	22,363,868,498	25,963,980,213	26,902,947,656	938,967,443	3.6%

NWSRA MEMBER DISTRICTS
2022 - 2025
REPORTED POPULATION COMPARISON

Member Park District	Gross Population 2022	Gross Population 2023	Gross Population 2024	Gross Population 2025	Increase (Decrease) in Population	% Increase (Decrease)
Arlington Heights	75,101	74,409	74,409	74,409	-	0.0%
Bartlett	41,208	41,105	41,020	41,105	85	0.2%
Buffalo Grove	41,554	43,212	41,554	43,212	1,658	4.0%
Elk Grove	32,458	32,458	31,127	31,802	675	2.2%
Hanover Park	38,533	38,533	36,774	37,470	696	1.9%
Hoffman Estates	51,895	51,895	50,139	52,530	2,391	4.8%
Inverness	4,060	4,060	4,060	4,060	-	0.0%
Mt. Prospect	54,771	56,852	56,852	56,852	-	0.0%
Palatine	83,000	83,000	83,000	80,899	(2,101)	-2.5%
Prospect Heights	15,000	15,000	15,000	11,538	(3,462)	-23.1%
River Trails	17,000	17,000	17,000	16,800	(200)	-1.2%
Rolling Meadows	20,000	23,004	24,099	23,004	(1,095)	-4.5%
Salt Creek	6,300	6,300	6,306	6,362	56	0.9%
Schaumburg	74,227	78,723	76,225	77,099	874	1.1%
South Barrington	5,075	5,075	5,077	4,974	(103)	-2.0%
Streamwood	40,615	40,615	41,463	38,360	(3,103)	-7.5%
Wheeling	42,800	42,800	42,800	38,329	(4,471)	-10.4%
Total	643,597	654,041	646,905	638,805	(8,100)	-1.2%

**Northwest Special Recreation Association
20__ Assessment Resolution**

WHEREAS, the _____ Park District is a member district in good standing with the Northwest Special Recreation Association, and

WHEREAS, the Northwest Special Recreation Association represents a joint agreement program as authorized in the Park District Code and,

WHEREAS, the _____ Park District has the authority pursuant to Section 5.8 of the Park District Code, and,

WHEREAS, the _____ Park District is committed to ensuring the continuation of quality leisure services for its residents both children and adults experiencing a disabling condition, and,

WHEREAS, the _____ Park District wants to continue to support full community participation by residents with disabling conditions,

NOW, THEREFORE BE IT RESOLVED, THAT, the _____ Park District does ratify the recommended Assessment for calendar year 20__ (FY 20__/20__) in the amount of \$_____ as recommended by the Board of Trustees of NWSRA.

AYES _____
NAYS _____
ABSENT _____

Passed and approved this _____ day of _____, 20__.

