

**Glen Ellyn Park District
Board of Commissioners
Workshop Meeting
May 7, 2024
185 Spring Avenue
7:00 p.m.**

- I. Call to Order**
- II. Roll Call of Commissioners**
- III. Pledge of Allegiance**
- IV. Changes to the Agenda**
- V. Public Participation**
- VI. Voucher List of Bills Totaling \$2,723,677.79**
- VII. FY2023 Audit Presentation**
- VIII. Policy Manual Update**
- IX. 2023-2026 Project Update(s)**
- X. Staff Reports**
- XI. Commissioners' Reports**
- XII. Adjourn**

Accounts Payable

Voucher Approval Document

Warrant Request Date: 5/7/2024



Glen Ellyn Park District

Voucher List Presented to the Board of Commissioners

To the Executive Director:

The payment of the attached list of bills has been approved by the Park District Board of Commissioners and as of the date signed below, you are hereby authorized to pay them from the appropriate funds.

Treasurer: _____

Date: _____

10	Corporate Fund	\$	57,567.38
20	Recreation Fund		214,923.17
55	Special Recreation Fund		719.16
85	Asset Replacement Fund		3,108.00
94	Capital Improvements Fund		2,447,360.08
		Report Total:	<u>\$ 2,723,677.79</u>

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 05/02/2024 - 9:22AM
 Batch: 00001.05.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 200725 24-6715	Accu-Paving Company Parking Lot Aprons	21,000.00	05/07/2024	94-90-805-575150-0000	Check Sequence: 1 ACH Enabled: False
	Check Total:	21,000.00			
Vendor: 200222 203051	Accurate Repro Inc. Banners	320.00	05/07/2024	20-26-000-535500-6845	Check Sequence: 2 ACH Enabled: True
	Check Total:	320.00			
Vendor: 202176 46286	Adrenaline Lacrosse Uniforms	103.98	05/07/2024	20-21-000-535500-1172	Check Sequence: 3 ACH Enabled: False
	Check Total:	103.98			
Vendor: 200434 855986	Advocate Occupational Health Pre-Employment Physicals	262.00	05/07/2024	10-00-000-585820-0000	Check Sequence: 4 ACH Enabled: False
	Check Total:	262.00			
Vendor: 103201 243011	All Star Sports Instruction Spring Classes	19,220.00	05/07/2024	20-21-000-525500-1261	Check Sequence: 5 ACH Enabled: True
	Check Total:	19,220.00			
Vendor: 103977 59618214	Anderson Pest Control Pest Control	60.00	05/07/2024	20-30-200-521600-0000	Check Sequence: 6 ACH Enabled: False
	Check Total:	60.00			
Vendor: 104993 148905 148910	Aqua Pure Enterprises Inc. Chemicals Chemicals	1,105.15 594.90	05/07/2024 05/07/2024	20-30-500-530600-0000 20-30-500-530600-0000	Check Sequence: 7 ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	1,700.05			
Vendor: 202422	ArbiterPay			Check Sequence: 8	ACH Enabled: False
	Umpire Fees	10,000.00	05/07/2024	20-21-000-525500-1113	
	Check Total:	10,000.00			
Vendor: 105167	Armbrust Plumbing and Heating			Check Sequence: 9	ACH Enabled: False
63394979	Plumbing Repairs	937.32	05/07/2024	20-30-450-550300-0000	
65485387	Plumbing Repairs	657.00	05/07/2024	20-30-450-550300-0000	
	Check Total:	1,594.32			
Vendor: 203037	Atlas Refrigeration, Inc.			Check Sequence: 10	ACH Enabled: False
30386	Refrigerator Repairs	290.00	05/07/2024	20-30-300-521600-0000	
	Check Total:	290.00			
Vendor: 199280	Beary Landscape Management			Check Sequence: 11	ACH Enabled: True
282065	Spring Cleanup	2,358.00	05/07/2024	10-10-000-521600-0000	
	Check Total:	2,358.00			
Vendor: 202457	Laurie Bellmar			Check Sequence: 12	ACH Enabled: True
Mileage	March 2024 Mileage	110.04	05/07/2024	20-00-000-585270-0000	
	Check Total:	110.04			
Vendor: 107310	B-Sharp, LLC			Check Sequence: 13	ACH Enabled: True
	Preschool Classes	720.00	05/07/2024	20-24-000-525500-4610	
	Spring Classes	602.00	05/07/2024	20-24-000-525500-4610	
	Winter Classes	9,572.00	05/07/2024	20-22-000-525500-2311	
	Check Total:	10,894.00			
Vendor: 200066	Walmart Capital One			Check Sequence: 14	ACH Enabled: False
	Supplies	76.61	05/07/2024	20-24-000-535500-4643	
	Check Total:	76.61			
Vendor: 112895	Julie Carlson			Check Sequence: 15	ACH Enabled: True

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Reimbursement	Supplies	43.43	05/07/2024	20-24-000-535500-4610	
	Check Total:	43.43			
Vendor: 115285	ComEd			Check Sequence: 16	ACH Enabled: False
	3/13-4/11/2024 Electric	76.31	05/07/2024	10-00-000-570100-0000	
	3/13-4/11/2024 Electric	640.51	05/07/2024	94-90-860-575180-0000	
	Check Total:	716.82			
Vendor: 199406	Commeg Systems, Inc.			Check Sequence: 17	ACH Enabled: True
24040824	March 2024 Time Keeping Software	289.00	05/07/2024	20-00-000-521400-0000	
24040824	March 2024 Time Keeping Software	289.00	05/07/2024	10-00-000-521400-0000	
	Check Total:	578.00			
Vendor: 169850	Constellation New Energy - Gas LLC			Check Sequence: 18	ACH Enabled: False
	March 2024 Gas	133.69	05/07/2024	20-30-150-570200-0000	
	March 2024 Gas	2,213.81	05/07/2024	20-30-100-570200-0000	
	March 2024 Gas	355.40	05/07/2024	20-30-350-570200-0000	
	March 2024 Gas	1,346.89	05/07/2024	20-30-500-570200-0000	
	March 2024 Gas	338.25	05/07/2024	20-30-300-570200-0000	
	March 2024 Gas	1,363.25	05/07/2024	20-30-200-570200-0000	
	March 2024 Gas	1,468.85	05/07/2024	20-30-450-570200-0000	
	Check Total:	7,220.14			
Vendor: 202705	Construction & Geotechnical Material Testing, Inc.			Check Sequence: 19	ACH Enabled: False
11089	Steel Inspection	1,995.00	05/07/2024	94-91-805-575180-0000	
	Check Total:	1,995.00			
Vendor: 202192	East Avenue Lacrosse			Check Sequence: 20	ACH Enabled: False
Spring2024	League Fees	11,776.10	05/07/2024	20-21-000-525500-1174	
	Check Total:	11,776.10			
Vendor: 202672	Featherstone, Inc.			Check Sequence: 21	ACH Enabled: True
23-182-07	Construction Management	13,876.80	05/07/2024	94-90-830-575110-0000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	13,876.80			
Vendor: 200539 75207	FenceScreen Inc. Pickleball Screens	3,903.39	05/07/2024	Check Sequence: 22 20-21-000-535500-1184	ACH Enabled: False
	Check Total:	3,903.39			
Vendor: 198979 8164673	Ferguson Enterprises LLC #1550 Bathroom Repairs	63.68	05/07/2024	Check Sequence: 23 20-30-100-530210-0000	ACH Enabled: False
	Check Total:	63.68			
Vendor: 200723 22-3556.01-16 22-3598.01-13 22-3598-.01-14	FGM Architects Professional Services Professional Services Professional Services	2,319.51 11,202.97 11,202.97	05/07/2024 05/07/2024 05/07/2024	Check Sequence: 24 94-90-860-575180-0000 94-91-930-575180-0000 94-91-930-575180-0000	ACH Enabled: False
	Check Total:	24,725.45			
Vendor: 129093 668612	Fox Valley Fire & Safety Monitoring	150.00	05/07/2024	Check Sequence: 25 20-30-350-521600-0000	ACH Enabled: True
	Check Total:	150.00			
Vendor: 203040 82130	Frank Cooney Company FJC Furnishings	89,220.96	05/07/2024	Check Sequence: 26 94-90-860-575180-0000	ACH Enabled: False
	Check Total:	89,220.96			
Vendor: 203038 6506200	General Parts LLC Repair Food Warner	1,176.69	05/07/2024	Check Sequence: 27 20-30-150-530210-0000	ACH Enabled: False
	Check Total:	1,176.69			
Vendor: 132080 412624 413157	Gold Medal-Chicago, Inc. Concessions Concessions	31.75 867.15	05/07/2024 05/07/2024	Check Sequence: 28 20-30-500-530095-0000 20-30-500-530095-0000	ACH Enabled: True
	Check Total:	898.90			
Vendor: 132271	Grainger, Inc.			Check Sequence: 29	ACH Enabled: True

