Robbins Schwartz

55 West Monroe, Suite 800 | Chicago, IL 60603-5144

STEVEN B. ADAMS
sadams@robbins-schwartz.com
312.332.7760

Commented [SA1]: Please note the Robbins Schwartz letterhead you used is out of date. Our offices have moved to LaSalle Street. I'll have the final version put on updated letterhead.

August 14, 2024

VIA CERTIFIED MAIL

Internal Revenue Service
Philadelphia, PA 19255-0633

Re: Notice number: 972CG
Northwest Special Recreation Association
Employer Number: 36-3059924
Tax Period: 2022

Dear Sir/Madam,

I am counsel for the Northwest Special Recreation Association ("Association," or "NWSRA"), an association of Illinois local government units formed under state law whose mission is to provide park and recreational opportunities to disabled children and adults in northwestern Cook County, Illinois. On August 5, 2024, the Association received IRS Notice 9732CG dated July 29, 2024 (the "Notice"). The Notice proposes a $21,600 penalty against NWSRA for a delay in the filing of its 2022 W2 information returns. The Association respectfully states its total disagreement with the proposed penalty. The delay in filing the returns was caused by circumstances completely beyond the Association's control, and was not due to willful neglect—in other words, there was reasonable cause for the delay, as explained below. The July 29, 2024 972CG notice referenced above is attached hereto as **Exhibit A**.

NWSRA experienced the abrupt departure of its in-house Finance Manager in February 2022. The Finance Manager had been the sole employee responsible for the Association's payroll and electronic W2 filings and had been in the position since April 2016. Promptly after her departure, Northwest Special Recreation Association contracted a financial firm to perform the financial and accounting services of the Association. The contracted financial firm did not electronically file the W2s until February 17, 2023. The contracted financial firm never notified NWSRA that the W2s were filed seventeen days late. As a result, NWSRA did not become aware of the late filing until it received the July 29, 2024 Notice on August 5, 2024. All employees were given their W2s on January 30th and any remaining W2s that the agency had in its possession were mailed to each employee (and postmarked) on January 31st. **Exhibit B**

W2 corrections were mailed on February 14, 2023. It was at this point that the contracted financial firm discovered the W2s had not been timely submitted to the IRS. The contracted firm electronically filed the W2s on February 17, 2023 without notifying NWSRA. **Exhibit C**

NWSRA provides day camps, recreational programs, trips, special events, specialty programs, transportation, and services to its disabled residents. The Association serves a population base of more than 643,000 residents. Seventy-five percent of NWSRA's income is from tax dollars levied by its member park districts paid to the Association to provide services for their residents with disabilities. NWSRA has no independent taxing authority. The cost to provide NWSRA's

services is high, but for the families it serves in this 17-community area, the opportunities provided are essential to the health and well-being of their loved ones. The Association has successfully maintained exceptional programming and opportunities to an otherwise underserved community through its unique sharing of financial and extraordinary volunteer and paid human capital.

Payment of this penalty will directly impact NWSRA's ability to serve the many adults and children with disabilities and their families who depend on its services to support their daily needs. A detailed profit and loss statement demonstrating the financial challenges facing the Association during fiscal year 2022 is attached as **Exhibit D**. NWSRA sincerely believes the public is best served by removal of this proposed penalty under these unfortunate circumstances.

NWSRA is financially responsible and committed to full compliance with its W2 filings in the future. It has already started implementing measures to prevent a similar problem in the future. These measures are being carried out under the supervision and direction of NWSRA's new in-house Superintendent of Finance and includes the following:

1. Review, enhance, and build redundancies for all internal financial processes and controls to eliminate the risk of future non-compliance.

2. Continue the annual engagement of an outside professional auditing firm.

3. The Superintendent of Finance will personally oversee all payroll/taxation and W2 filings on a daily, monthly, quarterly, and annual basis to ensure ongoing accurate and timely compliance.

4. The purchase and implementation of AccuFund, a new accounting and financial software to assist with all financial needs.

Accordingly, for the reasons set forth above, NWSRA respectfully requests that the proposed penalty be removed for the reasons set forth above. Should the IRS require any further supporting information to evaluate this request, please call or email me. The Association would be happy to provide any further information or documents.

The Association sincerely appreciates your careful consideration of this request. We look forward to a prompt resolution that will restore our good standing with the IRS and enable us to continue the fulfillment of our obligations to the communities we serve.

Sincerely,

ROBBINS SCHWARTZ

Steven B. Adams

cc: Ms. Tracey Crawford, Executive Director
Mr. Craig Talsma, NWSRA Chair
Mr. Jim Jarog, NWRSA Vice-Chair
Mr. Kevin Romejko, Organizational Treasurer

Mr. Nicolae Gerea, Superintendent of Finance

Enclosures

IRS Department of the Treasury
Internal Revenue Service

PHILADELPHIA, PA 19255-0633

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NORTHWEST SPECIAL RECREATION ASSN
3000 CENTRAL RD STE 205
ROLLING MDWS, IL 60008-2551

001932

IF YOU WRITE OR CALL US, REFER TO THIS INFORMATION:

NOTICE NUMBER: 972CG
BOD CODE: TEF
DATE OF THIS NOTICE: 07/29/2024
TAXPAYER IDENTIFICATION NUMBER: 36-3059924
FORM: CVL PEN
TAX PERIOD: 202212
PENALTY REFERENCE CODE: 500

FOR INFORMATION, PLEASE CALL: 1-866-455-7438

A PENALTY IS PROPOSED FOR YOUR 2022 INFORMATION RETURNS

ACTION REQUIRED

OUR RECORDS SHOW THAT YOU DIDN'T FILE CERTAIN INFORMATION RETURNS CORRECTLY AS REQUIRED BY INTERNAL REVENUE CODE (IRC) SECTION 6721 FOR THE TAX PERIOD SHOWN ABOVE. THE LAW ALLOWS FOR A PENALTY FOR FILING INFORMATION RETURNS INCORRECTLY. A PENALTY IS PROPOSED IN THE AMOUNT OF $21,600.00. INTEREST ON THIS PENALTY WILL NOT BE CHARGED UNTIL AFTER YOU RECEIVE A BILL.

PLEASE READ THIS NOTICE CAREFULLY. IT EXPLAINS THE PROPOSED PENALTY AND WHAT YOU SHOULD DO IF YOU AGREE OR DISAGREE WITH THE PROPOSAL. THIS PENALTY WILL BE CHARGED IF YOU DON'T RESPOND TO THIS NOTICE. THE PROPOSED PENALTY IS EXPLAINED UNDER THE "EXPLANATION OF PENALTY" SECTION.

HOW YOU SHOULD RESPOND TO THIS NOTICE

PLEASE REVIEW YOUR RECORDS RELATED TO FILING THE RETURNS LISTED ON PAGE 2.

-- IF YOU AGREE TO THE FULL AMOUNT OF THE PROPOSED PENALTY, DO ALL OF THE FOLLOWING:

1. CHECK BOX (A) ON THE RESPONSE PAGE OF THIS NOTICE.
2. SIGN AND DATE THE CONSENT OF PENALTY ASSESSMENT.
3. ENCLOSE YOUR PAYMENT IN FULL. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
4. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
5. ENSURE THE ADDRESS ON THE STUB APPEARS IN THE ENVELOPE WINDOW.

-- IF YOU DON'T AGREE WITH ALL OR PART OF OUR FINDINGS OR BELIEVE YOU HAVE A REASON ALL OR PART OF THIS PENALTY SHOULD NOT BE CHARGED, DO ALL OF THE FOLLOWING:

1. CHECK BOX (B) OR (C) ON THE RESPONSE PAGE OF THIS NOTICE.
2. ENCLOSE A SIGNED STATEMENT EXPLAINING WHY YOU DISAGREE.
3. INCLUDE ANY SUPPORTING DOCUMENTS YOU WISH TO HAVE CONSIDERED.
4. IF YOU AGREE TO PART OF THE PENALTY, ENCLOSE YOUR PAYMENT. MAKE YOUR CHECK OR MONEY ORDER PAYABLE TO THE UNITED STATES TREASURY.
5. ENCLOSE THE APPROPRIATE MAILING STUB TO INDICATE WHETHER A PAYMENT IS INCLUDED.
6. RETURN THE RESPONSE PAGE OF THIS NOTICE WITH YOUR STATEMENT AND DOCUMENTS IN THE ENCLOSED ENVELOPE (ENSURE THE ADDRESS APPEARS IN THE ENVELOPE WINDOW). PLEASE INCLUDE A TELEPHONE NUMBER, INCLUDING THE AREA CODE, AND THE BEST TIME TO CALL.