President



2026

Proposed MDAA

Option A

**PROPOSED NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2026 AT 2% (OPTION A)**

Member Park District	2023 E.A.V. used for 2026 MDAA	% of Total EAV	70% of total MDAA	Gross Population	% of Total Population	20% of total MDAA	Services Provided	% of Total Services	10% of total MDAA	2026 Calculated MDAA	Difference of BG EAV Issue	2026 Proposed MDAA with BG Difference	% of Total MDAA
Arlington Heights	3,647,648,297	13.56%	437,270.30	74,409	11.65%	107,331.21	98,700.09	9.64%	44,401.33	589,002.84	2,980.39	591,983.23	12.8%
Bartlett	1,574,254,183	5.85%	188,717.37	41,105	6.43%	59,291.88	45,565.77	4.45%	20,498.27	268,507.51	1,294.30	269,801.81	5.9%
Buffalo Grove	1,868,614,894	6.95%	224,004.55	43,212	6.76%	62,331.12	120,322.19	11.75%	54,128.27	340,463.94	(20,266.00)	320,197.93	6.9%
Elk Grove	2,306,950,298	8.58%	276,551.02	31,802	4.98%	45,872.77	26,165.55	2.55%	11,770.86	334,194.65	1,858.88	336,053.54	7.3%
Hanover Park	781,752,099	2.91%	93,714.35	37,470	5.87%	54,048.57	28,424.62	2.78%	12,787.13	160,550.05	610.54	161,160.59	3.5%
Hoffman Estates	2,050,205,723	7.62%	245,773.17	52,530	8.22%	75,771.86	60,728.93	5.93%	27,319.58	348,864.61	1,641.29	350,505.90	7.6%
Inverness	238,907,124	0.89%	28,639.55	4,060	0.64%	5,856.34	3,474.84	0.34%	1,563.19	36,059.08	195.88	36,254.97	0.8%
Mt. Prospect	2,228,528,022	8.28%	267,149.97	56,852	8.90%	82,006.12	62,082.51	6.06%	27,928.51	377,084.60	1,833.21	378,917.81	8.2%
Palatine	2,792,779,800	10.38%	334,790.96	80,899	12.66%	116,692.70	84,307.29	8.23%	37,926.57	489,410.23	2,273.75	491,683.97	10.7%
Prospect Heights	436,186,894	1.62%	52,288.92	11,538	1.81%	16,642.98	15,148.63	1.48%	6,814.78	75,746.67	357.80	76,104.48	1.7%
River Trails	633,421,184	2.35%	75,932.83	16,800	2.63%	24,233.15	32,204.52	3.14%	14,487.56	114,653.54	515.10	115,168.65	2.5%
Rolling Meadows	820,969,811	3.05%	98,415.66	23,004	3.60%	33,182.10	95,772.77	9.35%	43,084.45	174,682.21	681.91	175,364.12	3.8%
Salt Creek	281,984,704	1.05%	33,803.57	6,362	1.00%	9,176.86	11,445.39	1.12%	5,148.84	48,129.27	210.69	48,339.96	1.0%
Schaumburg	4,360,332,630	16.21%	522,704.99	77,099	12.07%	111,211.39	193,528.42	18.90%	87,060.91	720,977.29	3,528.50	724,505.79	15.7%
South Barrington	506,843,379	1.88%	60,759.03	4,974	0.78%	7,174.74	18,368.00	1.79%	8,263.05	76,196.82	414.87	76,611.69	1.7%
Streamwood	990,085,304	3.68%	118,688.77	38,360	6.00%	55,332.35	16,374.84	1.60%	7,366.40	181,387.53	798.20	182,185.73	4.0%
Wheeling	1,383,483,310	5.14%	165,848.27	38,329	6.00%	55,287.64	111,528.17	10.89%	50,172.19	271,308.10	1,070.68	272,378.77	5.9%
Total	26,902,947,656	100%	3,225,053.27	638,805	100%	921,443.79	1,024,142.55	100.00%	460,721.90	4,607,218.96	(0.00)	4,607,218.96	100.0%

*The 2023 EAV is the most current available.

2025 MDAA	Proposed Increase	Proposed 2026 MDAA
4,516,881.33	2.00%	4,607,218.96

MEMBER DISTRICT MDAA
2024 - 2026 COMPARISON (OPTION A)

Member Park District	2024 Assessment	2025 Assessment	Approved Increase (Decrease)	2025 Assessment	Proposed 2026 Assessment	Proposed Increase (Decrease)
Arlington Heights	549,152.95	577,472.58	28,319.63	577,472.58	591,983.23	14,510.65
Bartlett	237,979.44	257,978.34	19,998.90	257,978.34	269,801.81	11,823.47
Buffalo Grove	345,757.67	352,127.75	6,370.08	352,127.75	320,197.93	(31,929.82)
Elk Grove	320,854.81	328,453.93	7,599.12	328,453.93	336,053.54	7,599.61
Hanover Park	149,718.43	145,844.48	(3,873.95)	145,844.48	161,160.59	15,316.11
Hoffman Estates	328,595.99	340,726.66	12,130.67	340,726.66	350,505.90	9,779.24
Inverness	37,289.74	35,487.97	(1,801.77)	35,487.97	36,254.97	767.00
Mt. Prospect	352,343.74	363,065.40	10,721.66	363,065.40	378,917.81	15,852.41
Palatine	474,629.85	482,637.60	8,007.75	482,637.60	491,683.97	9,046.37
Prospect Heights	87,857.95	79,304.59	(8,553.36)	79,304.59	76,104.48	(3,200.11)
River Trails	106,608.02	110,713.28	4,105.26	110,713.28	115,168.65	4,455.37
Rolling Meadows	174,557.98	175,723.65	1,165.67	175,723.65	175,364.12	(359.53)
Salt Creek	40,211.12	41,569.25	1,358.13	41,569.25	48,339.96	6,770.71
Schaumburg	684,582.23	705,386.04	20,803.81	705,386.04	724,505.79	19,119.75
South Barrington	72,999.83	71,202.37	(1,797.46)	71,202.37	76,611.69	5,409.32
Streamwood	163,278.56	178,275.06	14,996.50	178,275.06	182,185.73	3,910.67
Wheeling	280,295.19	270,912.38	(9,382.81)	270,912.38	272,378.77	1,466.39
Total	4,406,713.50	4,516,881.33	110,167.83	4,516,881.33	4,607,218.96	90,337.63