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
9080096580	Channel Toggle	28.66	05/07/2024	20-30-100-530300-0000	
9084792853	Faucet Repair	74.69	05/07/2024	10-10-000-550300-0000	
	Check Total:	103.35			
Vendor: 199009	Haiges Machinery, Inc.			Check Sequence: 30	ACH Enabled: True
10030	Washer Repair	245.00	05/07/2024	20-30-100-521600-0000	
10064	Washer Repair	759.00	05/07/2024	20-30-100-521600-0000	
	Check Total:	1,004.00			
Vendor: 199603	Halogen Supply Company			Check Sequence: 31	ACH Enabled: False
00610582	Chemicals	914.02	05/07/2024	20-30-500-530600-0000	
00610761	Chemicals	62.71	05/07/2024	20-30-500-530600-0000	
	Check Total:	976.73			
Vendor: 198911	Imagetec LP Supplies			Check Sequence: 32	ACH Enabled: True
732199	5/30-8/29/2024 Maintenance	1,000.00	05/07/2024	20-00-000-521520-0000	
732199	5/30-8/29/2024 Maintenance	721.79	05/07/2024	10-00-000-521520-0000	
	Check Total:	1,721.79			
Vendor: 202727	Jeanne Iovinelli			Check Sequence: 33	ACH Enabled: True
	Nature Walk	107.00	05/07/2024	20-22-000-525500-2375	
	Check Total:	107.00			
Vendor: 202394	Joann Kim			Check Sequence: 34	ACH Enabled: True
Reimbursement	Supplies	173.82	05/07/2024	20-24-000-535500-4610	
	Check Total:	173.82			
Vendor: 151470	Landscape Material			Check Sequence: 35	ACH Enabled: False
47196	Mulch	584.00	05/07/2024	10-10-000-550600-0000	
	Check Total:	584.00			
Vendor: 200243	Tracy Lapshin			Check Sequence: 36	ACH Enabled: False
SPRING	Spring Classes	1,064.00	05/07/2024	20-21-000-525500-1155	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	1,064.00			
Vendor: 151620 90463	Lauterbach & Amen, LLP Annual Audit	5,000.00	05/07/2024	Check Sequence: 37 10-00-000-521900-0000	ACH Enabled: True
	Check Total:	5,000.00			
Vendor: 154610 8101	Market Access Corporation Special Use Permits	1,575.00	05/07/2024	Check Sequence: 38 20-30-150-521205-0000	ACH Enabled: True
	Check Total:	1,575.00			
Vendor: 156599 31096/930 31679 31697 31698 31742 31856 31880 32247 32336 32591 32596/41 32647 32710 32870 33100 33106	Menard's, Inc. Water Supply Lines Memorial Bench Supplies Locks Batteries IT Supplies Cables Windscreen Storage Bolts Turf Repair Tree Protection Dipping Well Installation Supplies Pool Supplies Dirt Plumbing Repairs Plumbing Repairs	43.45 306.85 73.81 16.27 10.17 33.85 39.96 7.44 32.38 202.33 63.98 51.34 79.95 63.03 2.99 8.56	05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024 05/07/2024	Check Sequence: 39 20-30-100-530300-0000 20-00-000-530213-0000 10-10-000-530900-0000 10-10-000-530300-0000 20-30-100-530300-0000 20-30-100-530300-0000 10-10-000-530300-0000 10-10-000-530300-0000 10-10-000-550200-0000 94-90-000-575170-0000 20-30-300-530210-0000 10-10-000-530300-0000 20-30-500-530600-0000 10-10-000-550600-0000 10-10-000-550300-0000 10-10-000-550300-0000	ACH Enabled: True
	Check Total:	1,036.36			
Vendor: 198805 404226194	Molitor Athletic Fields Weed Control	2,375.00	05/07/2024	Check Sequence: 40 10-10-000-550400-0000	ACH Enabled: False
	Check Total:	2,375.00			
Vendor: 161205	Nicor Gas			Check Sequence: 41	ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	3/15-4/15/2024 Gas	140.67	05/07/2024	10-00-000-570200-0000	
	Check Total:	140.67			
Vendor: 163300	Office Depot Business Solutions, LLC			Check Sequence: 42	ACH Enabled: False
	Office Supplies	185.65	05/07/2024	20-00-000-530100-0000	
	Office Supplies	185.65	05/07/2024	10-00-000-530100-0000	
	Check Total:	371.30			
Vendor: 162999	Official Finders, LLC			Check Sequence: 43	ACH Enabled: True
23775	Referee Fees	870.00	05/07/2024	20-21-000-525500-1120	
23886	Umpire Fees	160.00	05/07/2024	20-21-000-525500-1233	
23903	Umpire Fees	400.00	05/07/2024	20-21-000-525500-1111	
23904	Referee Fees	1,260.00	05/07/2024	20-21-000-525500-1120	
23940	Umpire Fees	560.00	05/07/2024	20-21-000-525500-1232	
23966	Referee Fees	800.00	05/07/2024	20-21-000-525500-1161	
24013	Umpire Fees	640.00	05/07/2024	20-21-000-525500-1233	
24075	Umpire Fees	565.00	05/07/2024	20-21-000-525500-1232	
24538	Umpire Fees	750.00	05/07/2024	20-21-000-525500-1111	
24635	Umpire Fees	825.00	05/07/2024	20-21-000-525500-1232	
24662	Umpire Fees	400.00	05/07/2024	20-21-000-525500-1233	
	Check Total:	7,230.00			
Vendor: 200150	Paddock Publications, Inc.			Check Sequence: 44	ACH Enabled: False
286214	Legal Publication	98.90	05/07/2024	10-00-000-521150-0000	
	Check Total:	98.90			
Vendor: 101134	PDRMA			Check Sequence: 45	ACH Enabled: False
	4/2024 Health Insurance	350.34	05/07/2024	20-30-300-565100-0000	
	4/2024 Health Insurance	547.86	05/07/2024	20-30-200-565100-0000	
	4/2024 Workers Compensation	4,041.80	05/07/2024	10-00-000-560200-0000	
	4/2024 Health Insurance	719.16	05/07/2024	55-00-000-565100-0000	
	4/2024 Health Insurance	1,446.21	05/07/2024	20-30-450-565100-0000	
	4/2024 Property Insurance	5,452.15	05/07/2024	10-00-000-560600-0000	
	4/2024 Liability Insurance	2,917.00	05/07/2024	10-00-000-560600-0000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	4/2024 Health Insurance	7,688.58	05/07/2024	20-30-100-565100-0000	
	4/2024 Health Insurance	18,553.30	05/07/2024	20-00-000-565100-0000	
	HELP Training	75.00	05/07/2024	20-00-000-585202-0000	
	4/2024 Health Insurance	5,397.88	05/07/2024	10-00-000-565100-0000	
	4/2024 Pollution Liability	169.37	05/07/2024	10-00-000-560600-0000	
	4/2024 Employment Practice	1,369.46	05/07/2024	10-00-000-560600-0000	
	4/2024 Health Insurance	457.76	05/07/2024	20-30-500-565100-0000	
	4/2024 Health Insurance	274.65	05/07/2024	20-30-400-565100-0000	
	4/2024 Health Insurance	1,671.08	05/07/2024	20-30-350-565100-0000	
	4/2024 Health Insurance	18,706.52	05/07/2024	10-10-000-565100-0000	
	4/2024 Cyber Liability	281.53	05/07/2024	10-00-000-560600-0000	
	Check Total:	70,119.65			
Vendor: 200149 68100	Pentegra Systems Video Upgrades	1,908.00	05/07/2024	85-30-100-541300-0000	ACH Enabled: True
	Check Total:	1,908.00			
Vendor: 200177 302750 302750 302750 302797	Performance Chemical & Supply, Inc. Supplies Supplies Supplies Supplies	355.00 260.63 124.88 378.80	05/07/2024 05/07/2024 05/07/2024 05/07/2024	20-30-450-530300-0000 20-30-200-530310-0000 20-30-100-530300-0000 20-30-100-530300-0000	ACH Enabled: False
	Check Total:	1,119.31			
Vendor: 170852 922960 922960 922960	Pioneer Manufacturing Company Field Paint Field Paint Field Paint	1,037.17 603.50 1,037.17	05/07/2024 05/07/2024 05/07/2024	20-21-000-535500-1127 20-21-000-535500-1161 20-21-000-535500-1120	ACH Enabled: False
	Check Total:	2,677.84			
Vendor: 171043 J0327-65 J0327-65 J0327-66	Plaques Plus, Inc. Medals Medals Medals	2,640.00 5,343.75 1,381.25	05/07/2024 05/07/2024 05/07/2024	20-21-000-535500-1111 20-21-000-535500-1232 20-21-000-535500-1111	ACH Enabled: True

