

SPECIAL LEISURE SERVICES  
FOUNDATION, ILLINOIS

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2018



April 9, 2019

Board of Directors  
Special Leisure Services Foundation  
Rolling Meadows, Illinois

In planning and performing our audit of the financial statements of the Special Leisure Services Foundation (the Foundation), for the fiscal year ended December 31, 2018, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Special Leisure Services Foundation.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Foundation personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well-prepared audit package and we appreciate the courtesy and assistance given to us by the entire Foundation's staff.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP

## **CURRENT RECOMMENDATION**

### 1. **OPERATING RESERVE POLICY**

#### Comment

During our current year-end audit procedures, we noted that the Foundation does not have a formal operating reserve policy. An operating reserve policy establishes how liquid resources should be managed to ensure cash and investments are available to meet cash needs for general expenditures within one year of the date of the statement of financial position.

It is essential to maintain adequate levels of an operating reserve policy since potential donors, grantors, creditors and other not-for-profit constituents want to know that the organizations they are evaluating have sufficient resources to meet financial obligations as they come due. Operating reserve levels are also crucial consideration in long-term financial planning.

#### Recommendation

We recommend the Foundation create and adopt an operating reserve policy. The Foundation should address how to meet cash needs for general expenditures within one year of the date of the statement of financial position and how any excess cash is to be invested.

SPECIAL LEISURE SERVICES  
FOUNDATION, ILLINOIS

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ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2018

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

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## **INDEPENDENT AUDITORS' REPORT**



## **INDEPENDENT AUDITORS' REPORT**

April 9, 2019

Members of the Board of Directors  
Special Leisure Services Foundation  
Rolling Meadows, Illinois

We have audited the accompanying financial statements of the Special Leisure Services Foundation (a nonprofit organization), which comprise of the statement of financial position as of December 31, 2018, and the related statements of activities and cash flows for the year ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Special Leisure Services Foundation's preparation and fair presentation of the financial statements 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 Special Leisure Services Foundation's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Special Leisure Services Foundation, as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Prior-Year Comparative Information*

We have previously audited Special Leisure Services Foundation's 2017 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in our report dated April 5, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Special Leisure Services Foundation's (a nonprofit organization) financial statements. The supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

The supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Lauterbach & Amen, LLP*

LAUTERBACH & AMEN, LLP



## **FINANCIAL STATEMENTS**

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Financial Position  
December 31, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 214,335	379,916
Investments	1,051,827	1,138,589
Receivables - Net of Allowance		
Other	8,653	40
Prepays	1,677	10
Total Assets	<u>1,276,492</u>	<u>1,518,555</u>
<b>LIABILITIES</b>		
Other Payables	30	-
<b>NET ASSETS</b>		
With Donor Restrictions	71,129	249,223
Without Donor Restrictions	1,205,333	1,269,332
Total Net Assets	<u>1,276,462</u>	<u>1,518,555</u>
Total Liabilities and Net Assets	<u>1,276,492</u>	<u>1,518,555</u>

The notes to the financial statements are an integral part of this statement.

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2018**

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Special Events Revenue	\$ 264,828	56,944	321,772
Donations	546,714	8,857	555,571
Grants	-	90,761	90,761
Interest and Dividend Income	(33,657)	-	(33,657)
Net Assets Released from Restrictions	374,435	(374,435)	-
Total Public Support and Revenues	1,152,320	(217,873)	934,447
Expenses and Losses			
Functional Expenses			
Program Services			
Inclusion (ADA Compliance)	24,159	-	24,159
Accessible Vehicle Support	70,000	-	70,000
General Program Support	144,280	-	144,280
NWSRA Lightning Athletics	25,000	-	25,000
Scholarships	70,842	-	70,842
Capital Improvements	264,153	-	264,153
Total Program Services	598,434	-	598,434
Management and General	152,437	-	152,437
Fundraising	278,715	-	278,715
Total Functional Expenses	1,029,586	-	1,029,586
Special Events Direct Expense	146,954	-	146,954
Total Expenses and Losses	1,176,540	-	1,176,540
Change in Net Assets	(24,220)	(217,873)	(242,093)
Net Assets - Beginning	1,229,553	289,002	1,518,555
Net Assets - Ending	1,205,333	71,129	1,276,462

The notes to the financial statements are an integral part of this statement.

