

## Jessica Vasalos

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**From:** Craig Talsma <ctalsma@heparcs.org>  
**Sent:** Friday, August 30, 2024 9:05 AM  
**To:** Jessica Vasalos  
**Cc:** Kevin Romejko; Jim Jarog; Tracey Crawford; Nicolae Gereea  
**Subject:** Re: FY2024 Financial Review

Thank you.

Based on your responses we still do not have accurate f/s. Until staff feels that the f/s are completely accurate to the best of their abilities, it is not appropriate to ask the Board to approve them. At this time I would not present them at all. I continue to offer to help Nicolea to review and recommend appropriate entries to finalize 2024 statements. I am hoping by the 9/25 meeting they will be ready. This can still be an agenda item to discuss the progress and process of the f/s, however they are not yet ready to be approved.  
Thanks, Craig

On Aug 29, 2024, at 8:07 PM, Jessica Vasalos <jvasalos@nwsra.org> wrote:

Hey Craig,

We will answer your questions below in **red**!

*Jessica Vasalos*

**Administrative Manager**  
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**From:** Craig Talsma <ctalsma@heparks.org>  
**Sent:** Thursday, August 29, 2024 3:30 PM  
**To:** Nicolae Gereia <ngerea@nwsra.org>; Kevin Romejko <KRomejko@bartlettsparks.org>; Jim Jarog <jjarog@mppd.org>  
**Cc:** Tracey Crawford <tcrawford@nwsra.org>; Jessica Vasalos <jvasalos@nwsra.org>  
**Subject:** RE: FY2024 Financial Review

Hi Nicolea,

Thanks for the work on the F/S, it's very much appreciated. I was able to find some time today to review, and I do have some questions which I hope you can clarify.

Additionally, I would remove the Balance Sheet statements. They do not tie out to the audit or elsewhere, and as I have mentioned prior, it is next to impossible to maintain GASB and/or Government wide financial statements. **In the past, the consent agenda included the Income Statement, Balance Sheet and the Organizational Cash, for this Board meeting it was Tracey's understanding you wanted the Board to review all the financials, month by month, which is why we included the GWFS Balance sheets.** The only B/S we would want would be an enteral one strictly based on fund operations and tied to fund balance (not net position). The ones presented do not tie out or balance at all. **We can remove the GWFS Balance sheet from the financials. Please remember that we were working in two systems that have different accounting and fund structures. Nicolae tested the QB ending balances that were reflected in the Audit as of 12/31/2023 and started the year in AccuFund as of 1/1/2024. The entries that should have been put back to FY2023, could not have been placed in FY2023 because we do not use QuickBooks anymore. All the correcting entries were dated 1/1/24 to signify that they should have been FY2023. Moreover, the AF can not produce an Income sheet and Balance sheet because it does not allow a day report – it only produces monthly reports. Nicolae completed this verification manually by extracting the transactions to verify the beginning balances.**

We also need to establish the Capital Fund and actually fund it instead of committing the operational fund balance. We can still use a due/to from account and shore up at year end, but it should maintain the actual capital expenditures in its own fund and P&L or at least separate columns; this can be done perhaps at budget time if need be. **Tracey has this in on the budget preparation information for FY2025. Staff are currently working with the Village Bank and Trust to establish whether checks can be written from the existing Capital Max Safe account or if they are requiring us to open an additional Capital Operating Account. Check writing restrictions has been lifted by the bank for individuals with Max Safe Accounts this past June. The contact from Village indicated that the same restrictions should be lifted for businesses as well, toward the end of the summer early fall. The restrictions currently only allow limited amounts of checks to be written, which is why we would need the additional Capital Operating Account.**

For simplistic sake I decided to focus the review on the July 31, 2024 P&L, here are my significant questions:

Many questions do relate to the budget vs. actual amounts, and it is concerning where we may already be over the annual budget on some accounts. **Tracey and Nicolae are monitoring that the bottom-line budget is not over to the best of our ability. Staff review the financials quarterly. During this process, they identify any reclasses that need to be made. Staff identified numerous reclasses that have not been processed. These were not completed yet, due to the finance department concentration on the FY2023 Audit acceptance, FY2024 Financial review for**

the September Board meeting including the month-to-month drill down and mapping review and corrections for AccuFund software as well as preparation for the Special Board Meeting next week.

