



Board of Commissioners
Regular Business Meeting
910 N Gary Ave
Premier Room

March 9, 2026
6:00pm

1. Call To Order

2. Roll Call – Pledge of Allegiance

3. Listening Post

Anyone wishing to address the Board is asked to sign in. Please state your name and address for the record. The Board asks that you limit your comments to three minutes. If necessary, a response will be provided within 48 hours.

4. Changes or Additions to the Agenda

5. Consent Agenda

All items listed are included in the Consent Agenda. There will be no separate discussion of these items. Members of the public may petition in writing that an item be removed from the Consent Agenda.

- A. Approval: Minutes: February 23, 2026
- B. Approval: Closed Session Minutes: February 23, 2026
- C. Ratify: February 2026 Bills
- D. Approval: Financial Policy 2026 Adoption

6. Discussion Items

- A. Carol Stream Parks Foundation Update
- B. Simkus Recreation Center HVAC
- C. Weekly Happenings

7. Action Items

8. Closed Session

9. Action Pertaining to Closed Session

10. Adjournment



Board of Commissioners
Regular Meeting
February 23, 2026
6:00pm

Call to Order	Commissioner Parisi called the meeting to order at 6:00 pm.
Roll Call/Pledge of Allegiance	<p>Present: Commissioners Parisi, Bird, Powers, Becker, and Pauling. Absent: Commissioner Jeffery, and Witteck. Staff: Executive Director Rini, Directors Bachewicz, Hamilton, Scumaci, and Quinn, Superintendent Adamson and Executive Assistant Greninger.</p>
Listening Post	None
Changes to the Agenda	None
Consent Agenda	<p>Commissioner Becker made a motion to accept the consent agenda as read. Seconded by Commissioner Bird.</p> <p style="padding-left: 40px;">A. Approval: Regular Minutes: February 9, 2026 Voice Vote. All in favor, none opposed. Motion passes.</p> <p>Commissioner Pauling made a motion to approve the consent agenda as read. Seconded by Commissioner Powers.</p> <p>Roll Call Vote: Commissioner Bird: Aye Commissioner Becker Aye Commissioner Jeffery: Absent Commissioner Parisi: Aye</p> <p style="padding-left: 400px;">Commissioner Powers: Aye Commissioner Pauling: Aye Commissioner Witteck: Absent</p> <p>Motion Passes 5-0-2</p>
Discussion Items	<p>A. Annual Fountain View Fitness Report Director Bachewicz introduced Supervisor Dodd-Bell to review the Annual Fountain View Fitness Report (see attached). Commissioner Becker asked about the different types of fitness memberships. Supervisor Dodd-Bell explained the assorted options to meet the needs of the community, including one week, one month, three months, and annual memberships. Commissioner Becker asked how long the exercise equipment lasts. Supervisor Dodd-Bell said it depends mostly on electronics. If there are fancy electronics, it should last 5-8 years. Treadmills usually last 10-12 years. Free weights will last 20 years. Director Bachewicz added that we have preventative maintenance performed quarterly, which keeps up the quality of the equipment. Executive Director Rini said our replacement plans call for updates every six months, so people get to see new equipment coming in frequently. We</p>

decorate the added items and post on Facebook to keep up the excitement. Commissioner Bird asked if we are at capacity, with people waiting for equipment. Supervisor Dodd-Bell said we do not have waiting times. Our busy times are between 9-11am and 4-6pm. Director Bachewicz says we always get nice comments on social media. It helps that we have dedicated cleaning times and the equipment is wiped down throughout the day.

B. Simkus Recreation Center HVAC Update

Director Hamilton reviewed the evaluation conducted by Wight & Company on the Simkus HVAC system. Most of the equipment was installed when the building was built in 1989, except for the Recreation office in the converted stage area. The equipment is still functioning but beginning to pass its useful life expectancy. The work does not need to be completed immediately, but we do need to consider how to finance this large-scale Capital Improvement, set a target date for completion, and move toward this goal in the near future. Option 1 would provide the District with new equipment and some peace of mind but does not address any of the District's concerns with dehumidifying the gym space, dehumidification in the Administrative office, lack of controlled temperature zones, and no redundancy in the event of a breakdown.

Commissioner Becker asked if we have a deferred maintenance plan at Simkus or Fountain View Recreation Center. Director Hamilton said no that type of plan would cost close to \$250,000. Commissioner Powers thinks we should take care of the HVAC system soon, and move forward with option ,2 and look into additional bonds to cover the cost. Director Hamilton said it will be approximately \$3 million with the boilers. The next phase is to look at actual engineering design and detailed budget for the project. Commissioner Parisi suggested we could get Com Ed Credits for the increased efficiency of the new system. Executive Director Rini said that we will explore funding options and full plans before a catastrophic problem arises.

C. Armstrong Park HUB Renovations

At the last meeting we speculated that there was work done underground on Armstrong Field #1 to prepare for future turf installation. Director Hamilton looked into it and discovered that drainage was addressed but, unfortunately, county requirements have changed the requirements. The estimate we received on February 9 was accurate.

As for the partnership with Glenbard District 87, they are still interested in installing another turf field, even if we decide to do it at McCaslin Park. There is ample parking there with the partnership we share with Wheaton Bible Church.

D. Finance Policy Update

Director Scumaci said most of the changes to the Financial Policy are housekeeping such as titles and grammar. There were two items, travel expenses and the bond rating, which required updates as well. This will be on the consent agenda at the next Board Meeting.



	<p>E. Weekly Happenings</p> <ul style="list-style-type: none"> • Commissioner Bird congratulated Superintendent Adamson on her 20-year work anniversary. He also likes the videos on social media putting the spotlight on the Parks and Facilities departments. • Commissioner Parisi asked if we allow Girl Scouts to sell cookies at our facilities. Director Bachewicz said no; we do not allow any type of solicitation, even handing out business cards.
<p>Action Items</p>	<p>A. Approval: Spring Adult Overnight Trip Payment Commissioner Powers made a motion to approve payment not to exceed \$51,626 to Diamond Tours for the spring adult overnight trip to New York City. Seconded by Commissioner Pauling.</p> <p>Director Bachewicz reviewed the trip scheduled to New York City in May, which is currently full with fifty registrants, plus a wait list.</p> <p>Roll Call Vote: Commissioner Bird: Aye Commissioner Becker Aye Commissioner Jeffery: Absent Commissioner Parisi: Aye Motion Passes 5-0-2</p> <p>Commissioner Powers: Aye Commissioner Pauling: Aye Commissioner Witteck: Absent</p> <p>B. Personnel Policy Manual Updates Commissioner Bird made a motion to approve the updates to the Personnel Policy Manual as outlined in this Summary. Seconded by Commissioner Becker.</p> <p>Director Quinn reviewed the changes to the Personnel Policy Manual, including revising employee core hours and breaks, Military Leave, Family and Medical Leave Act, Employee blood donations, adding organ donation to the policy, changes to the Victim’s Economic Safety Act, and Neonatal Intensive Care Unit Leave Act (which is effective June 1, 2026).</p> <p>Voice Vote. All in favor, none opposed. Motion passes.</p>
<p>Closed Session</p>	<p>Commissioner Bird made a motion to enter closed session at 7:00pm to discuss Sale or Lease of Property, Section 2(c)(6). Seconded by Commissioner Powers. Arose from closed session at 7:10pm</p>
<p>Action Pertaining to Closed Session</p>	<p>Commissioner Parisi said no action was taken in closed session.</p>
<p>Adjournment</p>	<p>Commissioner Powers made a motion to adjourn the meeting. Seconded by Commissioner Becker. Voice Vote taken. All in favor, none opposed Motion passed 5-0-2. Meeting adjourned at 7:22 pm.</p>



President
Jacqueline Jeffery

Secretary
Sue Rini

March 9, 2026

FITNESS



1


Memberships

- All-Inclusive: 1,557
- Corporate: 384
- Walking Track: 283
- Daily Passes: 2,020



2

CAROL STREAM Park District
Group Fitness Classes

Total Attendance: 33,357

Classes per week: 65



3

CAROL STREAM Park District
Member Challenges

Total Registrants: 866

February High: 150



4

CAROL STREAM Park District

Personal Training

Sessions Sold: 648



5

CAROL STREAM Park District

Group Training

Sessions Ran: 28



6

CAROL STREAM Park District
Total Revenue

\$1,057,135



FountainView FITNESS

7

CAROL STREAM Park District
Challenges

Fitness Facility Competition

Aging Fitness Equipment

Facility Access



FountainView FITNESS

8

CAROL STREAM Park District

New for 2025

3 treadmills, 4 bikes, 6 ellipticals



9

CAROL STREAM Park District

New for 2025



10

 **CAROL STREAM** Park District

New for 2025



11

 **CAROL STREAM** Park District

New for 2025



12

 **CAROL STREAM** Park District

New for 2026

13 Piece Selectorized Strength Line



 **Fountain View**
FITNESS

Motion:

Make a motion to ratify bills as presented in the Accounts Payable Board Report for February.

Yisa Acumaci
(Treasurer)

3/4/2026
(Date)

Carol Stream Park District
Accounts February 2026

Presented to the Board
March 9, 2026

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
ACCESS ONE INC.	2/27/26	DATTO 2/26	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>1,386.50</u>
				TOTAL:	1,386.50
ALL STAR SPORTS	2/20/26	All Star Sports Winter 1	RECREATION FUND	RECREATION	<u>2,881.20</u>
				TOTAL:	2,881.20
CANCEL GLINK PC	2/20/26	LEGAL SVC 1/1-1/31/2026	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>1,190.00</u>
				TOTAL:	1,190.00
AUTOMATED LOGIC	2/20/26	RESTORED COMMUNICATION	RECREATION FUND	FOUNTAIN VIEW REC CENT	<u>190.00</u>
				TOTAL:	190.00
AWARDS NETWORK	2/13/26	ANNIV AWARD CW	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>150.00</u>
				TOTAL:	150.00
JOYCE BASEL	2/27/26	Legislative Bfast Flowers	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>85.00</u>
				TOTAL:	85.00
BENJAMIN SCHOOL DIST. 25	2/13/26	Evergreen IGA 2/26	RECREATION FUND	EVERGREEN GYM FACILITY	21.63
	2/13/26	Evergreen IGA 2/26	RECREATION FUND	EVERGREEN GYM FACILITY	101.85
	2/13/26	Evergreen IGA 2/26	RECREATION FUND	EVERGREEN GYM FACILITY	<u>826.00</u>
				TOTAL:	949.48
DAN BIRD	2/20/26	2026 CONF EXP REIMB	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>350.18</u>
				TOTAL:	350.18
JAMES JAY BITTER	2/13/26	1/30 ADULT VOLLEYBALL	RECREATION FUND	RECREATION	120.00
	2/27/26	2/13 ADULT VOLLEYBALL	RECREATION FUND	RECREATION	120.00
	2/27/26	2/20 ADULT VOLLEYBALL	RECREATION FUND	RECREATION	120.00
	2/13/26	2/6 ADULT VOLLEYBALL	RECREATION FUND	RECREATION	<u>120.00</u>
				TOTAL:	480.00
CARLSON GLASS AND MIRROR	2/13/26	REC OFFICE WINDOW REPAIR	RECREATION FUND	SIMKUS FACILITY	<u>716.34</u>
				TOTAL:	716.34
CAROL STREAM PARK DISTRIC	2/27/26	FLEX BENEFITS-MEDICAL	CORPORATE FUND	NON-DEPARTMENTAL	331.32
	2/27/26	FLEX BENEFITS-MEDICAL	CORPORATE FUND	NON-DEPARTMENTAL	331.32
	2/27/26	FLEX BENEFITS-MEDICAL	RECREATION FUND	NON-DEPARTMENTAL	171.74
	2/27/26	FLEX BENEFITS-MEDICAL	RECREATION FUND	NON-DEPARTMENTAL	171.74
	2/27/26	FLEX BENEFITS-MEDICAL	SPECIAL RECREATION	NON-DEPARTMENTAL	6.54
	2/27/26	FLEX BENEFITS-MEDICAL	SPECIAL RECREATION	NON-DEPARTMENTAL	<u>6.54</u>
				TOTAL:	1,019.20
CAROL STREAM VFW POST 10396	2/13/26	MEMORIAL GIFT	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>100.00</u>
				TOTAL:	100.00
CHICAGO FILTER SUPPLY, INC.	2/27/26	AIR FILTERS	RECREATION FUND	FOUNTAIN VIEW REC CENT	579.16
	2/27/26	AIR FILTERS	RECREATION FUND	SIMKUS FACILITY	<u>380.90</u>
				TOTAL:	960.06
CHRIS PAINTING & REMODELING, INC.	2/20/26	FVF LOCKER RM PAINT-DEP	2025 CAPITAL IMPRO	2025 CAPITAL IMPROVEME	<u>9,400.00</u>
				TOTAL:	9,400.00
COM ED	2/20/26	ELEC 12/23-1/22	RECREATION FUND	SIMKUS FACILITY	2,697.16
	2/20/26	ELEC 12/23-1/22	RECREATION FUND	CORAL COVE	<u>333.36</u>
				TOTAL:	3,030.52

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
CONSERV FS, INC.	2/06/26	ECOSALT	CORPORATE FUND	PARKS	<u>1,417.10</u>
				TOTAL:	1,417.10
CONSOLIDATED FLOORING OF CHICAGO, LLC	2/20/26	FVF LOCKER RM FLOOR-DEP	2025 CAPITAL IMPRO	2025 CAPITAL IMPROVEME	<u>12,240.00</u>
				TOTAL:	12,240.00
CONSTELLATION NEWENERGY INC	2/13/26	ELEC 12/18-1/21	CORPORATE FUND	PARKS	195.60
	2/13/26	ELEC 12/22-1/23	CORPORATE FUND	PARKS	47.77
	2/13/26	ELEC 12/18-1/21	CORPORATE FUND	PARKS	1,043.64
	2/13/26	ELEC 12/22-1/23	CORPORATE FUND	PARKS	42.91
	2/13/26	ELEC 12/18-1/21	CORPORATE FUND	PARKS	54.25
	2/13/26	ELEC 12/19-1/22	CORPORATE FUND	PARKS	60.16
	2/13/26	ELEC 12/18-1/21	CORPORATE FUND	PARKS	803.39
	2/13/26	ELEC 12/18-1/21	CORPORATE FUND	PARKS	44.25
	2/13/26	ELEC 12/19-1/22	CORPORATE FUND	PARKS	83.24
	2/13/26	ELEC 12/19-1/22	CORPORATE FUND	MAINTENANCE FACILITY	557.70
	2/13/26	ELEC 12/19-1/22	RECREATION FUND	FOUNTAIN VIEW REC CENT	<u>18,246.25</u>
				TOTAL:	21,179.16
CITI CARDS	2/27/26	Preview Day Food	RECREATION FUND	RECREATION	<u>269.82</u>
				TOTAL:	269.82
CS CITIZEN OF THE YEAR COMM.	2/13/26	2026 COTY BANQUET	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>350.00</u>
				TOTAL:	350.00
DIAMOND TOURS, INC.	2/27/26	Double Occupancies	RECREATION FUND	RECREATION	35,682.00
	2/27/26	Single Occupancies	RECREATION FUND	RECREATION	15,276.00
	2/27/26	Staff (Singles)	RECREATION FUND	RECREATION	2,546.00
	2/27/26	Comps (Doubles)	RECREATION FUND	RECREATION	2,817.00-
	2/27/26	Deposit (Already Paid)	RECREATION FUND	RECREATION	<u>2,625.00-</u>
				TOTAL:	48,062.00
DIRECT FITNESS SOLUTIONS LLC.	2/13/26	Gym Wipes	RECREATION FUND	RECREATION	430.00
	2/27/26	Gym Wipes	RECREATION FUND	RECREATION	<u>430.00</u>
				TOTAL:	860.00
DOMINO'S	2/13/26	October Pizzas	RECREATION FUND	CONCESSIONS	137.97
	2/13/26	October Pizzas	RECREATION FUND	CONCESSIONS	245.94
	2/13/26	January Pizzas	RECREATION FUND	CONCESSIONS	<u>367.85</u>
				TOTAL:	751.76
DUNHAM WOODS FARM INC.	2/20/26	ADULT HORSEMANSHIP	RECREATION FUND	RECREATION	144.00
	2/20/26	KIDS HORSEMANSHIP	RECREATION FUND	RECREATION	<u>144.00</u>
				TOTAL:	288.00
DUPAGE CONVENTION	2/13/26	DCVB 2026 MEMBERSHIP	CORPORATE FUND	MARKETING/COMMUNICATIO	<u>450.00</u>
				TOTAL:	450.00
EAST TROY ELECTRIC RR MUSEUM INC.	2/13/26	RR Lunch DEP	RECREATION FUND	RECREATION	<u>822.50</u>
				TOTAL:	822.50
GIONCARLO FACZEK	2/06/26	Daughter Dance DJ	RECREATION FUND	RECREATION	<u>1,800.00</u>
				TOTAL:	1,800.00
FLEXIBLE BENEFIT SRV CRP	2/06/26	Flex Claims Paid Jan 2026	CORPORATE FUND	NON-DEPARTMENTAL	709.49
	2/27/26	FLEX FEB 2026	CORPORATE FUND	FINANCE/ADMINISTRATION	75.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	2026 FLEX ANNUAL FEE	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>340.00</u>
				TOTAL:	1,124.49
FOX VALLEY FIRE & SAFETY CO.	2/27/26	EXTINGUISHER SERVICE	CORPORATE FUND	PARKS	138.50
	2/13/26	MB ANNUAL INSPECTIONS	CORPORATE FUND	PARKS	315.00
	2/13/26	FVRC ANNUAL INSPECTION	RECREATION FUND	FOUNTAIN VIEW REC CENT	390.00
	2/13/26	SRC ANNUAL INSPECTIONS	RECREATION FUND	SIMKUS FACILITY	<u>390.00</u>
				TOTAL:	1,233.50
THE FUN ONES MOONJUMP INC	2/20/26	BOUNCE HOUSE	RECREATION FUND	RECREATION	<u>350.00</u>
				TOTAL:	350.00
WINDMILL CITY ENTERTAINMENT	2/20/26	Field Trip deposit 7/10	RECREATION FUND	RECREATION	100.00
	2/20/26	Field Trip deposit 7/2	RECREATION FUND	RECREATION	<u>100.00</u>
				TOTAL:	200.00
GATLIN PLUMBING & HEATING, INC	2/27/26	FVRC HVAC REPAIRS	RECREATION FUND	FOUNTAIN VIEW REC CENT	450.00
	2/13/26	PUMP LEAKING	RECREATION FUND	FOUNTAIN VIEW REC CENT	1,195.00
	2/27/26	SRC HVAC REPAIRS	RECREATION FUND	SIMKUS FACILITY	795.00
	2/13/26	HOT WATER COIL	RECREATION FUND	SIMKUS FACILITY	<u>955.00</u>
				TOTAL:	3,395.00
JAMIE GRABOWSKI	2/27/26	Meet Judge	RECREATION FUND	RECREATION	<u>140.00</u>
				TOTAL:	140.00
GUARDIAN	2/27/26	2/26 OPT LIFE PREM-LC	CORPORATE FUND	NON-DEPARTMENTAL	5.03
	2/27/26	2/26 OPT LIFE PREM-SR	CORPORATE FUND	NON-DEPARTMENTAL	6.59
	2/27/26	VOLUNTARY LIFE PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	39.57
	2/27/26	VOLUNTARY LIFE PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	39.57
	2/27/26	VOLUNTARY LIFE PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	30.16
	2/27/26	VOLUNTARY LIFE PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	30.16
	2/27/26	2/26 OPT LIFE PREM-MA	RECREATION FUND	NON-DEPARTMENTAL	0.87
	2/27/26	2/26 OPT LIFE PREM-LC	RECREATION FUND	NON-DEPARTMENTAL	2.15
	2/27/26	2/26 OPT LIFE PREM-SR	RECREATION FUND	NON-DEPARTMENTAL	2.83
	2/27/26	VOLUNTARY LIFE PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	19.40
	2/27/26	VOLUNTARY LIFE PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	19.40
	2/27/26	VOLUNTARY LIFE PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	12.93
	2/27/26	VOLUNTARY LIFE PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	12.93
	2/27/26	2/26 OPT LIFE PREM-MA	SPECIAL RECREATION	NON-DEPARTMENTAL	0.05
	2/27/26	VOLUNTARY LIFE PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	3.11
	2/27/26	VOLUNTARY LIFE PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	<u>3.11</u>
				TOTAL:	227.86
ETHAN HARVEY	2/13/26	Indoor Soccer Trainings	RECREATION FUND	RECREATION	280.00
	2/13/26	Soccer Training Jan 2026	RECREATION FUND	RECREATION	<u>560.00</u>
				TOTAL:	840.00
IKI INC	2/27/26	INSTANT PIANO JAN 2026	RECREATION FUND	RECREATION	<u>49.00</u>
				TOTAL:	49.00
IL DEPT OF REV	2/13/26	STATE WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	2,493.93
	2/27/26	STATE WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	2,424.51
	2/13/26	STATE WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	5,668.88
	2/27/26	STATE WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	5,724.95
	2/13/26	STATE WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	23.65
	2/27/26	STATE WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	23.56

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	<u>16,359.48</u>
WILL DEPT OF REVENUE	2/20/26	PGM Sales Tax	RECREATION FUND	NON-DEPARTMENTAL	46.35
	2/20/26	FV Conc Sales Tax	RECREATION FUND	NON-DEPARTMENTAL	308.57
	2/20/26	FV Conc Sales Tax Disc	RECREATION FUND	CONCESSIONS	5.57-
	2/20/26	PGM Sales Tax Disc	RECREATION FUND	RECREATION	<u>0.35-</u>
				TOTAL:	349.00
WILL LIQUOR CONTROL COMMISSION	2/06/26	State Liq Lic 3/1-2/28/27	RECREATION FUND	CONCESSIONS	<u>600.00</u>
				TOTAL:	600.00
WILL MUNICIPAL RETIREMENT	2/27/26	MONTHLY IMRF CONTRIBUTION	CORPORATE FUND	NON-DEPARTMENTAL	2,288.51
	2/27/26	MONTHLY IMRF CONTRIBUTION	CORPORATE FUND	NON-DEPARTMENTAL	2,204.15
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	CORPORATE FUND	NON-DEPARTMENTAL	1,110.53
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	CORPORATE FUND	NON-DEPARTMENTAL	1,085.32
	2/27/26	IMRF ROUNDING ADJ 2/26	CORPORATE FUND	ANCILLARY FUNDS	0.11
	2/27/26	MONTHLY IMRF CONTRIBUTION	CORPORATE FUND	ANCILLARY FUNDS	13,567.56
	2/27/26	MONTHLY IMRF CONTRIBUTION	CORPORATE FUND	ANCILLARY FUNDS	13,331.57
	2/27/26	MONTHLY IMRF CONTRIBUTION	RECREATION FUND	NON-DEPARTMENTAL	3,076.41
	2/27/26	MONTHLY IMRF CONTRIBUTION	RECREATION FUND	NON-DEPARTMENTAL	3,067.06
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	RECREATION FUND	NON-DEPARTMENTAL	656.56
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	RECREATION FUND	NON-DEPARTMENTAL	643.42
	2/27/26	MONTHLY IMRF CONTRIBUTION	SPECIAL RECREATION	NON-DEPARTMENTAL	23.74
	2/27/26	MONTHLY IMRF CONTRIBUTION	SPECIAL RECREATION	NON-DEPARTMENTAL	23.74
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	SPECIAL RECREATION	NON-DEPARTMENTAL	17.62
	2/27/26	IMRF VOLUNTARY ADD'L CONT.	SPECIAL RECREATION	NON-DEPARTMENTAL	<u>17.62</u>
				TOTAL:	41,113.92
IMAGINE NATION, LLC	2/06/26	SLEPICKA PARK ROLLER	CORPORATE FUND	PARKS	768.22
	2/20/26	CAMBRIDGE PARK REPAIR	CORPORATE FUND	PARKS	<u>1,190.49</u>
				TOTAL:	1,958.71
INTERNAL REVENUE SERVICE	2/13/26	FEDERAL WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	4,786.98
	2/27/26	FEDERAL WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	4,511.60
	2/13/26	FICA WITHHOLD	CORPORATE FUND	NON-DEPARTMENTAL	3,355.12
	2/27/26	FICA WITHHOLD	CORPORATE FUND	NON-DEPARTMENTAL	3,263.54
	2/13/26	MEDICARE WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	784.64
	2/27/26	MEDICARE WITHHOLDING	CORPORATE FUND	NON-DEPARTMENTAL	763.24
	2/13/26	FICA WITHHOLD	CORPORATE FUND	ANCILLARY FUNDS	11,149.99
	2/27/26	FICA WITHHOLD	CORPORATE FUND	ANCILLARY FUNDS	11,129.68
	2/13/26	MEDICARE WITHHOLDING	CORPORATE FUND	ANCILLARY FUNDS	2,607.63
	2/27/26	MEDICARE WITHHOLDING	CORPORATE FUND	ANCILLARY FUNDS	2,602.98
	2/13/26	FEDERAL WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	7,061.03
	2/27/26	FEDERAL WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	7,019.70
	2/13/26	FICA WITHHOLD	RECREATION FUND	NON-DEPARTMENTAL	7,762.47
	2/27/26	FICA WITHHOLD	RECREATION FUND	NON-DEPARTMENTAL	7,833.84
	2/13/26	MEDICARE WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	1,815.41
	2/27/26	MEDICARE WITHHOLDING	RECREATION FUND	NON-DEPARTMENTAL	1,832.19
	2/13/26	FEDERAL WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	79.60
	2/27/26	FEDERAL WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	79.15
	2/13/26	FICA WITHHOLD	SPECIAL RECREATION	NON-DEPARTMENTAL	32.40
	2/27/26	FICA WITHHOLD	SPECIAL RECREATION	NON-DEPARTMENTAL	32.30
	2/13/26	MEDICARE WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	7.58
	2/27/26	MEDICARE WITHHOLDING	SPECIAL RECREATION	NON-DEPARTMENTAL	<u>7.55</u>
				TOTAL:	78,518.62

