



Purchasing Procedures

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TABLE OF CONTENTS

- I. Introduction 5**
- II. Purchasing Policies and Guidelines 5**
 - A. Purchasing Code of Ethics 5
 - B. Policy on Gifts 6
 - C. Authority and Responsibility..... 6
 - D. Signature and Approval Authority 6
 - E. Competitive Bidding, RFP, RFQ, and Quotation Guidelines..... 7
 - F. Emergency Purchases 7
 - G. Sole Source Purchases 8
 - H. Cooperative Purchasing 8
 - I. Prompt Payment Act..... 9
 - J. Adherence to the Budget..... 9
- III. Competitive Bidding, RFPs, RFQs, and Contracts 9**
 - A. When a Formal Bid is Required..... 9
 - B. When a Formal Bid is Not Required..... 9
 - C. Preparing the Bid Document 10
 - D. Additional Requirements of the Bid Document..... 11
 - E. Bid Opening Requirements 12
 - F. Re-Bid/Rejection Procedure 13
 - G. Bid Lists 13
 - H. Contracts for Professional Services 13
 - I. Preparing the Request for Proposal (RFP) 14
 - J. Additional Requirements of the Request for Proposal (RFP) 15
 - K. RFP Opening Requirements 16
 - L. Terms of Agreement 16
 - M. Re-Submittals/Rejection Procedure 17
 - N. RFP Lists 17
 - O. Request for Qualifications (RFQ) 17
 - P. RFQ Lists..... 18
 - Q. Contracts..... 18
- IV. Methods of Payment Processing..... 19**
 - A. Credit Card 19
 - B. Check Request/Invoice 23
 - C. Purchase Requisition/Purchase Order 24
 - D. Purchase Order Changes..... 28
 - E. Purchase Order Cancellation 28
 - F. Blanket Purchase Order 28
 - G. Prepayment of Expenses 30
 - H. Petty Cash 30
 - I. Employee Expense Report Reimbursement 31
 - J. Mileage Reimbursement 31
 - K. Payment Terms, Discounts, and Penalties..... 32

V.	Other Purchasing Considerations	32
A.	Independent Contractors.....	32
B.	Fixed Assets.....	34
C.	Disposal of District Property	34
D.	Purchases Near the End of the Fiscal Year.....	34
E.	Sales Tax Exemption	34
F.	Record Retention	34
G.	Requesting a New Vendor	34
H.	Incorrect or Damaged Shipments	35
I.	Duplicate Invoices/Payments	35
J.	Grants.....	35
K.	Credits	35
L.	Direct Billing and House Accounts	35
M.	Buy Versus Lease Considerations	36
N.	Training	36
O.	Enforcement and Consequences	36
P.	Other Purchasing Topics	36
VI.	Appendix	38
A.	Check Request.....	39
B.	Emergency Check Request.....	40
C.	New Vendor Request	41
D.	Budget Transfer Request	42
E.	Independent Contractor Agreement	43
F.	P.O. Change Order Request	47
G.	P.O. Cancellation Request.....	48
H.	Credit Card Agreement Form.....	49
I.	Contractor Compliance and Certifications Attachment	50
J.	Substance Abuse Prevention Program Certification.....	53
K.	Sales Tax Reference Sheet	54
L.	DeKalb Park District Sales Tax Letter	58

I. INTRODUCTION

The District's goal for every purchase is to obtain the best value possible. Best value is determined by evaluating many factors (such as price, delivery capabilities, quality, past performance, training, financial stability, service capabilities, payment, etc.) and selecting a vendor that offers the best combination of those factors. Employees are expected to read and understand the Purchasing Procedures and any related District policies.

There are three general questions that should be answered for all purchases, which will be addressed throughout the purchasing manual.

1. How do I know I am getting a good price?
2. How do I get approval for the purchase?
3. How do I pay for the item or service?