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2017**

	Without Donor Restrictions	With Donor Restrictions	Total
Public Support and Revenues			
Special Events Revenue	\$ 270,706	59,221	329,927
Donations	410,344	16,890	427,234
Grants	-	271,195	271,195
Interest and Dividend Income	144,656	-	144,656
Net Assets Released from Restrictions	131,023	(131,023)	-
Total Public Support and Revenues	956,729	216,283	1,173,012
Expenses and Losses			
Functional Expenses			
Program Services			
Inclusion (ADA Compliance)	39,004	-	39,004
Accessible Vehicle Support	61,485	-	61,485
General Program Support	85,490	-	85,490
NWSRA Lightning Athletics	25,148	-	25,148
Scholarships	63,873	-	63,873
Capital Improvements	275,000	-	275,000
Total Program Services	550,000	-	550,000
Management and General Fundraising	140,429	-	140,429
Fundraising	244,471	-	244,471
Total Functional Expenses	934,900	-	934,900
Special Events Direct Expense	142,433	-	142,433
Total Expenses and Losses	1,077,333	-	1,077,333
Change in Net Assets	(120,604)	216,283	95,679
Net Assets - Beginning	1,389,936	32,940	1,422,876
Net Assets - Ending	1,269,332	249,223	1,518,555

The notes to the financial statements are an integral part of this statement.

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Statement of Cash Flows**

**For the Fiscal Years Ended December 31, 2018 and 2017**

	2018	2017
Cash Flows from Operating Activities		
Received from Donors and Grantors	\$ 548,476	659,259
Dividends and Interest Received	(33,657)	144,656
Paid to Suppliers and Grantees	(767,162)	(722,286)
	<u>(252,343)</u>	<u>81,629</u>
Cash Flows from Investing Activities		
Payments for the Purchase of Investments	86,762	58,509
Net Change in Cash and Cash Equivalents	(165,581)	140,138
Cash and Cash Equivalents - Beginning	379,916	239,778
Cash and Cash Equivalents - Ending	<u>214,335</u>	<u>379,916</u>
Reconciliation of Operating Income to Net Cash		
Provided (Used) by Operating Activities		
Operating Income (Loss)	(242,093)	95,679
Adjustments to Reconcile Operating		
Provided by (Used In) Operating Activities:		
(Increase) Decrease in Current Assets	(10,280)	1,450
Increase (Decrease) in Current Liabilities	30	(15,500)
Net Cash Provided by Operating Activities	<u>(252,343)</u>	<u>81,629</u>
Noncash Operating Activities		
In-Kind Donated Facilities	35,682	35,682
In-Kind Donated Services	373,666	334,865
In-Kind Expenses	(409,348)	(370,547)
	<u>-</u>	<u>-</u>

The notes to the financial statements are an integral part of this statement.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2018**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **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 Northwest Special Recreation Association (“NWSRA”) and the park districts and municipalities which are partners in the operations of NWSRA.

The Foundation uses its funds for five main programs:

Inclusion (ADA Compliance) – The Foundation provides grants so that aides and adaptive equipment can be provided to enable individuals with disabilities to mainstream back into their regular park district program.

Accessible Vehicle Support – The foundation provides grants for vehicles to provide door-to-door transportation for individuals with disabilities and other adaptive equipment.

General Program Support – The Foundation provides financial support to create innovative program opportunities and services.

Scholarships – The Foundation provides financial support to disabled individuals in economic need to enable them to participate in NWSRA programs.

NWSRA Lightning Athletics/Paralympics/Unified Sports – The Foundation provides grants to NWSRA Lightning Athletes, Paralympics and Unified Sports which help athletes competing in their local community by giving them the opportunity to advance to state, national, and international competition.

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

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

#### **Basis of Accounting**

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

#### **Net Assets**

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

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2018**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **Net Assets – Continued**

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, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Statement of Activities.

#### **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, 2018.

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.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2018**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **Functional Allocation of Expenses**

The costs of providing the various programs and supporting services have been summarized on a functional basis in the schedules of functional expenses. Functional expenses which are not directly attributable to one function are allocated between program, management and general, and fundraising services based on the number of employees involved, the amount of time spent, the percentage of their salary associated with that time and on estimated made by the Foundation's management.

#### **Cash and Investments**

For the purpose of the Statement of Financial Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are generally reported at fair value. 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.

#### **Receivables**

In the Statement of Financial Position, receivables are stated at the amount billed. The Foundation does not charge late fees on amounts past due. An allowance for uncollectible accounts has not been established since management believes all accounts are substantially collectible. Management's periodic evaluation of the collectability of receivables is based on past experience, known and inherent risks in the receivables, adverse situations that may affect the obligee's ability to repay, and current economic conditions. Receivables deemed uncollectible are charged to expense.

### **NOTE 2 – DETAIL NOTES ON ALL FUNDS**

#### **Cash and Investments**

*Deposits.* At year-end, the carrying amount of the Foundation's deposits for governmental activities totaled \$214,335 and the bank balances totaled \$222,358.



## SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

### Notes to the Financial Statements December 31, 2018

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#### NOTE 2 – DETAIL NOTES ON ALL FUNDS – Continued

##### Cash and Investments – Continued

*Investments.* The Foundation has the following investment fair values and maturities:

Investment Type	Fair Value	Less Than 1	1 to 5
Corporate Bonds	\$ 116,057	29,674	86,383
Certificate of Deposits	318,784	318,784	-
	434,841	348,458	86,383

In addition to the securities and fair values listed above, the Foundation also has \$616,986 invested in mutual funds.

The Foundation has the following recurring fair value measurements as of December 31, 2018:

- Corporate Bonds of \$116,057 are valued using a matrix pricing model (Level 2 inputs)
- Mutual Funds of \$616,986 are valued using a matrix pricing model (Level 2 inputs)
- Certificate of Deposits of \$318,784 are valued using a matrix pricing model (Level 2 inputs)

Debt Securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

##### Availability and Liquidity

The following represents Foundation's financial assets at December 31, 2018:

Financial Assets at Year End:	
Cash and Cash Equivalents	\$ 214,335
Investments	1,051,827
Receivables	8,653
Total Financial Assets	1,274,815
Less Amounts not Available to be used within one year:	
Net Assets With Donor Restrictions	71,129
Financial Assets Available to Meet General Expenditures over the Next Twelve Months	1,203,686

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.

## SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS

### Notes to the Financial Statements December 31, 2018

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#### NOTE 2 – DETAIL NOTES ON ALL FUNDS – Continued

##### Net Asset Restrictions

Net assets with donor restrictions are available for the following purposes at December 31, 2018 and 2017:

	2018	2017
NWSRA Lightning Athletes	\$ 1,232	-
Booster Club	1,648	1,322
Inclusion	3,333	-
Pursuit 4 Furniture	20,505	-
MP Snoezelen Room	36,261	-
GMFS	8,150	-
Hanover Park Sensory Room/Mt. Prospect		-
Community Center Programming Space/Pursuit	-	247,901
	<hr/>	<hr/>
Total With Donor Restrictions	71,129	249,223

Net assets were released from donor restrictions by incurring expenses satisfying the purpose restrictions specified by donors during the years ended December 31, 2018 and 2017:

	2018	2017
NWSRA Lightning Athletics	\$ 26,090	20,911
Accessible Vehicle Support	18,896	61,379
Inclusion (ADA Compliance)	9,167	7,500
Scholarships	100	1,250
Booster Club	2,120	1,602
General Program Support	19,594	38,381
Pursuit Supplies	12,442	-
HP Snoezelen Room	59,476	-
GMFS	5,550	-
Development/Capital Improvement	221,000	-
	<hr/>	<hr/>
Total Restrictions Released	374,435	131,023

##### In-Kind Donations

Donated Facilities – The Foundation was allowed to use facilities at no charge to the Foundation during the years ended December 31, 2018 and 2017. Accordingly, contributions have been recorded for the fair value of the facilities of \$35,682 and \$35,682 for the years ending December 31, 2018 and 2017, respectively. These amounts have been included as special events revenue and special events expense on the Statements of Activities.

# **SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

## **Notes to the Financial Statements December 31, 2018**

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### **NOTE 2 – DETAIL NOTES ON ALL FUNDS – Continued**

#### **In-Kind Donations – Continued**

Donated Services – Donated services are recognized as in-kind revenues at their estimated fair value when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they were not donated. Contributed services that do not meet the above criteria are not recognized as revenues and are not reported in the accompanying financial statements. The Foundation received services from NWSRA employees, which includes grant/sponsorship writing, event fund-raising, and development coordination, a portion of which meets the criteria for recognition. Accordingly, contributions have been recorded for the estimated fair value of these services of \$373,666 and \$334,865 for the years ending December 31, 2018 and 2017, respectively. These amounts have been included as donations revenue and management and general expenses and fundraising expenses of the Statements of Activities. The Foundation also receives donated services from a variety of unpaid volunteers assisting the Foundation in its programs. However, these donated services are not reflected in the Statements of Activities because the criteria for recognition have not been satisfied.

## **SUPPLEMENTAL SCHEDULES**

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Revenues, Expenditures and Changes in Net Assets - Budget and Actual  
For the Fiscal Year Ended December 31, 2018**

	Budget	Actual
Public Support and Revenues		
Special Events Revenue	\$ 308,430	321,772
Donations	51,950	555,571
Grants	301,350	90,761
Interest and Dividend Income	-	(33,657)
Total Public Support and Revenues	<u>661,730</u>	<u>934,447</u>
Expenses and Losses		
Functional Expenses		
Program Services		
NWSRA Lightning Athletics	25,000	25,000
Accessible Vehicle Support	70,000	70,000
Scholarships	81,000	70,842
Inclusion (ADA Compliance)	14,000	24,159
General Program Support	144,000	144,280
Capital Improvements	262,000	264,153
Total Program Services	<u>596,000</u>	<u>598,434</u>
Management and General	56,719	152,437
Fundraising	106,231	278,715
Total Functional Expenses	<u>758,950</u>	<u>1,029,586</u>
Special Events Direct Expense	-	146,954
Total Expenses and Losses	<u>758,950</u>	<u>1,176,540</u>
Change in Net Assets	<u>(97,220)</u>	(242,093)
Net Assets - Beginning		<u>1,518,555</u>
Net Assets - Ending		<u>1,276,462</u>