IT'S IMPORTANT THAT YOUR COMPLETED RESPONSE BE RECEIVED WITHIN 45 DAYS FROM THE DATE OF THIS NOTICE. YOU HAVE 60 DAYS TO RESPOND IF YOU LIVE OUTSIDE THE UNITED STATES. IF YOU DO NOT RESPOND WITHIN THIS PERIOD, YOU WILL RECEIVE A BILL CALLED "NOTICE OF PENALTY CHARGE" (CP15 or CP215) FOR THE AMOUNT OF THE PROPOSED PENALTY. INTEREST WILL BE CHARGED FROM THE DATE OF THE "NOTICE OF PENALTY CHARGE" TO THE DATE PAYMENT IS RECEIVED IN FULL.

IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE, YOU MAY WRITE TO THE RETURN ADDRESS ON THIS NOTICE. IF YOU PREFER, YOU MAY CALL THE TELEPHONE NUMBER SHOWN ABOVE FOR GENERAL INFORMATION ABOUT THIS NOTICE. HOWEVER, THE OFFICE AT THE ADDRESS SHOWN ON THIS NOTICE IS MOST FAMILIAR WITH YOUR CASE.

A PENALTY IS PROPOSED BASED ON HOW YOU FILED THE FOLLOWING INFORMATION RETURNS. THE EXPLANATION OF THE PENALTY FOLLOWS THE LIST OF INFORMATION RETURNS. THE PAGE TITLED "SUMMARY OF PROPOSED PENALTY" SHOWS YOU THE TOTAL NUMBER OF RETURNS FOR WHICH A PENALTY IS PROPOSED.

NORTHWEST SPECIAL RECREATION
3000 CENTRAL RD 205
ROLLING MEADOWS, IL 60008-2559

FORM W2 RECEIVED: 02/17/2023
ORIGINAL RETURNS: 432
AMENDED RETURNS: 0
HOW RECEIVED: ELECTRONIC
TRANSMITTER CONTROL CODE:

PROPOSED PENALTY TYPE: LATE FILING

EXPLANATION OF PENALTY

500
A PENALTY IS PROPOSED FOR EACH INFORMATION RETURN DOCUMENT THAT YOU DIDN'T FILE CORRECTLY BY THE DUE DATE (INCLUDING EXTENSIONS). THIS PENALTY MAY ALSO APPLY IF TIMELY FILED RETURNS WERE SENT BACK TO YOU FOR CHANGES AND YOU DIDN'T RETURN THEM TO US IN THE TIME REQUESTED.

THE PENALTY IS:

- $50 FOR EACH RETURN FILED WITHIN 30 DAYS AFTER THE DUE DATE, UP TO A MAXIMUM OF $588,500 PER YEAR ($206,000 FOR SMALL BUSINESSES AS DEFINED BELOW),
- $110 FOR EACH RETURN FILED MORE THAN 30 DAYS AFTER THE DUE DATE BUT BY AUGUST 1, UP TO A MAXIMUM OF $1,766,000 PER YEAR ($588,500 FOR SMALL BUSINESSES), OR
- $290 FOR EACH RETURN FILED AFTER AUGUST 1.

THE MAXIMUM PENALTY CHARGE IS $290 PER INFORMATION RETURN, UP TO $3,532,500 PER YEAR ($1,177,500 FOR SMALL BUSINESSES). THERE IS NO MAXIMUM LIMITATION FOR INTENTIONAL DISREGARD.

LOWER MAXIMUM PENALTY FOR SMALL BUSINESSES

THE LOWER MAXIMUM PENALTIES STATED ABOVE FOR SMALL BUSINESSES APPLY IF A BUSINESS HAD AVERAGE GROSS RECEIPTS OF $5 MILLION OR LESS FOR THE THREE MOST RECENT TAX YEARS (OR TIME IN BUSINESS, IF SHORTER) ENDING BEFORE THE CALENDAR YEAR THE INFORMATION RETURNS WERE DUE. FOR EXAMPLE, IF YOU WERE CHARGED A PENALTY FOR 2022 INFORMATION RETURNS DUE IN 2023, THE THREE MOST RECENT TAX YEARS ARE 2020, 2021, AND 2022. IF THE PENALTY ON THE NOTICE YOU RECEIVED IS MORE THAN THE MAXIMUM PENALTY FOR SMALL BUSINESSES, THE PENALTY MAY BE REDUCED BASED ON EVIDENCE YOU GIVE THAT YOU'RE A SMALL BUSINESS.

SUMMARY OF PROPOSED PENALTY

THE SUMMARY ON THE FOLLOWING PAGE SHOWS THE INFORMATION RETURNS FOR WHICH A PENALTY IS PROPOSED AND THE AMOUNT OF PENALTY FOR EACH PENALTY TYPE. THE AMOUNT OF THE PROPOSED PENALTY MAY BE LOWER THAN THE ACTUAL PENALTY AMOUNT DUE TO THE DOLLAR LIMITATIONS IMPOSED UNDER IRC 6721.

PROPOSED PENALTY AMOUNT: $21,600

PROPOSED PENALTY AMOUNT -- THIS AMOUNT MAY BE LESS THAN THE TOTAL OF THE INDIVIDUAL PENALTY AMOUNTS SHOWN ABOVE IF MORE THAN ONE TYPE OF PENALTY APPLIES TO ANY OF THE RETURNS FILED. FOR EXAMPLE, IF YOU FILED A RETURN LATE AND WITH A MISSING TAXPAYER IDENTIFICATION NUMBER, THE RETURNS WILL BE SHOWN IN BOTH PENALTY COLUMNS. HOWEVER, THE MAXIMUM CHARGE IS $290 FOR THAT RETURN.

001932 LATE FILING PENALTY -- THIS PENALTY APPLIES TO RETURNS FILED AFTER THE DUE DATE. IT MAY ALSO APPLY TO RETURNS FILED BY THE DUE DATE BUT NOT FILED CORRECTLY.

ELECTRONIC MEDIA PENALTY -- THIS PENALTY APPLIES TO THE NUMBER OF PAPER RETURNS OVER 250 THAT YOU FILED.
NOTE: FINANCIAL INSTITUTIONS MUST FILE ALL FORM 1042-S DOCUMENTS ELECTRONICALLY.

INCORRECT TIN -- THIS PENALTY APPLIES TO RETURNS FILED WITH A MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBER.

PENALTY TYPE	TIN	ELECTRONIC	LATE TIER 1	LATE TIER 2	LATE TIER 3	TOTALS
W2	0	0	432	0	0	432
NO. OF PENALTIES	0	0	432	0	0	
X	$290	$290	$50	$110	$290	TOTALS
GROSS PEN.	$0	$0	$21,600	$0	$0	$21,600
MINUS DUPS	$0	$0	$0	$0	$0	$0
	$0	$0	$21,600	$0	$0	$21,600
TIER CAP LIMITATION	$0	$0	$21,600	$0	$0	$21,600

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TOTAL PROPOSED PENALTY ---------- $21,600

RESPONSE TO PROPOSED PENALTY FOR YOUR TAX YEAR 2022 INFORMATION RETURNS

PLEASE CHECK THE BOX THAT APPLIES TO YOU AND RETURN THIS PAGE IN THE ENCLOSED ENVELOPE. PLEASE REMEMBER TO INCLUDE THE APPROPRIATE MAILING STUB AND INSERT IT IN THE ENCLOSED ENVELOPE SO THE ADDRESS APPEARS IN THE ENVELOPE WINDOW.