The Finance Division wants to ensure that staff are successful in making proper payments. Please contact the Finance staff if you have questions:

Accounting Assistant (a good start for most accounts payable questions)

HR Manager (employee versus independent contractor questions)

Superintendent of Finance (willing to help with nearly any question)

II. PURCHASING POLICIES AND GUIDELINES

A. Purchasing Code of Ethics

All District employees engaged in purchasing and related activities on behalf of the District shall conduct themselves in a manner above reproach in every respect and avoid the appearance of impropriety. Transactions relating to the expenditure of public funds require the highest degree of public trust to protect the interest of the District and its residents. District employees shall strive to:

1. Ensure that public money is spent efficiently and effectively and in accordance with statutes, regulations, and District policies and procedures.
2. Procure the item needed by the District that when placed in use will represent the maximum benefit and most economical cost for each dollar spent over the use or service life of the item.
3. Consider cooperative purchasing with other local governments and/or with the State of Illinois or other cooperative purchasing programs.
4. Not directly or indirectly accept gifts or favors from current or potential suppliers, contractors, or vendors.
5. Specify generic descriptions of goods wherever possible in lieu of brand names when compiling specifications.
6. Not split invoices or purchase orders for identical or related goods or services to be received from the same vendor to circumvent established policy.
7. Purchase without favor or prejudice and without the appearance of favor or prejudice.
8. Ensure that all potential suppliers are provided with adequate and identical information upon which to base their offer or quotation and that any subsequent information is made available to all bidders.
9. Establish and maintain procedures to ensure that fair and equal consideration is given to each offer or quotation received.
10. Offer a prompt and courteous response to all inquiries from potential or existing suppliers.

It shall be the responsibility of the Executive Director to determine if a violation of this Purchasing Code of Ethics has occurred and if disciplinary action is necessary in accordance with the District's Employee Personnel Policies.

B. Policy on Gifts

The District's Personnel Policy 3-21 Policy on Gifts specifically addresses allowable and prohibited gifts to employees received from those outside of the organization. Employees are expected to understand and follow the policy.

C. Authority and Responsibility

Employees involved in the purchasing process take full responsibility for understanding the District's policies and procedures regarding purchasing and vendor relations. Purchasing decisions are business decisions made on behalf of the District and therefore should be made with the utmost consideration for what is in the best interest of the District.

Segregation of duties and responsibilities in the purchasing process provide proper controls. As the dollar value and complexity of a purchase increases, so does the level of authority and responsibility required to obligate the District for a purchase. An example of segregation of duties within the District is as follows:

Requisitioner:

- Determine what goods and/or services are needed
- Determine whether the need can be fulfilled by an active vendor
- Research vendors
- Solicit prices
- Analyze costs and assess other important factors (ex: delivery, customer service, etc.)
- Select a vendor
- Initiate an electronic Requisition through the District's financial system (or communicate needs to authorized requester)
- Track documents and paperwork flow
- Ensure the proper receipt of ordered goods or services

Approver (Department Head, Superintendent, Executive Director):

- Validate the legitimate business purpose of the transaction
- Determine whether the need can be fulfilled by an active vendor
- Approve proper account coding
- Validate that adequate funding is available
- Approve requisitions
- Ensure compliance with district policy
- Monitor budgets

D. Signature and Approval Authority

Requisitioners within the District typically do NOT have the authority to sign ANY contracts or agreements with outside parties in the name of the District. Employees should never personally guarantee a purchase or contract on behalf of the District.

Contracts and agreements that need to be signed by the District MUST be reviewed by the Division Superintendent. Contracts more than one (1) day in duration regardless of the amount must be forwarded

to the Superintendent of Finance and the Executive Director for review.