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Functional Expenses  
For the Fiscal Year Ended December 31, 2018**

	Program Services	Management and General	Fundraising	Subtotal Functional Expenses	Special Events Direct Expenses	Total Expenses
<b>Expenses</b>						
Employee Compensation (In-Kind)						
Salaries	\$ -	50,979	159,756	210,735	-	210,735
Payroll Taxes	-	3,900	12,222	16,122	-	16,122
Employee Benefits	-	40,072	106,737	146,809	-	146,809
Total Employee Compensation	-	94,951	278,715	373,666	-	373,666
<b>Other Expenses</b>						
Postage	-	3,605	-	3,605	-	3,605
Office Expenses	-	7,157	-	7,157	-	7,157
Membership Services	-	3,690	-	3,690	-	3,690
Education and Training	-	3,807	-	3,807	-	3,807
Public Education and Information	-	19,626	-	19,626	-	19,626
Printing	-	10,629	-	10,629	-	10,629
Professional Fees	-	6,195	-	6,195	-	6,195
Legal Fees	-	2,777	-	2,777	-	2,777
<b>Grants</b>						
Inclusion (ADA Compliance)	24,159	-	-	24,159	-	24,159
Accessible Vehicle Support	70,000	-	-	70,000	-	70,000
General Program	144,280	-	-	144,280	-	144,280
NWSRA Lightning Athletics	25,000	-	-	25,000	-	25,000
Scholarships	70,842	-	-	70,842	-	70,842
Capital Improvements	264,153	-	-	264,153	-	264,153
<b>Special Events Direct Expense</b>						
Food	-	-	-	-	56,799	56,799
Gifts	-	-	-	-	3,644	3,644
In-Kind Rental - Golf Course	-	-	-	-	35,682	35,682
Printing	-	-	-	-	4,099	4,099
Prizes	-	-	-	-	7,958	7,958
Recognition	-	-	-	-	26,989	26,989
Supplies	-	-	-	-	11,783	11,783
Total Other Expenses	598,434	57,486	-	655,920	146,954	802,874
Total Expenses	598,434	152,437	278,715	1,029,586	146,954	1,176,540

**SPECIAL LEISURE SERVICES FOUNDATION, ILLINOIS**

**Schedule of Functional Expenses**

**For the Fiscal Year Ended December 31, 2017**

	Program Services	Management and General	Fundraising	Subtotal Functional Expenses	Special Events Direct Expenses	Total Expenses
<b>Expenses</b>						
Employee Compensation (In-Kind)						
Salaries	\$ -	48,861	137,854	186,715	-	186,715
Payroll Taxes	-	3,738	10,546	14,284	-	14,284
Employee Benefits	-	37,795	96,071	133,866	-	133,866
Total Employee Compensation	-	90,394	244,471	334,865	-	334,865
<b>Other Expenses</b>						
Postage	-	3,722	-	3,722	-	3,722
Office Expenses	-	8,708	-	8,708	-	8,708
Membership Services	-	1,713	-	1,713	-	1,713
Education and Training	-	673	-	673	-	673
Public Education and Information	-	18,790	-	18,790	-	18,790
Printing	-	2,677	-	2,677	-	2,677
Professional Fees	-	13,752	-	13,752	-	13,752
<b>Grants</b>						
Inclusion (ADA Compliance)	39,004	-	-	39,004	-	39,004
Accessible Vehicle Support	61,485	-	-	61,485	-	61,485
General Program	85,490	-	-	85,490	-	85,490
NWSRA Lightning Athletes	25,148	-	-	25,148	-	25,148
Scholarships	63,873	-	-	63,873	-	63,873
Capital Improvements	275,000	-	-	275,000	-	275,000
<b>Special Events Direct Expense</b>						
Food	-	-	-	-	57,430	57,430
Gifts	-	-	-	-	3,211	3,211
In-Kind Rental - Golf Course	-	-	-	-	35,682	35,682
Printing	-	-	-	-	6,885	6,885
Prizes	-	-	-	-	8,669	8,669
Recognition	-	-	-	-	21,808	21,808
Supplies	-	-	-	-	8,748	8,748
Total Other Expenses	550,000	50,035	-	600,035	142,433	742,468
<b>Total Expenses</b>	<b>550,000</b>	<b>140,429</b>	<b>244,471</b>	<b>934,900</b>	<b>142,433</b>	<b>1,077,333</b>