2026 SPECIAL RECREATION FUND RECOMMENDATIONS
BASED ON .04 LEVY (OPTION A)

Member Park District	Property County E.A.V.	Handicapped Fund .04 Levy per \$1 EAV	NWSRA MDAA Billed Fiscal Year	Balance of Handicapped Fund	MDAA Space Allowance @ .00005 x EAV for NWSRA usage	Dollars Available for ADA Compliance Projects
Each Member District that is a part of the Special Recreation Association	This is the funding that the County Assesors Office has allocated for each Member District, calculated from the Equalized Assessed Valuation of the properties.	Each Member District is allowed to levy \$.04 for every \$100 EAV to be used to provide programs and services and accessibility for Individuals with Disabilities.	As a part of the NWSRA Joint Agreement, the Member District pay an Annual Assessment to NWSRA to support programs, services, staff, transportation, inclusion, education, training and much more. The MDAA is calculated using the formula of 70% EAV, 20% Gross Population and 10% Services with a 2% ceiling and a 2% floor.	This represents the remaining balance after the MDAA for NWSRA (column D) is subtracted from Handicapped Fund (column C)	The amount that each Member District can reimburse itself for the use of space by NWSRA programs and services. This is based on a formula used to estimate the annual costs of usage for NWSRA programs and services at the Member District facility spaces.	This is the remaining balance of each Member District's Handicapped Fund. This balance can be used for Special Recreation Association programs and services, inclusion support and ADA Compliance expenses.
Arlington Heights	3,647,648,297	1,459,059.32	589,002.84	870,056.48	182,382.41	687,674.07
Bartlett	1,574,254,183	629,701.67	268,507.51	361,194.16	78,712.71	282,481.45
Buffalo Grove	1,868,614,894	747,445.96	340,463.94	406,982.02	93,430.74	313,551.28
Elk Grove	2,306,950,298	922,780.12	334,194.65	588,585.47	115,347.51	473,237.96
Hanover Park	781,752,099	312,700.84	160,550.05	152,150.79	39,087.60	113,063.19
Hoffman Estates	2,050,205,723	820,082.29	348,864.61	471,217.68	102,510.29	368,707.39
Inverness	238,907,124	95,562.85	36,059.08	59,503.77	11,945.36	47,558.41
Mt. Prospect	2,228,528,022	891,411.21	377,084.60	514,326.61	111,426.40	402,900.21
Palatine	2,792,779,800	1,117,111.92	489,410.23	627,701.69	139,638.99	488,062.70
Prospect Heights	436,186,894	174,474.76	75,746.67	98,728.09	21,809.34	76,918.75
River Trails	633,421,184	253,368.47	114,653.54	138,714.93	31,671.06	107,043.87
Rolling Meadows	820,969,811	328,387.92	174,682.21	153,705.71	41,048.49	112,657.22
Salt Creek	281,984,704	112,793.88	48,129.27	64,664.61	14,099.24	50,565.37
Schaumburg	4,360,332,630	1,744,133.05	720,977.29	1,023,155.76	218,016.63	805,139.13
South Barrington	506,843,379	202,737.35	76,196.82	126,540.53	25,342.17	101,198.36
Streamwood	990,085,304	396,034.12	181,387.53	214,646.59	49,504.27	165,142.32
Wheeling	1,383,483,310	553,393.32	271,308.10	282,085.22	69,174.17	212,911.05
Totals	26,902,947,656	10,761,179.05	\$ 4,607,218.96	\$ 6,153,960.09	1,345,147.38	4,808,812.71