Approval of Purchases

Staff:	p-card only: \$500 or less
Supervisory Staff:	\$1,000 or less
Superintendents:	\$5,000 or less
Executive Director:	\$10,000 or less
Board of Commissioners:	Greater than \$10,000

E. Competitive Bidding, RFP, RFQ, and Quotation Guidelines

Whenever possible, all purchases are to be based upon competitive bids or quotes to obtain the highest quality service, commodity, or material at the lowest possible price. The following guidelines are to be followed in determining how many bids or quotes are required:

1. Purchases Under \$1,000 – Requests for competitive price quotes should be procured, when possible. Online quotes are permitted if they appear to be from a reputable company. All quotes should include fuel surcharges, shipping, delivery, and other handling fees.
2. Purchases \$1,000 to \$24,999– Three competitive price quotes must be received. All quotes shall be in writing and include fuel surcharges, shipping, delivery, and other handling fees. Quotations should be in writing, on the vendor’s letterhead, and attached to the MSI requisition. Online quotes are permitted if they appear to be from a reputable company. Requisitions submitted without the required quotes will be returned to the originator without approval. To attach a quote, click on the paperclip icon while entering the requisition and select the appropriate file. Purchasers are welcome to issue an RFP or RFQ for contracts less than \$25,000 if it’s believed that the RFP/RFQ will get the best price and/or response for the District.
3. Purchases \$25,000 or more – Must be competitively bid for goods and approved by the Board of Commissioners. Must be procured through an RFQ or RFP if a professional service and approved by the Board of Commissioners.

 **Caution:** “Stringing” or segmenting a purchase to circumvent the bidding process or to reduce individual invoice totals to within the authority level of an employee is strictly prohibited and will result in disciplinary action.

Items less than \$25,000 in total purchased more than once during the fiscal year (e.g. cleaning supplies, uniforms, office supplies, etc.) do not need quotes every time a purchase is made. However, competitive quotes for these items shall be sought at least once each year to ensure that vendors are competitive. The Board must still approve items between \$10,000 to \$25,000, so sufficient support must be included as described in E.2. above.

F. Emergency Purchases

Emergencies are defined as events that could not have been foreseen where immediate action is necessary to safeguard the public’s health and safety, and prevent delays in work, contracts, and/or transportation.

Emergency contracts are strictly regulated by Illinois Procurement Code 30 ILCS 500/20-30. A situation must meet the guidelines outlined by law to be considered for an emergency contract. Further, the Executive Director must sign off on emergency contracts less than \$10,000. If the contract is for more than \$10,000, the Executive

Director must receive ¾ board approval (Board Policy 12.13 and Park District Code 70 ILCS 1205/8-1c). Within one business day of procuring the emergency purchase, the Superintendent shall ensure that a purchase order is generated for the item.

1. Emergency/manual checks are only issued on rare occasions when the need arises for a check to be prepared prior to the scheduled check run. Any request for a check prior to the normal check run is considered an emergency request. Such requests require an Emergency Check Request Form be prepared, signed, and approved by the Superintendent of Finance. Approval must also be received by the Executive Director for emergency/manual checks above \$5,000. Note that the District cannot pay for goods/services prior to goods being received and/or services being performed.
2. Examples of emergency purchases may be flooding in a building due to a water main break or storm; boarding up windows on a building due to fire or storm. Please note that the examples meet the criteria: they could not have been foreseen and are necessary for safety.

⚠Warning: Under no circumstances will inadequate planning be considered an emergency.

G. Sole Source Purchases

Contracts for items that are available from only a single source are referred to as a sole source purchase. Sole source procurements may arise from the following situations:

1. Public utility services from natural or regulated monopolies.
2. A component or replacement part for which there is no commercially available substitute, and which can be obtained only from the manufacturer.
3. An item where compatibility is the overriding consideration, such as computer software.
4. Equipment for which there is no comparable competitive product or is available from only one supplier.
5. A used item that becomes immediately available and is subject to prior sale.

These items shall not be subject to the requirement of seeking competitive quotes or bids. However, sole source purchases must follow the approval levels above. Sole source purchases of \$10,000 or more shall be presented to the Board prior to the acquisition with a request to waive bids, approve the purchase, and enter into a formal agreement.

⚠Caution: Employee preference to a vendor, brand, company, etc. does not qualify as a sole source.

⚠Caution: Sole source purchases are not very common. Please ensure your purchase is sole source so that you are not violating the purchasing policies and procedures. Contact the Superintendent of Finance if you are unsure.