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
J0422-73	Awards	256.79	05/07/2024	20-21-000-535500-1230	
	Check Total:	9,621.79			
Vendor: 203012	Jamie Plumb Spring Classes	600.00	05/07/2024	20-21-000-525500-1170	Check Sequence: 50 ACH Enabled: True
	Check Total:	600.00			
Vendor: 171440 8165 9002	Possibility Place Nursery Tree Planting District-Wide Shrubs	7,695.00 810.00	05/07/2024 05/07/2024	94-90-000-575170-0000 10-10-000-550600-0000	Check Sequence: 51 ACH Enabled: False
	Check Total:	8,505.00			
Vendor: 202935 032024	Rainbow Animal Assisted Therapy, Inc. Spring Classes	140.00	05/07/2024	20-30-100-525500-0000	Check Sequence: 52 ACH Enabled: False
	Check Total:	140.00			
Vendor: 203042 122329	Rainbow Ecoscience Tree Treatment Supplies	6,427.88	05/07/2024	94-90-000-575170-0000	Check Sequence: 53 ACH Enabled: True
	Check Total:	6,427.88			
Vendor: 173930 6050210	Reinders, Inc. Mower Repairs	76.39	05/07/2024	10-10-000-530210-0000	Check Sequence: 54 ACH Enabled: True
	Check Total:	76.39			
Vendor: 174009 638421-8	Rental Max Roller Rental	804.16	05/07/2024	10-10-000-530220-0000	Check Sequence: 55 ACH Enabled: False
	Check Total:	804.16			
Vendor: 174360 Deposit Deposit	Riddell/All American Sports Corp Shoulder Pads Helmets	14,587.45 12,489.95	05/07/2024 05/07/2024	20-21-000-535500-1161 20-21-000-535500-1161	Check Sequence: 56 ACH Enabled: True
	Check Total:	27,077.40			
Vendor: 203041	Beth Rosch				Check Sequence: 57 ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Reimbursement	Meet Supplies	85.27	05/07/2024	20-30-100-525500-0000	
	Check Total:	85.27			
Vendor: 176093	Russo Power Equipment			Check Sequence: 58	ACH Enabled: True
20573306	Equipment Repairs	507.21	05/07/2024	10-10-000-530210-0000	
20585594	Replacement Chainsaw	1,287.99	05/07/2024	94-90-000-575170-0000	
20585595	Safety Supplies	61.95	05/07/2024	10-10-000-530300-0000	
	Check Total:	1,857.15			
Vendor: 202881	Sam's Club MC/SYNCB			Check Sequence: 59	ACH Enabled: False
	Concessions	323.72	05/07/2024	20-30-300-530095-0000	
	Check Total:	323.72			
Vendor: 178253	Debra Shakin			Check Sequence: 60	ACH Enabled: True
Reimbursement	Supplies	124.54	05/07/2024	20-24-000-535500-4643	
	Check Total:	124.54			
Vendor: 178570	Sherwin Williams Co.			Check Sequence: 61	ACH Enabled: False
9577-8	Corn Hole Paint	96.76	05/07/2024	10-00-000-585990-0000	
	Check Total:	96.76			
Vendor: 202862	Site Design Group, Ltd.			Check Sequence: 62	ACH Enabled: True
9586-07	Professional Services	9,409.82	05/07/2024	94-90-830-575110-0000	
	Check Total:	9,409.82			
Vendor: 201768	S-NET Communications			Check Sequence: 63	ACH Enabled: True
215468	District-Wide Phones May 2024	84.08	05/07/2024	20-30-500-570300-0000	
215468	District-Wide Phones May 2024	105.05	05/07/2024	20-30-300-570300-0000	
215468	District-Wide Phones May 2024	605.17	05/07/2024	10-00-000-570300-0000	
215468	District-Wide Phones May 2024	18.61	05/07/2024	20-30-150-570300-0000	
215468	District-Wide Phones May 2024	605.17	05/07/2024	20-00-000-570300-0000	
215468	District-Wide Phones May 2024	275.15	05/07/2024	20-30-100-570300-0000	
215468	District-Wide Phones May 2024	132.85	05/07/2024	10-10-000-570300-0000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	1,826.08			
Vendor: 182096 128297	Sunburst Sportswear Inc. Club Shirts	514.00	05/07/2024	Check Sequence: 64 20-21-000-535500-1222	ACH Enabled: False
	Check Total:	514.00			
Vendor: 183781 71039878	Terrace Supply Company CO2	230.11	05/07/2024	Check Sequence: 65 20-30-500-521600-0000	ACH Enabled: True
	Check Total:	230.11			
Vendor: 200061 9327	The Perfect Swing & TPS Sports Softballs/Scorebooks	626.00	05/07/2024	Check Sequence: 66 20-21-000-535500-1111	ACH Enabled: True
	Check Total:	626.00			
Vendor: 200735 370	Jordann Tomasek Graphic Design	1,250.00	05/07/2024	Check Sequence: 67 20-00-000-521650-0000	ACH Enabled: True
	Check Total:	1,250.00			
Vendor: 202650 Mileage	Daniel Tripp March 2024 Mileage	13.40	05/07/2024	Check Sequence: 68 20-00-000-585270-0000	ACH Enabled: True
	Check Total:	13.40			
Vendor: 189350 224554	V3 Companies Engineering Services	5,647.50	05/07/2024	Check Sequence: 69 94-91-815-575110-0000	ACH Enabled: True
	Check Total:	5,647.50			
Vendor: 199264 5702576	Warehouse Direct Supplies	197.71	05/07/2024	Check Sequence: 70 20-30-450-530310-0000	ACH Enabled: True
5702576	Supplies	146.63	05/07/2024	20-30-200-530310-0000	
5702576	Supplies	18.58	05/07/2024	20-30-100-530300-0000	
	Check Total:	362.92			
Vendor: 202597 244329725	Weissman Costumes	54.22	05/07/2024	Check Sequence: 71 20-23-000-535500-3510	ACH Enabled: False

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
244342370	Costumes	245.22	05/07/2024	20-23-000-535500-3510	
	Check Total:	299.44			
Vendor: 202991	Wight & Company			Check Sequence: 72	ACH Enabled: True
220194-011	Professional Services	15,598.38	05/07/2024	94-91-805-575180-0000	
220194-012	Professional Services	15,540.56	05/07/2024	94-91-805-575180-0000	
240016-001	Professional Services	6,000.00	05/07/2024	94-90-805-575150-0000	
240016-002	Professional Services	4,000.00	05/07/2024	94-90-805-575180-0000	
	Check Total:	41,138.94			
Vendor: 197710	Young Rembrandts			Check Sequence: 73	ACH Enabled: True
2241/42	Spring Classes	1,500.00	05/07/2024	20-22-000-525500-2315	
	Check Total:	1,500.00			
	Total for Check Run:	442,279.35			
	Total of Number of Checks:	73			

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 04/29/2024 - 11:00AM
 Batch: 00012.04.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 202129	AEP Energy			Check Sequence: 1	ACH Enabled: False
	3/14-4/12/2024 Electric	230.90	04/29/2024	20-30-350-570100-0000	
	3/14-4/12/2024 Electric	2,418.88	04/29/2024	20-00-000-570100-0000	
	3/14-4/12/2024 Electric	22.34	04/29/2024	20-00-000-570100-0000	
	3/14-4/12/2024 Electric	155.90	04/29/2024	20-30-350-570100-0000	
	2/8-4/12/2024 Electric	26,070.58	04/29/2024	20-30-100-570100-0000	
	3/14-4/12/2024 Electric	1,601.48	04/29/2024	20-30-450-570100-0000	
	Check Total:	30,500.08			
Vendor: 175536	Roselle Rockers			Check Sequence: 2	ACH Enabled: False
13U	Tournament Fees	550.00	04/29/2024	20-21-000-525500-1112	
	Check Total:	550.00			
Vendor: 178058	Seminole Sports, LLC			Check Sequence: 3	ACH Enabled: False
13U	Tournament Fees	625.00	04/29/2024	20-21-000-525500-1112	
	Check Total:	625.00			
Vendor: 137161	The Home Depot CRC/GEFC			Check Sequence: 4	ACH Enabled: False
	Supplies	144.91	04/29/2024	20-30-500-530300-0000	
	Supplies	146.12	04/29/2024	20-30-500-530300-0000	
	Replacement Saw	199.00	04/29/2024	20-30-300-530300-0000	
	Door Stops	21.86	04/29/2024	20-30-300-530300-0000	
	Supplies	39.82	04/29/2024	20-30-300-530300-0000	
	Supplies	50.21	04/29/2024	20-30-300-530300-0000	
	Supplies	53.57	04/29/2024	20-30-450-530300-0000	
	Equipment Repair	64.41	04/29/2024	20-30-100-530210-0000	