What is the PURSUIT Program fees? Budgeted for \$122K but zero so far. Yes, you are correct. Clearbrook's budget ends in July, as mentioned at the PURSUIT presentation this past spring, all six PURSUITS have reached their maximum capacity! Clearbrook serves as the administrating agency. Their fiscal year is July 1 to June 30. We typically receive the split of the net after they reconcile their budget end of August or the beginning of September. This year's split will be \$175,461.18.

What is Program Credit Fees account (no budget)? This account is not budgeted as it is a holding account for registration refunds to apply for future programs and is tracked by our registration team. Many families choose not to receive a refund and ask to use for a future program. Money is held in their household account for future use. Money that is not used is reported to the state as unclaimed property.

Non-Prog Rev SLSF account (no budget) is this where reimbursement should go (i.e. postage)? No this is not budgeted - Amount comes in through NWSRA registrations and is a donation to SLSF. This money is used to support the Booster Club in the SLSF budget that supports athletics. Any funds in this line item are moved after the fall registrations, typically during the third quarter.

IDHS Grant, is there any limitations or requirements for the spend of these funds? Yes, there are limitations and requirement from the state. This money can only be used for Inclusion reimbursement for FY2023. We were instructed by the auditor to record this in deferred revenue and reclassified when received (June 2024).

Are operating and investment interest switched? \$15k seems high for one month operating and should be similar month to month. That is because we did not have a separate Capital Interest account. It was budgeted this way until the two separate funds are created. (refer to above)

Are independent contractors all coded correctly? There is \$9500 in miscellaneous with no budget, yet zero in Clubs with \$12k budget, among others. Correct, this is a reclass and a title change. Clubs should say Day Camp – 424401. Day Camp is budgeted at 12K for independent contractors. This is Bright Star, the company contracted to provide the nurses for Camp Connections. We do not anticipate receiving the bill until late September. The money currently in 424412 is Misc will be reclassified to 424402 General Programs.

Supplies over annual budget? It was identified in the 2<sup>nd</sup> quarter report that this line item is higher than budgeted due to the unanticipated repair and replacement of key fob latches on interior doors in the main office. This is also the quarter that the annual office supplies are purchased for the year.

Bank fees over annual budget? Is something else in here? It was identified in the 2<sup>nd</sup> quarter report that this line item is higher than budgeted due to the increase in fees to use credit cards from our vendor Elavon and more participants and families using credit cards to pay for programs and Day Camps.

You mentioned the quick books refund...it needs to go back to where it was paid from. This account showing a YTD credit balance for that amount. – this will be reclassified back to Misc Software – 421905

You mentioned SLSF postage, this should be a non-program revenue. – This is budgeted as an NWSRA expense reimbursed back from SLSF and credited to the postage account.

What is the \$4349 charge for SHRM membership (annual budget is \$244) - This expense was for SHRM conference and not membership – it will be reclassified into other trainings and workshops 421407. We will also be received a credit in this line item for this conference because Darleen volunteered her service for a credit in registration.

Why is CPI recert more than double budget (\$7547 vs \$3698)? This line item is higher than budgeted due to an increase need for CPI (Crisis Prevention Intervention) certified staff. This increase is due to staff vacancies and turnover as well as the need to have a CPI certified trainer on staff. This is a high-cost investment for the agency but critical for safety and when addressing the increase in aggressive behaviors and mental and emotional challenges demonstrated by our participants.

Why is the YTD Condo Assoc fee so low? Paid annually? – We have not received the invoices from Rolling Meadows and are working with them to send those invoices to us. This is paid monthly. The budget for Condo is \$12,870 for FY2024. This YTD budget amount is an AccuFund issue. We have a meeting scheduled to discuss this with the implementation team.