PLEASE CHECK ONLY ONE BOX:

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( ) (A) TOTAL AGREEMENT WITH THE PROPOSED PENALTY - I CONSENT TO THE IMMEDIATE ASSESSMENT AND COLLECTION OF THE PENALTY AMOUNT SHOWN IN THIS NOTICE, PLUS ANY APPLICABLE INTEREST.
I HAVE ( ) HAVE NOT ( ) ENCLOSED A PAYMENT.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

( ) (B) PARTIAL AGREEMENT WITH THE PROPOSED PENALTY - I AGREE WITH PART OF THE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHICH ITEMS I DISAGREE WITH AND WHY I DISAGREE, OR WHY I FEEL YOU SHOULDN'T CHARGE PART OF THE PROPOSED PENALTY.
I HAVE ( ) HAVE NOT ( ) ENCLOSED A PAYMENT.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

( ) (C) TOTAL DISAGREEMENT WITH THE PROPOSED PENALTY - I DISAGREE WITH THE ENTIRE PROPOSED PENALTY SHOWN IN THIS NOTICE. UNDER PENALTIES OF PERJURY, I HAVE SIGNED BELOW INDICATING MY REQUEST FOR REMOVAL AND HAVE ATTACHED SUPPORTING DOCUMENTS EXPLAINING WHY THE PROPOSED PENALTY IS INCORRECT, OR AN ACCEPTABLE REASON WHY YOU SHOULDN'T CHARGE THIS PROPOSED PENALTY.

SIGNATURE OF PERSON REQUIRED TO FILE THE RETURN DATE

TELEPHONE NUMBER: ( ) _____ BEST HOURS TO CALL:_____
(INCLUDE AREA CODE)

PLEASE DO NOT DETACH

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 36-3059924 500 202212 07/29/2024 972CG

CORRESPONDENCE ONLY (NO PAYMENTS)

1. Write on all attached pages:
   Name, taxpayer identification number, 972CG Notice, and tax period
2. Include your phone numbers: (___) ____-_____ home (___) ____-_____ work/cell
3. Best time to call: _____a.m. _____ p.m.

Address change? Correct it below.

36-3059924 07/29/2024
NORTHWEST SPECIAL RECREATION ASSN
3000 CENTRAL RD STE 205
ROLLING MDWS, IL 60008-2551

INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255-0633

001932

363059924 DF NORT 13 1 202212 640 00002160000

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972CG Correspondence Only. Cut the stub (Philadelphia, PA) above, and place in the enclosed envelope, ensuring the entire address appears in the envelope window.

972CG Payment (with or without correspondence). Cut the stub below (Kansas City, MO) and place in the enclosed envelope, ensuring the entire address appears in the envelope window.

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v

Cut Here

IRS INFORMATION: PHILADELPHIA SERVICE CENTER 36-3059924 500 202212 07/29/2024 972CG

PAYMENT (WITH OR WITHOUT CORRESPONDENCE)

1. Make check payable to: United States Treasury Amount Enclosed: $_____
2. Write on payment and all attached pages:
   Name, taxpayer identification number, 972CG Notice, and tax period
3. Include your phone numbers: (___) ____-_____ home (___) ____-_____ work/cell
4. Best time to call: _____a.m. _____ p.m.

Address change? Correct it below.

36-3059924 07/29/2024
NORTHWEST SPECIAL RECREATION ASSN
3000 CENTRAL RD STE 205
ROLLING MDWS, IL 60008-2551

INTERNAL REVENUE SERVICE
Kansas City, MO 64999-0202

363059924 DF NORT 13 1 202212 640 00002160000

pitney bowes

Account Detail by Class Report

Date Range: Jan 30 2023 to Jan 30 2023
Meter Group: Custom
Meter 7H00-1352153 at NORTHWEST SPECIAL,ROLLING MEADOWS,IL,USA

Account Detail by Class

Account	Carrier	Class of Mail	Pieces	Postage	Fee Amount
NWSRA	USPS	1st Class Regular Letter	374	$224.400	$0.000
		Total Amount	**374**	**$224.400**	**$0.000**
		Grand Total	**374**	**$224.400**	**$0.000**

Total Charged
$224.400
$224.400
$224.400

QuickBooks E-Filing Confirmation

Company Name:	Northwest Special Recreation Association
EIN:	36-3059924
Submitted on:	2/17/2023
Form:	Federal Form W-2/W-3
QB Tracking #:	**76498587214**
Agency/Recipient:	Social Security Administration
Period:	1/1/2022 - 12/31/2022

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04/28/22
Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through March 2022

Exhibit A
Page 1 of 4
Quarter 1

	Jan - Mar 22	Budget	$ Over Budget	% of Budget
422905 · Printer Service	0.00	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	500.40	1,950.00	-1,449.60	25.65%
422907 · Seasonal Brochure	0.00	3,300.00	-3,300.00	0.0%
422908 · Stationary / Business Cards	287.94	282.47	5.47	101.94%
422909 · Miscellaneous	0.00	1,375.03	-1,375.03	0.0%
Total 422900 · Printing	**1,238.34**	**8,157.47**	**-6,919.13**	**15.18%**
423100 · Public Awareness				
423101 · Awards / Recognition	1,178.69	375.00	803.69	314.32%
423102 · Ads	0.00	244.97	-244.97	0.0%
423103 · Legal Notices	0.00	124.97	-124.97	0.0%
423104 · Online Media	32.50	240.00	-207.50	13.54%
423105 · Giveaways	891.79	124.97	766.82	713.6%
423106 · Admin Professionals Week	0.00	0.00	0.00	0.0%
423107 · Staff Support	88.34	799.97	-711.63	11.04%
423108 · Subscriptions	581.61	464.94	116.67	125.09%
423109 · Miscellaneous	178.82	250.03	-71.21	71.52%
423110 · Recruitment	3,929.68	874.97	3,054.71	449.12%
423111 · Outreach	680.94	1,249.97	-569.03	54.48%
Total 423100 · Public Awareness	**7,562.37**	**4,749.79**	**2,812.58**	**159.22%**
Total 422000 · Program	79,100.00	138,533.56	-59,433.56	57.1%
424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	517,131.21	611,198.48	-94,067.27	84.61%
424102 · Overtime	0.00	49.97	-49.97	0.0%
424103 · Phone/Data Stipend	3,990.00	4,515.00	-525.00	88.37%
Total 424100 · Full Time	**521,121.21**	**615,763.45**	**-94,642.24**	**84.63%**
424200 · Part Time				
424201 · Clubs	0.00	874.97	-874.97	0.0%
424203 · Program Dev't	0.00	0.00	0.00	0.0%
424204 · Special Events	0.00	0.00	0.00	0.0%
424205 · Day Camp	8,591.31	0.00	8,591.31	100.0%
424206 · General Programs	8,984.45	45,000.00	-36,015.55	19.97%

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04/28/22
Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through March 2022

Exhibit A
Page 2 of 4
Quarter 1

	Jan - Mar 22	Budget	$ Over Budget	% of Budget
424207 · Office Support	6,490.80	5,250.00	1,240.80	123.63%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	1,514.63	4,259.39	-2,744.76	35.56%
424210 · STAR	0.00	0.00	0.00	0.0%
424211 · Training	1,145.00	12,499.97	-11,354.97	9.16%
424213 · Athletics	0.00	1,999.97	-1,999.97	0.0%
424214 · Transportation	7,091.72	21,900.00	-14,808.28	32.38%
Total 424200 · Part Time	33,817.91	91,784.30	-57,966.39	36.85%
424300 · Payroll Processing				
424301 · Payroll Fees	0.00	0.00	0.00	0.0%
424302 · Direct Deposit	0.00	0.00	0.00	0.0%
424303 · FSA	0.00	362.53	-362.53	0.0%
424304 · W2 Processing	140.30	82.50	57.80	170.06%
424305 · Miscellaneous	5,631.07	0.00	5,631.07	100.0%
Total 424300 · Payroll Processing	5,771.37	445.03	5,326.34	1,296.85%
424400 · Independent Contractors				
424401 · Day Camp	0.00	4,000.03	-4,000.03	0.0%
424402 · General Programs	0.00	7,032.47	-7,032.47	0.0%
424403 · Office	418.75	750.00	-331.25	55.83%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	0.00	3,450.00	-3,450.00	0.0%
424406 · STAR	0.00	0.00	0.00	0.0%
424407 · Athletics	0.00	625.03	-625.03	0.0%
424408 · Leisure Ed	0.00	1,057.97	-1,057.97	0.0%
Total 424400 · Independent Contractors	418.75	16,915.50	-16,496.75	2.48%
424500 · Car Allowance				
424501 · Car Allowance	1,800.00	1,800.00	0.00	100.0%
Total 424500 · Car Allowance	1,800.00	1,800.00	0.00	100.0%
Total 424000 · Salary(Staff & Indep Cntrctrs)	562,929.24	726,708.28	-163,779.04	77.46%
Total 420000 · Operating Expenses	887,394.00	1,106,121.02	-218,727.02	80.23%
441000 · Liabilities				
441001 · Criminal Background Checks	0.00	0.00	0.00	0.0%