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	719.90			
	Total for Check Run:	32,394.98			
	Total of Number of Checks:	4			

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 04/26/2024 - 1:10PM
 Batch: 00011.04.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 119696	DuPage County Health Dept Health Permits	30.00	04/26/2024	Check Sequence: 1 20-00-000-530095-0000	ACH Enabled: False
	Check Total:	30.00			
Vendor: 203039	Adrienne Moroni Uniform Reimbursement	152.00	04/26/2024	Check Sequence: 2 20-21-000-535500-1241	ACH Enabled: False
	Check Total:	152.00			
	Total for Check Run:	182.00			
	Total of Number of Checks:	2			

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 04/24/2024 - 1:47PM
 Batch: 00008.04.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 103977 59618215	Anderson Pest Control Pest Control	89.00	04/24/2024	Check Sequence: 1 20-30-300-521600-0000	ACH Enabled: False
	Check Total:	89.00			
Vendor: 203037 30385	Atlas Refrigeration, Inc. Repair Ice Machine	775.00	04/24/2024	Check Sequence: 2 20-30-150-530210-0000	ACH Enabled: False
	Check Total:	775.00			
Vendor: 115285	ComEd 3/13-4/11/2024 Electric	241.39	04/24/2024	Check Sequence: 3 94-90-860-575180-0000	ACH Enabled: False
	Check Total:	241.39			
Vendor: 200078 10507	Holmgren Electric Inc. Compressor/Heater Repairs	1,250.32	04/24/2024	Check Sequence: 4 10-10-000-550300-0000	ACH Enabled: True
	Check Total:	1,250.32			
Vendor: 199286 Permit	Illinois Department of Public Health Re-Submittal Permit Fee	1,000.00	04/24/2024	Check Sequence: 5 94-91-930-575180-0000	ACH Enabled: False
	Check Total:	1,000.00			
Vendor: 202862 9586-08	Site Design Group, Ltd. Professional Services	24,215.00	04/24/2024	Check Sequence: 6 94-90-830-575110-0000	ACH Enabled: True
	Check Total:	24,215.00			
Vendor: 202948 0063	Steam Learning LLC Winter Classes	1,800.00	04/24/2024	Check Sequence: 7 20-22-000-525500-2370	ACH Enabled: True

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Check Total:	1,800.00			
Vendor: 200146	The Conservation Foundation Community Agreement	500.00	04/24/2024	10-10-000-521370-0000	Check Sequence: 8 ACH Enabled: False
	Check Total:	500.00			
Vendor: 185380	TYCO Integrated Security AED Monitoring 3/12-4/11/2024	35.60	04/24/2024	20-30-100-570300-0000	Check Sequence: 9 ACH Enabled: False
	Check Total:	35.60			
Vendor: 200675 Permit	Village of Glen Ellyn Administration Raffle Permit	100.00	04/24/2024	20-21-000-525500-1234	Check Sequence: 10 ACH Enabled: False
	Check Total:	100.00			
Vendor: 202991 220194-009	Wight & Company Construction Administration	15,523.98	04/24/2024	94-91-805-575180-0000	Check Sequence: 11 ACH Enabled: True
	Check Total:	15,523.98			
	Total for Check Run:	45,530.29			
	Total of Number of Checks:	11			

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 04/18/2024 - 8:49AM
 Batch: 00007.04.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 112920 202402221971	Carol Stream Park District Legislative Breakfast	245.00	04/18/2024	Check Sequence: 1 20-00-000-585101-0000	ACH Enabled: False
	Check Total:	245.00			
Vendor: 170268	Cash H & K Bank	1,500.00	04/18/2024	Check Sequence: 2 20-00-000-100200-0000	ACH Enabled: False
	Check Total:	1,500.00			
Vendor: 202672 #9	Featherstone, Inc. FJC Renovation	625,103.45	04/18/2024	Check Sequence: 3 94-90-860-575180-0000	ACH Enabled: True
	Check Total:	625,103.45			
Vendor: 199058 855 855	Rotary Club of Glen Ellyn Monthly Dues Monthly Dues	73.50 73.50	04/18/2024 04/18/2024	Check Sequence: 4 20-00-000-585250-0000 10-00-000-585250-0000	ACH Enabled: False
	Check Total:	147.00			
Vendor: 199088 71814	W.B. Olson, Inc. Sunset Renovations	829,872.00	04/18/2024	Check Sequence: 5 94-91-930-575180-0000	ACH Enabled: True
	Check Total:	829,872.00			
Vendor: 199401 #9	Wight Construction Services, Inc. ASFC Renovation	727,482.31	04/18/2024	Check Sequence: 6 94-91-805-575180-0000	ACH Enabled: True
	Check Total:	727,482.31			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Total for Check Run:	2,184,349.76			
	Total of Number of Checks:	6			

Accounts Payable

Computer Check Proof List by Vendor

User: cyocum
 Printed: 04/17/2024 - 10:58AM
 Batch: 00006.04.2024



Invoice No	Description	Amount	Payment Date	Acct Number	Reference
Vendor: 202129	AEP Energy			Check Sequence: 1	ACH Enabled: False
	2/8-3/14/2024 Electric	2,295.49	04/17/2024	20-00-000-570100-0000	
	3/15-4/15/2024 Electric	243.15	04/17/2024	20-00-000-570100-0000	
	2/8-3/14/2024 Electric	26.06	04/17/2024	20-00-000-570100-0000	
	2/8-3/14/2024 Electric	505.64	04/17/2024	20-30-300-570100-0000	
	2/8-3/14/2024 Electric	355.62	04/17/2024	10-00-000-570100-0000	
	2/8-3/14/2024 Electric	2,431.49	04/17/2024	20-30-500-570100-0000	
	2/8-3/14/2024 Electric	175.16	04/17/2024	20-30-150-570100-0000	
	2/8-3/14/2024 Electric	1,948.60	04/17/2024	20-00-000-570100-0000	
	2/8-3/14/2024 Electric	181.76	04/17/2024	10-00-000-570100-0000	
	2/8-3/14/2024 Electric	2,268.95	04/17/2024	20-30-200-570100-0000	
	2/8-3/14/2024 Electric	75.66	04/17/2024	20-00-000-570100-0000	
	2/8-3/14/2024 Electric	3,915.64	04/17/2024	20-30-100-570100-0000	
	Check Total:	14,423.22			
Vendor: 115285	ComEd			Check Sequence: 2	ACH Enabled: False
	3/13-4/11/2024 Electric	94.51	04/17/2024	94-90-860-575180-0000	
	3/13-4/11/2024 Electric	28.18	04/17/2024	10-00-000-570100-0000	
	Check Total:	122.69			
Vendor: 203036	Kathy Cornell			Check Sequence: 3	ACH Enabled: False
	Conference	67.83	04/17/2024	20-00-000-585100-0000	
	Conference	67.83	04/17/2024	10-00-000-585100-0000	
	Check Total:	135.66			
Vendor: 156599	Menard's, Inc.			Check Sequence: 4	ACH Enabled: True