H. Cooperative Purchasing

The District participates in various local, regional, state, and national cooperatives to obtain the best price. Cooperative/Joint Purchasing is when a group or public entity negotiates a contract or price on behalf of all members. If we are part of the cooperative and follow the rules, then the District will receive the preferential pricing. Approvals must still be received in buying these items, including Board approval for items above \$10,000. Below are the current cooperatives:

1. National
 - a) National Joint Powers Alliance – ID Number 90144

- b) US Communities – ID Number 366005844 www.uscommunities.org
- 2. State
 - a) State Contracts/Joint Purchasing – search state contracts online <http://www.purchase.state.il.us/ipb/master.nsf/frmMCViewFrameset?ReadForm&view=viewAllByAgency?OpenView&start=1&count=250>
- 3. Other Organizations
 - a) NPPGov – ID Number M-5762807. www.nppgov.com. Contact the Accounting Assistant if you need a login.
 - b) Sourcewell (formerly NJPA) – ID Number 90144. www.sourcewell-mn.gov

I. Prompt Payment Act Policy

The Illinois Prompt Payment Act (50 ILCS 505) provides that the appropriate local government official receiving goods or services must approve or deny a bill from a vendor or contractor for goods or services furnished to the District within thirty (30) days after receipt of such bill or within thirty (30) days after the date on which the goods or services were received, whichever is later. Written notice is to be mailed to the vendor or contractor immediately if a bill is disapproved.

⚠Caution: Depending on the timing of the invoice, it can take Accounts Payable up to two weeks to pay a vendor. Please approve or deny your invoices as soon as you receive them.

J. Adherence to the Budget

District employees and officials shall not purchase goods or services unless there are adequate funds budgeted within the currently approved budget. The level of budgetary control is established at the department level within each fund. Superintendents shall not expend funds in excess of the amounts budgeted for their department. Superintendents shall not charge purchases to improper expenditure accounts in order to stay within the approved budget. If you are going to go above the budgeted amount in the account, you need to complete a budget transfer. See page 40 if you need to do a budget transfer.

III. COMPETITIVE BIDDING, RFPs, RFQs, and CONTRACTS

A. When a Formal Bid is Required

The district requires that sealed bids be solicited for purchases of \$25,000 or more.

The District must consider the District's annual or total multi-year spending for products or services needed on a regular or repetitive basis to determine whether a bid process needs to be performed. It is not determined by the average monthly spending for a product, service, or division/area. To reiterate, just because the monthly spending on a product or service may be less than \$25,000 does not exempt the District from having to solicit bids. Additionally, all divisions must be added together to determine the total spend per year.

B. When a Formal Bid is Not Required

As regulated by state statute 70 ILCS 1208-8-1c, competitive bidding is not required in the following instances:

- 1. Services of individuals possessing a high degree of professional skill where the ability of the individual plays an important part, such as accountants, lawyers, etc.;

2. The printing of finance reports;
3. The printing or engraving of bonds, tax warrants, or evidence of indebtedness;
4. Utility services, such as water, electricity, gas, and telephone;
5. The use, purchase, delivery, movement, or installation of telecommunications and interconnect equipment, software, or services;
6. The use, purchase, delivery, movement, or installation of duplicating machines and supplies;
7. The procurement of goods or services from another governmental agency;
8. The procurement of equipment previously owned by some entity other than the district itself (i.e., used equipment);
9. The purchase of items of an educational or instructional nature exclusive to a specific publisher or distributor;
10. Employment of personnel and attendant payrolls;
11. Emergency acquisition of services or personal property provided such expenditures are approved by three-fourths of the members of the Board (caution- see emergency expenditures above);
12. And any other service or product otherwise exempt by statute.