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
INVEX DESIGN	2/06/26	SUPPORT PACKAGE	CORPORATE FUND	MARKETING/COMMUNICATIO	9,000.00
	2/06/26	WORDPRESS MGMT	CORPORATE FUND	MARKETING/COMMUNICATIO	360.00
	2/06/26	SSL CERTIFICATE	CORPORATE FUND	MARKETING/COMMUNICATIO	120.00
	2/06/26	WEB HOSTING	CORPORATE FUND	MARKETING/COMMUNICATIO	840.00
	2/06/26	APP HOSTING	CORPORATE FUND	MARKETING/COMMUNICATIO	420.00
	2/06/26	CLOUDFLARE PRO	CORPORATE FUND	MARKETING/COMMUNICATIO	360.00
	2/06/26	WORDPRESS PLUGINS	CORPORATE FUND	MARKETING/COMMUNICATIO	<u>636.00</u>
				TOTAL:	11,736.00
IPDGC	2/06/26	IPDGC FEES	RECREATION FUND	RECREATION	435.00
	2/20/26	IPDGC- All Around	RECREATION FUND	RECREATION	468.00
	2/20/26	IPDGC- Team Only	RECREATION FUND	RECREATION	<u>20.00</u>
				TOTAL:	923.00
IWM CORPORATION	2/27/26	FVRC POND MAINTENANCE	RECREATION FUND	FOUNTAIN VIEW REC CENT	750.00
	2/27/26	SRC POND MAINTENANCE	RECREATION FUND	SIMKUS FACILITY	<u>750.00</u>
				TOTAL:	1,500.00
JEFF ELLIS MANAGEMENT LLC	2/06/26	FVRC Pool Maint 2/26	RECREATION FUND	FOUNTAIN VIEW REC CENT	4,254.50
	2/06/26	Aquatic Mgmt 2/26	RECREATION FUND	RECREATION	37,785.49
	2/13/26	Manager Cost 1/5-1/9	RECREATION FUND	RECREATION	87.50
	2/13/26	Lifeguard Cost 1/5-1/9	RECREATION FUND	RECREATION	70.00
	2/13/26	Manager Cost 1/12-1/16	RECREATION FUND	RECREATION	87.50
	2/13/26	Lifeguard Cost 1/12-1/16	RECREATION FUND	RECREATION	70.00
	2/13/26	Manager Cost 1/20-1/22	RECREATION FUND	RECREATION	52.50
	2/13/26	Lifeguard Cost 1/20-1/22	RECREATION FUND	RECREATION	42.00
	2/13/26	Mngr Cost 1/26, 1/28-1/30	RECREATION FUND	RECREATION	70.00
	2/13/26	Lfgd Cost 1/26, 1/28-1/30	RECREATION FUND	RECREATION	<u>56.00</u>
				TOTAL:	42,575.49
JACKIE JEFFERY	2/20/26	2026 CONF EXP REIMB	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>229.61</u>
				TOTAL:	229.61
JOHNSON CONTROLS	2/06/26	FIRE ALRM 2/1-4/30	CORPORATE FUND	ANCILLARY FUNDS	153.00
	2/06/26	FIRE ALRM 2/1-4/30	CORPORATE FUND	ANCILLARY FUNDS	252.00
	2/06/26	FIRE ALRM 2/1-4/30	CORPORATE FUND	ANCILLARY FUNDS	<u>164.48</u>
				TOTAL:	569.48
JOLIET PARK DISTRICT	2/06/26	Sectional T Shirt Order	RECREATION FUND	NON-DEPARTMENTAL	<u>304.00</u>
				TOTAL:	304.00
LORA BOEHNE KALKA	2/27/26	Meet Judge	RECREATION FUND	RECREATION	<u>130.00</u>
				TOTAL:	130.00
KONICA MINOLTA	2/06/26	COPIER 1/18-2/17	CORPORATE FUND	FINANCE/ADMINISTRATION	197.00
	2/06/26	COPIER 12/20-1/19	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>844.79</u>
				TOTAL:	1,041.79
LAUTERBACH & AMEN LLP	2/20/26	2025 GASB 74/75 OPEB Rep	CORPORATE FUND	ANCILLARY FUNDS	<u>960.00</u>
				TOTAL:	960.00
RICHARD MCCLOUD	2/27/26	2/20 ADULT VOLLEYBALL	RECREATION FUND	RECREATION	<u>60.00</u>
				TOTAL:	60.00
MISC	2/27/26	AMBER WOZNIAK: REFUND	RECREATION FUND	NON-DEPARTMENTAL	60.00
	2/20/26	STEPHANIE TAYLOR: REFUND	RECREATION FUND	NON-DEPARTMENTAL	100.00

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
DAZZLED SYNCH SKATERS	2/27/26	DAZZLED SYNCH SKATERS: REF	RECREATION FUND	NON-DEPARTMENTAL	300.00
RYAN RUSSMANN	2/06/26	RYAN RUSSMANN: REFUND	RECREATION FUND	NON-DEPARTMENTAL	40.00
JANICE MURPHY	2/13/26	JANICE MURPHY: REFUND	RECREATION FUND	NON-DEPARTMENTAL	32.00
MOHAMMAD KHAN	2/20/26	MOHAMMAD KHAN: REFUND	RECREATION FUND	NON-DEPARTMENTAL	50.00
IAKMA	2/27/26	INTL ASSN KOREAN MARTIAL A	RECREATION FUND	NON-DEPARTMENTAL	<u>250.00</u>
				TOTAL:	832.00
LEAH MORGAN	2/27/26	Meet Judge	RECREATION FUND	RECREATION	<u>165.00</u>
				TOTAL:	165.00
NATIONWIDE RETIREMENT	2/13/26	DEFERRED COMPENSATION	CORPORATE FUND	NON-DEPARTMENTAL	310.00
	2/27/26	DEFERRED COMPENSATION	CORPORATE FUND	NON-DEPARTMENTAL	310.00
	2/13/26	DEFERRED COMPENSATION	RECREATION FUND	NON-DEPARTMENTAL	75.00
	2/27/26	DEFERRED COMPENSATION	RECREATION FUND	NON-DEPARTMENTAL	75.00
	2/13/26	DEFERRED COMPENSATION	SPECIAL RECREATION	NON-DEPARTMENTAL	15.00
	2/27/26	DEFERRED COMPENSATION	SPECIAL RECREATION	NON-DEPARTMENTAL	<u>15.00</u>
				TOTAL:	800.00
NCSI	2/13/26	STAFF BACKGROUND CHECKS	CORPORATE FUND	ANCILLARY FUNDS	256.50
	2/13/26	VOLUNTEER BCKGRND CHECKS	CORPORATE FUND	ANCILLARY FUNDS	<u>228.00</u>
				TOTAL:	484.50
OFFICIAL FINDERS LLC	2/13/26	Travel BBall - Ref	RECREATION FUND	RECREATION	1,080.00
	2/13/26	Dodgeball - Ref	RECREATION FUND	RECREATION	220.00
	2/13/26	Basketball - Ref	RECREATION FUND	RECREATION	1,400.00
	2/13/26	Basketball - Ref	RECREATION FUND	RECREATION	1,160.00
	2/13/26	Dodgeball - Ref	RECREATION FUND	RECREATION	280.00
	2/13/26	Travel BBall - Ref	RECREATION FUND	RECREATION	630.00
	2/27/26	Travel BB - Ref	RECREATION FUND	RECREATION	540.00
	2/27/26	Basketball - Ref	RECREATION FUND	RECREATION	1,080.00
	2/27/26	Adult BB - Ref	RECREATION FUND	RECREATION	640.00
	2/27/26	Dodgeball - Ref	RECREATION FUND	RECREATION	300.00
	2/27/26	Basketball - Ref	RECREATION FUND	RECREATION	1,720.00
	2/27/26	Adult BB - Ref	RECREATION FUND	RECREATION	640.00
	2/27/26	Dodgeball - Ref	RECREATION FUND	RECREATION	300.00
	2/27/26	Travel BB - Ref	RECREATION FUND	RECREATION	<u>900.00</u>
				TOTAL:	10,890.00
OPTIMA PLUMBING SUPPLY LLC	2/06/26	B73A HANDLE	CORPORATE FUND	MAINTENANCE FACILITY	<u>198.84</u>
				TOTAL:	198.84
OUT ON A WHIM	2/20/26	ADULT ART OF CLAY	RECREATION FUND	RECREATION	<u>216.00</u>
				TOTAL:	216.00
JARELY & MIGUEL LLC	2/06/26	January Pizzas	RECREATION FUND	RECREATION	<u>519.00</u>
				TOTAL:	519.00
ADAM PARISI	2/20/26	2026 CONF EXP REIMB	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>155.19</u>
				TOTAL:	155.19
PCARD - FIFTH THIRD BANK	2/28/26	SOCCER COACHES - SPRING	CORPORATE FUND	ANCILLARY FUNDS	630.00
	2/28/26	GARY G BUNDLE FEE	CORPORATE FUND	ANCILLARY FUNDS	66.00
	2/28/26	FOOD/DRINK	CORPORATE FUND	ANCILLARY FUNDS	7.27
	2/28/26	BETSY S HR CURRICULUM	CORPORATE FUND	ANCILLARY FUNDS	150.00
	2/28/26	RICH D HR CURRICULUM	CORPORATE FUND	ANCILLARY FUNDS	150.00
	2/28/26	GOOGLE STE LAPTOPS 2/26	CORPORATE FUND	FINANCE/ADMINISTRATION	16.73

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	20 BADGE MAGNETS	CORPORATE FUND	FINANCE/ADMINISTRATION	21.98
	2/28/26	50 LANYARDS/BADGE HOLDERS	CORPORATE FUND	FINANCE/ADMINISTRATION	25.95
	2/28/26	PHONE LOC E911 1/16-2/15	CORPORATE FUND	FINANCE/ADMINISTRATION	36.03
	2/28/26	AWS HOSTED DNS 2/26	CORPORATE FUND	FINANCE/ADMINISTRATION	2.14
	2/28/26	1/26-2/25/26	CORPORATE FUND	FINANCE/ADMINISTRATION	49.50
	2/28/26	CHAUNCEY GRANDMOTHER SYMP	CORPORATE FUND	FINANCE/ADMINISTRATION	95.95
	2/28/26	4 CERAMIC MAGNETS-LOGO SIG	CORPORATE FUND	FINANCE/ADMINISTRATION	1.29
	2/28/26	3 NIGHT STAY AT CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	609.90
	2/28/26	ADAM PARISI 1 NIGHT STAY	CORPORATE FUND	FINANCE/ADMINISTRATION	157.30
	2/28/26	JACKIE J 3 NIGHT STAY	CORPORATE FUND	FINANCE/ADMINISTRATION	471.90
	2/28/26	3 NIGHT STAY AT CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	471.90
	2/28/26	DAN B 3 NIGHT STAY	CORPORATE FUND	FINANCE/ADMINISTRATION	471.90
	2/28/26	BREAKFAST	CORPORATE FUND	FINANCE/ADMINISTRATION	15.80
	2/28/26	BRUNCH SR-RB-CQ	CORPORATE FUND	FINANCE/ADMINISTRATION	115.55
	2/28/26	2026 PARKS DAY AT CAPITAL	CORPORATE FUND	FINANCE/ADMINISTRATION	45.00
	2/28/26	JIM AWARD RAFFEL PRIZE	CORPORATE FUND	FINANCE/ADMINISTRATION	25.00
	2/28/26	SNACKS FOR ALL STAFF MTG	CORPORATE FUND	FINANCE/ADMINISTRATION	36.46
	2/28/26	2026 IPRA STATE CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	9.78
	2/28/26	2026 IPRA STATE CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	19.59
	2/28/26	2026 IPRA STATE CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	13.05
	2/28/26	2026 IPRA STATE CONFERENCE	CORPORATE FUND	FINANCE/ADMINISTRATION	314.60
	2/28/26	100 SMRT DPLOY 2/28/26-2/2	CORPORATE FUND	FINANCE/ADMINISTRATION	1,836.00
	2/28/26	40 CS PAPER/TAPE/WITEOUT/1	CORPORATE FUND	FINANCE/ADMINISTRATION	1,481.13
	2/28/26	941 SUBMISSION	CORPORATE FUND	FINANCE/ADMINISTRATION	146.51
	2/28/26	SR-LS-FH 1/8-2/7/26	CORPORATE FUND	FINANCE/ADMINISTRATION	116.36
	2/28/26	CREATIVE CLOUD LICENSE (2)	CORPORATE FUND	MARKETING/COMMUNICATIO	199.98
	2/28/26	ANNUAL SUB-FILE TRANSFER A	CORPORATE FUND	MARKETING/COMMUNICATIO	119.88
	2/28/26	CM 2 NIGHT STAY	CORPORATE FUND	MARKETING/COMMUNICATIO	314.60
	2/28/26	TRAIN HOME FROM CONF	CORPORATE FUND	MARKETING/COMMUNICATIO	6.75
	2/28/26	CM 1/8-2/7/26	CORPORATE FUND	MARKETING/COMMUNICATIO	38.79
	2/28/26	RT 64 TUNNEL LIGHT SURGE-C	CORPORATE FUND	PARKS	6,350.00
	2/28/26	RT 64 TUNNEL LIGHT SURGE-C	CORPORATE FUND	PARKS	3,205.00
	2/28/26	HORIZON FLAG REPLACEMENTS	CORPORATE FUND	PARKS	116.91
	2/28/26	BOX ANTIBIOTIC OINTMENT	CORPORATE FUND	PARKS	11.66
	2/28/26	LEGAL PADS/POST IT NOTES	CORPORATE FUND	PARKS	31.69
	2/28/26	2 CYCLE ENGINE OIL	CORPORATE FUND	PARKS	83.72
	2/28/26	CHAINSAW OIL	CORPORATE FUND	PARKS	15.30
	2/28/26	RT 64 TUNNEL LIGHT SURGE-C	CORPORATE FUND	PARKS	5,000.00
	2/28/26	13 KNIT/13 BALL HATS	CORPORATE FUND	PARKS	965.50
	2/28/26	6 MCCASLIN MAYOR SHIRTS	CORPORATE FUND	PARKS	117.00
	2/28/26	GARBAGE PARKS 012926	CORPORATE FUND	PARKS	591.36
	2/28/26	BARK PARK REPAIRS	CORPORATE FUND	PARKS	40.53
	2/28/26	SH LAST MINUTE CANCELLATIO	CORPORATE FUND	PARKS	157.30
	2/28/26	SH CONF CANCELLATION REFUN	CORPORATE FUND	PARKS	430.00-
	2/28/26	VEH 112 BUS TRANSMISSION L	CORPORATE FUND	PARKS	279.38
	2/28/26	SCREWS AND BOLTS	CORPORATE FUND	PARKS	60.37
	2/28/26	GRILL MAINTENANCE	CORPORATE FUND	PARKS	8.48
	2/28/26	SPRAY PAINT FOR GRETNA	CORPORATE FUND	PARKS	5.98
	2/28/26	CONTAINER FOR SUPPLIES	CORPORATE FUND	PARKS	18.98
	2/28/26	SHOT TOOLS	CORPORATE FUND	PARKS	42.40
	2/28/26	ROLLER SUPPORT STAND	CORPORATE FUND	PARKS	19.99
	2/28/26	LITTLE LIBRARIES	CORPORATE FUND	PARKS	125.95
	2/28/26	CHIPPER BATTERY	CORPORATE FUND	PARKS	61.99
	2/28/26	CHAIN LINK FENCE EZ CLIPS	CORPORATE FUND	PARKS	260.50
	2/28/26	SH-RA-MS-RC 1/8-2/7/26	CORPORATE FUND	PARKS	136.14
	2/28/26	PARKS JANITORIAL SUPPLIES	CORPORATE FUND	PARKS	3,298.45

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	6 SUPER WET MOPS	CORPORATE FUND	PARKS	466.38
	2/28/26	MB FIBER 1/11-2/10/26	CORPORATE FUND	MAINTENANCE FACILITY	839.28
	2/28/26	GARBAGE MB 012926	CORPORATE FUND	MAINTENANCE FACILITY	147.84
	2/28/26	INSPECTION/CERTIFICATES	CORPORATE FUND	MAINTENANCE FACILITY	100.00
	2/28/26	GAS 11/18-12/17/25	CORPORATE FUND	MAINTENANCE FACILITY	789.49
	2/28/26	MB JANITORIAL SUPPLIES	CORPORATE FUND	MAINTENANCE FACILITY	202.94
	2/28/26	LUNCH AT CONF	CORPORATE FUND	REGISTRATION SERVICES	16.51
	2/28/26	2 NIGHT STAY AT CONF	CORPORATE FUND	REGISTRATION SERVICES	314.60
	2/28/26	3 PIZZAS	CORPORATE FUND	REGISTRATION SERVICES	42.83
	2/28/26	UBER HOME TO TRAIN	CORPORATE FUND	REGISTRATION SERVICES	14.29
	2/28/26	TRAIN HOME FROM CONF	CORPORATE FUND	REGISTRATION SERVICES	6.75
	2/28/26	AK-BS 1/8-2/7/26	CORPORATE FUND	REGISTRATION SERVICES	77.57
	2/28/26	LEFT PITCHING MOUND	REC REPAIR & REPLA	REC REPAIR & REPLACEME	1,980.00
	2/28/26	SWIM-A-THON PRIZES	RECREATION FUND	NON-DEPARTMENTAL	44.40
	2/28/26	CONFERENCE TEACHER LLUNCH	RECREATION FUND	NON-DEPARTMENTAL	102.69
	2/28/26	TEAM GIFTS	RECREATION FUND	NON-DEPARTMENTAL	30.21
	2/28/26	SWIM MEET CANDY	RECREATION FUND	NON-DEPARTMENTAL	24.99
	2/28/26	TEAM SNACKS SECTIONAL	RECREATION FUND	NON-DEPARTMENTAL	22.00
	2/28/26	SWIM MEET CANDY	RECREATION FUND	NON-DEPARTMENTAL	33.99
	2/28/26	PASTA PARTY TABLE COVERING	RECREATION FUND	NON-DEPARTMENTAL	18.99
	2/28/26	SWIM MEET ITEMS	RECREATION FUND	NON-DEPARTMENTAL	11.85
	2/28/26	SWIM MEET ITEMS	RECREATION FUND	NON-DEPARTMENTAL	34.98
	2/28/26	SWIM MEET ITEMS	RECREATION FUND	NON-DEPARTMENTAL	21.77
	2/28/26	WONKA SUPPORTER TEES	RECREATION FUND	NON-DEPARTMENTAL	284.00
	2/28/26	FB BOOST - FVF PROMOS	RECREATION FUND	MARKETING/COMMUNICATIO	11.05
	2/28/26	FB BOOST - FVF PROMOS	RECREATION FUND	MARKETING/COMMUNICATIO	48.18
	2/28/26	FVRC SNAP FRAME	RECREATION FUND	MARKETING/COMMUNICATIO	71.21
	2/28/26	SPORTS CONTRUAL FUTSAL SIG	RECREATION FUND	MARKETING/COMMUNICATIO	180.74
	2/28/26	CCMG CHARACTER SIGNAGE	RECREATION FUND	MARKETING/COMMUNICATIO	785.88
	2/28/26	500 COACH FOLDERS	RECREATION FUND	MARKETING/COMMUNICATIO	828.11
	2/28/26	100 CCMG PUNCH PASSES	RECREATION FUND	MARKETING/COMMUNICATIO	22.96
	2/28/26	2500 CCMG SCORECARDS	RECREATION FUND	MARKETING/COMMUNICATIO	228.99
	2/28/26	PRINTER ROLLS FOR CANON	RECREATION FUND	MARKETING/COMMUNICATIO	485.60
	2/28/26	2 ENTRANCE MATS	RECREATION FUND	FOUNTAIN VIEW REC CENT	539.26
	2/28/26	FVRC LOGO FLOOR MAT	RECREATION FUND	FOUNTAIN VIEW REC CENT	694.55
	2/28/26	GREASE GUN AND CARTRIDGE	RECREATION FUND	FOUNTAIN VIEW REC CENT	49.99
	2/28/26	URINAL SCREENS	RECREATION FUND	FOUNTAIN VIEW REC CENT	200.00
	2/28/26	VARIOUS CUSTODIAL SUPPLIES	RECREATION FUND	FOUNTAIN VIEW REC CENT	120.71
	2/28/26	FV FIBER 1/11-2/10/26	RECREATION FUND	FOUNTAIN VIEW REC CENT	1,246.90
	2/28/26	CABLE FVRC 1/26-2/25	RECREATION FUND	FOUNTAIN VIEW REC CENT	259.53
	2/28/26	INTERNET FVRC 1/26-2/25	RECREATION FUND	FOUNTAIN VIEW REC CENT	278.06
	2/28/26	GARBAGE-FVRC 012926	RECREATION FUND	FOUNTAIN VIEW REC CENT	755.47
	2/28/26	INSPECTION/CERTIFICATES	RECREATION FUND	FOUNTAIN VIEW REC CENT	615.75
	2/28/26	LIFT FLOOR PROTECTION	RECREATION FUND	FOUNTAIN VIEW REC CENT	52.15
	2/28/26	NEXTIVA VOIP 2/26	RECREATION FUND	FOUNTAIN VIEW REC CENT	41.47
	2/28/26	GAS 12/19-1/21/26	RECREATION FUND	FOUNTAIN VIEW REC CENT	772.75
	2/28/26	GAS 12/19-1/21/26	RECREATION FUND	FOUNTAIN VIEW REC CENT	1,500.00
	2/28/26	VARIOUS JANITORIAL SUPPLIE	RECREATION FUND	FOUNTAIN VIEW REC CENT	876.51
	2/28/26	ALPHA CLEANER	RECREATION FUND	FOUNTAIN VIEW REC CENT	304.88
	2/28/26	FLOOR SCRUBBER SQUEEGEES	RECREATION FUND	FOUNTAIN VIEW REC CENT	54.00
	2/28/26	VARIOUS JANITORIAL SUPPLIE	RECREATION FUND	FOUNTAIN VIEW REC CENT	591.02
	2/28/26	SHAMPOO	RECREATION FUND	FOUNTAIN VIEW REC CENT	63.97
	2/28/26	SHAMPOO	RECREATION FUND	FOUNTAIN VIEW REC CENT	63.97
	2/28/26	LIQUID ALIVE	RECREATION FUND	FOUNTAIN VIEW REC CENT	82.50
	2/28/26	VARIOUS JANITORIAL SUPPLIE	RECREATION FUND	FOUNTAIN VIEW REC CENT	488.25
	2/28/26	RESTROOM CLEANER	RECREATION FUND	FOUNTAIN VIEW REC CENT	75.40

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	LEMON CLEANER	RECREATION FUND	FOUNTAIN VIEW REC CENT	46.92
	2/28/26	HAND SOAP	RECREATION FUND	FOUNTAIN VIEW REC CENT	83.05
	2/28/26	CEILING TILES	RECREATION FUND	FOUNTAIN VIEW REC CENT	174.71
	2/28/26	POPCORN	RECREATION FUND	CONCESSIONS	64.95
	2/28/26	CLEANING TOWELS	RECREATION FUND	CONCESSIONS	23.99
	2/28/26	SRIRACHA SAUCE	RECREATION FUND	CONCESSIONS	24.99
	2/28/26	LIQUID IV AND BEEF JERKY	RECREATION FUND	CONCESSIONS	51.27
	2/28/26	CHEESE CUPS	RECREATION FUND	CONCESSIONS	53.02
	2/28/26	SMOOTHIE MIX	RECREATION FUND	CONCESSIONS	86.10
	2/28/26	POPCORN	RECREATION FUND	CONCESSIONS	129.90
	2/28/26	MCC FIBER 1/11-2/10/26	RECREATION FUND	CONCESSIONS	426.64
	2/28/26	CREAMER	RECREATION FUND	CONCESSIONS	11.07
	2/28/26	BUNS AND CHIPS	RECREATION FUND	CONCESSIONS	27.68
	2/28/26	CANDY AND PRETZELS	RECREATION FUND	CONCESSIONS	585.70
	2/28/26	PAPER PLATES AND TOWELS	RECREATION FUND	CONCESSIONS	42.41
	2/28/26	2026 SAMS MEMBERSHIP	RECREATION FUND	CONCESSIONS	155.00
	2/28/26	FOOD HANDLERS	RECREATION FUND	CONCESSIONS	36.75
	2/28/26	FOOD HANDLERS	RECREATION FUND	CONCESSIONS	12.25
	2/28/26	POPCORN BOXES	RECREATION FUND	CONCESSIONS	225.65
	2/28/26	GLOBAL IND CREDIT	RECREATION FUND	FACILITIES	100.00-
	2/28/26	REPAIR HANDICAP PUSH BUTTO	RECREATION FUND	SIMKUS FACILITY	225.00
	2/28/26	1 ENTRANCE MAT	RECREATION FUND	SIMKUS FACILITY	269.63
	2/28/26	SRC LOGO FLOOR MAT	RECREATION FUND	SIMKUS FACILITY	694.56
	2/28/26	URINAL SCREENS	RECREATION FUND	SIMKUS FACILITY	97.00
	2/28/26	BULK TOWELS	RECREATION FUND	SIMKUS FACILITY	78.99
	2/28/26	PUSH BROOM	RECREATION FUND	SIMKUS FACILITY	73.15
	2/28/26	FIBER/PHONES SIP 1/7-2/6/2	RECREATION FUND	SIMKUS FACILITY	1,578.71
	2/28/26	INTERNET SRC 1/24-2/23	RECREATION FUND	SIMKUS FACILITY	263.85
	2/28/26	CABLE SRC 2/1-2/28	RECREATION FUND	SIMKUS FACILITY	10.48
	2/28/26	GARBAGE-SRC 012926	RECREATION FUND	SIMKUS FACILITY	547.77
	2/28/26	GAS 11/19-12/18/25	RECREATION FUND	SIMKUS FACILITY	1,400.00
	2/28/26	GAS 11/19-12/18/25	RECREATION FUND	SIMKUS FACILITY	1,188.97
	2/28/26	VARIOUS CUSTODIAL SUPPLIES	RECREATION FUND	SIMKUS FACILITY	203.69
	2/28/26	LEMON CLEANER	RECREATION FUND	SIMKUS FACILITY	35.50
	2/28/26	GLASS CLEANER	RECREATION FUND	SIMKUS FACILITY	53.21
	2/28/26	MOP HEADS	RECREATION FUND	SIMKUS FACILITY	72.12
	2/28/26	VARIOUS JANITORIAL SUPPLIE	RECREATION FUND	SIMKUS FACILITY	123.51
	2/28/26	VARIOUS CUSTODIAL SUPPLIES	RECREATION FUND	SIMKUS FACILITY	184.68
	2/28/26	SRC BASKETBALL HOOP	RECREATION FUND	SIMKUS FACILITY	625.00
	2/28/26	GAS 11/19-12/18/25	RECREATION FUND	CORAL COVE	215.65
	2/28/26	BAKERY TOUR PAYMENT	RECREATION FUND	RECREATION	2,070.00
	2/28/26	DEPOSIT CANTIGNY - SUMMER	RECREATION FUND	RECREATION	150.00
	2/28/26	FINAL PAYMENT - GLESSNER H	RECREATION FUND	RECREATION	527.71
	2/28/26	SLIME SUPPLIES	RECREATION FUND	RECREATION	42.65
	2/28/26	100 DAY SUPPLIES	RECREATION FUND	RECREATION	12.97
	2/28/26	BABY DOLLS	RECREATION FUND	RECREATION	51.98
	2/28/26	POP STICKS;PAINT	RECREATION FUND	RECREATION	64.97
	2/28/26	STICKERS;DOLLS	RECREATION FUND	RECREATION	35.96
	2/28/26	FAMILY NIGHT SUPPLIES	RECREATION FUND	RECREATION	66.72
	2/28/26	GLUE GUN STICKS	RECREATION FUND	RECREATION	19.06
	2/28/26	GROUNDHOG BOOKS	RECREATION FUND	RECREATION	28.68
	2/28/26	SCIENCE;BEADS;SPONGES;EYES	RECREATION FUND	RECREATION	98.28
	2/28/26	BEADS	RECREATION FUND	RECREATION	18.49
	2/28/26	METRA TICKET	RECREATION FUND	RECREATION	6.75
	2/28/26	FAMILY NIGHT CANDY	RECREATION FUND	RECREATION	42.20
	2/28/26	BASKETBALL SHIRTS	RECREATION FUND	RECREATION	23.39