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
30559	Supplies	9.98	04/17/2024	10-10-000-530300-0000	
30932	Screws	15.98	04/17/2024	20-30-100-530210-0000	
31023	Zip Ties	23.47	04/17/2024	10-10-000-530300-0000	
31086	Supplies	17.47	04/17/2024	10-10-000-521370-0000	
31096	Screws	19.53	04/17/2024	20-30-100-530210-0000	
	Check Total:	86.43			
Vendor: 202218	Napa Auto Parts			Check Sequence: 5	ACH Enabled: False
	Gator Repairs	83.52	04/17/2024	10-10-000-530210-0000	
	Ballfield Machine Repairs	37.69	04/17/2024	10-10-000-530210-0000	
	Wipers #425	47.38	04/17/2024	10-10-000-530340-0000	
	Check Total:	168.59			
Vendor: 161205	Nicor Gas			Check Sequence: 6	ACH Enabled: False
	3/15-4/15/2024 Gas	92.79	04/17/2024	10-00-000-570200-0000	
	3/15-4/15/2024 Gas	78.98	04/17/2024	94-90-860-575180-0000	
	3/12-4/10/2024 Gas	480.28	04/17/2024	94-90-860-575180-0000	
	Check Total:	652.05			
Vendor: 200491	Safe Haven IT, Inc.			Check Sequence: 7	ACH Enabled: True
	Data Archiving	848.98	04/17/2024	20-00-000-521600-0000	
	Data Archiving	314.41	04/17/2024	20-30-100-521600-0000	
	Data Archiving	8.39	04/17/2024	20-26-000-525500-6845	
	Data Archiving	737.83	04/17/2024	10-00-000-521600-0000	
	Data Archiving	75.11	04/17/2024	20-23-000-525500-3510	
	Data Archiving	168.05	04/17/2024	10-10-000-521600-0000	
	Check Total:	2,152.77			
Vendor: 190008	Vermeer			Check Sequence: 8	ACH Enabled: False
E11703	Mini Skid Forks	1,200.00	04/17/2024	85-10-000-575300-0000	
	Check Total:	1,200.00			

Invoice No	Description	Amount	Payment Date	Acct Number	Reference
	Total for Check Run:	18,941.41			
	Total of Number of Checks:	8			



MEMO

May 1, 2023

TO: Park District Board of Commissioners
FROM: Nicholas Cinquegrani, Deputy Executive Director
RE: Audit Presentation

A representative from Lauterbach & Amen, will present the 2023 Annual Comprehensive Financial Report (ACFR). The final document will be delivered as part of the Board packet for the May 7th Board meeting. A brief overview of the ACFR will be provided and the representative will be able to answer any questions the Board may have in regard to the audit process.

Recommendation:

No action required.



MEMO

May 2, 2024

TO: Park District Board of Commissioners
FROM: Nicholas Cinquegrani, Deputy Executive Director
CC: Dave Thommes, Executive Director
RE: Financial Policies Update

Please find attached proposed updates to the Park District's Financial Policies.

As part of the changes to the organizational structure in 2023, the Park District adjusted some position titles from Superintendent to Directors. The attached proposed updates reflect those position title changes. No other changes are being proposed.

Staff Recommendation:

Staff recommends the Board approve the amended Purchasing Policy and Investment Policy at the Board meeting on Tuesday, May 7th.

Motion:

Motion to amend Chapter II, Section 1 'Purchasing Policy' and Chapter II, Section 2 'Investment Policy' of the Glen Ellyn Park District's Policy Manual, as presented.

Glen Ellyn Park District Policy Manual Chapter II. Financial Policies

1.00 Purchasing Policy

1.01 Overview

The Park District's Purchasing Policy establishes the guidelines under which all purchases are made. Under the provisions of this policy, guidelines are outlined for staff, adhering to the requirements of Section 8-1 (c) of the Park District Code.

It is the intent of this policy that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. All purchasing functions will be made with absolute integrity. The very highest ethical standards will be maintained, and all conflicts of interest, real or perceived, shall be avoided. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of Park District resources.

The Executive Director and ~~Superintendent~~the Director of Finance & Personnel/Deputy Executive Director will monitor, interpret and review the procedures and guidelines for the spending of public funds to ensure compliance with applicable policies. Periodically these procedures and guidelines will be revised to maintain the best interests of the Park District.

1.02 Governance

The purchasing policy is governed in part by Section 8-1 (c) of the Park District Code which provides: "Every park district shall have and exercise the following powers: (c) To acquire by gift, legacy or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$30,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph, contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software or services, contracts for duplicating machines and supplies, contracts for goods or services procured from another governmental agency, purchases of equipment previously owned by some entity other than the district itself, and contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board."

1.03 Purchases Less Than \$30,000

A. Purchase Authorization Amounts

1. ~~Superintendents-Directors~~ of each department or area are responsible for ensuring any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
2. Part-time employees *specifically* designated by ~~Superintendents-Directors~~ of each department or area may make *budgeted* purchases less than \$200.
3. Full-time employees *specifically* designated by ~~Superintendents-Directors~~ of each department or area may make *budgeted* purchases less than \$1,000, where only the purchaser's approval is required.
4. For budgeted purchases between \$1,000 and \$4,999.99, the purchaser and the ~~Superintendent-Director~~ of that department or area must approve the purchase. In instances where the ~~Superintendent-Director~~ is unable to approve, their designee (see 6 below) or the ~~Superintendent-Director~~ of Finance & Personnel/~~Deputy Executive Director~~ may also authorize the purchase.
5. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the ~~Superintendent-Director of that department~~, and the ~~Superintendent-Director~~ of Finance & Personnel/~~Deputy Executive Director~~ must approve the purchase.
6. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, ~~Director of that department, and the Superintendent-Director and the Superintendent~~ of Finance & Personnel/~~Deputy Executive Director~~) must approve the purchase. When the Executive Director position is vacant, a designee may be authorized by the Park Board President to approve purchases greater than \$10,000. With some exceptions as provided by law, competitive bidding is required for any purchases in excess of \$30,000. This includes the publication of notice of the procurement and also board approval of the bid being recommended by Staff as the lowest responsive and responsible bid. These procedures are described in the Bidding Procedures Policy (1.04).
7. From time to time, staff may be absent from their office during a time when a purchase order or credit card transaction needs approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary authority in their absence. This authority is limited to the levels specified above and must be documented.
8. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the ~~Superintendent-Director~~ of that department or area. It is the responsibility of the purchaser to know if an item is included in the budget.
9. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of \$30,000 is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. ~~The~~ Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such emergency ~~purchase~~~~purchases~~ shall

be presented for approval (or ratification) at the next scheduled meeting of the Board of Park Commissioners. Per 70 ILCS 1205/8-1, an emergency procurement in excess of \$30,000 that was not subject to the competitive bidding process requires the approval of $\frac{3}{4}$ of the members of the Board. When the Executive Director position is vacant, a designee may be authorized by the Park Board President to approve purchases.

10. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Superintendent-Director of Finance & Personnel/Deputy Executive Director for approval, prior to making the purchase. In some cases, the Board may need to find that the procurement, by its nature, is not adapted to competitive bidding.
11. For all purchases, an original invoice, receipt or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.
12. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.
13. Please be advised that performance and payment bonds are required for any work on District facilities where the contract sum is \$50,000.00 or more.

B. Guidelines for Purchase Orders

1. Goods or Services costing less than an employee's Approval Authorization Limit do not require pre-purchase documentation unless subject to the Prevailing Wage Act, in which case proper documentation is required.
2. Pre-approved Purchase Orders by an employee authorized to make a purchase based on the authorization amounts outline in Section 1.03 are required, prior to purchase of goods or services, for all items greater than an employees' Approval Authorization Limit, regardless of payment method (i.e. check or credit card).
3. Purchase Orders are not required for utilities, legal fees, auditing fees, fuel, insurance, taxes, debt service, and salaries.

C. Guidelines for Competitive Quotes

1. All purchases of goods or services should be made with the intent to obtain the best comparable price. Local vendors and merchants should be used when practical, where prices are competitive. However, where the formal bid process is involved, the award of the bid shall be to the lowest responsive and responsible bidder (regardless of business address).
2. Purchases of goods or services less than \$2,500 cumulative do not require written quotes unless the services are subject to the Prevailing Wage Act. Staff is advised to make every effort to solicit a fair price for items purchased.
3. Purchases of goods and services \$2,500 and over may be made only after obtaining written quotes and proper approval, as outlined in Section 1.03. Employees shall make a reasonable effort to obtain at least three (3) written quotes. Written quotes should be included with the Purchase Order.

4. The Executive Director has the authority to waive the solicitation of price quotes and approve the purchase of budgeted items under \$30,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$30,000 are addressed below.
6. The District is also a member of several intergovernmental purchasing pools that have already conducted the competitive bidding required by Illinois law and therefore procurements through said pools should be considered. Likewise, the State of Illinois has engaged in a competitive bid process for a wide variety of vehicles and equipment and the District is eligible by law to use that process to satisfy the competitive bidding requirement.