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through March 2022

Exhibit A
Pages 3 & 4
Quarter 1

	Jan - Mar 22	Budget	$ Over Budget	% of Budget
441002 · Drug Tests / Physicals	676.00	750.00	-74.00	90.13%
441003 · Unemployment	0.00	1,999.97	-1,999.97	0.0%
441004 · Liability Fees	0.00	14,200.03	-14,200.03	0.0%
441006 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 441000 · Liabilities	676.00	16,950.00	-16,274.00	3.99%
442000 · Audit				
442001 · Audit	0.00	5,625.00	-5,625.00	0.0%
442002 · GASB	0.00	0.00	0.00	0.0%
Total 442000 · Audit	0.00	5,625.00	-5,625.00	0.0%
442100 · FICA - Employer Tax Expense				
442101 · ER Tax - Inclusion	0.00	0.00	0.00	0.0%
442102 · ER Tax - Part Time	0.00			
442103 · ER Tax - Full Time	0.00			
442100 · FICA - Employer Tax Expense - Other	46,650.40	70,502.70	-23,852.30	66.17%
Total 442100 · FICA - Employer Tax Expense	46,650.40	70,502.70	-23,852.30	66.17%
442200 · IMRF				
442201 · ER Contributions - FT	51,297.83	55,049.27	-3,751.44	93.19%
442202 · EE Deductions - FT	0.00			
442203 · ER Contributions - PT	1,069.09	7,101.64	-6,032.55	15.05%
442204 · EE Deductions - PT	0.00			
442205 · Voluntary Contributions	0.00	0.00	0.00	0.0%
Total 442200 · IMRF	52,366.92	62,150.91	-9,783.99	84.26%
450000 · Inclusion				
450001 · Arlington Heights	4,217.81	16,280.85	-12,063.04	25.91%
450002 · Bartlett	2,401.75	4,585.16	-2,183.41	52.38%
450003 · Buffalo Grove	3,996.77	20,043.84	-16,047.07	19.94%
450004 · Elk Grove Village	2,694.41	8,788.91	-6,094.50	30.66%
450005 · Hanover Park	504.29	1,288.31	-784.02	39.14%
450006 · Hoffman Estates	5,391.44	6,197.37	-805.93	87.0%
450007 · Inverness	0.00	62.67	-62.67	0.0%
450008 · Mount Prospect	2,427.51	4,461.50	-2,033.99	54.41%
450009 · Palatine	3,403.42	11,140.77	-7,737.35	30.55%

4:59 PM
04/28/22
Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through March 2022

Exhibit A
Page 4 of 4
Quarter 1

	Jan - Mar 22	Budget	$ Over Budget	% of Budget
450010 · Prospect Heights	4,650.91	2,610.46	2,040.45	178.16%
450011 · River Trails	0.00	3,046.90	-3,046.90	0.0%
450012 · Rolling Meadows	7,044.14	6,432.72	611.42	109.51%
450013 · Salt Creek	438.46	527.16	-88.70	83.17%
450014 · Schaumburg	2,060.83	27,552.27	-25,491.44	7.48%
450015 · South Barrington	441.93	4,703.73	-4,261.80	9.4%
450016 · Steamwood	15.82	3,449.34	-3,433.52	0.46%
450017 · Wheeling	4,332.38	10,684.78	-6,352.40	40.55%
450018 · Ability Awareness	14.38	75.00	-60.62	19.17%
450019 · Training Salary	0.00	4,237.50	-4,237.50	0.0%
450020 · Rovers Salary	0.00	7,630.03	-7,630.03	0.0%
450021 · Training Supplies	221.58	499.97	-278.39	44.32%
450022 · Miscellaneous	1,095.75	690.00	405.75	158.8%
Total 450000 · Inclusion	45,353.58	144,989.24	-99,635.66	31.28%
6560 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	1,032,440.90	1,406,338.87	-373,897.97	73.41%
Net Ordinary Income	270,266.44	-60,892.24	331,158.68	-443.84%
Other Income/Expense				
Other Expense				
460000 · Capital Fund				
460001 · Capital Expenses/Projects	144,233.64	72,468.15	71,765.49	199.03%
460002 · Vehicles/Maintenance	0.00	133,350.00	-133,350.00	0.0%
460003 · Technology/Hardware	27,530.38	33,226.40	-5,696.02	82.86%
460004 · Building/Maintenance	40,630.00	24,714.51	15,915.49	164.4%
Total 460000 · Capital Fund	212,394.02	263,759.06	-51,365.04	80.53%
Total Other Expense	212,394.02	263,759.06	-51,365.04	80.53%
Net Other Income	-212,394.02	-263,759.06	51,365.04	80.53%
Net Income	57,872.42	-324,651.30	382,523.72	-17.83%

Exhibit 13
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Quarter 1 & 2

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	% of Budget
422800 · Transportation- Gas/Tolls/Park			
422801 · Gas	22,988.46	74,000.00	31.1%
422802 · Tolls	971.20	8,300.00	11.7%
Total 422800 · Transportation- Gas/Tolls/Park	23,959.66	82,300.00	29.1%
422900 · Printing			
422901 · Copier 2nd Floor	0.00	0.00	0.0%
422902 · Copier 3rd Floor	0.00	0.00	0.0%
422903 · Day Camp Brochure	2,045.00	2,700.00	75.7%
422904 · Paper	1,099.09	2,300.00	47.8%
422905 · Printer Service	0.00	0.00	0.0%
422906 · Printer Toner (OSP)	6,106.30	7,800.00	78.3%
422907 · Seasonal Brochure	5,690.00	13,200.00	43.1%
422908 · Stationary / Business Cards	426.41	1,130.00	37.7%
422909 · Miscellaneous	939.40	5,500.00	17.1%
Total 422900 · Printing	16,306.20	32,630.00	50.0%
423100 · Public Awareness			
423101 · Awards / Recognition	1,858.17	1,500.00	123.7%
423102 · Ads	0.00	980.00	0.0%
423103 · Legal Notices	164.70	500.00	32.9%
423104 · Online Media	281.99	960.00	29.4%
423105 · Giveaways	891.79	500.00	178.4%
423106 · Admin Professionals Week	274.20	250.00	109.7%
423107 · Staff Support	88.34	3,200.00	2.8%
423108 · Subscriptions	1,193.40	1,859.76	64.2%
423109 · Miscellaneous	244.22	1,000.00	24.4%
423110 · Recruitment	7,607.68	3,500.00	218.6%
423111 · Outreach	784.68	5,000.00	15.7%
Total 423100 · Public Awareness	13,387.16	19,249.76	69.3%
Total 422000 · Program	220,383.43	562,147.99	39.2%
424000 · Salary(Staff & Indep Cntrctrs)			
424100 · Full Time			
424101 · Salary	1,036,159.51	2,444,793.95	42.4%
424102 · Overtime	0.00	200.00	0.0%
424103 · Phone/Data Stipend	7,805.00	18,060.00	43.2%
Total 424100 · Full Time	1,043,964.51	2,463,053.95	42.4%
424200 · Part Time			
424201 · Clubs	0.00	3,500.00	0.0%
424203 · Program Dev't	0.00	0.00	0.0%
424204 · Special Events	0.00	0.00	0.0%
424205 · Day Camp	18,921.80	273,525.62	6.9%
424206 · General Programs	31,297.93	180,000.00	17.4%
424207 · Office Support	13,180.84	21,000.00	62.8%
424208 · Trips	0.00	0.00	0.0%
424209 · PURSUIT	4,296.70	17,037.50	25.2%
424210 · STAR	0.00	0.00	0.0%
424211 · Training	24,944.44	50,000.00	49.9%
424213 · Athletics	0.00	8,000.00	0.0%
424214 · Transportation	18,889.67	87,600.00	21.6%
Total 424200 · Part Time	111,531.38	640,663.12	17.4%