C. Preparing the Bid Document

1. It is the responsibility of the respective departments to prepare the specifications for the item(s) to be bid along with any other documents needed to complete the bid invitation package. The bid document should be reviewed by the Executive Director and Superintendent of Finance prior to its issuance.
2. All bid documents must contain the following information:
 - a) Cover sheet
 - b) Legal notice of bid
 - c) General terms, conditions, and bidding instructions
 - d) Specification of the item/service
3. The respective department, in conjunction with the Executive Director, shall determine the bid opening date. The bid opening must be at least ten days and not more than 45 days after the published notification date.
4. The department shall send a copy of the legal notice to all known responsible vendors on the bidders list for the item, as well as to any other prospective bidders the respective department deems qualified and competitive. Bid documents are not to be mailed to bidders before the notice of bid ad is placed in the newspaper and on the District's website. This process will help ensure that all prospective bidders have the same amount of time to complete the bid document.
5. The instruction to bidders shall specify that the submitted bids are to be sealed and delivered/mailed to the attention of the employee in charge of the bid. All bids shall be submitted to the Administration Office.
6. The instructions to bidders shall specify that each submitted bid is to include a certification by the prime contractor that the prime contractor is not barred from contracting with any unit of State or local government as a result of a violation of either the State's bid-rigging law (720 ILCS 5/33E-3) or the bid rotating law (720 ILCS 5/33E-4).
7. The respective department shall determine if a pre-bidder's conference meeting is to be held to explain to all potential bidders the purchase or project, the bidding requirements, and any other information the potential bidders might need to

submit a qualified bid. The department shall also determine whether the pre-bid conference is mandatory. If yes, then a bid may not be accepted if the bidder did not attend the pre-bid meeting. The notification of the pre-bidder's conference will be included on the legal notice, on the District's website, and on the cover sheet of the bid invitation package. This notification should indicate the date, time, location of the conference, and whether the pre-bid conference is mandatory. The conference should be held early in the bidding process, leaving vendors ample time to submit their bid. A sign-in sheet should be available at the pre-bidder's conference for all attending vendors to sign.

8. Departments shall not provide any one or more potential bidders with material information relative to the purchase or project without providing the same information to all vendors that requested bid documents.
9. An employee or official shall not knowingly inform, either directly or indirectly, a bidder or officer that the bid or offer will be accepted or executed only if specified individuals are included as subcontractors.
10. An employee or official shall not knowingly award a contract based on criteria which was not publicly disseminated via the invitation to bid, the pre-bid conference, or any solicitation for contract procedure.
11. The bid document that is prepared must follow the Purchasing Code of Ethics.

D. Additional Requirements of the Bid Document

1. A bid bond, cashier's check, certified check, or other approved security in the amount equal to 5% of the bid may be required to be submitted at the time bids are due to guarantee the successful bidder will sign a contract with the District deems it necessary.
2. When preparing the bid document, departments should consider whether to require contractors to provide a performance bond if awarded the contract. In instances where the bid is for construction services or building improvements, it is customary to require the contractor to provide a performance bond. The performance bond must be procured with a surety company with an A.M. Best Company A rating. A performance bond, issued by a surety company, stipulates a legal, written obligation to guarantee 100% payment for any financial loss caused by default or the contractor. When assigned to the DeKalb Park District, it grants an assurance as to the performance and successful completion of the terms of the contract and assures payment of the taxes, licenses, or assessments associated with the contract. The contractor shall provide the performance bond within ten (10) calendar days of award of the bid.
3. During the term of the contract, the contractor shall provide the District with a certificate of insurance. The limits of liability shall be specified in the bid document's General Terms and Condition and shall include comprehensive general liability, auto liability, professional liability (required only where contracts are for professional services), workers compensation (the policy shall include a "waiver of subrogation"), and umbrella coverage. The DeKalb Park District has minimum requirements as set by PDRMA's recommendation of \$1,000,000 in each of General, Automobile, and Professional Liability, or \$2,000,000 annual aggregate. Workers' Compensation is in accordance with the laws of the State, but not less than \$1,000,000 for each accident, each employee, and policy limit. The Executive Director has the authority to deviate from the standard minimum

requirements if he or she feels the thresholds are too high or too low based on the contract amount.