The screenshot shows a financial system interface with the following fields:

- Activity Date: 01/01/2024
- Reference: FY 2024
- Description: Fiscal Year 2024 Rent

Below these fields is a "Distribution" section with a table:

St	Fund	Object	GL#	Project	Description	Line Desc	Set
10	50	421801	0000		Condo Association Fee		
10	50	421802	0000		RMCC Rental Space		

Are RMCC HPCC rents paid other than twice per year? – Each site in their MOU choses how they want to be paid for rent. RMCC and HPCC is paid monthly.

HEPD has not received our rent payments (\$15k for 1/1/24 and \$15k for 7/1/24). These need to be made and also reflected in the P&L. The full \$30k should be rent expense with the auditors making the GASB lease adjustment. – We just received both invoices from Nicole and this payment is in process. We are sending out reminders to all our programming sites reminding them that those districts have to send out those invoices in order to be paid.

Amounts for trips/program supplies (\$3607) should be in an account with a budget. – This line item reclassified from 422208 trips/program supplies to 422208 Trips Commercial.

We have made no payments for day camp commercial transport (budget \$103,480)? – No payments have been made due to the Camp Transportation invoice not being received. This invoice is usually received in the 3<sup>rd</sup> quarter.

Are we getting quotes for bus repairs? we are already at 85% of this year's budget. – Yes - Tracey has directed the staff to send an RFP out for bus services for FY2025 budget year. We are also working with the attorney to assist us with the process.

What is the printer toner OPS of \$4730 and why no budget? This is a 2023 expense and is dated 1/1/2024. This could not officially be moved back. This was a P-Card expense missed by the auditor. It is not a FY2024 budgeted item.

Recruitment is at the annual budget amount. Are we done spending for the year? – Unfortunately, we are not done. This is an ongoing expense. We are down six full time coordinators and two recreation specialists and one registrar. And ongoing recruiting for part time staff.

Please change Liability Fees account title to PDRMA expense or Insurance expense – We agree that this title should be changed to PDRMA- we will work with AccuFund to ensure this renaming does not affect the mapping (when renaming some accounts in the past, it has created issues). AccuFund is very testy when it comes to changing titles for certain types of accounts. We are currently reviewing this area to move these items under the appropriate areas.

Training Part time is 10% over the annual budget of (\$31,600) why? Are we done? Yes – we have hired a lot of part time staff and have had to add additional trainings throughout the year to ensure they are ready to work with our participants. This is continuous throughout the seasons. Fortunately, we are not done, and our recruiting are working .

We spent more on extra day camp and athletic wages than we brought in.

**Day Camp** – Rachel presented to the Board in May and July about District late school openings and the need for us to extend our camp for three weeks at the end of the summer. This was an unbudgeted need that we were approached in April. Our campers camp back in droves this year. This meant additional staff were needed to accommodate staff to camper ratios of 1:1, 1:2, 1:3. As a reminder, our staff and transportation expenses are always going to be high than the revenue for the program.

**Athletics** – More of our teams qualified for state games. This means more staff coaches were needed to accommodate this. Athletics is one of the pillars that SLSF supports. Some of these expenses will be reimbursed from SLSF in the 3<sup>rd</sup> quarter grant request. We also do not charge any fees for our state qualifying Special Olympic athletes to attend the games. The plan has always been to make our full-time staff the coaches for our athletes. Due to the continuous revolving door with our full-time recreation specialists, we had to hire part time RT staff to travel down state with the Special Olympics athletes. These coaches had to stay overnight to supervise the athletes that were competing.

FICA accounts are still in wrong amounts and order. I would suggest making one FICA account or maybe one SOCIAL Security and one Medicare. – We implemented a more detailed break out of the FICA and Social Security accounts due to the direction of the Finance Task Force. We have already spent a lot of time with the AccuFund implementation team to remap the accounts under FICA and Social Security. On the income statement you will notice the new breakdown started in May with 0.00 dollar amounts for the old accounts. The amounts in each of these accounts do not tie out. Even if the total is close, the accounts are wrong and this must be rectified. In the email sent to you

we identified how to calculate the FICA amounts as of YTD amount was supported by the calculations provided in the email. Nicolae has set up these accounts and reconciled the liabilities and expenses to emulate the AccuFund payroll cycles.