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	ALL STAR SHIRTS	RECREATION FUND	RECREATION	1,340.75
	2/28/26	IPRA - SNACKS	RECREATION FUND	RECREATION	8.26
	2/28/26	LYFT RIDE TO UNION STATION	RECREATION FUND	RECREATION	8.48
	2/28/26	IPRA CONFERNCE-FOOD	RECREATION FUND	RECREATION	8.75
	2/28/26	SOFTBALL SCHEDULE	RECREATION FUND	RECREATION	21.00
	2/28/26	BASKETBALL SCHEDULES	RECREATION FUND	RECREATION	112.00
	2/28/26	BASKETBALL SCHEDULES	RECREATION FUND	RECREATION	182.00
	2/28/26	DODGEBALL SCHEDULES	RECREATION FUND	RECREATION	189.00
	2/28/26	PICKLEBALL SCHEDULES	RECREATION FUND	RECREATION	61.50
	2/28/26	SOCCER SCHEDULES	RECREATION FUND	RECREATION	28.00
	2/28/26	VOLLEYBALL SCHEDULES	RECREATION FUND	RECREATION	56.00
	2/28/26	FLOOR HOCKEY SCHEDULE	RECREATION FUND	RECREATION	28.00
	2/28/26	BASKETBALL SCHEDULES	RECREATION FUND	RECREATION	98.00
	2/28/26	PICKLEBALL SCHEDULE	RECREATION FUND	RECREATION	17.50
	2/28/26	IPRA LUNCH	RECREATION FUND	RECREATION	17.79
	2/28/26	DAY TRIP TEA SERVICE PAYME	RECREATION FUND	RECREATION	680.00
	2/28/26	HYATT SNACK	RECREATION FUND	RECREATION	9.95
	2/28/26	IPRA CONFERENCE BKFST 1/31	RECREATION FUND	RECREATION	11.85
	2/28/26	IPRA - SNACKS	RECREATION FUND	RECREATION	29.85
	2/28/26	IPRA HOTEL ROOM - AK	RECREATION FUND	RECREATION	314.60
	2/28/26	BREAKFAST - AK	RECREATION FUND	RECREATION	13.57
	2/28/26	JANUARY MEMBER CHALLENGE P	RECREATION FUND	RECREATION	50.00
	2/28/26	PICKLEBALL RACK - PH	RECREATION FUND	RECREATION	555.95
	2/28/26	IPRA - HOTEL	RECREATION FUND	RECREATION	314.60
	2/28/26	SANDBAGS	RECREATION FUND	RECREATION	19.12
	2/28/26	IPRA CONFERENCE - HOTEL	RECREATION FUND	RECREATION	314.60
	2/28/26	IPRA HYATT FOLIO	RECREATION FUND	RECREATION	314.60
	2/28/26	VOLLEYBALL NETS	RECREATION FUND	RECREATION	1,079.90
	2/28/26	PREK BASKETBALLS	RECREATION FUND	RECREATION	111.00
	2/28/26	BASKETBALL HOOPS	RECREATION FUND	RECREATION	179.82
	2/28/26	SOCCER COACH TRAINING	RECREATION FUND	RECREATION	95.00
	2/28/26	GRAD TASSELS EARNEST	RECREATION FUND	RECREATION	39.43
	2/28/26	MEMBER APPRECIATION SNACKS	RECREATION FUND	RECREATION	62.85
	2/28/26	IPRA - FOOD	RECREATION FUND	RECREATION	21.42
	2/28/26	GATOR COVER- MCC	RECREATION FUND	RECREATION	69.46
	2/28/26	IPRA LUNCH 2026	RECREATION FUND	RECREATION	191.09
	2/28/26	RETURN WONKA	RECREATION FUND	RECREATION	13.99-
	2/28/26	RENTALS - PLASTIC ROLL	RECREATION FUND	RECREATION	25.98
	2/28/26	CANDY FOR PROMO EVENTS	RECREATION FUND	RECREATION	15.98
	2/28/26	RENTALS SUPPLIES	RECREATION FUND	RECREATION	12.00
	2/28/26	PILATES BALLS	RECREATION FUND	RECREATION	36.99
	2/28/26	RENTALS PLASTIC ROLL	RECREATION FUND	RECREATION	24.98
	2/28/26	CABLE MACHINE ACCESSORIES	RECREATION FUND	RECREATION	19.98
	2/28/26	HEART STICKERS	RECREATION FUND	RECREATION	7.99
	2/28/26	STANCHION SET OF 2	RECREATION FUND	RECREATION	79.99
	2/28/26	MAGNETIC TILES/SCOTCH TAPE	RECREATION FUND	RECREATION	45.98
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	34.98
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	15.99
	2/28/26	WONKA LOLLIPOPS	RECREATION FUND	RECREATION	13.99
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	14.99
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	19.19
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	74.97
	2/28/26	STATE FLOWERS	RECREATION FUND	RECREATION	37.76
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	29.98
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	14.99
	2/28/26	WONKA PROPS	RECREATION FUND	RECREATION	9.99

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	19.99
	2/28/26	WONKA COSTMES/PROPS	RECREATION FUND	RECREATION	30.93
	2/28/26	THEATRE TAPE	RECREATION FUND	RECREATION	3.49
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	24.98
	2/28/26	WONKA SET/PROPS	RECREATION FUND	RECREATION	43.65
	2/28/26	WONKA SET PROPS	RECREATION FUND	RECREATION	17.98
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	8.99
	2/28/26	ICE PACKS	RECREATION FUND	RECREATION	64.49
	2/28/26	WONKA COSTUME ACCESSORIES	RECREATION FUND	RECREATION	22.95
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	14.99
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	14.99
	2/28/26	MEDALS- INSTRUCTIONAL	RECREATION FUND	RECREATION	53.96
	2/28/26	TABLE CLOTHS	RECREATION FUND	RECREATION	34.99
	2/28/26	OFFICE CUPS	RECREATION FUND	RECREATION	21.99
	2/28/26	CANDLES	RECREATION FUND	RECREATION	9.90
	2/28/26	PENCILS	RECREATION FUND	RECREATION	59.94
	2/28/26	TABLECLOTH ROLLS	RECREATION FUND	RECREATION	53.98
	2/28/26	REC ATTENDANT BINDERS	RECREATION FUND	RECREATION	30.98
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	26.99
	2/28/26	IPRA LUNCH 2026	RECREATION FUND	RECREATION	17.30
	2/28/26	IPRA CONFERENCE - FOOD	RECREATION FUND	RECREATION	17.30
	2/28/26	CABLE FITNESS 1/26-2/25	RECREATION FUND	RECREATION	389.29
	2/28/26	B & A SNACKS - MARCH	RECREATION FUND	RECREATION	562.55
	2/28/26	MEDIA FEE- DANCE COMP	RECREATION FUND	RECREATION	3,025.00
	2/28/26	DISH TV - FEB 26	RECREATION FUND	RECREATION	5.48
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	8.50
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	20.25
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	11.50
	2/28/26	BREAKFAST AT CONF	RECREATION FUND	RECREATION	7.14
	2/28/26	BREAKFAST AT CONF	RECREATION FUND	RECREATION	10.92
	2/28/26	DAUGHTER DANCE PRINCESS SH	RECREATION FUND	RECREATION	855.00
	2/28/26	WONKA T SHIRTS	RECREATION FUND	RECREATION	1,360.00
	2/28/26	YTH SOCCER KITS	RECREATION FUND	RECREATION	1,688.40
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	12.44
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	18.95
	2/28/26	WONKA SET PROPS	RECREATION FUND	RECREATION	23.45
	2/28/26	IPRA CONFERENCE0 FOOD	RECREATION FUND	RECREATION	18.89
	2/28/26	IPRA CONF BREAKFAST	RECREATION FUND	RECREATION	10.33
	2/28/26	IPRA CONF BREAKFAST	RECREATION FUND	RECREATION	10.33
	2/28/26	IPRA HOTEL 2026	RECREATION FUND	RECREATION	471.90
	2/28/26	IPRA CONFERENCE BREAKFAST	RECREATION FUND	RECREATION	20.12
	2/28/26	IPRA CONF BREAKFAST	RECREATION FUND	RECREATION	10.33
	2/28/26	IPRA HOTEL 2026	RECREATION FUND	RECREATION	471.90
	2/28/26	IPRA SEMINAR BREAKFAST	RECREATION FUND	RECREATION	24.84
	2/28/26	IPRA CONF HOTEL	RECREATION FUND	RECREATION	517.90
	2/28/26	IPRA CONFERENCE HOTEL	RECREATION FUND	RECREATION	406.60
	2/28/26	IPRA DINNER 2026	RECREATION FUND	RECREATION	27.35
	2/28/26	IPRA SNACK 2026	RECREATION FUND	RECREATION	13.66
	2/28/26	HOTEL CONFERENCE	RECREATION FUND	RECREATION	314.60
	2/28/26	CONF LODGING 1-2026	RECREATION FUND	RECREATION	406.60
	2/28/26	IPRA CONFERNCE - FOOD	RECREATION FUND	RECREATION	4.36
	2/28/26	IPRA CONFERENCE FOOD	RECREATION FUND	RECREATION	18.55
	2/28/26	IPRA CONFERENCE HOTEL	RECREATION FUND	RECREATION	314.60
	2/28/26	IPRA JOB POST REC SPVSR	RECREATION FUND	RECREATION	165.00
	2/28/26	PARK PURSUIT 2026	RECREATION FUND	RECREATION	200.00
	2/28/26	MARCH 2026	RECREATION FUND	RECREATION	16.99

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	IPRA CONF DINNER	RECREATION FUND	RECREATION	28.29
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	22.98
	2/28/26	WONKA SET	RECREATION FUND	RECREATION	47.74
	2/28/26	IPRA LYFTS 2026	RECREATION FUND	RECREATION	41.34
	2/28/26	IPRA LYFT 2026	RECREATION FUND	RECREATION	17.94
	2/28/26	EAC FIELD TRIP DEPOSIT - M	RECREATION FUND	RECREATION	599.60
	2/28/26	LINEN CLEANING	RECREATION FUND	RECREATION	128.10
	2/28/26	BREAKFAST 1/30	RECREATION FUND	RECREATION	12.01
	2/28/26	FOOD/DRINK	RECREATION FUND	RECREATION	6.44
	2/28/26	TRAIN TO CITY	RECREATION FUND	RECREATION	6.75
	2/28/26	STAFF APPRECIATION PIZZA/M	RECREATION FUND	RECREATION	60.50
	2/28/26	ADULT SPORTS WINTER AWARDS	RECREATION FUND	RECREATION	191.06
	2/28/26	YOUTH DODGEBALL MEDALS	RECREATION FUND	RECREATION	592.11
	2/28/26	PICKLEBALL TOURNAMENT MEDA	RECREATION FUND	RECREATION	25.00
	2/28/26	IPRA LUNCH 2026	RECREATION FUND	RECREATION	17.30
	2/28/26	IPRA CONF LUNCH	RECREATION FUND	RECREATION	14.71
	2/28/26	BRAT CRUISE PAYMENT	RECREATION FUND	RECREATION	1,242.50
	2/28/26	IPRA DINNER 2026	RECREATION FUND	RECREATION	449.54
	2/28/26	RETURN DAUGHTER DANCE	RECREATION FUND	RECREATION	12.98-
	2/28/26	COSTUMES RETURN	RECREATION FUND	RECREATION	138.90-
	2/28/26	DEPOSIT RAINBOW FALLS - AA	RECREATION FUND	RECREATION	240.00
	2/28/26	JUICE BOXES	RECREATION FUND	RECREATION	20.96
	2/28/26	WATER SODA AND FORKS	RECREATION FUND	RECREATION	59.22
	2/28/26	SODA RETURN	RECREATION FUND	RECREATION	17.78-
	2/28/26	AAC FIELD TRIP DEPOSIT SKY	RECREATION FUND	RECREATION	100.00
	2/28/26	EAC FIELD TRIP DEPOSIT SKY	RECREATION FUND	RECREATION	101.00
	2/28/26	WONKA COSTUMES	RECREATION FUND	RECREATION	50.49
	2/28/26	MONTHLY STREAMING REC	RECREATION FUND	RECREATION	21.99
	2/28/26	BREAKFAST AT CONF	RECREATION FUND	RECREATION	6.98
	2/28/26	COMPETITION FEES	RECREATION FUND	RECREATION	8,390.00
	2/28/26	WILLY WONKA PROPS COSTUMES	RECREATION FUND	RECREATION	35.24
	2/28/26	TAPS SERIES FOR ARIELLE CA	RECREATION FUND	RECREATION	7.95
	2/28/26	TAXI TO TRAIN STATION	RECREATION FUND	RECREATION	13.50
	2/28/26	UBER - DINNER (BACK)	RECREATION FUND	RECREATION	28.78
	2/28/26	UBER - DINNER	RECREATION FUND	RECREATION	40.97
	2/28/26	RECITAL COSTUMES RETURN	RECREATION FUND	RECREATION	31.24
	2/28/26	8 REC-FIT-SOD 1/8-2/7/26	RECREATION FUND	RECREATION	310.31
	2/28/26	2 REC-6 B/A 1/8-2/7/26	RECREATION FUND	RECREATION	310.31
	2/28/26	CONSTRUCTION PAPER	RECREATION FUND	RECREATION	185.73
	2/28/26	COSTUME REPLACEMENT	RECREATION FUND	RECREATION	77.99
	2/28/26	WILLY WONKA SET PROPS	RECREATION FUND	RECREATION	21.29
	2/28/26	WILLY WONKA SET	RECREATION FUND	RECREATION	19.97
	2/28/26	ELEC 12/23-1/22	RECREATION FUND	MCCASLIN FIELDS	9.46
	2/28/26	ELEC 12/23-1/22	RECREATION FUND	MCCASLIN FIELDS	784.89
	2/28/26	MCCASLIN BATHROOM SUPPLIES	RECREATION FUND	MCCASLIN FIELDS	23.66
	2/28/26	LIFT STATION 3/26	RECREATION FUND	MCCASLIN FIELDS	20.00
	2/28/26	2 WET MOPS	RECREATION FUND	MCCASLIN FIELDS	155.46
	2/28/26	CCMG FIBER 1/11-2/10/26	RECREATION FUND	MINIATURE GOLF	426.64
	2/28/26	ELEC 12/23-1/22	RECREATION FUND	MINIATURE GOLF	151.30
	2/28/26	GAS 12/16-1/15/26	RECREATION FUND	MINIATURE GOLF	169.30
				TOTAL:	94,612.40
PDRMA	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	6,098.15-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	5,792.49
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	3,993.51-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	3,793.17

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	1,106.56-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	1,047.50
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	51.33-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	48.75
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	5,920.98-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	5,617.72
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	329.86-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	313.36
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	305.66
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	200.34
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	59.06
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	2.58
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	303.26
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	16.50
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	305.66-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	200.34-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	59.06-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	2.58-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	303.26-
	2/28/26	PDRMA Insurance 1/26	CORPORATE FUND	ANCILLARY FUNDS	16.50-
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	5,792.49
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	3,793.17
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	1,047.50
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	48.75
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	5,617.72
	2/28/26	PDRMA Insurance 2/26	CORPORATE FUND	ANCILLARY FUNDS	<u>313.36</u>
				TOTAL:	15,725.59

PDRMA	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	14.29
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	14.29
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	81.27
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	81.27
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	54.00
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	54.00
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	104.19
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	104.19
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	275.78
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	275.78
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	154.10
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	154.10
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	106.65
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	106.65
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	54.46
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	54.46
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	310.57
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	310.57
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	3.74
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	3.74
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	18.34
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	18.34
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	4.44
	2/27/26	VISION PREMIUM	CORPORATE FUND	NON-DEPARTMENTAL	4.44
	2/27/26	2/26 PDRMA Health - CQ	CORPORATE FUND	ANCILLARY FUNDS	35.92
	2/27/26	2/26 PDRMA Health - KW	CORPORATE FUND	ANCILLARY FUNDS	7.33
	2/27/26	EAP PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.20
	2/27/26	EAP PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.20

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	2.08
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	2.08
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	2.08
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	2.08
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	37.54
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	37.54
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	71.31
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	71.31
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	ANCILLARY FUNDS	0.46
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	ANCILLARY FUNDS	0.46
	2/27/26	VISION PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.27
	2/27/26	VISION PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.27
	2/27/26	VISION PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.27
	2/27/26	VISION PREMIUM	CORPORATE FUND	ANCILLARY FUNDS	0.27
	2/27/26	2/26 PDRMA Health - DG	CORPORATE FUND	FINANCE/ADMINISTRATION	51.37
	2/27/26	2/26 PDRMA Health - FH	CORPORATE FUND	FINANCE/ADMINISTRATION	115.36
	2/27/26	2/26 PDRMA Health - LN	CORPORATE FUND	FINANCE/ADMINISTRATION	53.79
	2/27/26	2/26 PDRMA Health - CQ	CORPORATE FUND	FINANCE/ADMINISTRATION	71.84
	2/27/26	2/26 PDRMA Health - SR	CORPORATE FUND	FINANCE/ADMINISTRATION	1.00
	2/27/26	2/26 PDRMA Health - LS	CORPORATE FUND	FINANCE/ADMINISTRATION	3.25
	2/27/26	2/26 PDRMA Health - KW	CORPORATE FUND	FINANCE/ADMINISTRATION	51.33
	2/27/26	EAP PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	5.10
	2/27/26	EAP PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	5.10
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	43.59
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	43.59
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	29.06
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	29.06
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	29.06
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	29.06
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	788.23
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	788.21
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	499.17
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	499.17
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	FINANCE/ADMINISTRATION	13.58
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	FINANCE/ADMINISTRATION	13.58
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	529.34
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	529.34
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	7.52
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	7.52
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	3.76
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	3.76
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	1.87
	2/27/26	VISION PREMIUM	CORPORATE FUND	FINANCE/ADMINISTRATION	1.87
	2/27/26	2/26 PDRMA Health - TE	CORPORATE FUND	MARKETING/COMMUNICATIO	163.91
	2/27/26	2/26 PDRMA Health - CM	CORPORATE FUND	MARKETING/COMMUNICATIO	102.90
	2/27/26	EAP PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.08
	2/27/26	EAP PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.08
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	20.76
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	20.76
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	20.76
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	20.76
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	517.35
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	517.35
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	MARKETING/COMMUNICATIO	4.26
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	MARKETING/COMMUNICATIO	4.26
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	756.20

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	756.20
	2/27/26	VISION PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.68
	2/27/26	VISION PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.68
	2/27/26	VISION PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.68
	2/27/26	VISION PREMIUM	CORPORATE FUND	MARKETING/COMMUNICATIO	2.68
	2/27/26	2/26 PDRMA Health - RA	CORPORATE FUND	PARKS	74.89
	2/27/26	2/26 PDRMA Health - RC	CORPORATE FUND	PARKS	73.29
	2/27/26	2/26 PDRMA Health - SH	CORPORATE FUND	PARKS	61.86
	2/27/26	2/26 PDRMA Health - ER	CORPORATE FUND	PARKS	143.46
	2/27/26	2/26 PDRMA Health - JRAM	CORPORATE FUND	PARKS	77.21
	2/27/26	2/26 PDRMA Health - AS	CORPORATE FUND	PARKS	73.40
	2/27/26	2/26 PDRMA Health - MS	CORPORATE FUND	PARKS	73.41
	2/27/26	2/26 PDRMA Health - BT	CORPORATE FUND	PARKS	0.45
	2/27/26	2/26 PDRMA Health - DW	CORPORATE FUND	PARKS	36.68
	2/27/26	EAP PREMIUM	CORPORATE FUND	PARKS	7.90
	2/27/26	EAP PREMIUM	CORPORATE FUND	PARKS	7.90
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	12.46
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	12.46
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	72.66
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	72.66
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	41.52
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	41.52
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	10.38
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	PARKS	10.38
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	305.61
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	305.61
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	1,671.65
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	1,671.65
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	735.69
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	735.69
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	372.93
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	PARKS	372.93
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	PARKS	14.53
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	PARKS	14.53
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	1.61
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	1.61
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	9.38
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	9.38
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	5.36
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	5.36
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	1.34
	2/27/26	VISION PREMIUM	CORPORATE FUND	PARKS	1.34
	2/27/26	2/26 PDRMA Health - LC	CORPORATE FUND	REGISTRATION SERVICES	104.73
	2/27/26	2/26 PDRMA Health - AVK	CORPORATE FUND	REGISTRATION SERVICES	0.35
	2/27/26	2/26 PDRMA Health - BS	CORPORATE FUND	REGISTRATION SERVICES	58.92
	2/27/26	EAP PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	2.19
	2/27/26	EAP PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	2.19
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	14.53
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	14.53
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	14.53
	2/27/26	DENTAL PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	14.53
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	538.56
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	538.60
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	REGISTRATION SERVICES	3.52
	2/27/26	GROUP LIFE INSURANCE PREMI	CORPORATE FUND	REGISTRATION SERVICES	3.52
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	280.89

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	HEALTH PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	280.89
	2/27/26	VISION PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	1.88
	2/27/26	VISION PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	1.88
	2/27/26	VISION PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	1.88
	2/27/26	VISION PREMIUM	CORPORATE FUND	REGISTRATION SERVICES	1.88
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	3.57
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	3.57
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	37.24
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	37.24
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	63.21
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	63.21
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	28.04
	2/27/26	DENTAL PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	28.04
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	28.05
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	28.05
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	354.18
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	354.18
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	95.20
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	95.20
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	75.06
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	75.06
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	276.00
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	276.00
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	262.08
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	262.08
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	207.24
	2/27/26	HEALTH PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	207.24
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	0.94
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	0.94
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	5.24
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	5.24
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	13.10
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	13.10
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	2.46
	2/27/26	VISION PREMIUM	RECREATION FUND	NON-DEPARTMENTAL	2.46
	2/27/26	2/26 PDRMA Health - DG	RECREATION FUND	ADMINISTRATION	22.01
	2/27/26	2/26 PDRMA Health - FH	RECREATION FUND	ADMINISTRATION	49.44
	2/27/26	2/26 PDRMA Health - LN	RECREATION FUND	ADMINISTRATION	23.05
	2/27/26	2/26 PDRMA Health - CQ	RECREATION FUND	ADMINISTRATION	35.93
	2/27/26	2/26 PDRMA Health - SR	RECREATION FUND	ADMINISTRATION	0.36
	2/27/26	2/26 PDRMA Health - LS	RECREATION FUND	ADMINISTRATION	1.40
	2/27/26	2/26 PDRMA Health - KW	RECREATION FUND	ADMINISTRATION	14.67
	2/27/26	EAP PREMIUM	RECREATION FUND	ADMINISTRATION	1.93
	2/27/26	EAP PREMIUM	RECREATION FUND	ADMINISTRATION	1.93
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	16.61
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	16.61
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	10.38
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	10.38
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	11.42
	2/27/26	DENTAL PREMIUM	RECREATION FUND	ADMINISTRATION	11.42
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	300.28
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	300.30
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	142.62
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	142.62
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	ADMINISTRATION	5.10
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	ADMINISTRATION	5.10

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	226.86
	2/27/26	HEALTH PREMIUM	RECREATION FUND	ADMINISTRATION	226.86
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	2.93
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	2.93
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	1.33
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	1.33
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	0.67
	2/27/26	VISION PREMIUM	RECREATION FUND	ADMINISTRATION	0.67
	2/27/26	2/26 PDRMA Health - RA	RECREATION FUND	FACILITIES	74.88
	2/27/26	2/26 PDRMA Health - RD	RECREATION FUND	FACILITIES	73.37
	2/27/26	2/26 PDRMA Health - TG	RECREATION FUND	FACILITIES	73.27
	2/27/26	2/26 PDRMA Health - SH	RECREATION FUND	FACILITIES	41.24
	2/27/26	2/26 PDRMA Health - DW	RECREATION FUND	FACILITIES	36.67
	2/27/26	2/26 PDRMA Health - CW	RECREATION FUND	FACILITIES	73.30
	2/27/26	EAP PREMIUM	RECREATION FUND	FACILITIES	4.58
	2/27/26	EAP PREMIUM	RECREATION FUND	FACILITIES	4.58
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	8.30
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	8.30
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	72.66
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	72.66
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	10.38
	2/27/26	DENTAL PREMIUM	RECREATION FUND	FACILITIES	10.38
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	203.74
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	203.74
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	1,332.98
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	1,332.98
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	372.92
	2/27/26	HEALTH PREMIUM	RECREATION FUND	FACILITIES	372.92
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	FACILITIES	8.06
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	FACILITIES	8.06
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	1.07
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	1.07
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	9.38
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	9.38
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	1.34
	2/27/26	VISION PREMIUM	RECREATION FUND	FACILITIES	1.34
	2/27/26	2/26 PDRMA Health - MA	RECREATION FUND	RECREATION	47.81
	2/27/26	2/26 PDRMA Health - MA	RECREATION FUND	RECREATION	22.06
	2/27/26	2/26 PDRMA Health - RARN	RECREATION FUND	RECREATION	6.90
	2/27/26	2/26 PDRMA Health - RB	RECREATION FUND	RECREATION	0.82
	2/27/26	2/26 PDRMA Health - NB	RECREATION FUND	RECREATION	0.41
	2/27/26	2/26 PDRMA Health - SDB	RECREATION FUND	RECREATION	143.48
	2/27/26	2/26 PDRMA Health - AG	RECREATION FUND	RECREATION	250.94
	2/27/26	2/26 PDRMA Health - CH	RECREATION FUND	RECREATION	0.25
	2/27/26	2/26 PDRMA Health - CH	RECREATION FUND	RECREATION	0.18
	2/27/26	2/26 PDRMA Health - AK	RECREATION FUND	RECREATION	73.46
	2/27/26	2/26 PDRMA Health - PK	RECREATION FUND	RECREATION	84.14
	2/27/26	2/26 PDRMA Health - AL	RECREATION FUND	RECREATION	4.35
	2/27/26	2/26 PDRMA Health - JM	RECREATION FUND	RECREATION	73.38
	2/27/26	2/26 PDRMA Health - MO	RECREATION FUND	RECREATION	84.20
	2/27/26	2/26 PDRMA Health - JREW	RECREATION FUND	RECREATION	164.68
	2/27/26	2/26 PDRMA Health - JRIC	RECREATION FUND	RECREATION	73.34
	2/27/26	2/26 PDRMA Health - KS	RECREATION FUND	RECREATION	0.20
	2/27/26	2/26 PDRMA Health - KS	RECREATION FUND	RECREATION	0.38
	2/27/26	2/26 PDRMA Health - GS	RECREATION FUND	RECREATION	84.20
	2/27/26	2/26 PDRMA Health - CT	RECREATION FUND	RECREATION	73.32