4. The certificate of insurance requirements shall be fulfilled by the contractor by maintaining insurance policies which name the District, its officers, agents, employees, and representatives as additional insureds. The contractor shall furnish to the District satisfactory proof of coverage by a reliable company or companies, before commencing any work. Such proof shall consist of certificates executed by the respective insurance companies and filed with the District together with executed copies of an "Additional Insured Endorsement" form (CG 20 10). Said certificates shall contain a clause to the effect that, for the duration of the contract, the insurance policy shall be canceled, expired, or changed so as to the amount of coverage only after written notification 30 days in advance has been given to the District.
5. The bid document must acknowledge that the work must be completed in accordance with prevailing wage law, if applicable.
6. Within ten (10) calendar days of the award of the bid, the prime contractor shall provide the District with a comprehensive list of all sub-contractors, along with their contact information, who will be performing work on the job.
7. The bid document and contract shall include wording that certified payroll are required to be submitted on a bi-weekly basis for the duration of the project.
8. The bid document and contract shall include the Contractor Compliance and Certifications Attachment, which is included in this document's Appendix.
9. The bid document and contract shall include the Substance Abuse Prevention Program Certification, which is included in this document's Appendix.
10. The bid document must list all other additional certifications, as required by law or as recommended by the District's attorney.

E. Bid Opening Requirements

1. Finance shall receive all sealed bids and bids should include "Attention to:" the appropriate District employee responsible for the bid on the sealed bid envelope. Any bids submitted that are not sealed shall not be accepted and shall be returned to the vendor. All bids are to be date and time stamped upon receipt. All eligible bids must be received before the deadline on the day of the bid opening. Sealed bids are not to be opened by the District prior to the published bid opening date and time.
2. All formal bid openings are to be conducted by the issuing department Superintendent with at least one other District representative present on the scheduled bid opening date and time.
3. The issuing department Superintendent or his/her designee shall review the post bid process with those vendors in attendance at the bid opening.
4. After the bid opening, the respective department Superintendent shall prepare a bid tabulation and review all bids for compliance with the bid specifications. The department shall then forward to Accounts Payable the bid tabulation summarizing the bid results and his or her recommendation. The recommendation should be based on the lowest responsible bidder.
5. Upon concurrence of the bid recommendation by the Executive Director, the bid award recommendation will be placed on the agenda of the next scheduled Board meeting.

6. Following the acceptance of the bid and awarding of a contract by the Board, the department shall notify the successful bidder of the Board's approval. The department shall notify unsuccessful bidders of the results in writing via mail or email for proper documentation.
7. The respective department shall then create a requisition for the goods or service.
8. Accounts payable shall retain the originally submitted bids for a period of not less than ten years, or as required by the Local Records Act (50 ILCS 205).
9. Within 14 days following Board approval of the contract, the issuing department will contact the successful bidder to have the District's contract signed and to obtain performance bonds and certificates of insurance when required. The signed contract will be forwarded to Accounts Payable for safekeeping after it is received.
10. Signed contracts, a W-9, certificates of insurance, and performance bonds must be obtained from the contractor before work begins. It is the responsibility of the applicable department to ensure all required documents are received prior to work beginning.
11. Accounts Payable shall be responsible for handling bid deposits, if required. The bid deposit of the accepted bidder is returned when the District receives the performance bond for the project. The remaining bid deposits of each contractor should be returned after the Board has awarded the contract.

F. Re-bid/Rejection Procedure

In cases where the District has received no bids, that service, commodity, or piece of equipment shall be re-bid or postponed indefinitely. The Superintendent or Supervisor may call the vendors that picked up bid packets but did not submit and inquire why they did not participate.

Any bid proposals received that are not original documents will be rejected. The District shall always reserve the right to reject any and/or all bids. The District shall reserve the right to rebid the process or postpone rebidding indefinitely.

G. Bid Lists

Accounts Payable shall be responsible for maintaining a current list of bidders. Requests to be placed on the bid list received by the respective department shall be forwarded to Accounts Payable to be added to the bidder's list. When developing the list of bidders, all relevant vendors within the District will be given every opportunity to compete for the District's business. All Bid Lists must be reviewed prior to solicitation of bids by the Executive Director, all Superintendents, and the District's outside counsel (if necessary) to ensure that the process involved in selecting the current list of bidders is a fair and open process reasonably related to the goods and services for which the bidders would compete. Any determination that a requested person or entity is precluded from the list shall be reviewed by the Executive Director and the District's attorney.