2026

Proposed MDAA

Option B

**PROPOSED NORTHWEST SPECIAL RECREATION ASSOCIATION
MDAA 2026 AT 2% (OPTION B)**

Member Park District	2023 E.A.V. used for 2026 MDAA	% of Total EAV	70% of total MDAA	Gross Population	% of Total Population	20% of total MDAA	Services Provided	% of Total Services	10% of total MDAA	2026 Proposed MDAA	% of Total MDAA
Arlington Heights	3,647,648,297	13.56%	437,270.30	74,409	11.65%	107,331.21	98,700.09	9.64%	44,401.33	589,002.84	12.8%
Bartlett	1,574,254,183	5.85%	188,717.37	41,105	6.43%	59,291.88	45,565.77	4.45%	20,498.27	268,507.51	5.9%
Buffalo Grove	1,868,614,894	6.95%	224,004.55	43,212	6.76%	62,331.12	120,322.19	11.75%	54,128.27	320,197.94	7.0%
Elk Grove	2,306,950,298	8.58%	276,551.02	31,802	4.98%	45,872.77	26,165.55	2.55%	11,770.86	334,194.65	7.3%
Hanover Park	781,752,099	2.91%	93,714.35	37,470	5.87%	54,048.57	28,424.62	2.78%	12,787.13	160,550.05	3.5%
Hoffman Estates	2,050,205,723	7.62%	245,773.17	52,530	8.22%	75,771.86	60,728.93	5.93%	27,319.58	348,864.61	7.6%
Inverness	238,907,124	0.89%	28,639.55	4,060	0.64%	5,856.34	3,474.84	0.34%	1,563.19	36,059.08	0.8%
Mt. Prospect	2,228,528,022	8.28%	267,149.97	56,852	8.90%	82,006.12	62,082.51	6.06%	27,928.51	377,084.60	8.2%
Palatine	2,792,779,800	10.38%	334,790.96	80,899	12.66%	116,692.70	84,307.29	8.23%	37,926.57	489,410.23	10.7%
Prospect Heights	436,186,894	1.62%	52,288.92	11,538	1.81%	16,642.98	15,148.63	1.48%	6,814.78	75,746.67	1.7%
River Trails	633,421,184	2.35%	75,932.83	16,800	2.63%	24,233.15	32,204.52	3.14%	14,487.56	114,653.54	2.5%
Rolling Meadows	820,969,811	3.05%	98,415.66	23,004	3.60%	33,182.10	95,772.77	9.35%	43,084.45	174,682.21	3.8%
Salt Creek	281,984,704	1.05%	33,803.57	6,362	1.00%	9,176.86	11,445.39	1.12%	5,148.84	48,129.27	1.0%
Schaumburg	4,360,332,630	16.21%	522,704.99	77,099	12.07%	111,211.39	193,528.42	18.90%	87,060.91	720,977.29	15.7%
South Barrington	506,843,379	1.88%	60,759.03	4,974	0.78%	7,174.74	18,368.00	1.79%	8,263.05	76,196.82	1.7%
Streamwood	990,085,304	3.68%	118,688.77	38,360	6.00%	55,332.35	16,374.84	1.60%	7,366.40	181,387.53	4.0%
Wheeling	1,383,483,310	5.14%	165,848.27	38,329	6.00%	55,287.64	111,528.17	10.89%	50,172.19	271,308.10	5.9%
Total	26,902,947,656	100%	3,225,053.27	638,805	100%	921,443.79	1,024,142.55	100.00%	460,721.90	4,586,952.96	100.0%

*The 2023 EAV is the most current available.

*Total EAV is calculated before removing \$20,066.00 due to error with Buffalo Grove

2025 MDAA	Proposed Increase	Proposed 2026 MDAA
4,516,881.33	2.00%	4,607,218.96

MEMBER DISTRICT MDAA 2024-2026
COMPARISON (OPTION B)

Member Park District	2024 Assessment	2025 Assessment	Approved Increase (Decrease)	2025 Assessment	Proposed 2026 Assessment	Proposed Increase (Decrease)
Arlington Heights	549,152.95	577,472.58	28,319.63	577,472.58	589,002.84	11,530.26
Bartlett	237,979.44	257,978.34	19,998.90	257,978.34	268,507.51	10,529.17
Buffalo Grove	345,757.67	352,127.75	6,370.08	352,127.75	320,197.94	(31,929.81)
Elk Grove	320,854.81	328,453.93	7,599.12	328,453.93	334,194.65	5,740.72
Hanover Park	149,718.43	145,844.48	(3,873.95)	145,844.48	160,550.05	14,705.57
Hoffman Estates	328,595.99	340,726.66	12,130.67	340,726.66	348,864.61	8,137.95
Inverness	37,289.74	35,487.97	(1,801.77)	35,487.97	36,059.08	571.11
Mt. Prospect	352,343.74	363,065.40	10,721.66	363,065.40	377,084.60	14,019.20
Palatine	474,629.85	482,637.60	8,007.75	482,637.60	489,410.23	6,772.63
Prospect Heights	87,857.95	79,304.59	(8,553.36)	79,304.59	75,746.67	(3,557.92)
River Trails	106,608.02	110,713.28	4,105.26	110,713.28	114,653.54	3,940.26
Rolling Meadows	174,557.98	175,723.65	1,165.67	175,723.65	174,682.21	(1,041.44)
Salt Creek	40,211.12	41,569.25	1,358.13	41,569.25	48,129.27	6,560.02
Schaumburg	684,582.23	705,386.04	20,803.81	705,386.04	720,977.29	15,591.25
South Barrington	72,999.83	71,202.37	(1,797.46)	71,202.37	76,196.82	4,994.45
Streamwood	163,278.56	178,275.06	14,996.50	178,275.06	181,387.53	3,112.47
Wheeling	280,295.19	270,912.38	(9,382.81)	270,912.38	271,308.10	395.72
Total	4,406,713.50	4,516,881.33	110,167.83	4,516,881.33	4,586,952.96	70,071.63