D. Sole Source Purchases

1. Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$30,000 shall be presented to the Board prior to acquisition with the request to find that the procurement is not adapted to competitive bidding (and or to waive quotes/ bids), approve the purchase and enter into a formal contract, if necessary. Approval must be obtained from the Executive Director to present the purchase to the board.
2. Examples:
 - a) Equipment for which there is no comparable competitive product or is available only from one supplier.
 - b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
 - c) A used item, (i.e. dump truck, office furniture, etc.)

1.04 Bidding Procedures - Purchases Greater Than \$30,000

- A. Per the Park District Code, almost all purchase of supplies, materials or services involving an expenditure in excess of \$30,000 shall be let to the lowest responsible bidder submitting a responsive bid after due advertisement and within the prescribed procedures for competitive bidding.
- B. Items Excluded from Bidding
 1. The following are excluded from the competitive bid requirements:
 - a) Agreements for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part. This absolutely includes contracts for architectural, engineering and land surveying services (see the Local Government Professional Services Selection Act).
 - b) Agreements for utility services such as water, electricity, natural gas, telephone, etc.

- c) Agreements for the use, purchase, delivery, movement or installation of data processing equipment, software or services and telecommunications and interconnect equipment, software or services.
 - d) Agreements for the use and/or purchase of duplicating machines and supplies.
 - e) Purchase of magazines, books, periodicals, pamphlets and reports.
 - f) Emergency expenditures. (See Section 1.03, A.8).
 - g) Items that, due to their nature, have been found by the Board not to be adapted to competitive bidding.
2. Procured items which are excluded from competitive bidding, (Section 1.04 B above) shall be let to the vendor providing the "best value" to the District, after due advertisement (if required) and within the prescribed procedures. Architecture, Engineering and Land Surveying services must be procured in accordance with the Local Government Professional Services Selection Act (50 ILCS 510/0.01 et seq.)
 3. "Request for Proposals" or "Request for Qualifications" shall be developed and used for the purchase of these goods or services.
- C. Award of agreements for items and services in excess of \$30,000 shall be awarded by the Board to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding per the park district code.
 - D. All agreements may be reviewed by Park District legal counsel.
 - E. Whenever feasible and advantageous to the District, cooperative purchases with other governmental agencies such as the State of Illinois, industry associations, or other park districts shall be made. In such instances, the arrangement may already satisfy the competitive bidding requirement or be exempt from the requirement. Consult with legal counsel as necessary.
 - F. Bid Process
 1. All competitive bids for contracts involving expenditures in excess of \$30,000 must be sealed by the bidder and must be opened by a member of the park district at a public bid opening in which the contents of the bids must be announced. The announcement of the invitation to bid must be published in the newspaper (and recommended to be published other places relevant to that procurement) at least 10 calendar days before the published date and time of the bid opening.
 2. For purposes of this subsection, "due advertisement" includes, but is not limited to, at least one public notice at least 10 calendar days before the bid date in the newspaper published in the district or, if no newspaper is published in the district, in a newspaper of general circulation in the area of the district.

1.05 Award of Contracts

All contracts in excess of \$30,000 (except as otherwise authorized herein) shall be awarded by the Board and to the lowest responsible bidder submitting a responsive bid. In determining the responsibility of any bidder the Board may take into account other factors in addition to financial

responsibility, such as past records of transactions with the bidder, experience, adequacy of equipment, ability to perform, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery and other pertinent considerations listed in the bidding documents. The Board may also consider all available public information about the bidder (including social media posts). IT IS IMPERATIVE THAT THE BOARD'S USE OF THIS EVALUATION CRITERIA BE DISCLOSED IN THE BID DOCUMENTS. Any and all bids received in response to an advertisement or otherwise may be rejected by the Board if the bidder is not determined responsible or the character or quality of the services, supplies, materials, equipment, or labor does not conform to the Board's requirements or if the public interest may otherwise be served thereby. The Board reserves the right to award a contract for all or only a portion of the specific bid work (and again, that power should be disclosed in the bid documents).

1.06 Emergencies

In the case of emergencies which call for immediate resolution, the Executive Director, or **Superintendent Director** designated by the Executive Director, shall take prompt action to employ persons or firms to do the necessary corrective work but shall require the persons or firms doing the corrective work to furnish a detailed report of the corrections made and the basis for making the corrections. For the purpose of this policy, an emergency shall consist of a threat to the health or safety of Park District patrons and employees, or of severe damage to District property. Emergency procurements that would otherwise require competitive bidding may be approved (or ratified) by the Board upon a $\frac{3}{4}$ vote of the members.

1.07 Credit Card Purchases

The Park District has opted to use credit cards in order to promote operational efficiency and simplify the administration of the purchasing function. Credit cards are used to provide a convenient, efficient means to make purchases, while reducing the administrative costs of related purchase orders, check requests and payments.

- A. Credit cards will be issued at the discretion of the Executive Director
- B. Credit cards are to be used for Park District business purchases only.
- C. Credit cards are simply a means of payment. All purchasing procedures and guidelines as documented in this policy and/or other District documents are to be followed.

1.08 Petty Cash

- A. All petty cash purchases should be for *emergency* purchases only.
- B. Expenditures should be properly authorized according to Board approved purchase authorization amounts.
- C. Only purchases less than \$50.00 are reimbursable from the fund.
- D. A receipt and/or proper documentation is required for each purchase.
- E. A description of the item(s) purchased, account number, date and amount should be written on the petty cash receipt and signed by employee requesting the cash.

1.09 Payables and Accounts Receivable

Staff will prepare all payables and collect receivables in a timely manner with proper documentation supporting each transaction. In accordance with the Prompt Payment Act, disbursements requiring payment prior to a Board meeting will be authorized by the Executive Director, utilizing the most appropriate method of payment. All such payments will be included in the Voucher List of Bills presented to the Board at the next Board meeting.

1.10 Ethics in Purchasing

Conflict of Interest — No Glen Ellyn Park District employee shall participate directly in procurement of goods or services when the employee knows that:

- A. The employee or any member of the employee's immediate family has a financial interest pertaining to the goods or services; or
- B. The employee or any member of his /her immediate family is negotiating or has an arrangement concerning prospective employment with the entity seeking to sell goods or services to the District;
- C. Nothing contained in this policy shall be construed as repealing or modifying the District's Ethics Ordinance which remains in full force and effect.
- D. For the purpose of this section, immediate family shall mean the employee's or the employee's spouse's mother, father, husband, wife, children, brother, sister, or grandparents or any relative living in the same household with the employee or dependent upon the employee's care.

1.11 Gratuities and Kickbacks

- A. Gratuities: It shall be unethical for any person to offer, give, or agree to give any Glen Ellyn Park District employee, or for any Glen Ellyn Park District employee to agree to accept a gratuity or an offer of employment in connection with the procurement of any goods or services by the District.
- B. Kickbacks: It shall be unethical for any payment, gratuity, or offer of employment to be made by or on behalf of any subcontractor under a contract to the prime contractor or higher tier subcontractor or any person associated therewith, as an inducement for the award of a subcontract or order

1.12 Other Items

- A. No undertaking shall be split into parts so as to avoid the provisions of this policy. (ie. Purchases should not be split intentionally in order to avoid the authorization thresholds stated in this policy)
- B. The Board may require a cash deposit of any bidder and may require a surety bond of any successful bidder.
- C. All promotional incentives and contest awards made available to qualifying District personnel by vendors, which are based on District purchases from those suppliers, automatically become the rightful property of the District.

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2.00 Investment Policy

2.01 Scope

The Glen Ellyn Park District Investment Policy applies to the investment activities of all funds of the Glen Ellyn Park District. All financial assets will be administered in accordance with the provisions of this policy.

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The purpose of this policy is to establish investment guidelines for Park District officials responsible for the safekeeping of public funds.

A. Management

The Park District's investment portfolio will be managed in a manner that will avoid any transaction that might impair public confidence in the Park District.

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The investment portfolio should be designed with the objectives of maximum safety, liquidity, and return, in that order. Safety of principal is the foremost objective. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value through fluctuations in market prices.

C. Liquidity

The Park District's investment portfolio will remain sufficiently liquid to enable the District to meet present and anticipated cash flow requirements.

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The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investment is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

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2.03 Standards of Care

A. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be

relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy. The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

B. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the Executive Director any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Glen Ellyn Park District.

C. *Delegation of Authority*

Authority to manage the investment program is granted to the Executive Director, Park District Treasurer, and the Superintendent-Director of Finance & Personnel/Deputy Executive Director. Responsibility for the operation of the investment program is hereby delegated to the Superintendent-Director of Finance & Personnel/Deputy Executive Director, hereinafter referred to as the Investment Officer, who shall act in accordance with established written procedures and internal controls referenced within this policy for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The Investment Officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

2.04 Safekeeping and Custody

A. Suitable and Authorized Investments - Investment Types

The Board of Commissioners has selected the following as approved investments as outlined in the State of Illinois Compiled Statutes, Section 30 ILCS 235/ "Public Funds Investment Act."