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	2/26 PDRMA Health - SWAG	RECREATION FUND	RECREATION	0.58
	2/27/26	EAP PREMIUM	RECREATION FUND	RECREATION	17.67
	2/27/26	EAP PREMIUM	RECREATION FUND	RECREATION	1.00
	2/27/26	EAP PREMIUM	RECREATION FUND	RECREATION	17.45
	2/27/26	EAP PREMIUM	RECREATION FUND	RECREATION	1.22
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	179.57
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	6.23
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	179.57
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	6.23
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	20.76
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	20.76
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	62.28
	2/27/26	DENTAL PREMIUM	RECREATION FUND	RECREATION	62.28
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,732.07
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	109.15
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,732.07
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	109.15
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	735.69
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	735.69
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	RECREATION	32.10
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	RECREATION	2.44
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	RECREATION	31.78
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	RECREATION	2.76
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,184.55
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,184.55
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,174.86
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	1,174.86
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	786.46
	2/27/26	HEALTH PREMIUM	RECREATION FUND	RECREATION	786.46
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	23.18
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	0.80
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	23.18
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	0.80
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	2.68
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	2.68
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	5.36
	2/27/26	VISION PREMIUM	RECREATION FUND	RECREATION	5.36
	2/27/26	2/26 PDRMA Health - LC	RECREATION FUND	REGISTRATION SERVICES	44.88
	2/27/26	2/26 PDRMA Health - AVK	RECREATION FUND	REGISTRATION SERVICES	0.15
	2/27/26	2/26 PDRMA Health - BS	RECREATION FUND	REGISTRATION SERVICES	25.25
	2/27/26	EAP PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.93
	2/27/26	EAP PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.93
	2/27/26	DENTAL PREMIUM	RECREATION FUND	REGISTRATION SERVICES	6.23
	2/27/26	DENTAL PREMIUM	RECREATION FUND	REGISTRATION SERVICES	6.23
	2/27/26	DENTAL PREMIUM	RECREATION FUND	REGISTRATION SERVICES	6.23
	2/27/26	DENTAL PREMIUM	RECREATION FUND	REGISTRATION SERVICES	6.23
	2/27/26	HEALTH PREMIUM	RECREATION FUND	REGISTRATION SERVICES	230.92
	2/27/26	HEALTH PREMIUM	RECREATION FUND	REGISTRATION SERVICES	230.88
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	REGISTRATION SERVICES	1.52
	2/27/26	GROUP LIFE INSURANCE PREMI	RECREATION FUND	REGISTRATION SERVICES	1.52
	2/27/26	HEALTH PREMIUM	RECREATION FUND	REGISTRATION SERVICES	120.38
	2/27/26	HEALTH PREMIUM	RECREATION FUND	REGISTRATION SERVICES	120.38
	2/27/26	VISION PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.80
	2/27/26	VISION PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.80
	2/27/26	VISION PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.80
	2/27/26	VISION PREMIUM	RECREATION FUND	REGISTRATION SERVICES	0.80

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	1.04
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	1.04
	2/27/26	HEALTH PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	2.50
	2/27/26	HEALTH PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	2.50
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	0.12
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	NON-DEPARTMENTAL	0.12
	2/27/26	2/26 PDRMA Health - MA	SPECIAL RECREATION	SPECIAL RECREATION	3.67
	2/27/26	2/26 PDRMA Health - SR	SPECIAL RECREATION	SPECIAL RECREATION	0.07
	2/27/26	EAP PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.10
	2/27/26	EAP PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.10
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	1.04
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	1.04
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	1.04
	2/27/26	DENTAL PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	1.04
	2/27/26	HEALTH PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	18.19
	2/27/26	HEALTH PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	18.19
	2/27/26	GROUP LIFE INSURANCE PREMI	SPECIAL RECREATION	SPECIAL RECREATION	0.41
	2/27/26	GROUP LIFE INSURANCE PREMI	SPECIAL RECREATION	SPECIAL RECREATION	0.41
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.14
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.14
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.14
	2/27/26	VISION PREMIUM	SPECIAL RECREATION	SPECIAL RECREATION	0.14
				TOTAL:	41,940.58
REGIONAL TRUCK EQUIP.	2/20/26	V-BOX SALT SPREADER	2025 CAPITAL IMPRO	2025 CAPITAL IMPROVEME	<u>8,366.00</u>
				TOTAL:	8,366.00
SOKOL UNITED	2/20/26	State T Shirts	RECREATION FUND	NON-DEPARTMENTAL	<u>425.00</u>
				TOTAL:	425.00
ST ANDREWS CONCESSIONS	2/06/26	Daughter Dance Venue	RECREATION FUND	RECREATION	<u>5,548.60</u>
				TOTAL:	5,548.60
STALKER SPORTS FLOORS	2/06/26	WOOD FLOOR CLEANING	RECREATION FUND	FOUNTAIN VIEW REC CENT	1,276.42
	2/06/26	WOOD FLOOR CLEANING	RECREATION FUND	SIMKUS FACILITY	<u>1,276.42</u>
				TOTAL:	2,552.84
STERLING NETWORK INTEGRATION	2/20/26	1/26 Email Sec/Arch	CORPORATE FUND	FINANCE/ADMINISTRATION	577.50
	2/20/26	1/26 Duo Sec MFA	CORPORATE FUND	FINANCE/ADMINISTRATION	174.00
	2/20/26	1/26 Endpt Security	CORPORATE FUND	FINANCE/ADMINISTRATION	<u>587.10</u>
				TOTAL:	1,338.60
CARLOS TISCARENO	2/06/26	REIMB-IPRA PARKING CC ERR	RECREATION FUND	RECREATION	<u>59.02</u>
				TOTAL:	59.02
TYLER TECHNOLOGIES, INC	2/27/26	HRIS Module Proj Mgmt	CORP REPAIR & REPL	CORP REPAIR & REPLACEM	<u>250.00</u>
				TOTAL:	250.00
U. S. POSTAL SERVICE	2/06/26	BULK MAIL SPRING 2026	RECREATION FUND	MARKETING/COMMUNICATIO	<u>5,000.00</u>
				TOTAL:	5,000.00
UNIVAR USA INC.	2/27/26	POOL CHEMICALS	RECREATION FUND	FOUNTAIN VIEW REC CENT	<u>683.68</u>
				TOTAL:	683.68
VILLA PARK ELECTRICAL SUPPLY, INC	2/06/26	3 BLADE FANS	CORPORATE FUND	PARKS	582.54
	2/06/26	3 BLADE FANS	CORPORATE FUND	PARKS	388.36

VENDOR SORT KEY	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
				TOTAL:	970.90
VILLAGE OF CAROL STREAM	2/20/26	GBN Path Snow Removal '26	CORPORATE FUND	FINANCE/ADMINISTRATION	113.26
	2/20/26	WATER 12/1-1/6	CORPORATE FUND	MAINTENANCE FACILITY	42.31
	2/20/26	WATER 12/1-1/6	RECREATION FUND	FOUNTAIN VIEW REC CENT	2,147.82
	2/20/26	WATER 12/1-1/6	RECREATION FUND	SIMKUS FACILITY	13.30
	2/20/26	WATER 12/1-1/6	RECREATION FUND	CORAL COVE	119.65
	2/20/26	WATER 12/1-1/6	RECREATION FUND	MINIATURE GOLF	<u>0.59</u>
				TOTAL:	2,436.93
WDSRA	2/27/26	Inclusion Jan 2026	SPECIAL RECREATION	SPECIAL RECREATION	<u>6,543.37</u>
				TOTAL:	6,543.37
WEX BANK	2/20/26	WEX GASOLINE 1/1-1/31	CORPORATE FUND	PARKS	<u>1,324.26</u>
				TOTAL:	1,324.26
WIGHT & COMPANY	2/20/26	SRC HVAC Assessment	CAPITAL IMPROVEMEN	CAPITAL IMPROVEMENT FU	<u>10,000.00</u>
				TOTAL:	10,000.00

===== FUND TOTALS =====

10	CORPORATE FUND	182,442.51
11	CORP REPAIR & REPLACEMENT	250.00
12	REC REPAIR & REPLACEMENT	1,980.00
20	RECREATION FUND	298,213.15
25	SPECIAL RECREATION FUND	7,014.41
32	CAPITAL IMPROVEMENTS FUND	10,000.00
43	2025 CAPITAL IMPROVEMENTS	30,006.00

	GRAND TOTAL:	529,906.07

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-CAROL STREAM PARK DIST.
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 2/01/2026 THRU 2/28/2026

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: Check Date
SEQUENCE: By Vendor Sort
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: B O A R D R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

To: Board of Commissioners
From: Lisa Scumaci, Director of Finance & IT
Date: March 9, 2026
Approval: Financial Policy 2026 Adoption **Agenda Item #: 5D**

Issue:

Shall the Board adopt an update to the District's Financial Policy Manual.

Background/Reasoning

The District has a comprehensive Financial Policy which ensures sound financial practices. This update incorporates various housekeeping items such as organizational title changes, and various grammatical updates. The policy changes include a travel expense per diem amounts update so that it aligns with statutory language under the Government Expense Control Act, and the most current bond rating update.

Supporting Documents:

Financial Policy Manual

Cost

None

Public/Customer Impact

These updates continue to reinforce the Park District's commitment to financial stewardship, and to follow best financial practices.

Recommendation (Roll Call)

That the Board adopt an update to the District's Financial Policy Manual.



CAROL STREAM Park District

Financial Policy

Revised: October 25, 2004

Revised: November 8, 2004

Revised: August 28, 2006

Revised: February 8, 2010

Revised: June 25, 2012

Amended: November 10, 2014

Amended: March 9, 2015: Fund Balance Policy

Amended: September 14, 2015: Purchase Authorization

Adopted: April 9, 2018

Amended: August 13, 2018: Cash Handling, Internal Audits, Emergency Purchases, and
Investment Options

Amended: April 8, 2019: Refund and Withdrawal Policy

Amended: August 26, 2019: Investment Objectives

Amended: September 14, 2020: Fraud, Waste, and Abuse Awareness Policy

Amended: January 24, 2022: Purchase Authorization Limits

Amended: February 23, 2026: Various Updates

DRAFTED: February 23, 2026

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Table of Contents

1	AUDIT POLICY	1
2	BOND RATINGS	1
2.1	Definition of Bond Ratings	1
2.2	Moody’s Rating	1
3	BOND RECORD KEEPING POLICY	3
3.1	Compliance Officer.....	3
3.2	Closing Transcripts	3
3.3	Arbitrage Rebate Liability.....	3
3.4	Recommended Records	3
3.5	IRS Examination	4
4	BUDGET AND APPROPRIATIONS	4
4.1	Annual Budget Process	5
4.2	Budget over Expenditure Controls.....	6
4.3	Supplemental Appropriations and Funds Transfers	6
4.3.1	Under-Funded Budgeted Line Item Expenditures	6
4.3.2	Emergency Purchase	7
4.3.3	Supplemental Revenue Sources.....	7
4.3.4	Supplemental Funding of an Under-Appropriated Fund	8
5	CAPITAL ASSET POLICY	8
6	COMPETITIVE BIDDING AND CONTRACTS	9
6.1	Bidding	9
6.1.1	Bid Opening.....	10
6.1.2	Rebidding	10
6.1.3	Notification to Bidder.....	10
6.2	Contracts.....	10
6.3	Bid Bonds	11
6.4	Performance Bonds.....	11
7	DISCLOSURES	11
7.1	Disclosure Officer	12
7.2	Disclosure Procedures.....	12
7.2.1	Official Statements.....	12
7.2.2	Annual Financial Information.....	13

7.2.3	EMMA Notices	14
7.3	Additional Responsibilities of the Disclosure Officer.....	14
7.4	General Principles	14
8	DISPOSABLE ASSETS	15
9	FEES AND CHARGES	16
9.1	Criteria and Consideration for Setting Fees, Charges and Prices.....	16
9.1.1	Public Services.....	16
9.1.2	Merit Services	16
9.1.3	Private Services	16
9.2	Resident and Non-Resident Fees	17
9.2.1	Definition of “Resident”	17
9.2.2	Non-Resident Fee Differential.....	17
9.2.3	School Agreements	18
9.2.4	Intergovernmental Agreements.....	18
9.3	User Group Categories	18
9.4	Categories of Fees and Charges	18
9.4.1	Admission Fees to Buildings, Facilities or Areas Where Entrance is Controlled.....	18
9.4.2	Rental Fees for Exclusive Use of Tangible Property Space	19
9.4.3	Sales Revenue	19
9.4.4	License and Permit Fees.....	19
9.4.5	Recreation Programs and Activities	19
9.4.6	Miscellaneous Fees and Charges	19
9.5	Waiver of Program Fees and Discounting.....	20
9.5.1	Scholarships	20
9.5.2	Discounting	20
9.6	Refund and Withdrawal Policy.....	20
	Additional Note: No prorated registration, enrollment, or administration fee for late registrants.	21
9.7	Program Fees and Charges for Participants with Special Needs	21
9.8	Affiliate Organization Fees	21
10	FRAUD, WASTE AND ABUSE AWARENESS POLICY	21
10.1	Definitions.....	22
10.1.1	Fraud	22
10.1.2	Waste	22
10.1.3	Abuse.....	22

10.2	Reporting.....	22
10.3	Whistleblower Protection	23
10.4	Discipline	23
10.5	Questions or Clarifications Related to this Policy	23
11	FUND BALANCE POLICY	23
11.1	Definitions.....	23
11.2	Guiding Parameters	25
11.2.1	General Fund (Corporate Fund)	25
11.1.2	Recreation Fund	25
11.1.3	Social Security, IMRF, Liability, and Audit Funds	25
11.1.4	Special Recreation Fund.....	25
11.1.5	Debt Service	25
11.1.6	Capital Funds.....	26
11.1.7	Repair & Replacement Funds.....	26
11.1.8	Cash in Lieu of Land Fund	26
11.3	Flow Assumptions	26
11.4	Authority/Reporting.....	26
11.5	Minimum Targets.....	26
11.6	Exceptions to the Policy	27
12	INTERNAL CONTROLS POLICY	27
12.1	Definitions.....	27
12.2	Responsibilities	27
12.3	Objectives.....	27
12.4	Basic Elements of Internal Control.....	28
12.4.1	Personnel	28
12.4.2	Computer Data Processing.....	28
12.4.3	Segregation of Duties.....	28
12.4.4	Execution of Transactions	28
12.4.5	Recording and Reporting of Transactions	28
12.4.6	Access to Assets	28
12.4.7	Comparison of Recorded Accountability with Assets	28
12.5	Cash Handling.....	29
13	INVESTMENT POLICY.....	29
13.1	Scope of Investment Policy	29

13.2	Objectives of Investment Policy.....	29
13.3	Standard of Care	30
13.4	Safekeeping and Custody.....	31
13.4.1	Authorized Financial Dealer and Institution	31
13.5	Suitability and Authorized Investments.....	33
13.6	Investment Parameters.....	33
13.7	Reporting.....	34
13.8	Policy	35
14	OUTSTANDING CHECK POLICY	35
14.1	Procedure.....	35
15	PAYMENT CARD INDUSTRY COMPLIANCE	36
16	PETTY CASH FUNDS.....	36
16.1	Petty Cash Procedure.....	36
17	PURCHASING.....	36
17.1	Purchase Authorization.....	37
17.2	Open Purchase Order (P.O.) Accounts.....	37
17.3	Payment of Invoices.....	38
17.4	Purchase Card Procedures.....	39
18	RETURNED CHECKS	40
19	RISK MANAGEMENT.....	40
20	TAX ASSESSMENT AND COLLECTION	40
20.1	Personal Property Replacement Tax.....	41
21	TRAVEL POLICY.....	42
21.1	Expenditure Limit.....	42
21.2	Elected Official	42
21.3	Personal Travel/Travel Companions	43
21.4	Covered Expenses	43
21.5	Non-Reimbursable Expenses	43
21.6	Documentation Required.....	43
21.7	Enforcement.....	44

1 AUDIT POLICY

The financial audit of the Park District is conducted by an independent, certified public accounting firm on an annual basis. The annual audit report must be filed with the County Clerk's office within six months after the end of the fiscal year and with the Illinois Comptroller 180 days after the fiscal year end.

A copy of the annual audit report is available on the District's website and for reference purposes. The management letter will not be available to the public as it is exempt from the Freedom of Information Act. The district will prepare a request for proposal for audit services every 3 – 6 years. The audit terms of the negotiated agreement will specify that the audit agreement may be terminated at the District's convenience.

2 BOND RATINGS

2.1 Definition of Bond Ratings

A bond rating performs the isolated function of credit risk evaluation. A bond rating does not constitute a recommendation to invest in a bond and does not take into consideration the risk preference of the investor. While many factors go into the investment decision-making process, the bond rating is often the single most important factor affecting the interest cost on bonds.

Credit rating agencies, whose ratings are used under the Securities and Exchange Commission's (SEC) regulations, are known as "Nationally Recognized Statistical Rating Organizations" or NRSRO's. There are currently five NRSRO's. The three major rating agencies for municipal bonds, which are also NRSROs, are Moody's Investors Service, Standard & Poor's, and Fitch Ratings.

Carol Stream Park District uses Moody's Investors Service for their credit rating agency.

2.2 Moody's Rating

Moody's "investment grade" ratings (ratings higher than Baa in contrast to those rated lower that are considered speculative) are described below.

"Aaa" - Bonds rated Aaa are judged to be of the best quality. They carry the smallest degree of investment risk. Interest payments are protected by a large or by an exceptionally stable margin and principal is secure. While the various protective elements are likely to change, such changes as can be visualized are most unlikely to impair the fundamentally strong position of such issues.

"Aa" - Bonds that are rated Aa are judged to be of high quality by all standards. Together with the Aaa group, they comprise what are generally known as high-grade bonds. They are rated lower than the best bonds because margins of

protection may not be as large as in Aaa securities or fluctuation of protective elements may be of greater amplitude or there may be other elements present which make the long-term risks appear somewhat larger than in Aaa securities.

"A" - Bonds which are rated A possess many favorable investment attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present which suggest a susceptibility to impairment sometime in the future.

"Baa" - Bonds that are rated Baa are considered as medium grade obligations; i.e., they are neither highly protected nor poorly secured. Interest payments and principal security appear adequate for the present but certain protective elements may be lacking or may be characteristically unreliable over any great length of time. Such bonds lack outstanding investment characteristics and in fact have speculative characteristics as well.

Bonds in the Aa, A, and Baa are also assigned "1", "2" or "3" based on the strength of the issue within each category. Accordingly, "A1" would be the strongest group of A securities and "A3" would be the weakest A securities.

The following table shows the comparable investment grade ratings of the three major rating agents:

	Moody's	Standard & Poor's	Fitch
Best Quality	Aaa	AAA	AAA
High Quality	Aa1 Aa2 Aa3	AA+ AA AA-	AA+ AA AA-
Upper Medium Grade	A1 A2 A3	A+ A A-	A+ A A-
Medium Grade	Baa1 Baa2 Baa3	BBB+ BBB BBB-	BBB+ BBB BBB-

Every time Carol Stream Park District decides to issue bonds, we are rated by Moody's to provide an independent, objective assessment of our creditworthiness, which directly influences the interest rate we pay. Carol Stream Park District received an upgrade to our GO bonds to A3 from a Baa1 in February of 2006. Subsequent ratings assigned range from A3 to A1 as of August 2020. This A1 rating

was affirmed in April 2021 and most recently in December 2025. The District will continue to maintain this A3 rating or above on all further GO Bond issues.

3 BOND RECORD KEEPING POLICY

The purpose of this policy is to establish what records are to be retained by the District, who is responsible for retaining them and documentation of compliance for same.

3.1 Compliance Officer

The Compliance Officer is responsible for records. The Secretary of the District is designated as the keeper of all records of the District with respect to the Obligations, and such officer shall report to the Board at least annually that he/she has all of the required records in his/her possession or is taking appropriate action to obtain or recover such records.

3.2 Closing Transcripts

For each issue of Obligations, the Compliance Officer shall receive, and shall keep and maintain, a true, correct and complete counterpart of each and every document and agreement delivered in connection with the issuance of the Obligations, including without limitation (a) the proceedings of the District authorizing the Obligations, (b) any offering document with respect to the offer and sale of the Obligations, (c) any legal opinions with respect to the Obligations delivered by any lawyers, and (d) all written representations of any person delivered in connection with the issuance and initial sale of the Obligations.

3.3 Arbitrage Rebate Liability

The Compliance Officer shall review the agreements of the District with respect to the Obligations and shall prepare a report for the Board stating whether or not the District has any rebate liability to the U.S. Treasury, and setting forth any applicable exemptions that the Obligations may have from rebate liability. Such report shall be updated annually and delivered to the Board. See District's Debt Policy for additional information.

3.4 Recommended Records

The Compliance Officer shall review the records related to the Obligations and shall determine what requirements the District must meet in order to maintain the qualification of the Build America Bonds as "build America bonds." The Compliance Officer shall then prepare a list of the contracts, requisitions, invoices, receipts and other information that may be needed in order to establish that the Build America Bonds qualify as "build America bonds." Notwithstanding any other policy of the District, such retained records for all debt obligations of the District shall be kept for as long as the Obligations relating to such records (and any obligations issued to refund the Obligations) are outstanding, plus three years, and shall at least include:

- (a) Complete copies of the bond transcripts delivered when any issue of

- Obligations is initially issued and sold;
- (b) Copies of account statements showing the disbursements of all bond proceeds for their intended purposes;
- (c) Copies of account statements showing all investment activity of any and all accounts in which the proceeds of any issue of Obligations has been held;
- (d) Copies of all bid requests and bid responses used in the acquisition of any special investments used for the proceeds of any tax-exempt or build America bond obligations, including any swaps, swaptions, or other financial derivatives entered into with respect to any tax-exempt obligations or build America bonds in order to establish that such instruments were purchased *at fair market value*;
- (e) Copies of any subscriptions to the U.S. Treasury for the purchase of State and Local Government Series (SLGS) obligations;
- (f) Any calculations of liability for *arbitrage rebate* that is or may become due with respect to any issue of tax-exempt obligations or build America bonds, and any calculations prepared to show that no arbitrage rebate is due, together, if applicable, with account statements or cancelled checks showing the payment of any rebate amounts to the U.S.

Treasury together with any applicable IRS Form 8038-T; and

- (g) Copies of all contracts of the District, including any leases, with respect to the use of any property owned by the District and acquired or financed with the proceeds of tax-exempt obligations or build America bonds, any part of which property is used by a private person at any time when such bonds are or have been outstanding.
- (h) Retain documentation to support that the Comprehensive Annual Financial Report and any required continuing disclosures were filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA).

3.5 IRS Examination

In the event the Internal Revenue Service ("*IRS*") commences an examination of any Obligations, the Compliance Officer shall inform the Board of such event and is authorized to respond to inquiries of the IRS, and to hire outside, independent professional counsel to assist in the response to the examination.

4 BUDGET AND APPROPRIATIONS

Government officials are elected and charged with the responsibility to oversee the operations of the government entity. The adoption of a budget and the passage of an annual appropriation ordinance are required by the elected Park District Board of Commissioners.

The Park District Board of Commissioners of the Carol Stream Park District (herein referred to as the "Board of Commissioners") shall, within or before the first quarter of each fiscal year, adopt a combined Annual Budget and Appropriation Ordinance, by which

ordinance the Board may appropriate such sum or sums of money as may be deemed necessary to defray all necessary expenses and liabilities of the Carol Stream Park District, and in such Annual Budget and Appropriation Ordinance shall specify the objects and purposes for which such appropriations are made, and the amount appropriated for each object or purpose. (70 ILCS 1205/Article 4-4)

The Board of Commissioners has determined the fiscal year of the District to begin on January 1 of each year and end on December 31 in the same year.

The Board of Commissioners will review the staff prepared budget during a budget review meeting. The staff will prepare the budget following guidelines approved by the Executive Director. The staff prepared budget will establish the basis for the Budget and Appropriation Ordinance. The Board of Commissioners will set a public hearing date prior to final action on the Budget and Appropriation Ordinance. The Board Secretary shall then place on display the tentative Budget and Appropriation Ordinance for 30 days prior to final action.

The Budget and Appropriation Ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year. The budget will be available for review in book form.

The Budget and Appropriation Ordinance is a legal document and may not be amended without 2/3 vote of the Board of Commissioners.

4.1 Annual Budget Process

The Board of Commissioner Financial policy on Budget and Appropriation states:

“The Board of Commissioners will review the staff prepared budget during a budget meeting. The staff will prepare the budget following guidelines approved by the Executive Director.”

The Board of Commissioners have also determined that the *“the fiscal year of the District to begin on January 1 of each year and end on December 31 in the same year.”* Staff will prepare an annual budget that will be presented to the Board of Commissioners at an annual budget workshop.

- (a) Each department head is responsible for preparing a yearly budget for their department, adhering to a **performance-based** philosophy which assigns funding levels based on results and allows for most cost-effective and effective budgeting outlays.
- (b) The Executive Director reviews each department budget and discusses it with each department head, and makes revisions at that time, as appropriate.
- (c) The Executive Director, Senior Management Team and Board of Commissioners will review the entire proposed budget, including capital projects, in an Annual Budget Meeting.
- (d) After the Board approves the budget, it becomes a blueprint of fiscal

operations for the following year. The budget of the Park District is not to be construed as a legal document; it is a working tool. The Budget and Appropriation Ordinance, however, is a legal document and may not be amended without a two-thirds vote of the Board of Commissioners.

The budget is reviewed continuously throughout the fiscal year; as changes in programs are made, modifications, alterations or improvements are noted, plans are, even at that time, being formulated for the upcoming budget. Compilation of the budget is a total staff project involving the cooperation, planning and foresight of every member of the staff.

The budget will be available for review in book form. After approval, it is produced in electronic form and posted on the District's website.

4.2 Budget over Expenditure Controls

The Board of Commissioners recognizes the need for control of expenditures through the budget process. It also recognizes that, occasionally, activity will occur differently than originally planned, resulting in an over-expenditure of certain budgeted line items.

It is the responsibility of the **Finance** Director to ensure that adequate controls are established to ensure that all expenditures occur in a responsible manner as consistent with the budget as is practical.

Any line item that is over expended must have another line item in the same fund with a surplus that will provide a balance at the end of the fiscal year.

4.3 Supplemental Appropriations and Funds Transfers

The purpose of the Supplemental Appropriations and Fund Transfer procedure is to allow for situations of emergencies where a request may be made for additional funds that are necessary to cover unexpected or unanticipated expenditures within the annual budget budgeting process and to authorize the expenditure of unanticipated revenues.

4.3.1 Under-Funded Budgeted Line Item Expenditures

- a) The **Finance** Director along with the Executive Director identifies a need for additional funds due to unforeseen circumstances that would exceed budgetary line item expenditures but are within appropriated Fund limits.
- b) The **Finance** Director along with the Executive Director identifies any eligible, surplus funds available within the Fund's budget for transfer from one account to another or via an inter-fund transfer.

- c) Following action by the Park Board the Executive Director and Finance Director inform the Finance Staff as to the method to be used to fund the Supplemental or EMERGENCY Appropriation.
- d) The Finance Director or Finance Staff prepares and posts the budget adjustment entry to the accounting system.

4.3.2 Emergency Purchase

Criteria for an Emergency Purchase

- For a situation to be considered an emergency, the following criteria must be in place:
 - Event must have been reasonably unforeseeable,
 - Emergency must be actual or imminent,
 - Not addressing the situation immediately would threaten public safety or would cause substantial loss to the District.
- Emergency expenditures can be used for the following:
 - Additional staffing and/or overtime
 - Contractual services
 - Equipment or supplies
 - Repairs and replacements of equipment for parks or facilities
 - Safety related items
- Emergency Purchasing Procedure
 - The purchase must be approved the by Executive Director
 - The need to get quotes is waived under these circumstances. However, staff is expected to find a low-cost option whenever possible.
 - Funds can be used from the line item where the expenditure would normally be budgeted.
 - Funds can be used from the Operational Repair & Replacement Fund or Capital Repair & Replacement Fund as appropriate/available.
 - If another line item has available funds, a formal budget transfer request can be made in accordance with policy.
 - If the scope of the need is larger than funds available in the budget, a budget amendment must be approved by the Park Board. An amendment requires the following additional steps:
 - By state statute, any budget amendment must follow the same procedures used when adopting the budget and appropriation ordinance. The amendment must also be filed with the DuPage County Clerk's Office.