What is our monthly Health Insurance cost? The employer portion is around \$36,500 monthly but fluctuates on turnover of staff. The employee portion is around \$5,300 monthly but also fluctuates due to turnover of staff.

IMRF does not tie out at all. There needs to be a reconciliation for this expense. – Yes, we are aware of this and in the process of reclassing this account. This is a portion of the financial review memo that is going out in your Board Packet for the September 4, 2024, Special Board Meeting. “During this process, it was discovered that there was a discrepancy between the old QuickBooks mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts with the new AccuFund mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts. This mis-mapping led to these accounts being overstated in the AccuFund Income Statements and Balance Sheets.” Nicolae is very aware and will be entering this journal entry tomorrow to reconcile this line item through July. We were waiting for August to be paid. Nicolae is estimating the invoice to about \$13,000.

What is the IMRF voluntary amount of \$1061? – This is amount will be reclassified from the expense account to the liability account.

Capital accounts need to be in budgeted line items (busses); (\$15,080) in Tech Hardware is wrong; RM Maint fee no budget. – We do have a separate capital budget, which you are aware of that outlines all our capital expenditures. The (\$15,080) Fund 30:

- Technology/Hardware – (\$15,080.64) – FY2023 audit expense journal entry – please refer to the email sent last night. – RM Maint Fee – This is a FY2023 expense that did not get moved over back to FY2023 by the auditor. There is nothing budgeted in this line item for FY2024.

It appears many items are being coded into accounts without a budget or in the wrong account. We can only use accounts with budgeted amounts. A perfect example is there are two accounts for FICA. If we charge everything to them it will be cleaner. Overall, some of the above items should be able to answer easily. – Under normal circumstances we totally agree, however, we are in the middle of implementing new software that required new GL codes. The Financial Task Force asked for additional GL codes to be added. The Auditor asked for Fund 30 GL codes to be added. None of the new codes on the original budgeted chart of accounts for FY2024. With all that being said, we are still ironing out the kinks. This will result in many reclasses that have identified by our staff during our second quarter review, as we stated have not been implemented yet due to all the other focuses mentioned above. We must remember that Nicolae’s first day was April 8 and has only been here five months.

The most important thing is that any payroll related accounts must be reconciled. This includes having all FICA expense in appropriate accounts that tie out by each account and all IMRF reconciled. There should be no voluntary deduction expenses on the P&L at all. Yes, we are aware – Nicolae has reconciled these accounts and is prepared to answer any additional questions.

Thank you – the packet will be going out tomorrow. See you next week!

**Craig Talsma, CPA, CPRE**

He/Him/His

Executive Director / Board Secretary

Hoffman Estates Park District

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**From:** Nicolae Gerea <[ngerea@nwsra.org](mailto:ngerea@nwsra.org)>

**Sent:** Wednesday, August 28, 2024 5:29 PM

**To:** Craig Talsma <[ctalsma@heparks.org](mailto:ctalsma@heparks.org)>; Kevin Romejko <[KRomejko@bartlettparks.org](mailto:KRomejko@bartlettparks.org)>; Jim Jarog <[jjarog@mppd.org](mailto:jjarog@mppd.org)>

**Cc:** Tracey Crawford <[tcrawford@nwsra.org](mailto:tcrawford@nwsra.org)>; Jessica Vasalos <[jvasalos@nwsra.org](mailto:jvasalos@nwsra.org)>

**Subject:** FY2024 Financial Review

**Importance:** High

Hello Craig,

Attached is the long awaited FY2024 that I have prepared for the special board meeting next week. Would you be able to review these so we can send out the packet by end of day tomorrow? I wanted to outline noticeable items from the financials that may pose some questions:

**1. January Balance Sheets**

1. Fund 10:

1. Liabilities and Net Assets - payroll liabilities (\$11,978.05), this adjustment was corrected and reflected on the May Balance Sheet.
2. Long Term Payable – Debt service and principal – audit generated entries from Seldon Fox (\$1,029.84 & \$11,233.08) – January through July