1. U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
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3. Canadian government obligations (payable in local currency);
4. Certificates of deposit and other evidences of deposit at financial institutions;
5. Bankers' acceptances;
6. Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency;

7. Investment-grade obligations of state, provincial and local governments and public authorities;
 8. Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
 9. Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
 10. Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.
- B. Collateral
Where allowed by state law, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.
- C. Delivery vs. Payment
All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
- D. Diversification
The investments shall be diversified by:
1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
 2. Limiting investment in securities that have higher credit risks;
 3. Investing in securities with varying maturities; and
 4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2.05 Internal Controls

The ~~Superintendent-Director~~ of Finance & Personnel/~~Deputy Executive Director~~ is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management. Accordingly, the ~~Director of Finance & Personnel/Deputy Executive Director Superintendent of Finance & Personnel~~ shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority, in accordance with purchasing policy guidelines, from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

2.06 Reporting

It will be the responsibility of the Investment Officer to maintain current financial reports on all financial institutions in which the Park District maintains an account. The Director of Finance & Personnel/Deputy Executive Director ~~Superintendent of Finance & Personnel~~ must maintain adequate records such as current statements of condition and statements of income that are deemed necessary to maintain an accurate view of the financial stability of the institution.

2.07 Separation Provisions of Policy and Conflicts with Illinois Law

The above policies shall remain in full force and effect until revoked by the Board of Commissioners. If, after adoption of this policy, there is any conflict with the Illinois Investment Statutes, current law shall dictate.

2.08 Adoption

The investment policy shall be formally approved and adopted by the Board of Commissioners of the Glen Ellyn Park District. Changes may be recommended by the Investment Officer and any other appropriate authority, as well as the individuals charged with maintaining internal controls. Any changes must be formally approved and adopted by the Board of Commissioners.

2.09 Exceptions

Exceptions to any of the criteria outlined in this Investment Policy for Suitable and Authorized Investments - Investment Types in Section 2.04A may be made only upon the specific prior approval of the Board of Commissioners upon a roll call vote at a regular or special meeting of the Board.

Approved by Board of Commissioners: 10/20/2015

Revised by Board of Commissioners: May 7, 2024

Glen Ellyn Park District Policy Manual

Chapter II. Financial Policies

1.00 Purchasing Policy

1.01 Overview

The Park District's Purchasing Policy establishes the guidelines under which all purchases are made. Under the provisions of this policy, guidelines are outlined for staff, adhering to the requirements of Section 8-1 (c) of the Park District Code.

It is the intent of this policy that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. All purchasing functions will be made with absolute integrity. The very highest ethical standards will be maintained, and all conflicts of interest, real or perceived, shall be avoided. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of Park District resources.

The Executive Director and the Director of Finance & Personnel/Deputy Executive Director will monitor, interpret and review the procedures and guidelines for the spending of public funds to ensure compliance with applicable policies. Periodically these procedures and guidelines will be revised to maintain the best interests of the Park District.

1.02 Governance

The purchasing policy is governed in part by Section 8-1 (c) of the Park District Code which provides: "Every park district shall have and exercise the following powers: (c) To acquire by gift, legacy or purchase any personal property necessary for its corporate purposes provided that all contracts for supplies, materials or work involving an expenditure in excess of \$30,000 shall be let to the lowest responsible bidder, considering conformity with specifications, terms of delivery, quality, and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding, such as contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part, contracts for the printing of finance committee reports and departmental reports, contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness, contracts for utility services such as water, light, heat, telephone or telegraph, contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and interconnect equipment, software or services, contracts for duplicating machines and supplies, contracts for goods or services procured from another governmental agency, purchases of equipment previously owned by some entity other than the district itself, and contracts for the purchase of magazines, books, periodicals, pamphlets and reports and excepting where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board."

1.03 Purchases Less Than \$30,000

A. Purchase Authorization Amounts

1. Directors of each department or area are responsible for ensuring any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
2. Part-time employees *specifically* designated by Directors of each department or area may make *budgeted* purchases less than \$200.
3. Full-time employees *specifically* designated by Directors of each department or area may make *budgeted* purchases less than \$1,000, where only the purchaser's approval is required.
4. For budgeted purchases between \$1,000 and \$4,999.99, the purchaser and the Director of that department or area must approve the purchase. In instances where the Director is unable to approve, their designee (see 6 below) or the Director of Finance & Personnel/Deputy Executive Director may also authorize the purchase.
5. For budgeted purchases between \$5,000 and \$10,000, the purchaser, the Director of that department, and the Director of Finance & Personnel/Deputy Executive Director must approve the purchase.
6. For budgeted purchases greater than \$10,000, the Executive Director (as well as the purchaser, Director of that department, and the Director of Finance & Personnel/Deputy Executive Director) must approve the purchase. When the Executive Director position is vacant, a designee may be authorized by the Park Board President to approve purchases greater than \$10,000. With some exceptions as provided by law, competitive bidding is required for any purchases in excess of \$30,000. This includes the publication of notice of the procurement and also board approval of the bid being recommended by Staff as the lowest responsive and responsible bid. These procedures are described in the Bidding Procedures Policy (1.04).
7. From time to time, staff may be absent from their office during a time when a purchase order or credit card transaction needs approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary authority in their absence. This authority is limited to the levels specified above and must be documented.
8. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Director of that department or area. It is the responsibility of the purchaser to know if an item is included in the budget.
9. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is in excess of \$30,000 is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. The Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such emergency purchases shall be presented for approval (or ratification) at the next scheduled meeting of the Board of Park

Commissioners. Per 70 ILCS 1205/8-1, an emergency procurement in excess of \$30,000 that was not subject to the competitive bidding process requires the approval of ¾ of the members of the Board. When the Executive Director position is vacant, a designee may be authorized by the Park Board President to approve purchases.

10. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Director of Finance & Personnel/Deputy Executive Director for approval, prior to making the purchase. In some cases, the Board may need to find that the procurement, by its nature, is not adapted to competitive bidding.
11. For all purchases, an original invoice, receipt or order confirmation should be forwarded to the Finance Department and coded with the proper general ledger account number.
12. Please be advised that compliance with the Prevailing Wage Act is required for all labor on public works that is within the scope of the Act; that there is no minimum dollar threshold; and that notice of the possible application of the Act must be given to all contractors in writing when soliciting a quote or making the purchase.
13. Please be advised that performance and payment bonds are required for any work on District facilities where the contract sum is \$50,000.00 or more.

B. Guidelines for Purchase Orders

1. Goods or Services costing less than an employee's Approval Authorization Limit do not require pre-purchase documentation unless subject to the Prevailing Wage Act, in which case proper documentation is required.
2. Pre-approved Purchase Orders by an employee authorized to make a purchase based on the authorization amounts outline in Section 1.03 are required, prior to purchase of goods or services, for all items greater than an employees' Approval Authorization Limit, regardless of payment method (i.e. check or credit card).
3. Purchase Orders are not required for utilities, legal fees, auditing fees, fuel, insurance, taxes, debt service, and salaries.

C. Guidelines for Competitive Quotes

1. All purchases of goods or services should be made with the intent to obtain the best comparable price. Local vendors and merchants should be used when practical, where prices are competitive. However, where the formal bid process is involved, the award of the bid shall be to the lowest responsive and responsible bidder (regardless of business address).
2. Purchases of goods or services less than \$2,500 cumulative do not require written quotes unless the services are subject to the Prevailing Wage Act. Staff is advised to make every effort to solicit a fair price for items purchased.
3. Purchases of goods and services \$2,500 and over may be made only after obtaining written quotes and proper approval, as outlined in Section 1.03. Employees shall make a reasonable effort to obtain at least three (3) written quotes. Written quotes should be included with the Purchase Order.

4. The Executive Director has the authority to waive the solicitation of price quotes and approve the purchase of budgeted items under \$30,000 if deemed appropriate and beneficial to the District.
5. Purchases of greater than \$30,000 are addressed below.
6. The District is also a member of several intergovernmental purchasing pools that have already conducted the competitive bidding required by Illinois law and therefore procurements through said pools should be considered. Likewise, the State of Illinois has engaged in a competitive bid process for a wide variety of vehicles and equipment and the District is eligible by law to use that process to satisfy the competitive bidding requirement.