4.3.3 Supplemental Revenue Sources

- a) The Executive Director or Finance Director identifies the source and amount of supplemental revenue which was not anticipated during the annual budget process.

- b) The Executive Director or Finance Director identifies wherever there are any conditions on the identified supplemental revenue.
- c) Subject to any conditions identified in (b), the Finance Director or Executive Director reviews each Fund's performance year to date in comparison to the budget to determine which Fund is most in need of additional appropriations.
- d) Following the action by the Park Board the Executive Director or Finance Director will inform the Finance Staff as to the Fund(s) to which any Supplemental Revenue has been appropriated.
- e) The Finance Director or Finance Staff prepares and posts the approved adjustment entry to the accounting system.

4.3.4 Supplemental Funding of an Under-Appropriated Fund

Funding can be granted by the Park Board by the adoption of a resolution, by the applicable majority, directing or authorizing the transferring of interest earned on any of the Districts funds to a fund that is most in need of additional funds, 70 ILCS 1205/8-8a; borrowing under 50 ILCS 340/1, et Seq.; or by amending the budget and appropriation ordinance, 70 ILCS 1205/4-4.

- a) The Park Board may from time to time make transfers between various line items in any fund not exceeding in the aggregate 10% of the total amount appropriated in such Fund 70 ILCS 1205/4-4.
- b) After the six (6) months of any fiscal year, the Park Board may approve by a 2/3 vote to make transfers between some funds and also between various line items in any one fund, each without restriction as tot amount, in the appropriation ordinance.
- c) The Park Board may amend the Budget and Appropriation Ordinance by following the same formalities required for adopting the original ordinance, 70 ILCS 1205/4-4.
- d) The Park Board may authorize an inter-fund transfer of interest under 70 ILCS 1205/8-8a. The Park District's Treasurer needs to request such a change, and the Board only needs to approve it by a simple majority.
- e) The Park Board may borrow from surpluses in one fund to cover shortfalls in another fund per 50 ILS 340/1, et. Seq. Tax anticipation warrants or general obligation bonds are issued by the Park District in the name of the particular fund from which surplus monies were used to buy these securities.

5 CAPITAL ASSET POLICY

The purpose of this policy is to establish a dollar limit and useful life limit criteria for assets that are to be treated as capital assets, rather than expended as acquired.

All expenditures for capital assets over \$7,500 are maintained on a computer fixed asset system. The system records all pertinent asset information such as location, description, cost and date purchased/acquired. Assets are categorized by land, building, furniture, fixtures, office machines, equipment and automobiles. When applicable, the accounting guidelines for Proprietary Funds will segregate these assets from the general assets of the Park District. Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

Asset Category	Useful Life
Land	15 years
Construction in Progress	N/A
Machinery & Equipment	10-20 years
Vehicles	8 years
Land Improvements	15 years
Building Improvements	20-50 years
Buildings	20-50 years
Infrastructure	15 years

6 COMPETITIVE BIDDING AND CONTRACTS

Purchase of goods or services estimated to exceed in value the legal limits set by Illinois State Statutes shall follow the Bidding Procedures, Bid Opening Procedures, Re-Bid Procedures and Notification to Bidders that are set by the State of Illinois.

6.1 Bidding

- (a) The Carol Stream Park District shall award contracts for supplies, materials and labor in excess of the legal limit set by the State of Illinois legislation, to the lowest responsible bidder after proper advertisement and receipt of sealed bids. Exclusions include professional services, computer hardware and software, certain telecommunications equipment, utilities, printing of bonds, finance committee and department reports, purchase of books and magazines and emergency acquisitions as defined by Illinois state statute.
- (b) A bidder may be judged based on financial stability, past transactions, experience, adequacy of equipment, ability to perform, time limits, and other necessary considerations.
- (c) The Park District reserves the right to accept or reject any or all bids or portions thereof, in the best interest of the District and in compliance with 70 ILCS 1305/8-1(c).
- (d) A legal advisement shall be placed in publications which will give notice of the Park District's request for bids to those organizations best qualified to provide the goods or services.
- (e) Specifications shall be prepared and made available to all interested parties.
- (f) Instructions to bidders shall accompany each set of specifications issued, indicating all terms and conditions relative to the bid.

- (g) The nature of construction projects necessitates more clearly defined conditions. Instructions to bidders for construction projects shall include all requirements including business references, bid surety and performance bond, insurance, indemnifications, protection of District property, compliance with labor standards and prevailing wage laws, subcontract, change orders, payment procedures and guarantees.
- (h) Following the issuance of Specifications and Instructions to bidders, bids received prior to the time and date specified will be opened publicly and contract awarded in conformity with Bid Opening Procedures.

6.1.1 Bid Opening

Sealed bids shall be opened in accordance with the following:

- a) The location, date and time of the bid opening shall be a part of the legal advertisement.
- b) Bids shall be opened at a location open to the public.
- c) Staff members are to be present at the bid opening and must sign the recorded bids form.
- d) Bids shall be opened and an acknowledgement made of the receipt of each bid.
- e) A recommendation shall be made by staff to the Board of Commissioners. After the Board approval, staff shall notify the approved bidder and finalize the project timeline.
- f) Bids received after the date and/or time indicated shall be returned, unopened, to the bidder with notation on the bid envelope or packet stating that it was a late bid, noting the date and the hour received, and signed by a representative of the Park District.
- g) All bids are to be kept on file for one year.

6.1.2 Rebidding

In the event that all bids are rejected by the Board of Commissioners, the project may be rebid following Bidding Procedures. However, specifications shall be sufficiently altered to prevent reliance upon information obtained from the former bid process which may be used to unfair advantage in the rebidding process.

6.1.3 Notification to Bidder

If bids are rejected, staff shall notify all bidders and establish a new bid opening date. After a new bid opening date has been established, the procedures outlined above shall be followed.

6.2 Contracts

The Park District shall award and enter into contractual agreements with vendors for completion of construction projects and for the procurement of goods and services for non-construction projects (such as service agreements) if it is determined by the Board of Commissioners to be in the best interest of the

District. Said contract shall be dated and signed in accordance with designated signing authorization levels or as authorized by the Board of Commissioners and by an officer of the contracting organization and filed in the Finance and Administration offices. The provider must submit a W-9 Form, and (if requested) Certificate of Insurance before the commencement of any work or service.

6.3 Bid Bonds

The District may require as a bid surety a certified check or bid bond equal to ten percent of the contract amount as a proposal guarantee. Such requirement shall be made on construction projects and other bidding procedures where it is to be determined to be in the best interest of the District. Bid Sureties shall be returned to the bidders within ten days following the acceptance or rejection of bids by the Board of Commissioners. However, the Bid Surety of the successful bidder shall be returned only after the receipt of an acceptable Performance Bond, if required. If a Performance Bond is not required, the Bid Surety will be held by the Finance and Administration office until the project is completed.

6.4 Performance Bonds

The successful contractor shall furnish a Performance Bond in an amount equal to 110 percent of the contract award and payment of all obligations there under. Bond form shall be AID-311 or an equivalent acceptable to the Park District. Failure to supply required bonds within ten days after bid acceptance, or within such extended period as the Park District grant, shall constitute a default and the Park District may award the contract to the next responsible bidder or may elect to re-advertise for bids. A defaulting bidder may be deemed liable for the difference between the bid originally accepted and that amount for which the contract is subsequently awarded.

7 DISCLOSURES

Pursuant to the District's responsibilities under the securities laws, including its continuing disclosure undertakings under Rule 15c2-12 of the Securities Exchange Act of 1934, as amended, and the Securities and Exchange Commission's statements in enforcement actions, the following is required:

- (a) All preliminary and final official statements or offering circulars and any supplements or amendments thereto, disseminated by the District in connection with any bonds, notes, certificates or other obligations to be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) system, and Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA comply in all material respects with the federal securities laws.
- (b) Annual Financial Information, as required by and defined in the Undertakings, be filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access system, and Notices of Material Events or Reportable Events, each as defined in the Undertakings, and any other required or voluntary disclosures to EMMA

comply in all material respects with the federal securities laws.

The following policies and procedures enable the District to create accurate disclosures with respect to its (i) Official Statements, (ii) Annual Financial Information, and (iii) EMMA Notices. Official Statements, Annual Financial Information and EMMA Notices are collectively referred to herein as the “Disclosures.”

7.1 Disclosure Officer

The Finance Director of the District (the “Disclosure Officer”) is hereby designated as the officer responsible for the procedures related to Disclosures as hereinafter set forth (collectively, the “Disclosure Procedures”).

7.2 Disclosure Procedures

7.2.1 Official Statements

Whenever an Official Statement will be disseminated in connection with the issuance of obligations by the District, the Disclosure Officer will oversee the process of preparing the Official Statement pursuant to the following procedures:

- (a) The District shall select (a) the working group for the transaction, which group may include outside professionals such as disclosure counsel, a municipal advisor and an underwriter (the “Working Group”), (b) the member of the Working Group responsible for preparing the first draft of the Official Statement and (c) the Disclosure Officer shall identify the responsible member by written communication, which shall be copied to the Executive Director and be placed in the District’s official file.
- (b) The Disclosure Officer shall review and make comments on the first draft of the Official Statement. Such review shall be done in order to determine that the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading. Particular attention shall be paid to the accuracy of all descriptions, significant information and financial data regarding the District. Examples include confirming that information relating to the District, including but not limited to demographic changes, the addition or loss of major employers, the addition or loss of major taxpayers or any other material information within the knowledge of the Disclosure Officer, is included and properly disclosed. The Disclosure Officer shall also be responsible for ensuring that the financial data presented with regard to the District is accurate and corresponds with the financial information in the District’s possession, including but not limited to information regarding bonded indebtedness, notes, certificates, outstanding leases, tax rates or any other financial information of the District presented in the Official

- Statement.
- (c) After completion of the review set forth in 2 above, the Disclosure Officer shall
 - i. discuss the first draft of the Official Statement with the members of the Working Group and such staff and officials of the District as the Disclosure Officer deems necessary and appropriate and
 - ii. provide comments, as appropriate, to the members of the Working Group. The Disclosure Officer shall also consider comments from members of the Working Group and whether any additional changes to the Official Statement are necessary or desirable to make the document compliant with the requirements set forth in 2 above.
 - (d) The Disclosure Officer shall continue to review subsequent drafts of the Official Statement in the manner set forth in 2 and 3 above.
 - (e) If, in the Disclosure Officer's reasonable judgment, the Official Statement does not include any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made in the Official Statement not misleading, the Official Statement may, in the reasonable discretion of the Disclosure Officer, be released for dissemination to the public; *provided, however*, that the use of the Official Statement must be ratified, approved and authorized by the Board of Park Commissioners of the District.

7.2.2 Annual Financial Information

The Disclosure Officer will oversee the process of preparing the Annual Financial Information pursuant to these procedures:

- (a) By June 29 of each year (the same being at least 30 days prior to the last date on which the Annual Financial Information is required to be disseminated pursuant to the related Undertaking, the Disclosure Officer shall begin to prepare (or hire an agent to prepare) the Annual Financial Information. The Disclosure Officer shall also review the audited or unaudited financial statements, as applicable, to be filed as part of the Annual Financial Information (the "*Financial Statements*"). In addition to the required updating of the Annual Financial Information, the Disclosure Officer should consider whether additional information needs to be added to the Annual Financial Information in order to make the Annual Financial Information, including the Financial Statements, taken as a whole, correct and complete in all material respects. For example, if disclosure of events that occurred subsequent to the date of the Financial Statements would be necessary in order to clarify, enhance or correct information presented in the Financial Statements, in order to make the Annual Financial Information, taken as a whole, correct and complete in all material respects, disclosure of such subsequent events should be

made.

- (b) If, in the Disclosure Officer's reasonable judgment, the Annual Financial Information, including the Financial Statements, is correct and complete in all material respects, the Disclosure Officer shall file the Annual Financial Information with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

7.2.3 EMMA Notices

Whenever the District determines to file an EMMA Notice, or whenever the District decides to make a voluntary filing to EMMA, the Disclosure Officer will oversee the process of preparing the EMMA Notice pursuant to these procedures:

- (a) The Disclosure Officer shall prepare (or hire an agent to prepare) the EMMA Notice. The EMMA Notice shall be prepared in the form required by the MSRB.
- (b) In the case of a disclosure required by an Undertaking, the Disclosure Officer shall determine whether any changes to the EMMA Notice are necessary to make the document compliant with the Undertaking.
- (c) If, in the Disclosure Officer's reasonable judgment, the EMMA Notice is correct and complete and, in the case of a disclosure required by an Undertaking, complies with the Undertaking, the Disclosure Officer shall file the EMMA Notice with EMMA (or confirm that such filing is completed by any agent hired by the District for such purpose) within the timeframe allowed for such filing.

7.3 Additional Responsibilities of the Disclosure Officer

The Disclosure Officer, in addition to the specific responsibilities outlined above, shall have general oversight of the entire disclosure process, which shall include:

- (a) Maintaining appropriate records of compliance with this Disclosure Policy (including proofs of EMMA filings) and decisions made with respect to issues that have been raised;
- (b) Evaluating the effectiveness of the procedures contained in this Disclosure Policy; and
- (c) Making recommendations to the Board of Park Commissioners of the District as to whether revisions or modifications to this Disclosure Policy are appropriate.

7.4 General Principles

- (a) All participants in the disclosure process should be encouraged to raise potential disclosure items at all times in the process.
- (b) The process of revising and updating the Disclosures should not be viewed as a mechanical insertion of current numbers. While it is not anticipated that there will be major changes in the form and content of the Disclosures at the time of each update, the Disclosure Officer should consider whether such

changes are necessary or desirable in order to make sure the Disclosure does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading at the time of each update.

- (c) Whenever the District releases information, whether in written or spoken form, that may reasonably be expected to reach investors, it is said to be “speaking to the market.” When speaking to the market, District officials must be sure that the released information does not make any untrue statement of a material fact or omit to state a material fact necessary or desirable, in order to make the statements made, in light of the circumstances in which they were made, not misleading.
- (d) While care should be taken not to shortcut or eliminate any steps outlined in this Disclosure Policy on an ad hoc basis, the review and maintenance of the Disclosures is a fluid process and recommendations for improvement of these Disclosure Procedures should be solicited and regularly considered.
- (e) The Disclosure Officer is authorized to request and pay for attendance at relevant conferences or presentations or annual training sessions conducted by outside counsel, consultants or experts in order to ensure a sufficient level of knowledge for the effective administration of this Disclosure Policy.
- (f) The District may engage outside professional services to certify the filings.

8 DISPOSABLE ASSETS

Whenever the Carol Stream Park District owns any personal property that in the opinion of three-fifths of the members of the Board of Commissioners then holding office is no longer necessary, useful to, or for the best interest of the Park District, three-fifths of the Park Board then holding office, at any regular meeting or at any special meeting called for that purpose, by ordinance, may authorize the conveyance or sale of the personal property in any manner that they may designate, with or without advertising the sale.

- (a) The Carol Stream Park District Disposal Policy establishes the guidelines to follow in disposing of all assets whose original acquisition cost was \$5K or greater. The disposal of computers is to follow this policy, even when their value is less than \$5K.
- (b) Illinois statutes require that any property of the District must be declared surplus by its governing board. This is formally accomplished by the passage of a property disposal ordinance. Such disposal ordinance must be approved by three-fifths (3/5) vote of the Board of Commissioners. [70ILCS 1205/8-22]. The statute does not establish any dollar limit for what must be declared surplus.
- (c) The property disposal ordinance will identify the asset(s) being disposed of, as well as the method of disposal. In disposing of equipment determined to be no longer needed by the district, the Executive Director may advertise for the disposal of surplus equipment and/or supplies.
- (d) Acceptable venues for selling these assets include but not limited to, the DuPage County Mayors’ and Manager’s auction and online services such as Obenauf Auction

- Service.
- (e) Purchases involving the replacement of assets currently owned by the District may include trade-in arrangements. The District may also dispose of the old property by selling it at the most advantageous value, as either a usable asset or for scrap. The determination of which assets are to be disposed of and by what method will originate in the area using the asset. The recommendation of the department is to be reviewed by the department head and the Executive Director.

9 FEES AND CHARGES

9.1 Criteria and Consideration for Setting Fees, Charges and Prices

In setting fees and charges, the District weighs its concerns and priorities within the framework of its mission to provide park and recreation services to meet the needs of the community. Since 1996, community needs and opinion surveys have continuously confirmed that the residents of the Carol Stream Park District want to fund the cost of building and operating the Park District programs and facilities with a combination of property taxes and user fees. As such, this policy, as well as the District's strategic planning, is geared to meet that desire of the residents.

This Fees, Charges and Pricing Policy is enabled by the Illinois Park District Code: *Article 8-1 (h), 8-10, and 8-11.*

The nature of a program, service, facility or activity may influence the fee, charge or price. The following breakdown of the types of public recreation service is used to set fees and to determine the portion of funding to come from taxes and the portion to come from user fees.

9.1.1 Public Services

These are programs, services and facilities from which the total community may potentially benefit and for which there is generally no user fee charged for the individuals' participation.

9.1.2 Merit Services

These are programs in which if the total cost of the program or event were passed along to the user without a subsidy, the fee would most certainly restrict or eliminate participation. Examples include: some senior citizens programs, certain special events, some youth activities, etc. These programs are subsidized because of their benefit to the community.

9.1.3 Private Services

These are programs where primarily the individual or group user directly benefits. The resident user fee for these programs and facilities will cover all direct expenses plus a portion of overhead to cover indirect costs.

In addition, the following factors may be considered in determining the price of a service:

- direct and indirect costs
- benefit to recipient
- comparable recreation fees charged by other public agencies, non-profit and private agencies for the same or similar service in the vicinity
- other market forces such as availability, proximity, and demand
- economic and administrative feasibility of fee collection
- public policy
- level of service desired by community
- state-imposed restrictions on tax funds

9.2 Resident and Non-Resident Fees

Carol Stream Park District residents support the operation of the Park District through payment of property taxes. The Park District will charge a higher rate for non-residents as an equalizing fee. This differential contributes a fair share to the overall cost of Park District operations and capital improvements. Nonresident participants will be expected to pay higher fees sufficient to reimburse the District for all costs involved in providing Park District programs for their participation.

9.2.1 Definition of “Resident”

Individuals: An individual is considered a **resident** of the Carol Stream Park District when he or she resides *within* the taxing boundaries of the District. Anyone who resides outside the District taxing boundaries is a **non-resident** (with exceptions defined within this policy).

Groups: A group or organization may be considered as **resident** if 51% or more of its members reside *within* the Carol Stream Park District taxing boundaries. A group or organization is considered **non-resident** if 51% or more of its members reside outside of the Carol Stream Park District taxing boundaries.

Business-Based Residents: Individual employees and their immediate dependents of businesses located within the taxing boundaries of the Carol Stream Park District will receive resident rates on programs, memberships, and leagues. The Park District will determine and set a method to verify current employment within its taxing boundaries.

9.2.2 Non-Resident Fee Differential

Non-residents shall be assessed a fee rate of 50% more than the resident rate not to exceed \$20, per program, per registration. (*)

* For certain programs, trips, activities and memberships, the non-resident differential may exceed \$20. For example, the *nine-month* preschool program session cannot be equitably compared to a five-week sport

program. Therefore, non-resident fees may be assessed differently than the standard 50%, or with an adjusted, higher limit on the non-resident fee. In the case of adult athletic league, non-resident fees may be assessed on a per team, non-resident fee. (A non-resident team is defined under “Groups” in Section 2-1 above.)

A non-resident fee may be waived or adjusted from time to time due to unique circumstances by the Recreation Director or his/her designee.

9.2.3 School Agreements

Non-residents within a School District’s attendance boundaries may register in Park District programs held at that District’s school or property for the resident fee.

9.2.4 Intergovernmental Agreements

The Carol Stream Park District may enter intergovernmental agreements and cooperative programming arrangements which waive or modify the non-resident rate for the residents of the cooperating governmental body.

9.3 User Group Categories

The following user groups have been identified through scrutiny of a history and identity of users of programs, facilities and services. The categories are listed in order of priority of use; and are consistent with District tradition, philosophy and existing policy.

Category Group (only those within Carol Stream Park District boundaries)

- A Intergovernmental Cooperative Agreements, other Tax Supported Public Agencies, Resident District Affiliates
When necessary, fees and charges will be assessed to recover direct costs specifically associated with the group’s use.
- B Resident Civic and Community **Not-for-Profit** Groups whose membership resides mainly (≥51%) within the Carol Stream Park District. (Such as Scouts, Rotary Club, Historical Society)
When necessary, fees and charges will be assessed to recover direct costs, and possibly indirect costs, specifically associated with the group’s use.
- C Non-Resident Service Groups, Organizations and Individuals, **and all for-profit** organizations.
Fees and charges will be assessed in every instance to recover both direct and indirect costs associated with this group’s use.

9.4 Categories of Fees and Charges

9.4.1 Admission Fees to Buildings, Facilities or Areas Where Entrance is Controlled

User fees for these facilities will be set by Park District staff and approved by the Board through the annual budget process. Special fees or modified

fees may be determined for the use of facilities according to the dictates of this policy.

9.4.2 Rental Fees for Exclusive Use of Tangible Property Space

Rental fees for these facilities will be set by Park District staff and approved by the Board through the annual budget process. Rental fees may include rental of rooms, picnic pavilions, parks or amenities within parks, pools, special facilities, and vehicles and equipment.

9.4.3 Sales Revenue

Park District staff will set prices for food, beverages, and sundries in a manner consistent with this policy and to achieve the revenue goals of the board-approved annual budget.

9.4.4 License and Permit Fees

The Park District shall, as needed, set permit fees and requirements regarding boats on all Park District lakes, field rentals, facility rentals, and park permits. All permit and license fees will be reviewed periodically.

9.4.5 Recreation Programs and Activities

Program fees and charges are indirectly approved by the Board through the acceptance of the annual budget wherein staff determines fees and charges for each program, service and activity based on policy guidelines. Fees for new and additional programs established throughout the year will be priced within the same policy guidelines.

Individual programs and services should generate a net revenue as set during the annual budget process to contribute to offsetting overhead costs. Combined, all fee-based programs and services are generally expected to meet or exceed the 35% mark. For those recreational programs or activities taught by contractual instructors, or provided through contractual services, a minimum profit of 30% must be generated because the District does not have the same amount of overhead.

9.4.6 Miscellaneous Fees and Charges

Authority to set fees and prices for services provided by the district, not specifically mentioned within this policy, will fall to the Executive Director and staff to work within the boundaries and intent of this policy. When situations arise that are outside of the boundaries of this policy, such pricing will be brought to the park board for consideration and direction. (e.g. land lease).

9.5 Waiver of Program Fees and Discounting

9.5.1 Scholarships

To assist residents of the District, a scholarship program has been established. The parameters of the program will be approved by the Executive Director. A Scholarship Review Committee will review and approve applicants in accordance with the program guidelines.

9.5.2 Discounting

The Board of Commissioners recognizes that certain discounts and price incentives may benefit program and participant, facility and user. As such, staff is permitted to systematically apply discounts at times that may benefit the Carol Stream Park District and customer.

9.6 Refund and Withdrawal Policy

It is the District's intent to provide quality recreation programs and services. The District recognizes, however, that there may be occasions when the event/service doesn't match a customer's needs, or when the customer is unable to participate in an activity. For those occasions, the following withdrawal policy will apply.

- Participant will have two options:
 - Have the original registration fee transferred to a gift certificate. There is no expiration date on the certificate.
 - Request a refund at time of withdrawal - all requests for refunds will be assessed a 'Service Fee' of 10% of the original, total registration fee - \$5 minimum / \$50 maximum.'
 - Refunds under \$5 may only be issued as a gift certificate; minimum value of gift certificate is \$0.01.

Exceptions in which a *Withdrawal Service Fee* will not be assessed:

- **Medical note exception** is valid any time prior to the start of the last class and will not be subject to a 'Service Fee'; a prorated refund or credit will be issued.
- **For monthly/quarterly payments, or memberships**, there is no refund of the prior or current period; a cancellation of the future months' charges will be allowed.
- **Senior Citizen Forever Young Programs** – *Service Fee* will apply after the payment deadline, and refunds may be issued prior to the event if Supervisor approval is given. No refunds after event.

No Refunds are offered:

- for annual memberships including but not limited to: Walking Track, Lap Swim, or Coral Cove Water Park. ~~or Bark Park.~~
- if participant did not attend all or any portion of the class/program
- no refunds after 2nd meeting of class/program,

- for Summer Camp, ActivKids, or Preschool because participant’s vacation, illness, or any other absence,
- for returned (new or used) uniforms or costumes,
- for Enrollment, Administration, Registration, or Annual Fees,
- for Punch Passes (that have no expiration date),
- includes Pool, Open Gymnastics, Open Baton
- for “Private” Recreational Packages,
- Personal Fitness Packages, Customized/Private Swim Lesson Packages, Private Voice, Private Gymnastics Lessons
- for trips – no refund unless customer provides a replacement; if replacement is found, *Service Fee* will still be assessed to the original participant,
- for Adult Athletic Leagues, if a team chooses to drop out.

Additional Note: No prorated registration, enrollment, or administration fee for late registrants.

9.7 Program Fees and Charges for Participants with Special Needs

Recognizing the right of all individuals to recreate, the Park District will provide access to programs, facilities, services and activities to individuals with disabilities at no additional fee for inclusion services or program modifications.

9.8 Affiliate Organization Fees

Fees to be charged for Board sanctioned youth recreation affiliates of the Park District are addressed in the Park Board Policy, *Guidelines for Youth Recreational Organizations*.

10 FRAUD, WASTE AND ABUSE AWARENESS POLICY

Like all organizations, the Carol Stream Park District is faced with risks from fraud, waste and abuse. We must be prepared to manage these risks and their potential impact in a professional manner. Upon hire, employees will be presented this policy and must acknowledge they have read and understand.

Our goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, customers, and community. To maintain such an environment requires the active assistance of every employee every day.

The Carol Stream Park District is committed to the deterrence, detection and correction of fraud, waste, and abuse. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including termination where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.

10.1 Definitions

10.1.1 Fraud

Any intentional deception designed to unlawfully deprive the Carol Stream Park District of something of value or to secure from the Park District for an individual a benefit, privilege, allowance, or consideration to which he or she is not entitled. Such practices include, but are not limited to, the offer, payment, or acceptance of bribes or gratuities; making false statements; submitting false claims; using false weights or measures; evading or corrupting those conducting audits, or other officials; deceit either by suppressing the truth or misrepresenting material fact; adulterating or substituting materials; falsifying records and books of accounts; arranging for secret profits, kickbacks, or commissions; and conspiring to use any of these devices. The term also includes conflict of interest cases, criminal irregularities, and the unauthorized disclosure of official information relating to procurement and disposal matters.

10.1.2 Waste

The extravagant, careless, or needless expenditure of government funds, or the consumption of government property that results from deficient practices, systems, controls, or decisions. The term also includes improper practices not involving prosecutable fraud.

10.1.3 Abuse

The intentional or improper use of taxpayer resources in accordance with the excessive or improper use of one's position, in a manner contrary to its rightful or legally intended use.

10.2 Reporting

It is the responsibility of every employee to immediately report suspected misconduct or dishonesty when made aware of such potential acts to the Finance Director, who will notify the Executive Director and/or other appropriate staff. If the Finance Director is suspected, a report should be made directly to the Executive Director. Any retaliation against any employee or other reporting individual because that individual, in good faith, reported a violation is strictly forbidden.