3. Net Assets – Retained Earnings are being used to reclass entries from the previous year due to QuickBooks no longer being operable. (\$1,008,422.13) – January – July
4. Assets – The due to/from Capital Fund accounts are used to offset fund 20 for transfers from capital to operating cash accounts, January - July
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used to offset fund 10 for transfers from capital to operating cash accounts, January - July (\$19,995.87)
  2. Capital Accounts Payable – Audit entry offset by Fund 10 (\$11,124.15)
3. Fund 30:
  1. Accounts created as a request from Seldon Fox to represent the GWFS entries. – \$97,885.00 – January - July

**2. January Income Statements**

1. Fund 20:
    1. Rent - Operating Interest- (\$1,723.42) – analysis and reclass being created due to mis-mapping of Capital Max Safe Interest earned booked in the wrong line item
  1. Fund 30:
    1. Technology/Hardware – (\$15,080.64) – FY2023 audit expense journal entry
- 

**3. February Balance Sheets**

1. Fund 10:
  1. Liabilities and Net Assets – Accrued payroll liabilities (\$1,673.65) due to payroll entries and payment timing of the pay periods.
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$25,727.62)
  2. Capital Accounts Payable – Audit entry offset by Fund 10 (\$9,877.43)

**4. March Balance Sheets**

1. Fund 10:
  1. Liabilities and Net Assets – Accrued payroll liabilities (\$15,017.36) due to payroll entries and payment timing of the month.
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$20,606.99)
  2. Capital Accounts Payable – Audit entry offset by Fund 10 (\$10.00)

**5. March Income Statements**

1. Fund 10:
  2. Payroll Fees - (\$2,843.26) – reclassified to correct account
  3. Conference Education – Other Trainings/workshops – (\$3,848.80) – Staff is working with AccuFund to identify the origin of this credit. The system is not allowing drill-down on this item
  4. Public Awareness – (\$1,792.40) – This credit represents a P-Card Fraud credit from fraudulent purchases
  5. Inclusion – transactions reflect the reclassification of expenses to correct accounts as we split Inclusion into Three different accounts: expenses, salaries, and independent contractors.

**6. April Balance Sheets**

1. Fund 10:



1. Liabilities and Net Assets – Accrued payroll liabilities (\$14,517.51) due to payroll entries and payment timing of the month.
2. Long Term liability – Wage Garnishment – (\$970.49) – reclassified to EE FSA Dependent and Medical – cash account has been reconciled and will offset throughout the year
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$24,301.98)
  2. Capital Accounts Payable – Audit entry offset by Fund 10 (\$0.00)

**7. April Income Statements**

1. Fund 20:
    6. Rent - Operating Interest- (\$3,104.00) – analysis and reclass being created due to mis-mapping of Capital Max Safe Interest earned booked in the wrong line item
- 

**8. May Balance Sheets**

1. Fund 10:
  1. EFT Liability – (\$4,628.91) – will be reconciled in July
2. Fund 20:
  1. Capital Max Safe – (\$223,686.39) – Reclass Capital Max Safe Transfers between funds 10 and 20, bus purchases – AccuFund mis-mapping
  2. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$46,825.41)

**9. May Income Statements**

1. Fund 10:
    7. Professional Fees - (\$5,550.00) – Robert Half invoices crossed in the mail creating a double payment. Robert Half issued a credit to reimburse the overpayment. ACH payment was created to allow for electronic payments.
  2. Fund 20:
    1. Rent - Operating Interest- (\$3,187.59) – analysis and reclass being created due to mis-mapping of Capital Max Safe Interest earned booked in the wrong line item
- 

**10. June Balance Sheets**

1. Fund 10:
  1. EFT Liability – (\$4,628.91) – will be reconciled in July
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$278,029.23)

**11. June Income Statements**

1. Fund 10:
  1. Commercial – Athletic Commercial Expenses – (\$1,200) – Credit from Special Olympics
  2. Health Insurance – Voluntary Benefits – (\$13,002.64) – During my focus on correcting the mapping of the Income Statement to and from the Balance Sheets within the new financial software, AccuFund. It was discovered that there was a discrepancy between the old QuickBooks mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts with the new AccuFund mapping of IMRF, Health Insurance, FICA, Direct Deposits, and FSA payroll accounts. This mis-mapping led to these accounts being overstated in the AccuFund Income Statements and Balance Sheets – This amount is a reflection of the process stated and is a reclassification of expenses.
2. Fund 20:
  1. Rent - Operating Interest- (\$5,655.61) – analysis and reclass being created due to mis-mapping of Capital Max Safe Interest earned booked in the wrong line item