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22		Budget		% of Budget	
424300 · Payroll Processing						
424301 · Payroll Fees	-66.86		0.00		100.0%	
424302 · Direct Deposit	0.00		0.00		0.0%	
424303 · FSA	0.00		1,450.00		0.0%	
424304 · W2 Processing	140.30		330.00		42.5%	
424305 · Miscellaneous	5,431.82		0.00		100.0%	
Total 424300 · Payroll Processing		5,505.26		1,780.00		309.3%
424400 · Independent Contractors						
424401 · Day Camp	997.50		16,000.00		6.2%	
424402 · General Programs	1,329.50		28,130.00		4.7%	
424403 · Office	2,695.75		3,000.00		89.9%	
424404 · Trips	0.00		0.00		0.0%	
424405 · PURSUIT	0.00		13,800.00		0.0%	
424406 · STAR	0.00		0.00		0.0%	
424407 · Athletics	0.00		2,500.00		0.0%	
424408 · Leisure Ed	0.00		4,232.00		0.0%	
Total 424400 · Independent Contractors		5,022.75		67,662.00		7.4%
424500 · Car Allowance						
424501 · Car Allowance	3,600.00		7,800.00		46.2%	
Total 424500 · Car Allowance		3,600.00		7,800.00		46.2%
Total 424000 · Salary(Staff & Indep Cntrctrs)		1,169,623.70		3,180,959.07		36.6%
Total 420000 · Operating Expenses		1,829,592.39		4,749,768.53		38.5%
441000 · Liabilities						
441001 · Criminal Background Checks	0.00		0.00		0.0%	
441002 · Drug Tests / Physicals	1,670.00		3,000.00		55.7%	
441003 · Unemployment	0.00		8,000.00		0.0%	
441004 · Liability Fees	0.00		56,800.00		0.0%	
441006 · Miscellaneous	0.00		0.00		0.0%	
Total 441000 · Liabilities		1,670.00		67,800.00		2.5%
442000 · Audit						
442001 · Audit	10,645.00		6,625.00		160.7%	
442002 · GASB	860.00		2,550.00		33.7%	
Total 442000 · Audit		11,505.00		9,175.00		125.4%
442100 · FICA - Employer Tax Expense						
442101 · ER Tax - Inclusion	0.00		0.00		0.0%	
442102 · ER Tax - Part Time	0.00					
442103 · ER Tax - Full Time	0.00					
442100 · FICA - Employer Tax Expense - Other	-4,006.39		282,010.71		-1.4%	
Total 442100 · FICA - Employer Tax Expense		-4,006.39		282,010.71		-1.4%
442200 · IMRF						
442201 · ER Contributions - FT	72,811.36		220,197.02		33.1%	
442202 · EE Deductions - FT	0.00					
442203 · ER Contributions - PT	1,014.27		28,406.53		3.6%	
442204 · EE Deductions - PT	0.00					
442205 · Voluntary Contributions	820.66		0.00		100.0%	
Total 442200 · IMRF		74,646.29		248,603.55		30.0%

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through June 2022

	Jan - Jun 22	Budget	% of Budget
450000 · Inclusion			
450001 · Arlington Heights	7,147.07	65,123.49	11.0%
450002 · Bartlett	4,613.63	18,340.76	25.2%
450003 · Buffalo Grove	8,008.00	80,175.36	10.0%
450004 · Elk Grove Village	4,665.84	35,155.58	13.3%
450005 · Hanover Park	1,217.73	5,153.09	23.6%
450006 · Hoffman Estates	10,665.78	24,789.66	43.0%
450007 · Inverness	0.00	250.86	0.0%
450008 · Mount Prospect	5,573.97	17,845.94	31.2%
450009 · Palatine	9,093.11	44,562.99	20.4%
450010 · Prospect Heights	8,495.84	10,441.99	81.4%
450011 · River Trails	1,477.01	12,187.66	12.1%
450012 · Rolling Meadows	14,111.29	25,730.88	54.8%
450013 · Salt Creek	871.98	2,108.64	41.4%
450014 · Schaumburg	9,775.48	110,209.08	8.9%
450015 · South Barrington	1,326.30	18,814.83	7.0%
450016 · Steamwood	559.63	13,797.54	4.1%
450017 · Wheeling	13,538.50	42,739.09	31.7%
450018 · Ability Awareness	14.38	300.00	4.8%
450019 · Training Salary	75.00	16,950.00	0.4%
450020 · Rovers Salary	8,329.28	30,520.00	27.3%
450021 · Training Supplies	786.48	2,000.00	39.3%
450022 · Miscellaneous	1,282.20	2,760.00	46.5%
Total 450000 · Inclusion	111,825.60	579,957.44	19.2%
6560 · Payroll Expenses	0.00	0.00	0.0%
Total Expense	2,025,035.79	5,937,315.23	34.1%
Net Ordinary Income	1,551,323.33	-314,148.43	-493.8%
Other Income/Expense			
Other Expense			
460000 · Capital Fund			
460001 · Capital Expenses/Projects	168,003.31	289,872.69	58.0%
460002 · Vehicles/Maintenance	26,290.00	533,400.00	4.9%
460003 · Technology/Hardware	69,410.96	132,905.72	52.2%
460004 · Building/Maintenance	40,630.00	98,858.04	41.1%
Total 460000 · Capital Fund	304,334.27	1,055,036.45	28.8%
Total Other Expense	304,334.27	1,055,036.45	28.8%
Net Other Income	-304,334.27	-1,055,036.45	28.8%
Net Income	1,246,989.06	-1,369,184.88	-91.1%

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through September 2022

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	Jan - Sep 22	Budget	$ Over Budget	% of Budget
423109 · Miscellaneous	244.22	1,000.00	-755.78	24.42%
423110 · Recruitment	30,009.95	3,500.00	26,509.95	857.43%
423111 · Outreach	1,916.73	5,000.00	-3,083.27	38.34%
Total 423100 · Public Awareness	37,710.85	19,249.76	18,461.09	195.9%
Total 422000 · Program	547,970.17	562,147.99	-14,177.82	97.48%
424000 · Salary(Staff & Indep Cntrctrs)				
424100 · Full Time				
424101 · Salary	1,409,351.87	2,444,793.95	-1,035,442.08	57.65%
424102 · Overtime	0.00	200.00	-200.00	0.0%
424103 · Phone/Data Stipend	11,585.00	18,060.00	-6,475.00	64.15%
Total 424100 · Full Time	1,420,936.87	2,463,053.95	-1,042,117.08	57.69%
424200 · Part Time				
424201 · Clubs	0.00	3,500.00	-3,500.00	0.0%
424203 · Program Dev't	66.50	0.00	66.50	100.0%
424204 · Special Events	0.00	0.00	0.00	0.0%
424205 · Day Camp	247,036.91	273,525.62	-26,488.71	90.32%
424206 · General Programs	156,618.51	180,000.00	-23,381.49	87.01%
424207 · Office Support	19,696.81	21,000.00	-1,303.19	93.79%
424208 · Trips	0.00	0.00	0.00	0.0%
424209 · PURSUIT	7,581.78	17,037.50	-9,455.72	44.5%
424210 · STAR	0.00	0.00	0.00	0.0%
424211 · Training	29,165.40	50,000.00	-20,834.60	58.33%
424213 · Athletics	0.00	8,000.00	-8,000.00	0.0%
424214 · Transportation	53,326.04	87,600.00	-34,273.96	60.87%
Total 424200 · Part Time	513,491.95	640,663.12	-127,171.17	80.15%
424300 · Payroll Processing				
424301 · Payroll Fees	0.00	0.00	0.00	0.0%
424302 · Direct Deposit	0.00	0.00	0.00	0.0%
424303 · FSA	56.00	1,450.00	-1,394.00	3.86%
424304 · W2 Processing	140.30	330.00	-189.70	42.52%
424305 · Miscellaneous	10,615.42	0.00	10,615.42	100.0%
Total 424300 · Payroll Processing	10,811.72	1,780.00	9,031.72	607.4%