Due to the important yet sensitive nature of the suspected violations, effective professional follow up is critical. Employees, while appropriately concerned about "getting to the bottom" of such issues, should not in any circumstances perform any investigative or other follow up steps on their own. Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the District from potential civil liability.

10.3 Whistleblower Protection

Employees of the District may not retaliate against a whistleblower for reporting an activity which that person believes to be fraudulent or dishonest with the intent or effect of adversely affecting the terms or conditions of employment (including, but not limited to, threats of physical harm, dismissal, transfer to an undesirable job assignment, demotion, suspension, or impact on salary or wages). A whistleblower is defined as an employee who informs the Finance Director about an activity which that person believes to be fraudulent or dishonest. Whistleblowers who believe that they have been retaliated against may file a written complaint with the Finance Director. Any complaint or retaliation will be promptly investigated by the Finance Director and/or the Director of Human Resources, and appropriate remedial measures will be taken if allegations of retaliation are proven. This protection from retaliation is not intended to prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.

10.4 Discipline

All offenders will be prosecuted, and law enforcement officials may assist in investigations as required. If an investigation results in a recommendation to terminate an employee, the District will follow appropriate protocols relating to termination of employment.

10.5 Questions or Clarifications Related to this Policy

The Finance Director is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed annually and revised as needed.

11 FUND BALANCE POLICY

The purpose of this policy is to establish the principles and parameters to which a Fund Balance target will be defined at the beginning of each budget period. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

In the event that unexpected situations may cause the District to fall below the minimum level, certain steps will be followed to correct the deficiency, as outlined in the section below "Minimum Target Balances".

11.1 Definitions

Governmental Funds – are used to account for all or most of the District’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects fund/department), and the servicing of long-term debt (debt service funds). The General Fund is used to account for all activities of the District not accounted for in some other Fund.

Enterprise Fund – is used to account for activities similar to those found in the private sector where determination of net income is necessary for sound financial administration. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs.

Fund Balance – the difference between assets and liabilities in a Governmental Fund

Net Assets – the amount remaining after subtracting total liabilities from total assets for Enterprise Funds. For reserve purposes the golf fund “fund balance/reserve” will be calculated as current assets minus accounts payable, accrued interest payable and accrued payroll

Operating Expenditures – total expenditures minus capital and debt service.

Governmental Funds – Fund Balance will be composed of three primary categories:

- a. Nonspendable Fund Balance – the portion of a Governmental Fund’s net assets that are not available to be spent, whether short or long-term, in either form or through legal restrictions (inventories, prepaid items, land held for resale and endowments).
- b. Restricted Fund Balance – the portion of a Governmental Fund’s net asset that is subject to external enforceable legal restricts, (grants, debt proceeds, tax levies).
- c. Unrestricted Fund Balance – (three categories)
 1. Committed Fund Balance – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.
 2. Assigned fund balance - amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.
 3. Unassigned Fund Balance – available expendable resources that are not the object of a tentative management plan.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- a. Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital

- assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Government.
- b. Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
 - c. Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

11.2 Guiding Parameters

It is the District’s philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Credit rating agencies carefully monitor levels of fund balance to evaluate the District’s credit worthiness.

The following parameters will be used as part of the budget process to establish targets for the following funds:

11.2.1 General Fund (Corporate Fund)

The unrestricted fund balance target should represent five months of operating expenditures (total expenditures minus capital department). Balances above the five month target may be transferred to the capital repair & replacement fund annually.

11.1.2 Recreation Fund

The unrestricted fund balance target should represent five months of operating expenditures (total expenditures minus capital expenditures). Balances above the five month target may be transferred to the capital repair & replacement fund annually.

11.1.3 Social Security, IMRF, Liability, and Audit Funds

These funds have a targeted fund balance between three and six months of expenditures. These funds will be monitored and the taxes levied to support them will be adjusted to ensure they operate within the target range. It may take more than one levy cycle to ensure the funds are operating within the proper range.

11.1.4 Special Recreation Fund

No target is established for this fund. All amounts levied are transferred to the Western DuPage Special Recreation Association (WDSRA) to provide for recreation and capital improvements for our special needs population.

11.1.5 Debt Service

No target is established for this fund. The District levies an annual amount for the purposes of paying the debt serviced (principal and interest). All

funds maintained in the fund are specifically for the purpose of paying debt service.

11.1.6 Capital Funds

No target is established for these funds. The district issues bonds to pay for capital projects, or per 11.2.1 and 11.2.2, may make transfers from Corporate and Recreation operating funds to the Capital Fund for repair, replacement or projects. All funds maintained in the fund are for the purpose of capital outlays including the acquisition or construction of capital facilities and other capital assets.

11.1.7 Repair & Replacement Funds

The unrestricted fund balance is maintained to meet the District's capital repair and replacement needs.

11.1.8 Cash in Lieu of Land Fund

No target is established for this fund. The purpose of this fund is to account for cash donations in lieu of land donations. Expenditures are restricted for the purpose of park land/facility acquisitions and development.

11.3 Flow Assumptions

Some projects are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

11.4 Authority/Reporting

Staff will prepare and include in the budget document a schedule that shows the status of the District's balances compared to the targets outlined in this policy. The Executive Director of the Carol Stream Park District is given authority within this policy to assign fund balance to specific projects or planned expenditures.

11.5 Minimum Targets

Management will monitor the major revenue collections and the amount of cash available by reviewing the monthly financial reports. During the year, if revenue projections suggest that revenue will not meet expectations and the fund target(s) will not be met by year-end, the Executive Director may take the following actions to reach the goals established in the adopted budget:

- (a) Review expenses with department heads.
- (b) Reduce capital asset expenditures.
- (c) Reduce operational expenditures, where appropriate, while maintaining the adopted budget goals.
- (d) Present to the Board of Park Commissioners other expenditure control options, including those that might modify the goals established in the adopted budget.

11.6 Exceptions to the Policy

If the Board of Park Commissioners adopts a budget that does not meet the parameters of this policy, then the budget will include a plan for adhering to this Policy within a reasonable period.

12 INTERNAL CONTROLS POLICY

The District shall maintain an environment conducive to good internal control.

12.1 Definitions

Internal Control comprises the plan of organization and all of the coordinated methods and measures adopted within the District to safeguard its assets, check the accuracy and reliability of its assets, check the accuracy and reliability of its accounting data, promote operational efficiency, ensure proper cash handling, and encourage adherence to prescribed managerial policies. (This is the broad definition, recognizing that a “system” of internal control extends beyond those matters which relate directly to the accounting and Finance functions.)

This broad definition can be subdivided into two components; accounting and administrative, as follows:

- (a) Accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of the financial records.
- (b) Administrative controls comprise the plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records.

This policy is concerned primarily with the “Accounting Controls” and when the terms “internal controls” or “controls” are used, it is meant as Accounting Controls.

12.2 Responsibilities

The Finance and Administration Department is responsible for designing appropriate controls for the departments and the departments are responsible for implementation. Inherent in these responsibilities is the recognition that the cost of internal controls should not exceed the benefits expected to be derived. Also, internal controls may become inadequate as conditions change, thus requiring review and modification.

12.3 Objectives

To provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management’s authorization and recorded properly to permit the preparation of **general-purpose** financial statements in accordance with generally accepted accounting principles (GAAP).

12.4 Basic Elements of Internal Control

12.4.1 Personnel

Objectives are dependent on competence and integrity of personnel, independence of assigned functions, and their understanding of prescribed procedures.

12.4.2 Computer Data Processing

Control over development, modification, and maintenance of computer programs; control over use and changes to data maintained on computer files; application controls, for example, edits that verify vendor numbers for accounts payable processing.

12.4.3 Segregation of Duties

Procedures designed to detect errors and irregularities should be performed by persons other than those who are in a position to perpetrate them.

12.4.4 Execution of Transactions

There is reasonable assurance that transactions are executed as authorized.

12.4.5 Recording and Reporting of Transactions

To permit preparation of financial statements, transactions are recorded in the proper period, amounts, and classification. The District will prepare all financial reports in conformance with applicable statutes and GAAP. Finance staff will create and maintain procedures as well as prepare monthly financial statements. An Annual Comprehensive Financial Report (ACFR) will be prepared annually.

12.4.6 Access to Assets

Both direct physical access and indirect access through preparation/processing of documents that authorize the use or disposition of assets be limited to authorized personnel.

12.4.7 Comparison of Recorded Accountability with Assets

Comparison of actual assets with the recorded accountability, such as bank reconciliations and physical inventories.

The Finance and Administration Department will utilize these basic elements of internal control in formulating departmental plans suitable to each department's needs. An annual review of the plans will be performed and modifications made as required (or as a result of internal or external audits).

12.5 Cash Handling

This outlines cash control practices that apply to the handling of any transaction involving cash, credit cards, checks and patron accounts. Compliance is required for all employees and contractual parties of the District. Internal audits will be conducted by the Finance & Administration staff as an additional safeguard.

These guidelines will be established and reviewed annually by the Finance Director and the Finance Staff. They will serve as a general guideline; it is meant as a minimum requirement for cash handling and insuring good practices. Each facility or location may have additional procedures that are specific to a facility or circumstances while still adhering to these general guidelines. (Refer to Cash Handling Procedures Manual, July, 2018 for complete guidelines).

13 INVESTMENT POLICY

13.1 Scope of Investment Policy

This investment policy applies to the investment activities of all funds of the Carol Stream Park District (the “District” or the “Park District”). All financial assets shall be administered in accordance with the provisions of this policy.

13.2 Objectives of Investment Policy

The purpose of this policy is to establish investment guidelines for Park District officials who are responsible for the safekeeping of public funds. The Park District’s funds must be invested in compliance with the requirements of the Public Funds Investment Act (30 ILCS 235/0.05 et seq.). Material, relevant, and decision-useful sustainability factors have been or are regularly considered by the agency, within the bounds of financial and fiduciary prudence, in evaluating investment decisions.

(a) Safety

Safety of principle is the foremost objective of the Investment Policy of the Carol Stream Park District. Each transaction shall first ensure that principal losses are avoided, whether through defaults or erosion of value, or fluctuations in market prices. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

i. Credit Risk

Credit risk is the risk of loss due to the failure of the security issuer or backer.

Credit risk will be mitigated by:

1. Limiting investments to the safest types of securities.
2. Diversifying the investment portfolio so that potential losses on individual securities will be minimized.

ii. Interest Rate Risk

Interest rate risk is the risk that the market value of securities in the portfolio will fall due to changes in the general interest rates. Interest rate risk may be

mitigated by:

1. Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity; and
2. By investing operating funds primarily in shorter-term securities, money-market mutual funds, or similar investment pools.

(b) Liquidity

The District's investment portfolio shall remain sufficiently liquid to enable the District to meet present and anticipated cash flow requirements. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity).

(c) Yield

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 least importance compared to the safety and liquidity objective described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall not be sold prior to maturity with the following exceptions:

1. A declining credit security could be sold early to minimize loss of principal;
2. A security swap would improve the quality, yield, or target duration in the portfolio; or,
3. Liquidity needs of the portfolio require that the security be sold.

13.3 Standard of Care

(a) Prudent Person Standard

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 officials 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, providing 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.

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 first 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 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 Carol Stream Park District.
- (c) **Delegation of Authority**

Authority to manage the investment program is granted to the Executive Director and the **Finance** Director and/or Treasurer of the District. Responsibility for the operation of the investment program is hereby delegated to the **Finance** Director and/or Treasurer of the District, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage investment transaction except as provided under the terms of this policy and the procedures established by the **Finance** Director and/or Treasurer of the District. The **Finance** Director and/or Treasurer of the District shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

13.4 Safekeeping and Custody

13.4.1 Authorized Financial Dealer and Institution

13.4.1.1 Institution Security

With respect to bank accounts maintained at financial institutions, it shall be the policy that the Park District will not maintain funds on deposit in any financial institution that is not a member of the F.D.I.C. All institutions in which the District makes investments must be designated as approved depositories by the District's Board of Park Commissioners.

13.4.1.2 Location

The Carol Stream Park District will maintain operating and investment accounts in financial institutions within the Carol Stream Park District whenever possible.

13.4.1.3 Statement of Condition

All depository institutions shall provide a current statement of condition in compliance with Section 6 of the Public Funds Investment Act.

If, for any reason, the information furnished is considered by the Finance Director and/or Treasurer to be insufficient, additional data may be requested. The refusal of any institution to provide such data upon request may serve as sufficient cause for the withdrawal of Park District funds.

(a) Internal Controls

The Finance Director and/or Treasurer of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity 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 a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Accordingly, the Finance Director and/or Treasurer 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:

- i. Control of Collusion
- ii. Separation of transaction authority from accounting and record keeping
- iii. Custodial safekeeping
- iv. Avoidance of physical delivery securities
- v. Clear delegation of authority to subordinate staff members
- vi. Written confirmation of telephone transactions for investments and wire transfers
- vii. Development of a wire transfer agreement with the lead bank or third-party custodian.
- viii. Purchase or sale of all certificates of deposit or treasuries must be authorized by any two of the following employees, Executive Director, Finance Director, or Finance Staff.

(b) Delivery vs. Payment

All trades where applicable will be executed by delivery vs. payment (DVP). This ensures that securities are deposited in the eligible financial institution prior to the release of funds.

Securities will be held by a third-party custodian as evidence by safekeeping receipts.

13.5 Suitability and Authorized Investments

(a) Investment Types

While striving to achieve the objectives of this investment policy and limited by the State Statutes, the Park District has approved the following for investment of public funds:

- i. Bonds
- ii. Notes
- iii. Treasury bills
- iv. Other Securities which are guaranteed by the full faith and credit of the United State of America
- v. Interest bearing savings or money market accounts
- vi. Interest bearing certificates of deposit
- vii. Interest bearing time deposits constituting direct obligations of any bank as defined by the Illinois Banking Act and insured by the Federal Deposit Insurance Corporation
- viii. Local Government Investment Pools

(b) Collateral

The Park District may require that funds on deposit in excess of insured limits be secured by form of collateral. The District will accept any of the following assets as collateral:

- i. U.S. Government Securities
- ii. Obligations of Federal Agencies
- iii. Obligations of the State of Illinois
- iv. General Obligation municipal bonds rated "A" or better issued by a governing body in the State of Illinois
- v. First real estate mortgage obligations
- vi. Public Unit Deposit Letter of Credit

The amount of collateral provided shall not be less than 110 percent of the fair market value of the net amount of District funds on deposit at each financial institution.

Pledged collateral shall be held by the Carol Stream Park District or kept in a safekeeping account by a third party and evidenced by a safekeeping receipt.

13.6 Investment Parameters

(a) Diversification

The investments will be diversified by security type and institution.

The Park District's investment objective is to make productive use of reserves while limiting credit and interest rate risk. Therefore, the following limitations are in force:

- i. No individual issuer shall account for more than 5% of the value of the portfolio (direct obligations of the US Treasury, FDIC insured obligations, and money market funds).
- ii. At least quarterly, any outside investment managers must furnish a detailed list of holdings so that the District can be assured that the limitations established here have not been violated.

(b) Maximum Maturities

To the extent possible, the Carol Stream Park District will attempt to match its investments with anticipated cash flow requirements. Maturity scheduling shall be timed according to anticipated need, usually not for a period to exceed three years.

(c) Selection of Investment Instruments

The Carol Stream Park District shall invest any surplus funds for a specific maturity date that is required for either cash flow purposes or for conformance to maturity guidelines, if such instruments which would be most advantageous under prevailing market conditions, exist. Records will be kept of all investments purchased or sold by the District in compliance with statutes.

(d) Select Alternatives

If certificate of deposit or time deposits are to be used, the District will solicit **telephone** quotes from at least two (2) approved institutions. Preference shall be given to any local institution unless rate exceeds 1% yield after all costs. Investments of \$100,000 or less or those made under protection of a pledged security for each institution need not be collateralized. Money Market accounts may be used if rates are competitive. Illinois Park District Liquid Asset Fund and Illinois Public Treasurer's Investment Pool may be used if rates are competitive.

13.7 Reporting

(a) Methods

The **Finance** Director and/or Treasurer shall prepare an investment report at least quarterly. It will be the responsibility of the **Finance** Director and/or Treasurer of the District to maintain current annual Financial Reports of all financial institutions in which the Park District maintains funds in an account. The **Finance** Director and/or Treasurer must maintain adequate reports such as current statements of financial condition, statements of income, etc., on the financial stability of the institution.

The investment report will be prepared quarterly. This report should be provided to the Board. The report will indicate:

- i. Listing of individual securities held at the end of the reporting period by fund;
- ii. Listing of investments by maturity date;
- iii. Interest rate of each investment;

- iv. Amortized book value of each investment;
- v. Par value of each investment; and
- vi. The market value of the portfolio shall be calculated at least annually.

(b) Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to appropriate benchmarks on a regular basis.

13.8 Policy

(a) Exemption

Any investment held prior to the approval of this policy that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.

(b) Amendment

This policy shall be reviewed on an annual basis. The Board of Commissioners of the Carol Stream Park District must approve any changes to this policy.

14 OUTSTANDING CHECK POLICY

The purpose of the Carol Stream Park District, Illinois Outstanding Check Policy is to ensure accurate cash reporting and management.

14.1 Procedure

When a check is outstanding for more than six (6) months the Treasurer, or his/her designee, shall notify the payee by email and/or first-class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check. The payee will have 30 days to claim the outstanding check.

At least once each year, the Treasurer, or his/her designee, shall prepare a listing of all checks that have been outstanding for more than six (6) months in which notification was sent to the payee and the check was not claimed. A journal entry will be done to deposit the funds into the Carol Stream Park District's unclaimed liability account.

Once a year, in October, the Treasurer will review the listing of all checks that have been outstanding and deposited into the unclaimed liability account to determine which outstanding checks will be sent (checks dated three (3) years or older) to the State of Illinois, Unclaimed Property Division, per State Statute.

15 PAYMENT CARD INDUSTRY COMPLIANCE

Carol Stream Park District will comply with the Payment Card Industry Data Security Standards (PCI-DSS) for the protection and security of its customers' payment card information. The Park District will only secure the services of Payment Card Industry compliant credit card processing vendors.

16 PETTY CASH FUNDS

Revolving funds for petty cash purposes are kept in the Simkus Recreation Center, under the supervision of appropriate Finance and Administration staff. At the direction of the Directors, funds are also maintained for certain recreation programs and temporary facilities. Staff will maintain a petty cash procedure that shall be followed when purchases are made with these funds.

16.1 Petty Cash Procedure

The Board of Commissioners Petty Cash Policy states:

“Staff will maintain a petty cash procedure that shall be followed when purchases are made with these funds.”

- (a) The expenditure should be properly authorized according to Board approved purchase authorization amounts.
- (b) The expenditures should be for emergency purposes only.
- (c) Only purchases less than \$50 are reimbursable from the fund.
- (d) A receipt is required for each purchase.
- (e) If a receipt is lost or cannot be obtained, an affidavit must be signed by the employee and immediate supervisor.
- (f) A brief description of the item(s) purchased, account number, date and amount should be written in the petty cash receipt book and signed by the person requesting the cash.
- (g) A brief description of each purchase will be provided on the purchase order prepared for reimbursement of the fund. These funds are not intended to be used to reimburse employees for travel or mileage reimbursements. Those expenses are to be reimbursed as per the District's Travel Policy.
- (h) The fund will be reimbursed as needed, but no more frequently than bi-monthly. No cash funds are maintained for petty cash purposes at any other location as the District relies upon the purchasing cards that the District has contracted for.

17 PURCHASING

The purpose of this policy is that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. This policy is governed by the Park District Code, Sec 8-1 (c).

- (a) All purchases must be made by authorized Park District personnel using approved purchasing procedures.
- (b) All items purchased will be in the best interest of the Park District. Local vendors and merchants will be used if possible where prices and quality are competitive.
- (c) Purchasing procedures shall be used for all repairs, supplies, and capital items procured for Park District purposes. Exceptions include utilities, bonds, insurance premiums and contractual services of individuals possessing professional skills such as attorneys, architects and engineers.
- (d) The Finance Director will be responsible for establishing, maintaining and utilizing a purchasing procedure that meets GFOA Standards.

17.1 Purchase Authorization

The Board of Commissioners will set Purchase Authorization Limits that will be administered by the Executive Director.

- (a) Budgeted purchases up to \$1,000, require the authorization/signature of a Supervisor who is classified as a grade 5 or higher.
- (b) Budgeted purchases greater than \$1,000, and up to \$2,500, require the authorization/signature of a Manager who is classified as a grade 6 or higher.
- (c) Budgeted purchases greater than \$2,500, and up to \$3,500, require the authorization/signature of a Superintendent who is classified as a Grade 8 or higher.
- (d) Budgeted purchases greater than \$3,500, and up to \$5,000 require the authorization/signature of a Director who is classified as a grade 10 or higher.
- (e) Budgeted purchases greater than \$5,000, and up to \$7,500 require the authorization/signature of the Finance Director who is classified as a grade 13 or higher.
- (f) The board grants authority to the Executive Director to approve purchases up to \$0.01 less than the competitive bid limit set by the State of Illinois Legislation.
- (g) Directors, the Finance Director, or the Executive Director have the authority to suspend the purchasing authority of staff.
- (h) Directors, the Finance Director, or the Executive Director have the authority to grant signing authority up to \$500 to staff not otherwise addressed within the Purchase Authorization Limits.

17.2 Open Purchase Order (P.O.) Accounts

Open Purchase Order (P.O.) Accounts are similar to charge accounts at special stores or with special vendors. Specific authorized employees are permitted to purchase items without the requisition being approved prior to purchase.

The Finance Director will be responsible for establishing, maintaining and utilizing an Open P.O. Account Procedure.

The Financial Policy of the Board of Commissioner states:

“The Finance Director will be responsible for establishing, maintaining and utilizing an Open P.O. Account Procedure”

- (a) When an authorized employee makes a budgeted purchase at a store which has an open P.O Account, the following information must be written on the receipt or voucher.
 - i. Purchaser’s signature
 - ii. The G/L number to which the purchase is to be charged
 - iii. Brief description of the item(s) purchased, if this is not apparent on the receipt.
 - iv. Signature of the necessary authorized personnel per the Purchase Authorization Policy.
- (b) All receipts and vouchers shall be forwarded to the Finance and Administration Office.
- (c) When the monthly statement is received, the vouchers and receipts are matched up with the items on the statement.
- (d) The Finance and Administration Office will then process the payment of statement.

17.3 Payment of Invoices

Payments of all invoices are done on a monthly basis following the approval of the voucher listing at the Monthly Regular Board Meeting. The Board of Commissioners recognizes that there are invoices that need to be paid prior to this timeline. The Board grants the Executive Director the authority to release payments on invoices that would be fiscally prudent prior to the Monthly Regular Board Meeting. These payments will continue to be listed on the voucher listing for approval by the Board at the next Monthly Regular Board Meeting. The Carol Stream Park District will follow the Prompt Payment Act (50ILCS, Par.505/3) in payment of all their invoices.

“The...agency receiving goods or services must approve or disapprove a bill from a vendor or contractor for goods or services furnished the local governmental agency within 30 days after the receipt of such bill or within 30 days after the date on which the goods or services were received, whichever is later.”

The Finance Director will be responsible for establishing, maintaining and utilizing a Payment of Invoices Procedure.

The Financial Policy of the Board of Commissioner states:

“The Finance Director will be responsible for establishing, maintaining and utilizing a Payment of Invoices Procedure.”

- (a) Vouchers should be submitted to the Finance & Administration Office the 15th of the month to be processed with the monthly vouchers that will be accepted at the Monthly Regular Board Meeting.
- (b) All vouchers with a due date on or prior to the Monthly Regular Board Meeting will be processed for payment.
- (c) Checks will be generated with an automatic signature of the Executive Director and the President of the Board of Commissioners.
- (d) A voucher listing of all payments prepared for the month and any emergency payments for the month will be presented to the Board of Commissioners at the Monthly Regular Board Meeting, with a recommendation for acceptance of payment.
- (e) Checks will be sent out the following morning after the Board of Commissioners approval of the Voucher Listing.
- (f) With rare exception, the staff will send out payments on this timeline without Board approval if the Monthly Regular Board Meeting is rescheduled and the timing of the payment of the invoices would be fiscally irresponsible.

17.4 Purchase Card Procedures

- (a) To facilitate the purchasing process, authorized Park District personnel may be issued a corporate credit card upon the approval of the appropriate Department Head. Any purchases made under the Purchase Card Program are subject to the purchasing guidelines and approval authorization amounts set forth in this policy. Personal purchases, cash advances, and alcohol are not allowed to be charged to the District’s expense.
- (b) Individual transaction limits and overall card limits are determined by the appropriate Department Head. All purchases and subsequent approvals are subject to the same dollar thresholds established in Purchase Authorization Amounts, of this policy.
- (c) An employee’s transaction limit and/or credit limit may be temporarily extended to allow them to complete an approved budgeted purchase beyond their regular spending limits. These temporary extensions must be approved by the Department Head and/or the Finance Director and/or the Executive Director based upon the purchase authorization amounts outlined in this policy.
- (d) The District will employ an online management tool to coordinate the approval, processing, and coding of Purchase Card Transactions. All activity will be imported and posted to the District’s financial software

18 RETURNED CHECKS

The Board of Commissioners recognizes the need to serve the people of the District through convenient payment of fees, which may be either in cash or personal check drawn on the bearer’s account for the exact amount of the fee. Occasionally, personal checks are returned to the District because of insufficient funds or other reasons. In such instance:

- (a) The District will submit the check a second time for payment to the district’s account. If the check is returned to the district a second time, the maker will be notified and assessed an additional twenty dollars (\$20.00).
- (b) The fee and penalty must be paid by cash, money order, or certified check at the District offices within seven (7) days of receiving the letter of notification.
- (c) If the payment is not made, any future registration or privilege requested by that person or persons will not be honored by the District until the back payment is made in full.
- (d) Participants currently enrolled in an ongoing program may be prohibited from further participation until the back payment and penalty are paid in full.

19 RISK MANAGEMENT

The Board of Commissioners recognizes the need to:

- (a) Protect the Park District from financial loss due to risk exposure, and
- (b) Provide a safe working environment for both the District staff and the users of the District’s facilities and programs.

The **Director of Human Resources** shall be responsible for the design and implementation of a risk management plan with sufficient insurance coverage to prevent unbearable financial loss to the district, subject to approval by the Board. As a part of that risk management plan, the Park District will implement a comprehensive loss prevention program and safety-training program.

The risk management plan will be reviewed annually. Renewal date and changes in coverage or carriers will be made when needed or when financially desirable.

20 TAX ASSESSMENT AND COLLECTION

The Carol Stream Park District Board of Commissioners has the power to levy and collect taxes on all the taxable property within the Carol Stream Park District. All taxes proposed by the Board of Commissioners shall be levied by ordinance. A certified copy of such levy ordinance shall be filed with the County Clerk of DuPage County no later than the last Tuesday in December of each year.

The staff shall prepare the Tax Levy Ordinance in compliance with Illinois State Statues and present it to the Board of Commissioners for their review and approval.

The first step in establishing tax rates in the Park District involves assessing the value of real property. The Township Assessor assesses, for taxing purposes, all real property located within the Park District Boundaries. In Carol Stream the assessed value is approximately 33 percent of the real or market value of the property.