**2026 SPECIAL RECREATION FUND RECOMMENDATIONS
BASED ON .04 LEVY (OPTION B)**

Member Park District	Property County E.A.V.	Handicapped Fund .04 Levy per \$1 EAV	NWSRA MDAA Billed Fiscal Year	Balance of Handicapped Fund	MDAA Space Allowance @ .00005 x EAV for NWSRA usage	Dollars Available for ADA Compliance Projects
Each Member District that is a part of the Special Recreation Association	This is the funding that the County Assesors Office has allocated for each Member District, calculated from the Equalized Assessed Valuation of the properties.	Each Member District is allowed to levy \$.04 for every \$100 EAV to be used to provide programs and services and accessibility for Individuals with Disabilities.	As a part of the NWSRA Joint Agreement, the Member District pay an Annual Assessment to NWSRA to support programs, services, staff, transportation, inclusion, education, training and much more. The MDAA is calculated using the formula of 70% EAV, 20% Gross Population and 10% Services with a 2% ceiling and a 2% floor.	This represents the remaining balance after the MDAA for NWSRA (column D) is subtracted from Handicapped Fund (column C)	The amount that each Member District can reimburse itself for the use of space by NWSRA programs and services. This is based on a formula used to estimate the annual costs of usage for NWSRA programs and services at the Member District facility spaces.	This is the remaining balance of each Member District's Handicapped Fund. This balance can be used for Special Recreation Association programs and services, inclusion support and ADA Compliance expenses.
Arlington Heights	3,647,648,297	1,459,059.32	589,002.84	870,056.48	182,382.41	687,674.07
Bartlett	1,574,254,183	629,701.67	268,507.51	361,194.16	78,712.71	282,481.45
Buffalo Grove	1,868,614,894	747,445.96	320,197.94	427,248.02	93,430.74	333,817.28
Elk Grove	2,306,950,298	922,780.12	334,194.65	588,585.47	115,347.51	473,237.96
Hanover Park	781,752,099	312,700.84	160,550.05	152,150.79	39,087.60	113,063.19
Hoffman Estates	2,050,205,723	820,082.29	348,864.61	471,217.68	102,510.29	368,707.39
Inverness	238,907,124	95,562.85	36,059.08	59,503.77	11,945.36	47,558.41
Mt. Prospect	2,228,528,022	891,411.21	377,084.60	514,326.61	111,426.40	402,900.21
Palatine	2,792,779,800	1,117,111.92	489,410.23	627,701.69	139,638.99	488,062.70
Prospect Heights	436,186,894	174,474.76	75,746.67	98,728.09	21,809.34	76,918.75
River Trails	633,421,184	253,368.47	114,653.54	138,714.93	31,671.06	107,043.87
Rolling Meadows	820,969,811	328,387.92	174,682.21	153,705.71	41,048.49	112,657.22
Salt Creek	281,984,704	112,793.88	48,129.27	64,664.61	14,099.24	50,565.37
Schaumburg	4,360,332,630	1,744,133.05	720,977.29	1,023,155.76	218,016.63	805,139.13
South Barrington	506,843,379	202,737.35	76,196.82	126,540.53	25,342.17	101,198.36
Streamwood	990,085,304	396,034.12	181,387.53	214,646.59	49,504.27	165,142.32
Wheeling	1,383,483,310	553,393.32	271,308.10	282,085.22	69,174.17	212,911.05
Totals	26,902,947,656	10,761,179.05	\$ 4,586,952.96	\$ 6,174,226.09	1,345,147.38	4,829,078.71