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through September 2022

Exhibit C
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	Jan - Sep 22	Budget	$ Over Budget	% of Budget
424400 · Independent Contractors				
424401 · Day Camp	997.50	16,000.00	-15,002.50	6.23%
424402 · General Programs	2,107.75	28,130.00	-26,022.25	7.49%
424403 · Office	5,119.75	3,000.00	2,119.75	170.66%
424404 · Trips	0.00	0.00	0.00	0.0%
424405 · PURSUIT	5,501.00	13,800.00	-8,299.00	39.86%
424406 · STAR	0.00	0.00	0.00	0.0%
424407 · Athletics	250.00	2,500.00	-2,250.00	10.0%
424408 · Leisure Ed	0.00	4,232.00	-4,232.00	0.0%
Total 424400 · Independent Contractors	13,976.00	67,662.00	-53,686.00	20.66%
424500 · Car Allowance				
424501 · Car Allowance	5,700.00	7,800.00	-2,100.00	73.08%
Total 424500 · Car Allowance	5,700.00	7,800.00	-2,100.00	73.08%
Total 424000 · Salary(Staff & Indep Cntrctrs)	1,964,916.54	3,180,959.07	-1,216,042.53	61.77%
Total 420000 · Operating Expenses	3,303,967.28	4,735,889.99	-1,431,922.71	69.76%
441000 · Liabilities				
441001 · Criminal Background Checks	0.00	0.00	0.00	0.0%
441002 · Drug Tests / Physicals	2,183.00	3,000.00	-817.00	72.77%
441003 · Unemployment	8,360.98	8,000.00	360.98	104.51%
441004 · Liability Fees	28,400.04	56,800.00	-28,399.96	50.0%
441006 · Miscellaneous	0.00	0.00	0.00	0.0%
Total 441000 · Liabilities	38,944.02	67,800.00	-28,855.98	57.44%
442000 · Audit				
442001 · Audit	10,645.00	6,625.00	4,020.00	160.68%
442002 · GASB	860.00	2,550.00	-1,690.00	33.73%
Total 442000 · Audit	11,505.00	9,175.00	2,330.00	125.4%
442100 · FICA - Employer Tax Expense				

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through September 2022

Exhibit C
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	Jan - Sep 22	Budget	$ Over Budget	% of Budget
442101 · ER Tax - Inclusion	0.00	0.00	0.00	0.0%
442102 · ER Tax - Part Time	0.00			
442103 · ER Tax - Full Time	0.00			
442100 · FICA - Employer Tax Expense - Other	309,820.98	282,010.71	27,810.27	109.86%
Total 442100 · FICA - Employer Tax Expense	309,820.98	282,010.71	27,810.27	109.86%
442200 · IMRF				
442201 · ER Contributions - FT	168,554.51	220,197.02	-51,642.51	76.55%
442202 · EE Deductions - FT	0.00			
442203 · ER Contributions - PT	2,446.46	28,406.53	-25,960.07	8.61%
442204 · EE Deductions - PT	0.00			
442205 · Voluntary Contributions	4,476.35	0.00	4,476.35	100.0%
Total 442200 · IMRF	175,477.32	248,603.55	-73,126.23	70.59%
450000 · Inclusion				
450001 · Arlington Heights	24,405.99	65,123.49	-40,717.50	37.48%
450002 · Bartlett	10,788.91	18,340.76	-7,551.85	58.83%
450003 · Buffalo Grove	40,488.99	80,175.36	-39,686.37	50.5%
450004 · Elk Grove Village	12,410.31	35,155.58	-22,745.27	35.3%
450005 · Hanover Park	8,541.89	5,153.09	3,388.80	165.76%
450006 · Hoffman Estates	21,782.09	24,789.66	-3,007.57	87.87%
450007 · Inverness	64.33	250.86	-186.53	25.64%
450008 · Mount Prospect	17,620.77	17,845.94	-225.17	98.74%
450009 · Palatine	34,045.05	44,562.99	-10,517.94	76.4%
450010 · Prospect Heights	15,676.04	10,441.99	5,234.05	150.13%
450011 · River Trails	7,991.65	12,187.66	-4,196.01	65.57%
450012 · Rolling Meadows	35,292.34	25,730.88	9,561.46	137.16%
450013 · Salt Creek	1,126.06	2,108.64	-982.58	53.4%
450014 · Schaumburg	42,532.29	110,209.08	-67,676.79	38.59%
450015 · South Barrington	5,254.67	18,814.83	-13,560.16	27.93%
450016 · Steamwood	4,489.94	13,797.54	-9,307.60	32.54%
450017 · Wheeling	55,779.61	42,739.09	13,040.52	130.51%
450018 · Ability Awareness	14.38	300.00	-285.62	4.79%
450019 · Training Salary	1,851.29	16,950.00	-15,098.71	10.92%

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Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through September 2022

Exhibit C
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	Jan - Sep 22	Budget	$ Over Budget	% of Budget
450020 · Rovers Salary	22,023.56	30,520.00	-8,496.44	72.16%
450021 · Training Supplies	1,136.07	2,000.00	-863.93	56.8%
450022 · Miscellaneous	1,675.16	2,760.00	-1,084.84	60.69%
Total 450000 · Inclusion	364,991.39	579,957.44	-214,966.05	62.93%
6560 · Payroll Expenses	0.00	0.00	0.00	0.0%
Total Expense	4,204,705.99	5,923,436.69	-1,718,730.70	70.98%
Net Ordinary Income	-618,776.62	-300,269.89	-318,508.73	206.07%
Other Income/Expense				
Other Expense				
460000 · Capital Fund				
460001 · Capital Expenses/Projects	177,234.93	289,872.69	-112,637.76	61.14%
460002 · Vehicles/Maintenance	26,290.00	533,400.00	-507,110.00	4.93%
460003 · Technology/Hardware	93,687.40	132,905.72	-39,218.32	70.49%
460004 · Building/Maintenance	42,568.00	98,858.04	-56,290.04	43.06%
Total 460000 · Capital Fund	339,780.33	1,055,036.45	-715,256.12	32.21%
Total Other Expense	339,780.33	1,055,036.45	-715,256.12	32.21%
Net Other Income	-339,780.33	-1,055,036.45	715,256.12	32.21%
Net Income	-958,558.95	-1,355,306.34	396,747.39	70.73%

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Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through December 2022