The assessed values are published by the Appeals Board of the Township in the late summer or early fall. A property owner then has two weeks to enter a protest to the assessed value of the property. The protest is reviewed by the Board of Appeals, and if it is justified, the Board of Appeals may grant a revision of the assessment value. In order to equalize the assessed value throughout the state and allow for judgment errors on the part of the assessors, the Illinois Department of Revenue issues an equalization factor for each township. The equalization factor is multiplied by the assessed valuation to calculate the Equalized Assessed Valuation (E.A.V.).

One of the most important actions taken by the Board of Park Commissioners is the adoption of the Tax Levy Ordinance. This ordinance indicates the amount to be levied for the various funds of the Park District. It indicates the amount of money required for the District's operations which must be received from tax funds. The tax levy ordinance must be adopted and filed with the County Clerk's office no later than the last Tuesday in December. (It should be noted that the tax levy does not have a relationship to the Budget and Appropriation Ordinance of the same fiscal year.)

The County Clerk then allocates the tax monies to all taxing bodies and establishes the tax rates. This tax rate is established by dividing the amount levied (or the total amount requested by the Park District) by the total Equalized Assessed Valuation. The Property Tax Limitation legislation of 1991 limits the total amount extended to either five percent or the Consumer Price Index over the past tax year, whichever is the smaller amount.

Some funds have mandated legal tax rate limits per Illinois state statutes.

The tax bills are calculated by the County Clerk based on the individual property assessed valuation and total tax rate of all taxing bodies in which the property is located. Taxes are paid to the County Treasurer who forwards accumulated tax dollars to each taxing body via an electronic transfer.

20.1 Personal Property Replacement Tax

The Board of Commissioners recognizes the need for careful and responsible allocation of revenue from the Personal Property Replacement Tax.

The Tax shall be applied in the manner set forth by law. Such guidelines include:

- (a) The first portion of receipts shall be applied to the Debt Service Fund in the amount necessary to offset the reduction of Debt Service Levies created by the Personal Property Replacement Tax.

- (b) The second allocation of receipts shall be applied to the Pension Fund in the percentage amount needed to offset the reduction in the Pension Fund Levy created by the application by the Board of Commissioners of the provision in the Personal Property Replacement Tax Act, that provision stating that the levy be reduced by the percentage amount personal property tax provided by the 1978 levy.

Any remaining receipts shall be used to reduce the Personal Property Tax Levy deemed necessary by the Board and allocated between funds as determined by the Board.

21 TRAVEL POLICY

The purpose of this policy is to establish guidelines for employees and elected officials of the District to follow when incurring business travel expenses while on assignments such as attending educational programs, association conferences or conducting onsite visits of parks and facilities for fact finding purposes outside of the local area and for the use of District owned vehicles.

For employees, the immediate supervisor and department head must approve all business travel in advance and include related expenses in the annual operating budget, or on a case-by-case basis. For elected officials, the Board of Commissioners must approve attendance and budgeted travel expenses in the annual operating budget or on a case-by-case basis.

21.1 Expenditure Limit

Consistent with the requirements of the Local Government Expense Control Act, the District may establish an expenditure limit for travel expenses incurred. By establishing said limit, the board would not have to approve each employee's attendance prior to said attendance. **Instead**, they would approve all such expenditures via the budget and appropriation ordinance.

21.2 Elected Official

The Act **does not permit any elected official to attend without obtaining prior approval or** has been previously approved as part of the annual operating budget. Any such expenses incurred by an elected official of the District must be approved before incurrence, by roll call vote at an open meeting of the governing board of the District. Any elected official incurring expenses under this policy is required to submit documentation of an estimate of said expenses prior to incurring them.

Before travel, meals or lodging expenses may be approved under the Act the Documentation as specified in the "Documentation Required" section below must be submitted in writing to the governing **board**. In this instance, where the exact amount of the actual expenses to be incurred for some expenses, such as meals and travel may be unknown, such expenses may be estimated. Once the expenses have been incurred, the elected official must also complete the expense report form as noted in the "Documentation Required" section below.

It is expected that employees and elected officials attend educational sessions when attending conferences.

The District's objectives are to permit travel arrangements that:

- (a) Conserve travel expenses
- (b) Provide uniform treatment for employees
- (c) Allow for Board oversight
- (d) Adhere to the plan adopted in the budget
- (e) Result in prompt approval and recording of District expenses

21.3 Personal Travel/Travel Companions

A family member or friend may accompany employees and elected officials on business travel, at their expense, when the presence of a companion will not interfere with successful completion of business objectives. Generally, employees and elected officials are also permitted to combine personal travel with business travel, as long as time away from work is approved and vacation or personal time is used (employees only). Additional expenses arising from such non-business travel are the responsibility of the employee or the elected official.

21.4 Covered Expenses

When approved, the actual costs of conference or convention registrations, participation in professional organizations, technical meetings and the travel, meals, lodging and other expenses directly related to accomplishing business travel objectives can be either:

- (a) charged to the District's procurement card, if one has been issued to employee
- (b) reimbursed by the District
- (c) reconciled through a travel advance

21.5 Non-Reimbursable Expenses

Expenses incurred by family members accompanying an Employee or Commissioner are not reimbursable and are born in whole by the individual employee or commissioner. Expenses for entertainment, defined as shows, amusements, theaters, circuses, sporting events or any other place or public or private entertainment or amusement, are not reimbursable unless those expenses are ancillary to the purpose of the program or event. Alcoholic beverages are not reimbursable.

21.6 Documentation Required

Per the Local Governmental Expense Control Act: travel, meal and lodging expenses must be documented in an expense report.

These must be

- (a) An estimate of the cost of travel, meals or lodging if expenses have not been

- incurred or a receipt of the cost of the travel, meals or lodging if the expenses have already been incurred;
- (b) The name of the individual who received or is requesting the travel, meal or lodging expense;
 - (c) the job title or office of the individual who received or is requesting the travel, meal, or lodging expense; and
 - (d) the date or dates and nature of the official business in which the travel, meals or lodging expense was or will be expended.

In either case, original receipts or equivalent evidence must be provided to support the expenses incurred. These receipts must be turned in within 10 days of the date the expense was incurred. It is expected that staff and elected officials will be cost-conscious when spending District funds, and make all reasonable efforts to minimize their expenses related to travel, lodging, and meals. The maximum daily limit for meals and incidental expenses is **found in the Per diem rates section of the US General Services Administration website. \$74**. Further, it is expected that Supervisory staff and Department Heads will be looking over their staff's charges even when the individual charges do not exceed the employee's approval limit as the travel costs may be broken into multiple charges that individually do not exceed the employee's approval limit but in total for a given trip would exceed that limit.

21.7 Enforcement

If any Commissioner believes this section of the policy has been violated by another Commissioner, said Commissioner shall bring the alleged violation to the attention of the Board President (or the Vice President if the alleged violator is the President) who shall promptly notify the Board member in question. The Board President (or Vice President) and the Commissioner alleged to have violated the policy and/or procedure in question will determine the best method for resolution consistent with applicable law and this Policy.

Upon resolution, the matter shall be promptly reported to the Board by memorandum. If the President and the Commissioner are unable to resolve the matter, or if any Commissioner objects to the means by which the matter has been resolved, the President will bring the matter to the full Board for deliberation and final resolution. Expenses that the Board finds to be in violation of the policy will not be reimbursed to the Commissioner in question, or if the District has already issued a reimbursement, must immediately be paid back to the District by the Commissioner in question.

To: Board of Commissioners
From: Shane Hamilton, Director of Parks & Facilities
Date: March 9, 2026
Discussion: Simkus Recreation Center HVAC **Agenda Item #: 6B**

As Board members had time to dissect the HVAC assessment presented on the February 23, 2026 Board of Commissioners meeting, various additional questions have been presented. Due to the detailed nature of some of the questions, we have invited the mechanical engineers from Wight & Company, who created the assessment, to attend this meeting. Nathan Snyder and Prince Saini from Wight & Company will attend the meeting to answer all questions from the Board.

To: Board of Commissioners
From: Shane Hamilton, Director of Parks & Facilities
Date: February 23, 2026
Discussion: Simkus Recreation Center HVAC Update

Agenda Item #: 6B

As staff addressed the gym floor issues throughout the second half of 2025, it became clear we also needed to begin contemplating the financial resources it would take to renovate the HVAC systems at Simkus Recreation Center. Discussions began to turn towards some deficiencies throughout the building, as it pertains to heating and cooling. As we began to further those discussions, we realized most of the equipment in the building is original and was installed in 1989. The equipment is still functional but beginning to pass its useful life expectancy. Once we determined a plan for replacement was necessary, staff contracted with an engineering firm to evaluate all heating and cooling systems throughout the facility, addressed problems staff see in the building, and put cost estimates to the replacement of all equipment.

The challenges staff identified at Simkus Recreation Center were: dehumidifying the gym space to protect our new asset, dehumidification in the Administrative offices, the lack of constant controlled temperatures throughout the building and a lack of “zones,” window units controlling the air conditioning in the Coral Cove Water Park concessions area, and the fact that we currently have multiple heating/cooling systems in the building (as the Recreation offices are a stand-alone system from the rest of the building). Staff has a desire to eliminate the recreation system and tie it all into one controlled system. Those are the main concerns staff asked our engineer to address throughout this process.

After our engineer(s) visited the facility multiple times and evaluated current conditions, they assembled the ‘HVAC Assessment Report’ and presented the document to staff for review. As you can see, there are two different options presented with two very different price tags. Staff has spent countless hours reading the document, meeting with our current HVAC contractor, meeting with the Executive Director and maintenance staff members, and put together the following recommendation for consideration.

Recommendation (Please refer to page #19 of the attached document for pros/cons)

******One item that was not included in either option is the boilers. The boilers are approaching the end of their useful life as they are 13 years old and they last for approximately 18 years. If we construct a new system in 2-4 years it would simply make sense to replace the boilers at the same time. This adds approximately \$350,000 to both options regardless of what we choose.***

After deliberation, staff highly recommends option #2, which provides a centralized air-cooled chiller system for \$2,400,000. Option #1 provided new equipment but truly does not solve many of the District's needs. We would essentially be operating exactly how we are now, but with new equipment. Option #1 does not provide any flexibility like we have at Fountain View. For instance, if gymnastics needs to run colder than the Administrative offices but warmer than the gym, we won't be able to do that. Other negatives of option #1 are: one point of failure, meaning if we lost a condensing unit, we lose air conditioning throughout the building. Whereas option #2, we could zone off the area affected and still cooling the rest of the building. Additionally, option #2, over the long term, will be cheaper to maintain and cheaper to operate, allows us flexibility within the building, and solves all of our identified problems. *It must also be mentioned that most of the additional cost of option #2 is the labor it will take to run water lines throughout the building for the chiller.*

Ultimately, the only thing we can't do is nothing. Option #1 would provide the District with new equipment and provide some peace of mind knowing we are less likely to have a system malfunction with the new equipment present in the building, however, we haven't addressed any of the District's concerns or needs. The recommendation from staff is to begin the planning process of how to finance this large-scale Capital Improvement, set a target date for completion, and move towards this goal in the near future.

1. EXECUTIVE SUMMARY

Wight & Company was engaged by the Carol Stream Park District to perform a mechanical & electrical systems conditions assessment for the Simkus Recreation Center located at 849 W. Lies Road, Carol Stream, Illinois. The intent of this report is to evaluate the condition, performance, and remaining service life of the existing HVAC systems and to assess feasible upgrade options that improve occupant comfort, system reliability, energy performance, and long-term operational efficiency.

Existing Conditions and Key Findings:

The facility is primarily served by six (6) indoor air handling units paired with 5 outdoor split-system condensing units, most of which were installed in 1989 and have exceeded their expected service life. Part of building is also served by a VRF system. While the equipment has been well maintained, it is outdated by current efficiency and performance standards. Several condensing units utilize R-22 refrigerant, which has been phased out, increasing maintenance risk and long-term operational uncertainty.

During the site walkthrough, facility staff reported humidity control issues and intermittent heating performance problems in select areas of the building. The existing systems lack effective humidity control strategies and are unable to consistently maintain occupant comfort. A detailed heating load assessment is recommended to verify capacity and identify targeted heating system improvements where necessary.

Upgrade Options Evaluated:

Two mechanical systems upgrade options were developed for planning-level comparison:

Option 1 – One-for-One Split System Replacement

This option replaces the existing air handling units and associated split condensing units with new equipment of similar capacity. This approach offers the lowest initial capital cost and minimizes modifications to existing infrastructure; however, it retains a distributed DX cooling system with multiple outdoor units, resulting in higher long-term maintenance demands and limited flexibility.

Option 2 – Centralized Air-Cooled Chiller System (Recommended)

This option replaces the existing split cooling systems with a centralized air-cooled chiller plant with redundancy, new chilled-water pumps, and new indoor air handling units with chilled-water and hot-water coils. This system provides improved humidity control, greater energy efficiency, enhanced reliability, and simplified long-term maintenance. The centralized chilled-water system also offers superior adaptability for future renovations and program changes.

Cost Summary in today's dollar amount (Planning-Level)

Option 1 – Split System Replacement: \$ 1,300,000

Option 2 – Centralized Air-Cooled Chiller System: \$ 2,400,000

2. INTRODUCTION

Wight & Company was contracted to conduct a conditions assessment of the existing Mechanical Systems for the Simkus Recreation Center of Carol Stream Park District, located at 849 W Lies Rd, Carol Stream, IL 60188. The facility consists of a single-story structure with some high-volume areas.

This report is intended to assist the Carol Stream Park district asset management team in making informed decisions toward the feasibility of replacing existing mechanical equipment and possibly centralizing the HVAC system with the goal of streamlining operational and maintenance efforts while maximizing system performance and energy efficiency.

The report findings are based on site observations, survey data analysis, and discussions with park district facilities personnel and Wight & co. experience with similar projects. Wight & Company has endeavored to obtain reliable data but is not responsible for the accuracy of information or documentation provided by others. Existing MEP drawings and documentation were available for review except Gymnastics area.

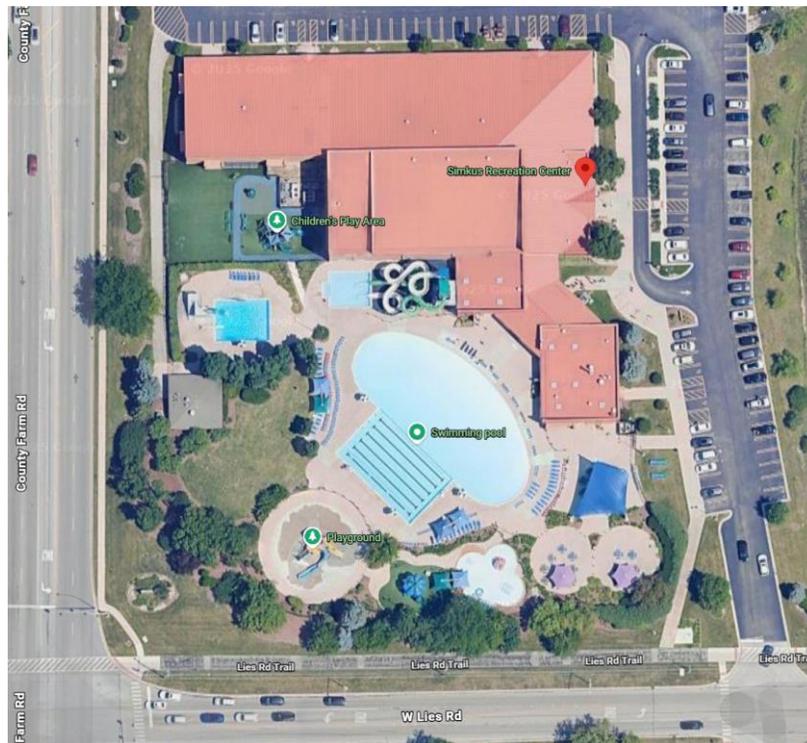


Photo 2-1: Simkus Recreation Center

3.1 Existing Conditions

3.1.1 Typical Air Handling Units

For most areas, space conditioning is achieved via multiple constant & variable volume, floor mounted Air handling units with hot water heating coil and a DX coil. There are 6 Air handling units. All AHU's are housed in mechanical rooms with their respective condensing units located on grade outside the building. These AHUs are mounted on 4-inch-thick housekeeping pads. They all drain through a condensate drain to the floor drain within the housekeeping pad..

The supply and return ducts are connected to the air handling units through flexible connections. All ductwork is installed above suspended acoustic ceiling except mechanical rooms and Gym, where ductwork is exposed. The supply air ducts are distributed overhead and discharged to space through round and square diffusers.

Outside air is ducted to all units. AHU-1, 2, 3, 4 & 6 get its fresh air from dedicated ducts and motorized dampers which all connect to one common outside air wall louver. AHU-5 has its own dedicated outside air ductwork, motorized damper and wall louver.

AHU-1 is a 25-ton, multi-zone air handling unit serving the program & All-purpose room wing. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central hot-water coil located in the main supply ductwork above the corridor ceiling outside the mechanical room. The AHU has a mixing box section. Individual classrooms are served by dedicated VAV terminal units with hot-water reheat coils, each controlled by a space thermostat for zone-level temperature control. A remote air-cooled condensing unit with hot gas bypass serving AHU-1 is located outdoors on grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop.



Photos 3-1: AHU-1



Photos 3-2: CU-1

AHU-2 is a 7.5-ton, multi-zone air handling unit serving the front office space and lobby area. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central hot-water coil located in the main supply ductwork in the mechanical room. The AHU has a mixing box section. Individual rooms are served by VAV terminal units with hot-water reheat coils, each controlled by a space thermostat for zone-level temperature control. A remote air-cooled condensing unit with hot gas bypass serving AHU-2 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is no booster pump provided for heating coil.



Photos 3-3: AHU-2



Photos 3-4: CU-2

AHU-3 is a 10-ton, single zone air handling unit serving the men / women locker rooms and shower area in the central portion of this building. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-3 is controlled by a space thermostat located in the locker room. A remote air-cooled condensing unit (CU-3) with hot gas bypass serving AHU-3 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop at the heating coil.



Photos 3-5: AHU-3



Photos 3-6: CU-3

AHU-4 is a 50-ton, single zone air handling unit serving the gym. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-4 is controlled by a space thermostat located in the Gym. A remote air-cooled condensing unit (CU-4) with hot gas bypass serving AHU-4 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop.



Photos 3-7: AHU-4



Photos 3-8: CU-4

AHU-5 is a 134 MBH heating only unit with single zone air handling unit serving the locker room showers and concession space near the pool filter room. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-5 is thermostatically controlled. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop in the heating coil.

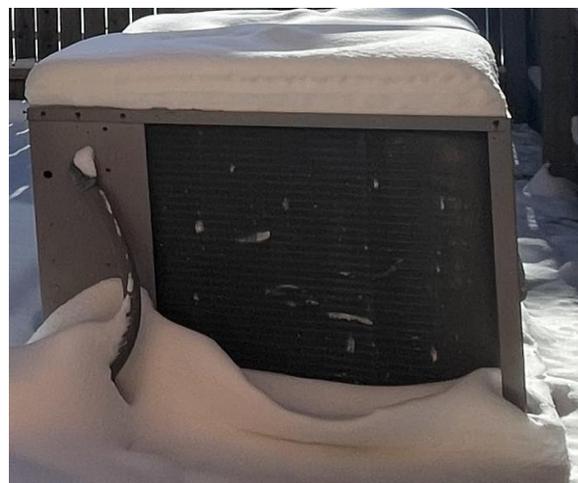


Photos 3-9: AHU-5

AHU-6 is a 10 -ton, single zone air handling unit serving the gymnastics wing. The unit is equipped with a direct-expansion (DX) cooling coil. Heating is provided by a central 2-row hot-water coil located inside the unit in the mechanical room. AHU-6 is controlled by a space thermostat located in the Gym. A remote air-cooled condensing unit (CU-6) with hot gas bypass serving AHU-6 is located outdoors at grade. Refrigerant piping is routed between the indoor AHU and the outdoor condensing unit. The outdoor condensing unit utilizes R-22 refrigerant which has been phased out since 2020 and is no longer commercially available. Fire dampers are provided in the main supply and return ductwork to the mechanical room wall penetrations. There is a booster pump provided for the heating coil to provide circulation and address pressure drop at the heating coil.



Photos 3-10: AHU-6



Photos 3-11: CU-6

The office space 107 (a conversion from original gym / stage space) is being served by VRF system with 2 indoor ceiling cassette units and their respective condensing unit outside on grade. Ventilation is provided to the room from AHU-4.

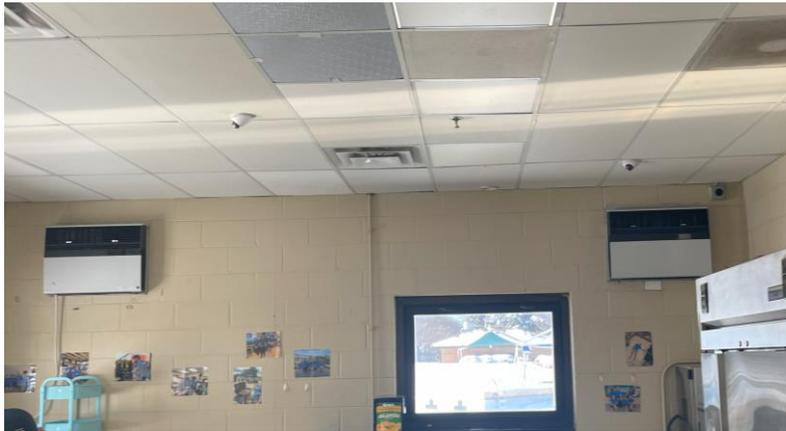


Photos 3-12: INDOOR VRF



Photos 3-13: OUTDOOR CU

Kitchen and food prep area is served by two separate window AC units. Fresh air is being provided by AHU-5.



Photos 3-14: Window AC

Existing unit types are provided in the table below.

Table 2-1: Existing Equipment Information

Unit No.	Unit Type	Location	Capacity (Tons)	Installation year	Basis of Design	
					Manufacturer	Model
1	AHU-1	1st Floor	25	1989	Carrier	40RR-028
2	AHU-2	1st Floor	7.5	1989	Carrier	40RR--008
3	AHU-3	1st Floor	10	1989	Carrier	40RR-012
4	AHU-4	1st Floor	50	1989	Carrier	40RR-054
5	AHU-5	1st Floor	Heating only	1989	Carrier	39LH
6	AHU-6	1st Floor	10	1994	Carrier	39LD115

3.1.2 Heating System

A. Boilers

Heating hot water is generated by gas-fired high efficiency boiler. The hot water is routed to serve each AHU heating coils, and terminal units (unit heaters, etc.) through hydronic distribution pipe. The copper-finned boiler has rating of 1000 MBH with 88% of thermal efficiency. Boiler is manufactured by Thermal solution. Combustion air is ducted to each boiler from exterior wall louver and flue vent is exhausted via individual vent pipe through roof. Make-up air for the mechanical room is through a wall louver with TAMCO motorized damper and an intake roof ventilator. The boiler was installed in 2010 and is in good condition. The intent is to keep the existing boiler.



Photos 3-15: Condensing boilers



Photos 3-16: intake and vent pipe



Photos 3-17: Make-up Air damper

B. Hot water Pumps

Two (2) operational inline hot water pumps are located in the mechanical equipment room. Their purpose is to supply heating hot water to building equipment like AHU's, VAV terminal unit reheat coils, unit heaters etc. Each pump is sized for 45 GPM at 48' of head. Each pump has its own variable frequency drives (VFD). These pumps are manufactured by B&G ITT Industries.



Photo 3-18: Hot Water Pumps



Photo 3-19: Variable Frequency Drives

Table 2-2: Existing Equipment Information

Unit No.	Unit Type	Location	Capacity Output MBH	Installation Year	Basis of Design	
					Manufacturer	Model
1	Boiler B-1, B-2	Mechanical Room	880 MBH	2010	Thermal Solutions	EVA-1000
2	Hot water Pumps	Mechanical Room	--	2010	B&G	Series 60

3.1.3 Temperature Controls

This building has a Schneider Electric EcoXpert Building Automation system (BAS) serviced through Alpha controls. This protocol is Schneider Electric’s native BAS platform. The system utilizes open communication protocols, primarily BACnet, to monitor and control HVAC and other building systems through Schneider Electric’s controllers and servers.

3.2 Miscellaneous HVAC Systems

3.2.1 Exhaust System

There are various roof mounted centrifugal exhaust fans that serve various areas within the building that include restrooms, shower areas, locker rooms etc. Each of the fans is ducted up to exhaust fan on the roof. Pool filtration room is exhausted through an inline exhaust fan via wall louver.



Photo 3-20: Typical Roof Mounted Exhaust Fan

3.2.2 Unit Heater

Hot water unit cabinet heaters are provided in the vestibule and building entrances to maintain space temperature.



Photo 3-21: Cabinet unit Heater

3.2.3 Hot water baseboard heaters and convectors.

Building has hot water baseboard heaters throughout the perimeter of entire building. Baseboards are controlled through a control valve. These baseboard heaters are original to the building. Some restrooms have hot water convectors which are original to the building.

3.3 OBSERVATIONS

3.3.1 Air Handling Units

The existing air handling units have exceeded their service life and are outdated by current industry standards; their continued operation reflects excellent maintenance practices by facility team, but the equipment is now appropriate for planned replacement due to age, efficiency, and long-term reliability concerns.

Building engineer stated during the site walkthrough that the building has humidity issues with no humidity control mechanism in place.

New air handler units shall be provided to meet requirements for required temperature, humidity and filtration along with its associated coil booster pump.

3.3.2 Split Condensing Unit & Window AC

All split condensing units except VRF system appear to be old and past life expectancy. Most of the condensing units uses R-22 refrigerant which is not in commercial use anymore. It is recommended that CU-1,2,3,4,6 shall be demolished and replaced or upgraded as detailed in the Recommendations section of this report. Kitchen and food area currently has 2 window AC units which create scontrol issues. This area shall have a dedicated fan coil unit.

Office 107 is being served by VRF units for cooling and AHU-4 for ventilation. This leads to control and comfort issues. It is recommended that Office 107 have its own dedicated terminal unit (by upsizing AHU-1) or a dedicated AHU to give this room better temperature control and thermal comfort. AHU-5 is heating only unit and shall be replaced in kind (no cooling to be added).

3.3.3 Hot water baseboards and convectors

All baseboards and convectors are original to the building and are in fair condition. Based on feedback from building engineers during the walkthrough, the building has experienced intermittent heating issues in select areas. It is recommended that a detailed heating load assessment be performed to evaluate the adequacy of the existing baseboards and convectors. Based on the results of this analysis, replacement of select units may be considered as an alternate scope, including associated control valves, where deficiencies are identified

3.3.4 Unit Heaters

Mechanical and utility rooms do not have adequate heating and may cause pipe freezing. New unit heaters should be provided.

3.3.5 Boilers

Heating hot water boilers are in good condition and it is recommended to keep these boilers for the building.

3.3.6 Hot water piping

Existing Hot water piping is in fine condition and shall remain in its entirety except at location where mechanical equipment is being replaced or added.

3.3.7 VAV terminal boxes

Existing terminal VAV boxes associated with AHU-1 appear to be in fair condition. VAV-12 does not have a reheat coil. All existing VAV boxes to remain.