D. Sole Source Purchases

1. Sole source purchases shall not be subject to requirements for seeking competitive quotes or bids. However, purchases in excess of \$30,000 shall be presented to the Board prior to acquisition with the request to find that the procurement is not adapted to competitive bidding (and or to waive quotes/ bids), approve the purchase and enter into a formal contract, if necessary. Approval must be obtained from the Executive Director to present the purchase to the board.
2. Examples:
 - a) Equipment for which there is no comparable competitive product or is available only from one supplier.
 - b) A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer or manufacturer's representative.
 - c) A used item, (i.e. dump truck, office furniture, etc.)

1.04 Bidding Procedures - Purchases Greater Than \$30,000

- A. Per the Park District Code, almost all purchase of supplies, materials or services involving an expenditure in excess of \$30,000 shall be let to the lowest responsible bidder submitting a responsive bid after due advertisement and within the prescribed procedures for competitive bidding.
- B. Items Excluded from Bidding
 1. The following are excluded from the competitive bid requirements:
 - a) Agreements for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part. This absolutely includes contracts for architectural, engineering and land surveying services (see the Local Government Professional Services Selection Act).
 - b) Agreements for utility services such as water, electricity, natural gas, telephone, etc.

- c) Agreements for the use, purchase, delivery, movement or installation of data processing equipment, software or services and telecommunications and interconnect equipment, software or services.
 - d) Agreements for the use and/or purchase of duplicating machines and supplies.
 - e) Purchase of magazines, books, periodicals, pamphlets and reports.
 - f) Emergency expenditures. (See Section 1.03, A.8).
 - g) Items that, due to their nature, have been found by the Board not to be adapted to competitive bidding.
2. Procured items which are excluded from competitive bidding, (Section 1.04 B above) shall be let to the vendor providing the "best value" to the District, after due advertisement (if required) and within the prescribed procedures. Architecture, Engineering and Land Surveying services must be procured in accordance with the Local Government Professional Services Selection Act (50 ILCS 510/0.01 et seq.)
3. "Request for Proposals" or "Request for Qualifications" shall be developed and used for the purchase of these goods or services.
- C. Award of agreements for items and services in excess of \$30,000 shall be awarded by the Board to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality and serviceability, after due advertisement, excepting contracts which by their nature are not adapted to award by competitive bidding per the park district code.
- D. All agreements may be reviewed by Park District legal counsel.
- E. Whenever feasible and advantageous to the District, cooperative purchases with other governmental agencies such as the State of Illinois, industry associations, or other park districts shall be made. In such instances, the arrangement may already satisfy the competitive bidding requirement or be exempt from the requirement. Consult with legal counsel as necessary.
- F. Bid Process
- 1. All competitive bids for contracts involving expenditures in excess of \$30,000 must be sealed by the bidder and must be opened by a member of the park district at a public bid opening in which the contents of the bids must be announced. The announcement of the invitation to bid must be published in the newspaper (and recommended to be published other places relevant to that procurement) at least 10 calendar days before the published date and time of the bid opening.
 - 2. For purposes of this subsection, "due advertisement" includes, but is not limited to, at least one public notice at least 10 calendar days before the bid date in the newspaper published in the district or, if no newspaper is published in the district, in a newspaper of general circulation in the area of the district.

1.05 Award of Contracts

All contracts in excess of \$30,000 (except as otherwise authorized herein) shall be awarded by the Board and to the lowest responsible bidder submitting a responsive bid. In determining the responsibility of any bidder the Board may take into account other factors in addition to financial

responsibility, such as past records of transactions with the bidder, experience, adequacy of equipment, ability to perform, time limits, services to be rendered by the bidder, location of bidder, conformity with specifications, terms of delivery and other pertinent considerations listed in the bidding documents. The Board may also consider all available public information about the bidder (including social media posts). IT IS IMPERATIVE THAT THE BOARD'S USE OF THIS EVALUATION CRITERIA BE DISCLOSED IN THE BID DOCUMENTS. Any and all bids received in response to an advertisement or otherwise may be rejected by the Board if the bidder is not determined responsible or the character or quality of the services, supplies, materials, equipment, or labor does not conform to the Board's requirements or if the public interest may otherwise be served thereby. The Board reserves the right to award a contract for all or only a portion of the specific bid work (and again, that power should be disclosed in the bid documents).

1.06 Emergencies

In the case of emergencies which call for immediate resolution, the Executive Director, or Director designated by the Executive Director, shall take prompt action to employ persons or firms to do the necessary corrective work but shall require the persons or firms doing the corrective work to furnish a detailed report of the corrections made and the basis for making the corrections. For the purpose of this policy, an emergency shall consist of a threat to the health or safety of Park District patrons and employees, or of severe damage to District property. Emergency procurements that would otherwise require competitive bidding may be approved (or ratified) by the Board upon a $\frac{3}{4}$ vote of the members.

1.07 Credit Card Purchases

The Park District has opted to use credit cards in order to promote operational efficiency and simplify the administration of the purchasing function. Credit cards are used to provide a convenient, efficient means to make purchases, while reducing the administrative costs of related purchase orders, check requests and payments.

- A. Credit cards will be issued at the discretion of the Executive Director
- B. Credit cards are to be used for Park District business purchases only.
- C. Credit cards are simply a means of payment. All purchasing procedures and guidelines as documented in this policy and/or other District documents are to be followed.

1.08 Petty Cash

- A. All petty cash purchases should be for *emergency* purchases only.
- B. Expenditures should be properly authorized according to Board approved purchase authorization amounts.
- C. Only purchases less than \$50.00 are reimbursable from the fund.
- D. A receipt and/or proper documentation is required for each purchase.
- E. A description of the item(s) purchased, account number, date and amount should be written on the petty cash receipt and signed by employee requesting the cash.

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3. Canadian government obligations (payable in local currency);
4. Certificates of deposit and other evidences of deposit at financial institutions;
5. Bankers' acceptances;
6. Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency;
7. Investment-grade obligations of state, provincial and local governments and public authorities;

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Where allowed by state law, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit.
- C. Delivery vs. Payment
All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
- D. Diversification
The investments shall be diversified by:
1. Limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities);
 2. Limiting investment in securities that have higher credit risks;
 3. Investing in securities with varying maturities; and
 4. Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

2.05 Internal Controls

The Director of Finance & Personnel/Deputy Executive Director is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Park District are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management. Accordingly, the Director of Finance & Personnel/Deputy Executive Director shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.

The internal controls shall address the following points:

- Control of collusion
- Separation of transaction authority, in accordance with purchasing policy guidelines, from accounting and record keeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of telephone transactions for investments and wire transfers

2.06 Reporting

It will be the responsibility of the Investment Officer to maintain current financial reports on all financial institutions in which the Park District maintains an account. The Director of Finance &

Personnel/Deputy Executive Director must maintain adequate records such as current statements of condition and statements of income that are deemed necessary to maintain an accurate view of the financial stability of the institution.

2.07 Separation Provisions of Policy and Conflicts with Illinois Law

The above policies shall remain in full force and effect until revoked by the Board of Commissioners. If, after adoption of this policy, there is any conflict with the Illinois Investment Statutes, current law shall dictate.

2.08 Adoption

The investment policy shall be formally approved and adopted by the Board of Commissioners of the Glen Ellyn Park District. Changes may be recommended by the Investment Officer and any other appropriate authority, as well as the individuals charged with maintaining internal controls. Any changes must be formally approved and adopted by the Board of Commissioners.

2.09 Exceptions

Exceptions to any of the criteria outlined in this Investment Policy for Suitable and Authorized Investments - Investment Types in Section 2.04A may be made only upon the specific prior approval of the Board of Commissioners upon a roll call vote at a regular or special meeting of the Board.

Approved by Board of Commissioners: 10/20/2015

Revised by Board of Commissioners: May 7, 2024



MEMO

May 1, 2024

TO: Park District Board of Commissioners
FROM: Nathan Troia, PLA, Director of Planning and Natural Resources
CC: Dave Thommes, Executive Director
RE: Referendum and Capital Projects Updates

The Glen Ellyn Park District referendum request for \$15.9 million to repair, improve and expand facilities, upgrade four park properties throughout the district, and purchase additional land for parks, was approved in June of 2022. Additionally, there are other significant projects, including the Frank Johnson Center replacement which is currently in progress.

All referendum projects are expected to be completed by 2026 and staff have begun the process of implementation. To keep the Board informed of progress, a brief update will be provided on the projects.

During the presentation, staff will be available for questions and comments.