Exhibit D
Pages 1 & 3
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	Jan - Dec 22	Budget	$ Over Budget	% of Budget	
422500 · Commercial Transportation					
422502 · Leisure Education	0.00	0.00	0.00	0.0%	
422504 · Special Events	0.00	0.00	0.00	0.0%	
422505 · Day Camp	115,563.83	118,629.96	-3,066.13	97.42%	
422508 · Trips	0.00	0.00	0.00	0.0%	
422509 · Miscellaneous	0.00	0.00	0.00	0.0%	
422510 · Athletics	3,003.16	0.00	3,003.16	100.0%	
Total 422500 · Commercial Transportation	118,566.99	118,629.96	-62.97	99.95%	
422600 · Mileage					
422601 · Mileage	32,846.20	20,000.00	12,846.20	164.23%	
Total 422600 · Mileage	32,846.20	20,000.00	12,846.20	164.23%	the federal rate increased and staff are driving to member park districts and NWS
422700 · Transportation Maintenance					
422701 · Cleaning Supplies	317.25	1,200.00	-882.75	26.44%	
422702 · Repair / Maintenance	107,543.81	75,000.00	32,543.81	143.39%	
422703 · General Equipment	269.36	0.00	269.36	100.0%	
422705 · Miscellaneous	506.96	623.80	-116.84	81.27%	
Total 422700 · Transportation Maintenance	108,637.38	76,823.80	31,813.58	141.41%	Increase due to need for repairs and maintance of vehilcals
422800 · Transportation- Gas/Tolls/Park					
422801 · Gas	72,219.06	74,000.00	-1,780.94	97.59%	
422802 · Tolls	5,301.70	8,300.00	-2,998.30	63.86%	
Total 422800 · Transportation- Gas/Tolls/Park	77,520.76	82,300.00	-4,779.24	94.19%	
422900 · Printing					
422901 · Copier 2nd Floor	0.00	0.00	0.00	0.0%	
422902 · Copier 3rd Floor	0.00	0.00	0.00	0.0%	
422903 · Day Camp Brochure	2,045.00	2,700.00	-655.00	75.74%	
422904 · Paper	3,361.92	2,300.00	1,061.92	146.17%	
422905 · Printer Service	0.00	0.00	0.00	0.0%	
422906 · Printer Toner (OSP)	10,066.66	7,800.00	2,266.66	129.06%	
422907 · Seasonal Brochure	11,717.00	13,200.00	-1,483.00	88.77%	
422908 · Stationary / Business Cards	713.85	1,130.00	-416.15	63.17%	
422909 · Miscellaneous	5,440.15	5,500.00	-59.85	98.91%	
Total 422900 · Printing	33,344.78	32,630.00	714.78	102.19%	
423100 · Public Awareness					
423101 · Awards / Recognition	3,614.41	1,500.00	2,114.41	240.96%	
423102 · Ads	0.00	980.00	-980.00	0.0%	
423103 · Legal Notices	164.70	500.00	-335.30	32.94%	
423104 · Online Media	275.00	960.00	-685.00	28.65%	
423105 · Giveaways	988.21	500.00	488.21	197.64%	
423106 · Admin Professionals Week	289.16	250.00	39.16	115.67%	
423107 · Staff Support	3,524.76	3,200.00	324.76	110.15%	
423108 · Subscriptions	2,634.15	1,859.76	774.39	141.64%	
423109 · Miscellaneous	202.40	1,000.00	-797.60	20.24%	
423110 · Recruitment	45,601.95	3,500.00	42,101.95	1,302.91%	
423111 · Outreach	4,933.42	5,000.00	-66.58	98.67%	
Total 423100 · Public Awareness	62,226.18	19,249.76	42,976.42	323.27%	over due to mailing for recruitment
Total 422000 · Program	696,425.34	562,147.99	134,277.35	123.89%	
424000 · Salary(Staff & Indep Cntrctrs)					
424100 · Full Time					
424101 · Salary	2,158,285.44	2,444,793.95	-286,508.51	88.28%	
424102 · Overtime	255.51	200.00	55.51	127.76%	
424103 · Phone/Data Stipend	15,610.00	18,060.00	-2,450.00	86.43%	
Total 424100 · Full Time	2,174,150.95	2,463,053.95	-288,903.00	88.27%	under due to full time staff positions still not hired and not re-hiring a finace man
424200 · Part Time					
424201 · Clubs	0.00	3,500.00	-3,500.00	0.0%	
424203 · Program Dev't	66.50	0.00	66.50	100.0%	
424204 · Special Events	0.00	0.00	0.00	0.0%	
424205 · Day Camp	267,531.23	273,525.62	-5,994.39	97.81%	
424206 · General Programs	211,838.12	180,000.00	31,838.12	117.69%	

01/13/23
Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through December 2022

Exhibit 13
Pages 2 of 3
Quarter 1,2,3+4

	Jan - Dec 22	Budget	$ Over Budget	% of Budget		
424207 · Office Support	30,370.68	21,000.00	9,370.68	144.62%		
424208 · Trips	0.00	0.00	0.00	0.0%		
424209 · PURSUIT	15,509.17	17,037.50	-1,528.33	91.03%		
424210 · STAR	0.00	0.00	0.00	0.0%		
424211 · Training	33,429.92	50,000.00	-16,570.08	66.86%		
424213 · Athletics	0.00	8,000.00	-8,000.00	0.0%		
424214 · Transportation	74,230.06	87,600.00	-13,369.94	84.74%		
Total 424200 · Part Time	832,975.68	840,683.12	-7,687.44	98.8%		
424300 · Payroll Processing						
424301 · Payroll Fees	0.00	0.00	0.00	0.0%		
424302 · Direct Deposit	0.00	0.00	0.00	0.0%		
424303 · FSA	576.00	1,450.00	-874.00	39.72%		
424304 · W2 Processing	726.30	330.00	396.30	220.09%		
424305 · Miscellaneous	10,800.42	0.00	10,800.42	100.0%		
Total 424300 · Payroll Processing	12,102.72	1,780.00	10,322.72	679.93%	due to the late filing of 941 reports	SAME AS 3rd
424400 · Independent Contractors						
424401 · Day Camp	997.50	16,000.00	-15,002.50	6.23%		
424402 · General Programs	5,788.68	28,130.00	-22,341.32	20.58%		
424403 · Office	6,057.75	3,000.00	3,057.75	201.93%		
424404 · Trips	510.00	0.00	510.00	100.0%		
424405 · PURSUIT	11,576.00	13,800.00	-2,224.00	83.88%		
424406 · STAR	0.00	0.00	0.00	0.0%		
424407 · Athletics	1,620.00	2,500.00	-880.00	64.8%		
424408 · Leisure Ed	0.00	4,232.00	-4,232.00	0.0%		
Total 424400 · Independent Contractors	26,549.93	67,662.00	-41,112.07	39.24%	under due to not hiring indepenetn contracters for general recreation programs	
424500 · Car Allowance						
424501 · Car Allowance	7,800.00	7,800.00	0.00	100.0%		
Total 424500 · Car Allowance	7,800.00	7,800.00	0.00	100.0%		
Total 424000 · Salary(Staff & Indep Cntrctrs)	2,853,579.28	3,180,959.07	-327,379.79	89.71%		
Total 420000 · Operating Expenses	4,573,880.00	4,722,011.45	-148,131.45	96.86%		
441000 · Liabilities						
441001 · Criminal Background Checks	5.00	0.00	5.00	100.0%		
441002 · Drug Tests / Physicals	2,828.00	3,000.00	-172.00	94.27%		
441003 · Unemployment	12,696.98	8,000.00	4,696.98	158.71%		
441004 · Liability Fees	56,800.08	56,800.00	0.08	100.0%		
441006 · Miscellaneous	0.00	0.00	0.00	0.0%		
Total 441000 · Liabilities	72,330.06	67,800.00	4,530.06	106.68%		
442000 · Audit						
442001 · Audit	6,625.00	6,625.00	0.00	100.0%		
442002 · GASB	860.00	2,550.00	-1,690.00	33.73%		
Total 442000 · Audit	7,485.00	9,175.00	-1,690.00	81.58%	SAME AS 3rd	
442100 · FICA - Employer Tax Expense						
442101 · ER Tax - Inclusion	0.00	0.00	0.00	0.0%		
442102 · ER Tax - Part Time	0.00					
442103 · ER Tax - Full Time	0.00					
442100 · FICA - Employer Tax Expense - Other	131,867.71	282,010.71	-150,143.00	46.76%		
Total 442100 · FICA - Employer Tax Expense	131,867.71	282,010.71	-150,143.00	46.76%	lower due a decrease of part time staff	
442200 · IMRF						
442201 · ER Contributions - FT	185,946.34	220,197.02	-34,250.68	84.45%		
442202 · EE Deductions - FT	0.00					
442203 · ER Contributions - PT	2,717.32	28,406.53	-25,689.21	9.57%		
442204 · EE Deductions - PT	0.00					
442205 · Voluntary Contributions	6,433.09	0.00	6,433.09	100.0%		
Total 442200 · IMRF	195,096.75	248,603.55	-53,506.80	78.48%	lower due to being down full time staff	
450000 · Inclusion						
450001 · Arlington Heights	33,778.03	65,123.49	-31,345.46	51.87%		
450002 · Bartlett	10,818.11	18,340.76	-7,522.65	58.98%		
450003 · Buffalo Grove	44,137.82	80,175.36	-36,037.54	55.05%		