3.3.8 Ductwork

Ductwork is old and shall be tested for compliance with requirements for leakage. The intention is to keep the existing ductwork and provide necessary insulation. New ducts shall be provided with required automatic dampers, fire and smoke dampers equipped to completely close the duct opening and shut down fans that serve the duct in the event of fire. Duct smoke detectors should be provided in the supply and return ducts of the air handling systems and shall be designed to shut down the individual air handler unit if smoke is detected in the system.

3.3.9 AHU-6

AHU-6 was observed to not have functioning controls for the hot water coil. OA and RA duct configuration is not conducive to proper air mixing and controllability for OA intake. Recommendation to replace unit and reconfigure OA intake.

3.3.10 Temperature Controls

New unit controllers shall be provided for all new equipment to be replaced. All new control valves, motorized damper actuators shall be integrated with BAS.

3.3.11 Existing Ductwork in Mechanical room

Existing ductwork in the mechanical room is routed above electrical distribution panel. There are areas where hot water piping is routed above electrical panels as well. This is not allowed per code.



Photo 3-22: Ductwork above electrical Panel

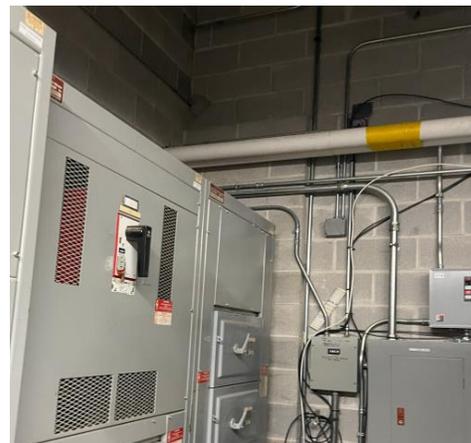


Photo 3-23: Piping above panel

3.4 RECOMMENDATIONS

Based on a joint site walk through conducted by Wight & Company with the Carol Stream Park district facilities team, it was observed that the facility continues to experience persistent humidity control challenges as well as heating performance issues. These conditions indicate that the existing HVAC system are unable to reliably maintain occupant comfort or proper environmental control.

To address these deficiencies, Wight & Company recommends replacing and upgrading the existing AHUs and associated condensing units to enhance system reliability and establish a scalable, long-term solution for this facility. Two options have been considered for the facility HVAC system as outlined below.

3.4.1 Proposed Systems

The following proposed systems describe mechanical systems which shall be reviewed by the project cost estimator to assist in determining the most economical and cost-effective solution.

A. Proposed Systems – Option 1: Split System One for One Replacement

1. The existing Air handling units and its associated condensing unit shall be replaced on a one-for-one basis. Each new Air handling unit shall be matched (except AHU-1) with a new dedicated condensing unit of similar capacity with condensing units installed at the same exterior location on grade as the existing equipment to minimize building and site impacts. The new condensing units will utilize the newest refrigerants approved by EPA for use in the US.

AHU-1 shall be upsized to capture office 107 heating, cooling and ventilation load. New terminal box and its associated controls shall be provided.

In addition to the listed main equipment, HVAC system shall consist of the following:

- Hydronic heaters and exhaust fans as required for the Vestibule, Bathrooms Janitor closets. Most of the heaters and fans shall be existing to remain.
- New Refrigerant piping between indoor AHU and outdoor condensing unit.
- Hot water connections at new AHU's, condensate drain piping.

2. Construction & Phasing

To minimize operational downtime, we propose a phased installation strategy:

Phase I: Installation of the Condensing unit and initial AHU replacements to support critical building zones.

Phase II: Installation of all other condensing units and all remaining AHUs. This methodology ensures that the facility remains partially operational, allowing management to relocate activities as work progresses through different sections of the building.

All other miscellaneous HVAC components will be included in each phase as required to keep the building operational.

B. Proposed Systems – Option 2: Centralized Air Cooled Chiller

- Two (2) new Air-cooled Chillers, new chilled water pumps and associated equipment and components and new indoor AHUs

In addition to the listed main equipment, HVAC system shall consist of the following:

- Hydronic heaters and exhaust fans as required for the Vestibule, Bathrooms Janitor closets. Most of the heaters and fans shall be existing to remain.
- Metal duct with insulation or sound lining will be provided as required and installed per SMACNA.
- New Chilled water piping throughout the building.
- Hot water connections at new AHU's, condensate drain piping.

System: Air-cooled Chiller, and Indoor AHUs with existing Condensing boilers

1. Air-cooled Chiller with 30% Glycol

Cooling System – Air Cooled Chiller, Water Economizer, Pumps and Chilled Water Piping Loop.

Cooling and dehumidification for the building will be accomplished via two (2) central air-cooled chillers, each with a capacity of roughly 80 tons. Two chillers will be provided to allow phased construction and provide system redundancy for future operation. The chillers will be equipped with multiple scroll compressors for capacity modulation. Chilled water from the air-cooled chillers will be distributed to the building via Pumps with VFDs. Insulation will be required for the piping. Chiller will be capable of providing chilled water at 44°F (12-degree delta T) at peak building cooling conditions. Lead pump will circulate chilled water through the system while the second pump will acts as standby. Distribution will be in a primary-secondary arrangement to ensure minimum flow during low load conditions. Chiller pumps will be mounted in pump module on vibration insulators. The air-cooled chiller will be mounted on the new steel dunnage inside existing enclosure outside the building.



Figure 2-2: Air Cooled Chiller

2. Heating System – Existing Condensing Gas Boilers and Pumps

The existing Boiler plant will be used to provide heating in the building

Conventionally, a four pipe (chilled and hot water) distribution system is recommended as the best option available for maximum thermal comfort and control, providing the ability to maintain heating and cooling simultaneously throughout the year.

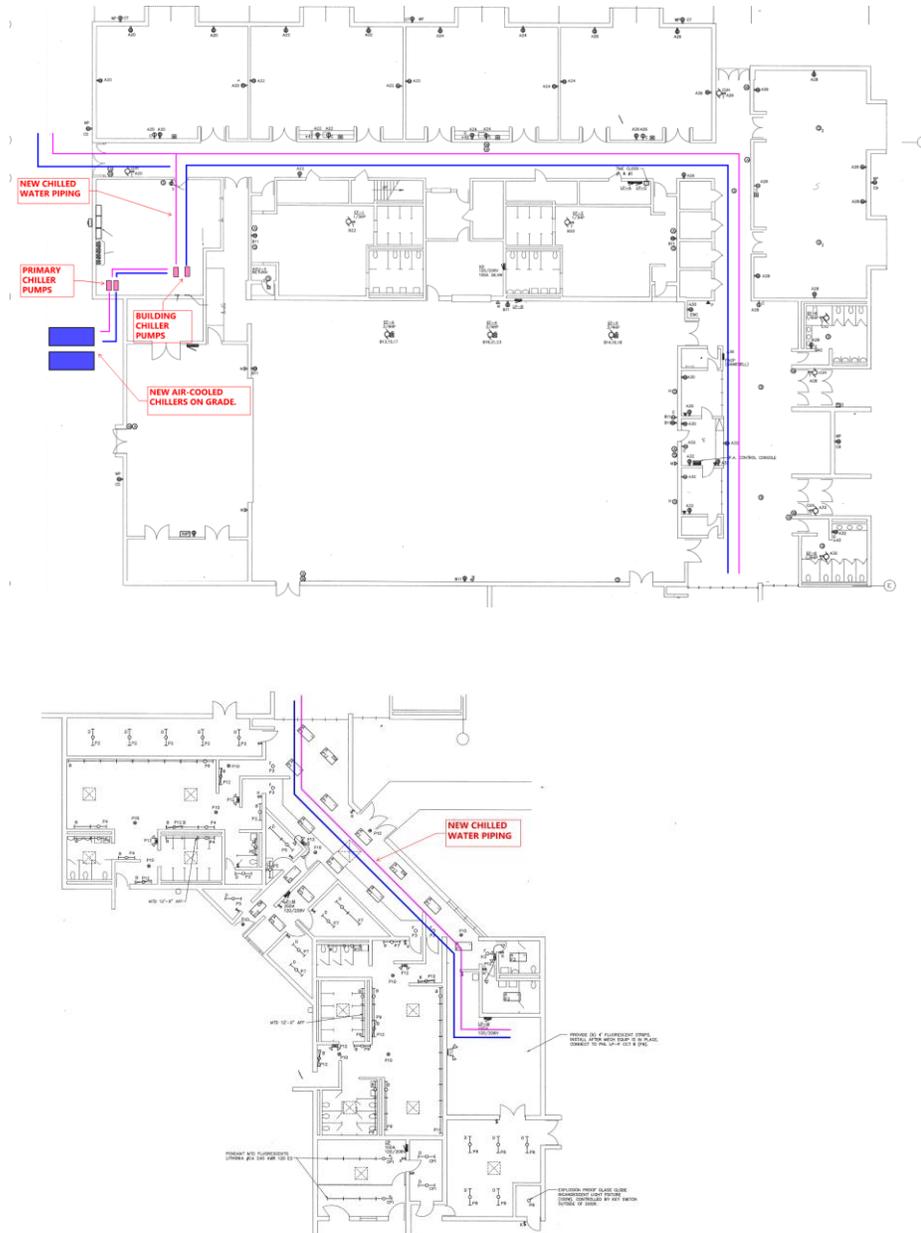


Figure 2-3: Mechanical equipment sketch

3. Air Side Distribution

Existing AHU 1, 2,3,4,5,6 shall be replaced with new and located inside the building at existing unit location in mechanical rooms and serve the facility building areas. AHUs shall be provided with (a) Chilled water and hot water coils (in the units that have built-in coil), (b) MERV-8 pre-filters and MERV-14 final filters, and (c) Supply and return fans on variable frequency drives. Sound attenuators shall be considered at these AHUs to mitigate the transmission of equipment noise to the occupied spaces. AHU-1 shall be upsized and provided with new terminal vav box and its associated components to serve office 107.

All air-handling units and new VAV boxes shall have self-contained microprocessor controls capable of connecting to and interoperating with a Direct Digital Control (DDC) Building Automation System. All hot water heating and chilled water cooling coils shall be copper tube and copper finned materials. Cooling coils shall be selected at or below face velocity 500 fpm to minimize moisture carryover. Heating coils shall be selected at or below face velocity 750 fpm. Drain pans shall be made of stainless steel, insulated and adequately sloped and trapped to assure drainage. Each AHU condensate pipe shall discharge into the floor drain. Air filtration shall be provided in each Air-handling unit to have a MERV-8 and MERV-14 as pre and final filters. Differential pressure sensors shall be provided across the filters to alarm for replacement. For safety measures AHUs shall be provided with Freeze-stat and duct smoke detectors to de-energize the supply fan upon sensing a potential for freezing condition and smoke.

VAV terminals that do not have reheat coils shall be replaced by new VAV terminal units with hot water reheat coils to heat the supply air as required to meet the zone temperature demand.

AHU-1, 2, 3, 4 & 6 shall be located inside first floor Mechanical equipment room at existing location whereas AHU-5 shall be located inside second Mechanical equipment room near pool filtration area at existing location.

All supply, return and outside air ductwork in the mechanical rooms shall be demolished and provided with new. New ductwork will be connected to existing ductwork distribution system in the building to meet code.

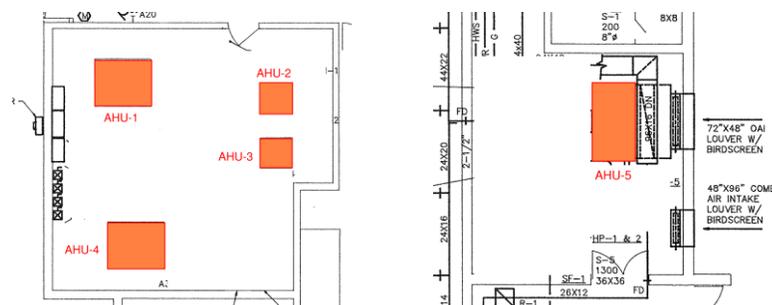


Figure 2-4: Typical AHU 1,2,3,4,5

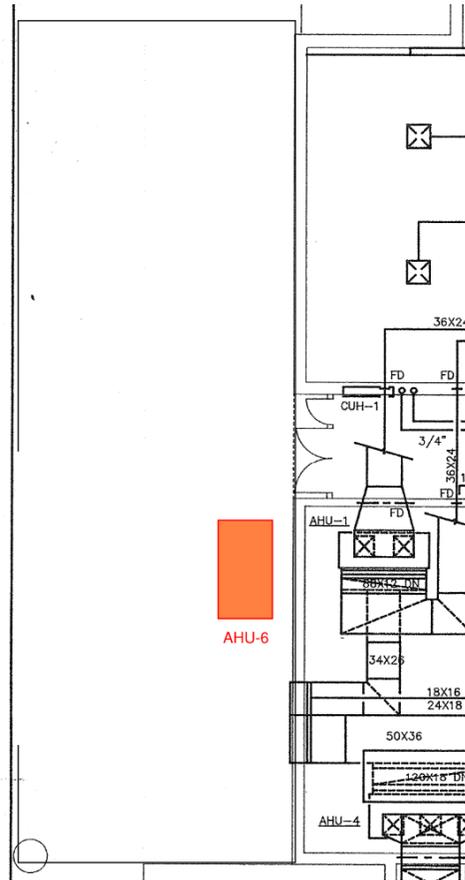


Figure 2-5: Typical AHU 6

4. Construction & Phasing

To minimize operational downtime, we propose a phased installation strategy:

Phase I: Installation of the first air-cooled chiller and initial AHU replacements to support critical building zones.

Phase II: Installation of the second chiller and connection of all remaining AHUs. This methodology ensures that the facility remains partially operational, allowing management to relocate activities as work progresses through different sections of the building.

All other miscellaneous HVACs components will be included in each phase as required to keep the building operational.

3.5 MECHANICAL COST BENEFIT ANALYSIS MATRIX

Mechanical System CBA			
CAROL STREAM PD SIMKUS REC CENTER			
Description		Option 1 - Split Sytem One to One replacement	Option 2 - Centralized Air Cooled Chiller
Attributes		1. Efficiency exceeds all Codes 2. Highly efficient. 3. Construction phasing will be easier.	1. Efficiency exceeds all Codes 2. Lower maintenance, less equipment. 3. Centralized cooling option. 4. System simplicity, operating flexibility increases ability to take machines out of service for repair while maintaining operation for the remainder of the building.
Disadvantages		1. More equipment will require more maintenance and servicing. 2. If condensing unit breaks then whole wing will lose air conditioning. 3. More A2L refrigerant lines will be in the building which may require leak mitigation and detection strategies.	1. First cost is more with bigger equipment. 2. Chilled water pumps, piping and accessories will be required which increases cost.
Factor:	System First Cost	Lower First cost than option 2 since this option will replicate existing HVAC system.	Higher first cost because of bigger equipment, piping and new pumps (chilled water loop)
Weight Factor	30	2	1
Factor:	System simplicity to Own & Maintain	More equipment mean more maintenance	Less complex to maintain. System is safe to operate and has high reliability.
Weight Factor	25	1	2
Factor:	Operating cost	Higher operational cost than option 2 because of on/off cycling.	Lower operational cost help mitigate the higher first cost. Chillers operates better at part loads.
Weight Factor	10	2	1
Factor:	Reliability & Redundancy	One condensing unit means one point of failure	N+1 chiller configuration provides better reliability
Weight Factor	20	1	2
Factor:	Construction and Phasing	Easier to phase construction with one to one replacement	phasing may be little difficult than option 1
Weight Factor	10	2	1
Factor:	Refrigerant Risk Management	More risk since refrigerant piping will be inside the building.	Less risk since all Refrigerant is outside in the chiller
Weight Factor	5	1	2
Total Score		67	71
Weight Factor Check	100	67	71

Note: Evaluation factors that provide greater benefit to the building are assigned a rating value of 2, while factors that provide lesser benefit are assigned a rating value of 1. Each rating is multiplied by its respective category weight to calculate the weighted score used in the analysis. A higher total weight score indicates a more favorable option for the building.

4. ELECTRICAL

Power for existing AHUs are sourced from either the existing indoor 208/120V 1200A 3Phase 4Wire 5 Section Switchboard (installed in the late 1980s), or existing distribution panelboards located throughout the facility, most of which were installed in the late 1980s. These existing electrical equipment are typically located within the same space as the AHUs they serve.

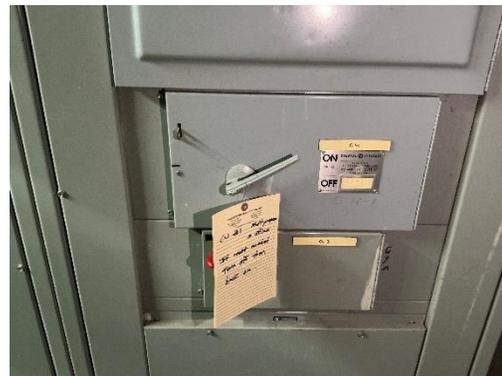
4.1 Existing Conditions

4.1.1 Typical Air Handling Units

Power for AHU-1 is sourced from a 60A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-1 is sourced from a 200A Fused Breaker housed in the Switchboard.



Photos 4-1: AHU-1 Breaker



Photos 4-2: CU-1 Breaker

Power for AHU-2 is sourced from a 30A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-2 is sourced from a 60A Fused Breaker housed in the Switchboard.



Photos 4-3: AHU-2 Breaker



Photos 4-4: CU-2 Breaker

Power for AHU-3 is sourced from a 30A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-3 is sourced from a 100A Fused Breaker housed in the Switchboard.



Photos 4-5: AHU-3 Breaker



Photos 4-6: CU-3 Breaker

Power for AHU-4 is sourced from a 60A 3 Pole Fused Breaker housed in the Switchboard. Power for CU-4 is sourced from a 400A Fused Breaker housed in the Switchboard.



Photos 4-7: AHU-4 Breaker

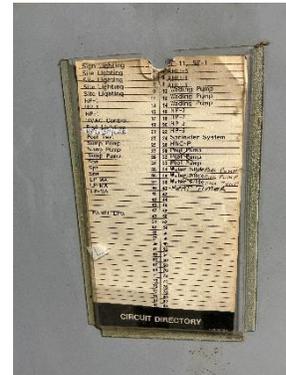


Photos 4-8: CU-4 Breaker

Power for AHU-5 is sourced from a 40A 3 Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-M (installed in the late 1980s). Power for the Booster Pump serving AHU-5 is sourced from a 20A 3 Pole Circuit Breaker housed within the same panelboard LP-M.



Photos 4-9: AHU-5 Breaker

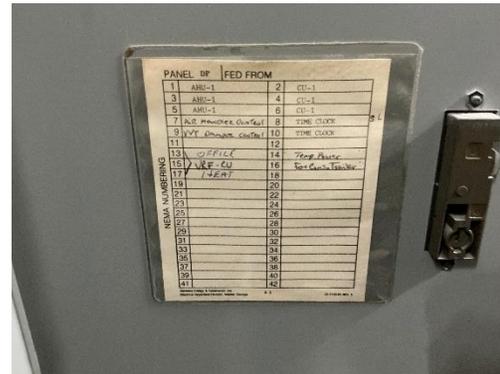


Photos 4-10: Panel LP-M Schedule

Power for AHU-6 is sourced from a 20A 3 Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 150A panelboard DP (installed in the late 1990s). Power for the CU-6 is also sourced from a 100A 3 Pole Circuit Breaker housed panelboard DP.

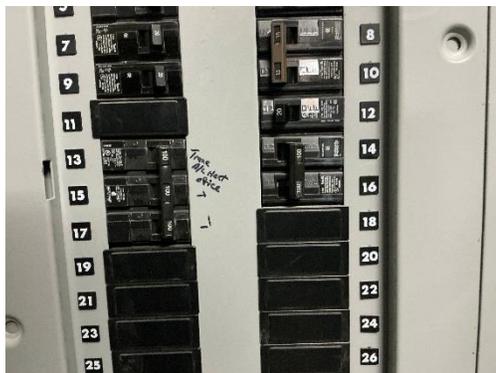


Photos 4-9: AHU-6 and CU-6 Breakers

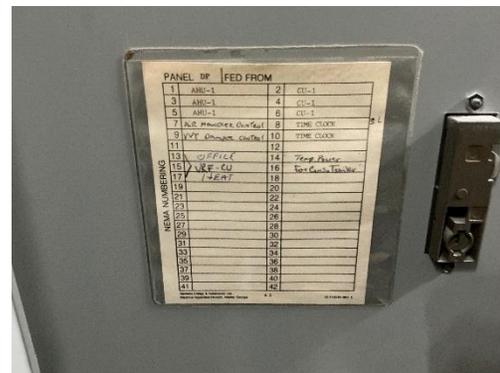


Photos 4-10: Panel DP Schedule

Power for VRF indoor and outdoor units is sourced from a 100A 3 Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 150A panelboard DP (installed in the late 1990s).

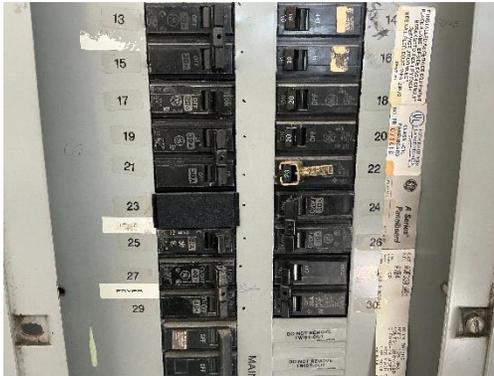


Photos 4-11: VRF Breaker



Photos 4-12: Panel DP Schedule

Power for each AC unit is sourced from a 30A 2Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard CP (installed in the late 1980s).



Photos 4-13: AC Breaker

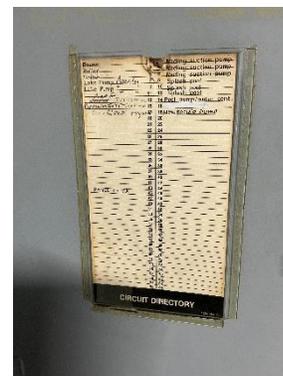


Photos 4-14: Panel CP Schedule

Power for the boiler is sourced from a 20A 3Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-MA (installed in the late 1980s).

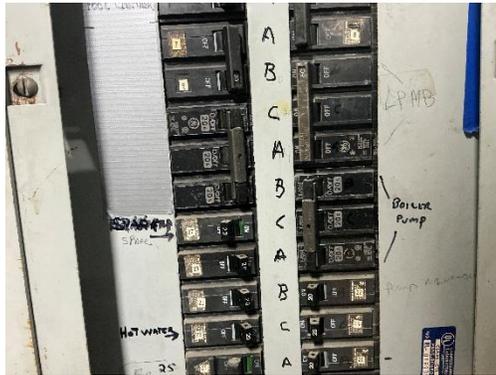


Photos 4-15: Boiler Breaker

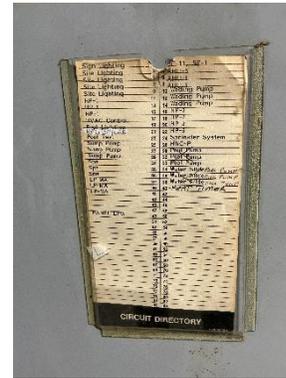


Photos 4-16: Panel L-PMA Schedule

Power for each Hot Water Pump is sourced from dedicated 20A 3Pole Circuit Breaker housed in the 208/120V 3Phase 4Wire 100A panelboard LP-M (installed in the late 1980s)



Photos 4-17: Hot Water Pump Breakers



Photos 4-18: Panel L-PM Schedule

4.2 ELECTRICAL OBSERVATION

4.2.1 Overall Electrical Distribution Equipment

The Main switchboard and various electrical panelboards installed in the late 1980s (per the as-built drawings that were shared with the engineering team) which provide power to the mechanical units discussed in this report are at their recommended lifespan – the typical lifespan being 25 - 40 years.

Existing ductwork in the mechanical room are routed above electrical distribution panel. There are hot water piping routed above electrical panels as well. This is not allowed per electrical code.



Photos 4-21: Ductwork Above Switchboard



Photos 4-22: Piping Above Panel

4.3 RECOMMENDATIONS

4.3.1 Proposed Electrical Solution for HVAC Upgrade

A. Option 1: Split System One for One Replacement

- Condensing Units (except CU for AHU-5): Existing electrical branch circuit wiring, conduit and circuit breakers / fused breakers be reused to feed power to the new CUs. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing CUs.
- AHUs (except AHU-6): Existing electrical branch circuit wiring, conduit and circuit breakers be reused to feed power to the new AHUs. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing AHUs.
- CU-5: New electrical branch circuit wiring, conduit and circuit breaker shall be provided to feed power to the new CU-5. Source of power for these branch circuits shall be from the panel board within proximity of the new CU-5.
- AHU-6: New electrical branch circuit wiring, conduit and circuit breakers be provided to feed power to the new AHU-6. Source of power for these branch circuits shall be from the same panel boards / switchboard that served the existing AHU-6.
- UHs (Unit Heaters): New electrical branch circuit wiring, conduit and circuit breakers be provided to feed power to the new UHs. Source of power for these branch circuits shall be from the panel board(s) within proximity of the new UHs.

B. Option 2: Centralized Air-Cooled Chiller (ACCU)

- Electrically, a new feeder shall be provided from the existing switchboard, and a new fused breaker shall be provided at this switchboard to feed power to the new ACCU. The size of the feeder and the breaker shall be based on the Chiller's electrical requirements. Existing fused breakers within the switchboard that fed the existing CUs shall be removed to provide sufficient space for the new ACCU fused breaker.
- AHUs (except AHU-6): As described in previous sub-section.
- AHU-6: As described in the previous sub-section.
- Unit Heaters: As described in the previous sub-section.

4.3.2 Recommended Electrical Upgrade

As described in the Electrical Observation section of this report, during the assessment site visit, it was observed that the existing electrical switchboard was over 40 years old, past its recommended life service. So, a condition assessment is recommended, including infrared thermographic scanning to identify hot spots, insulation resistance testing of the bus and feeders, and functional testing of protective devices. These tests help verify that the equipment is operating safely and as intended at present, but they do not eliminate the increased risk of failure associated with aged electrical distribution equipment.

5. CONCLUSION

To ensure the long-term operational success of the Simkus Recreation Center, it is recommended that the Carol Stream Park District implement a centralized air-cooled chiller plant (option 2) rather than a distributed Split DX system (option 1). This selection is based on a comprehensive evaluation of lifecycle value, energy performance, and facility flexibility.

Strategic Rationale:

Superior Lifecycle Value: While Split DX systems offer lower upfront costs, they have a shorter service life (10–15 years). A centralized chiller plant is an industrial-grade asset designed to last 20–25 years, significantly reducing the district’s long-term capital replacement burden and total cost of ownership.

Maximum Energy Efficiency:

Centralized plants utilize advanced variable-load technology to match cooling output precisely to building demand. This eliminates the inefficiencies of multiple independent units, resulting in lower peak-demand charges and reduced annual utility expenditures.

Enhanced Reliability:

By consolidating the cooling infrastructure, the district simplifies maintenance and monitoring. Centralized systems are more robust and better suited for high-occupancy recreation centers, ensuring consistent indoor climate control and fewer service disruptions.

Future-Proof Flexibility:

Chilled water systems provide the easiest path for future renovations. Unlike the rigid piping constraints of Split DX systems, a centralized loop can be efficiently reconfigured or expanded to accommodate the evolving needs of the Simkus Recreation Center.