2. Capital Expenses – Finance system update – (\$625.00) – reclassification of vendor invoice posted to wrong account.
- 

## 12. July Balance Sheets

1. Fund 10:
  1. Long Term liability – Wage Garnishment – (\$1,336.15) – reclassified to EE FSA Dependent and Medical – cash account has been reconciled and will offset throughout the year
2. Fund 20:
  1. Assets – The due to/from Capital Fund accounts are used for transfers from capital to operating cash accounts. (\$296,141.70)

## 13. July Income Statements

1. Fund 10:
  1. Member District Assessment – MP Assessment – (\$145.00) – Member District Assessment payment and the purchase of printer was on one check, and all deposited into the MDAA account - \$145.00 was reclassified into non-program revenue.
  2. Independent Contractors – PURSUIT – (\$4,256.36) – Reclassification salary expense for PURSUIT FY2023.
  3. Payroll Processing – Payroll Fees - (\$2,483.26) – QuickBooks Refund
  4. Postage – Postage – (\$1,914.24) – Reimbursement from SLSF for their share of postage
  5. Conference Education – Other Training/workshops – (\$3,800.82) – Reclassification from other training and workshops to this line item

When calculating the FICA taxes – you have to include the following:

### Full-time salaries:

1. Salaries - \$1,094,434.68
2. Overtime - \$1,228.41
3. Car allowance - \$2,100.00

### Part-Time salaries: \$395,447.07

1. Office support
2. Training
3. Clubs
4. Special events
5. Day camp
6. General programs
7. PURSUIT
8. Athletics

### Inclusion: \$357,348.29

1. Arlington Heights Inclusion Salary - \$34,944.34
2. Bartlett Inclusion Salary - \$17,186.46
3. Buffalo Grove Inclusion Salary - \$33,981.68
4. Hanover Park Inclusion Salary - \$9,829.71
5. Hoffman Estates Inclusion Salary - \$16,977.78
6. Mt. Prospect Inclusion Salary - \$23,976.78
7. Palatine Inclusion Salary - \$24,751.94
8. Prospect Heights Inclusion Salary - \$3,016.32
9. River Trails Inclusion Salary - \$5,833.72
10. Rolling Meadows Inclusion Salary - \$34,699.14
11. Salt Creek Inclusion Salary - \$2,926.15
12. Schaumburg Inclusion Salary - \$73,712.94
13. South Barrington Inclusion Salary - \$6,734.97
14. Wheeling Inclusion Salary - \$31,888.95

15. Inclusion Training Salary - \$11,964.36

16. Rovers Salary Inclusion - \$13,905.66

All above total - \$1,850,558.45 \* 7.65% = \$141,567.72. The June income statement reflects \$144,960.75. The difference is due to payroll replacement checks, that were calculated twice in the system but only paid once to the IRS.

If you have any questions please do not hesitate to contact us.

## Nicolae Gereca, CPA

**Superintendent of Finance**

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The banner features the NWSRA logo with the tagline "CELEBRATE ABILITY" and "NORTHWEST SPECIAL RECREATION ASSOCIATION". It includes two circular accreditation logos: "BLINDS INTERNATIONAL (IBS) ACCREDITED MEMBER" and "NATIONAL GOLD MEDAL FACILITY". Below the logos are social media icons for Facebook, Twitter, and Instagram. The contact information is: [www.nwsra.org](http://www.nwsra.org), 3000 West Central Road, Suite 205, Rolling Meadows, IL 60008. A photograph of three smiling people is shown. The right side of the banner has a purple background with the text "NOW HIRING", "Earn Extra Income", and "Make a Difference". A call to action button says "STOP LOOKING! APPLY NOW!" with a mouse cursor icon.