01/13/23
Accrual Basis

Northwest Special Recreation Association
Profit & Loss Budget vs. Actual
January through December 2022

Exhibit 1)
Pages 3 of 3
Quarter 1,2,3 + 4

	Jan - Dec 22	Budget	$ Over Budget	% of Budget	
450004 · Elk Grove Village	16,558.63	35,155.58	-18,596.95	47.1%	
450005 · Hanover Park	8,561.43	5,153.09	3,408.34	166.14%	
450006 · Hoffman Estates	24,065.17	24,789.66	-724.49	97.08%	
450007 · Inverness	83.87	250.86	-166.99	33.43%	
450008 · Mount Prospect	19,956.62	17,846.94	2,110.68	111.83%	
450009 · Palatine	39,935.67	44,562.99	-4,627.32	89.62%	
450010 · Prospect Heights	15,726.55	10,441.99	5,284.57	150.61%	
450011 · River Trails	8,229.28	12,187.66	-3,958.38	67.52%	
450012 · Rolling Meadows	40,426.36	25,730.88	14,695.48	157.11%	
450013 · Salt Creek	1,253.14	2,108.64	-855.50	59.43%	
450014 · Schaumburg	49,880.88	110,209.08	-60,328.20	45.26%	
450015 · South Barrington	5,839.01	18,814.83	-12,975.82	31.03%	
450016 · Streamwood	4,509.46	13,797.54	-9,288.08	32.68%	
450017 · Wheeling	62,584.50	42,739.09	19,845.41	146.43%	
450018 · Ability Awareness	547.19	300.00	247.19	182.4%	
450019 · Training Salary	2,827.49	16,950.00	-14,122.51	16.68%	
450020 · Rovers Salary	22,023.56	30,520.00	-8,496.44	72.16%	
450021 · Training Supplies	2,136.07	2,000.00	136.07	106.8%	
450022 · Miscellaneous	2,904.96	2,760.00	144.96	105.25%	
Total 450000 · Inclusion	416,783.83	579,957.44	-163,173.61	71.87%	SAME AS 3rd
6560 · Payroll Expenses	0.00	0.00	0.00	0.0%	
Total Expense	5,397,443.35	5,909,558.15	-512,114.80	91.33%	
Net Ordinary Income	-858,364.32	-286,391.35	-571,972.97	299.72%	
Other Income/Expense					
Other Expense					
460000 · Capital Fund					
460001 · Capital Expenses/Projects	166,337.80	289,872.69	-123,534.89	57.38%	money left over for greenhouse
460002 · Vehicles/Maintenance	284,895.00	533,400.00	-248,505.00	53.41%	duld not pay in full for new buses
460003 · Technology/Hardware	139,834.31	132,905.72	6,928.59	105.21%	
460004 · Building/Maintenance	81,333.57	98,858.04	-17,524.47	82.27%	
Total 460000 · Capital Fund	672,400.68	1,055,036.45	-382,635.77	63.73%	
Total Other Expense	672,400.68	1,055,036.45	-382,635.77	63.73%	
Net Other Income	-672,400.68	-1,055,036.45	382,635.77	63.73%	
Net Income	-1,530,765.00	-1,341,427.80	-189,337.20	114.12%	

W-2 Pick-up Form

Date	Employee Name	ID Verified	Pick-up Name (If different)	Signature
1/30/23	Angelina Georgieva			angelina
1/30/23	Skylar Aiden	✓	Josephine Shepherd	j Shepherd
1/30/23	Madeleine Schanke	✓		Madeleine Schanke
1/30/23	Logan Drill	✓	Logan Drill	Logan Drill
1/30/23	David Fuks		DAVID FUKS	
1/30/23	Christina Hirsch			
1/30/23	Barb Bassett		Christina Hirsch	
2/2/2023	Sean Skala		Sean Skala	
2/2/23	Katrina Wiegand			
2/2/23	Lauren Jeraney		LJ	
2/2/23	Kate Moran		Kate Moran	Kate Moran
2/2/23	Amy Diaz	✓	Amy Diaz	
2/2/23	Rachel Hubsch	✓	Rachel Hubsch	
2/2/23	Tania Meza S	✓	Tania Meza-Sanchez	Tania Meza
2/2/23	Samantha Tabert	✓	Samantha Tabert	
2/2/23	Jillian Trentadue	✓	Jillian Trentadue	
2/2/23	Anita Trzebunia	✓	Anita Trzebunia	
2/2/23	Jordan Ross	✓	Jordan Ross	
2/2/23	Kadison Mills	✓	Kadison Mills	Kadison Mills
2/2/23	Courtney Risiroyr	✓	C	C. Ri
2/2/23	Lacey Allen	✓		
2/2/23	Christian Guenther	✓		CGuenther
2/2/23	Jessica Tanski	✓	Jessica Tanski	

→ OVER

W-2 Pick-up Form 2022

Date	Employee Name	ID Verified	Pick-up Name (If different)	Signature
1/30/23	Andrea Griffin	✓		
1/30/23	DARLEEN NEZIRELO	✓		
1/30/23	Erica Flores	✓		
1/30/23	Vasseur	✓		
1/30/23	Zofia Sobkiew	✓		
1/30/23	Michele Paradise	✓		
1/30/23	Ethan Frierson	✓		
1/30/23	Elizabeth	✓		
1/30/23	Megan O'Brien	✓		
1/30/23	Josh Ruston	✓		
1/30/23	Sarah Cathcart	✓		
1/30/23	Dave Short			
1/30/23	Nayely Cadena	✓		
1/30/23	Tom Draper	✓		
1-30-23	ELIOT LIBNER	✓		
1/30/23	Fatima Garcia			
1/30/23	Kelly Suchodolski	✓		
1/30/23	Trevor Federkins	✓		
1/30/23	Alexis Bell	✓		
1-30-2023	MARY LOU D'ASTICE	✓		
1-30-2023	Alexander Cacho	✓		
1-30-2023	Liam/Lidia Portal	✓		
1-30-2023	Christopher Bonduant	✓		

2/9/23 Kaila Robinson

2/8/23 Alexis Brandlin.

2/7/23 Danielle O.

2/7/23 Anne K.

2/6/23 Becca L.

2/2/23 Tracy Crawford

02/13/23 Lubowa Shimonde (SV) for Hidamel Gonzalez

2/6/23

2/6 Amanda Franklin

2/6 Cassandra Zeh Cassie L.

2/6 Brianna Cassel Brianna A

2/7 Jamar Wa

2/13

NWSRA
3000 W Central Rd
Ste 205
Rolling Meadows, IL 60008

ASSO

b 1 4

CAROL STREAM IL 601
30 JAN 2023 PM 12
FIRST-CLASS

US POSTAGE IMI PITNEY BOWES
ZIP 60008
02 7H
0001352153
$ 000.60⁰
JAN 30 2023

e Employee's name, address, and ZIP code

ASHLEY J HUBBARD
608 S ELM ST
MOUNT PROSPECT IL 60056

13 Statutory emplo
Retirement plan
Third-party sick

15 State	Employer's state ID number	16 State wages, tips, etc	17 State income ta
IL	36-3059924	4367.89	2

93 NSS

NIXIE 601 DC 1 0002/01/23
RETURN TO SENDER
NO SUCH STREET
UNABLE TO FORWARD
BC: 60008255199 *0176-02567-30-41

NWSRA
3000 W Central Rd
Ste 205
Rolling Meadows, IL 600

EATION ASSO

b 1 4

CAROL STREAM IL 601
30 JAN 2023 PM 12
FIRST-CLASS

US POSTAGE IMI PITNEY BOWES
ZIP 60008
02 7H
0001352153
$ 000.60⁰
JAN 30 2023

e Employee's name, address, and ZIP code

ANIYA J WILKERSON
1401 REDFORD ST #1510
HOUSTON TX 77034

15 State	Employer's state ID number	16 State wage
IL	36-3059924	

-R-T-S- 770344026-1N 009 02/10/23
RETURN TO SENDER
UNABLE TO FORWARD
UNABLE TO FORWARD
RETURN TO SENDER