H. Contracts for Professional Services and Requests for Proposals

Some contracts, by their nature, are not adapted to award by competitive bidding. These contracts generally result from a request for proposal (RFP). A request for proposal is utilized when professional services are being sought such as audit, banking, or consulting services.

The specification, however, is written around performance standards rather than a description of a good. Whereas the bidding process begins with the issuance of a bid invitation package for the sealed bid

process, the request for proposals is issued for professional services.

All requests for proposals, regardless of total contract price, will be advertised on the district's website. Notification will be emailed to known qualified firms as determined by the issuing department's Superintendent. The responsible department will determine the evaluation criteria (see below) and whether a committee should be formed to evaluate the proposals. The Executive Director and Superintendent of Finance shall be included in the discussion of all proposals. The District shall choose the proposal to be deemed in the best interest of the District.

A guideline may be submitted to the Board indicating the criteria used to determine the qualifications of professional services when seeking contract approval. The criteria used can be projects of comparable size, number of years in the profession, number of qualified and/or licensed staff on the project team, references of past clients, District staff site visits, and ability to provide the highest level of service, etc.

Park District Code 70 ILCS 1205-8-1i limits the length of contracts a park district may enter. Generally, a park district may only enter into contracts for one year, unless certain provisions are met. The park district may enter into a contract up to three years with:

- the park director, superintendents, or other outside professional consultants who require specialized technical training or knowledge. Examples include attorneys, engineers, land planners, and auditors.
- the provision of data processing equipment and services. Examples may include credit card companies.
- The purchase of energy from a utility or an alternative retail electric supplier.

RFPs and RFQs will need to be issued every 1-3 years based on the services requested. Please contact the Superintendent of Finance if you are unsure of your specific contract length and situation.

I. Preparing the Request for Proposal (RFP)

It is the responsibility of the respective departments to prepare the scope of services along with any other documents needed to complete the Request for Proposal package.

1. All RFP documents must contain the following information:
 - a) Cover sheet
 - b) Scope of service
 - c) General terms, conditions, and proposal instructions
 - d) Evaluation criteria
 - e) Timeline
2. The respective department, in conjunction with the Executive Director, shall determine the RFP due date. Prior to issuance, the RFP must be reviewed by the Executive Director and Superintendent of Finance.
3. The respective department shall ensure that the RFP is posted to the District's website prior to sending out any RFP documents. RFP documents are not to be mailed or emailed to vendors/firms before being posted to the website, which will assist in ensuring that all prospective vendors/firms have the same amount of time to complete the proposal documents.
4. The instructions shall specify that all submitted proposals are to be sealed and delivered/mailed to the designated point person. Electronic submissions, if possible, are encouraged to aid the District's conservation practices.

5. The respective department shall determine if a pre-proposal conference meeting is to be held to explain or clarify the project, scope of services, or and any other information the potential vendor/firm might need to submit a qualified proposal. The department shall also determine whether the pre-proposal conference is mandatory. If yes, then a proposal may not be accepted if the firm did not attend. The notification of the pre-proposal conference will be included on the District's website and on the cover sheet of the RFP package. This notification should indicate the date, time, and location of the conference. The conference should be held early in the proposal process, leaving vendors/firms ample time to submit their proposals. A sign-in sheet should be available at the pre-proposal conference for all attending vendors/firms to sign.
6. The respective department shall determine how a question period will be administered. Vendors/firms will be permitted to submit written questions to the point person on the project. All questions will be answered in writing, posted to the website, and sent to the potential vendors/firms. The deadline for questions should be listed on the cover sheet of the RFP package.
7. Departments shall not provide any one or more vendor/firm with material information relative to the project without providing the same information to all vendors/firms that requested the proposal documents.
8. An employee or official shall not knowingly inform, either directly or indirectly, a vendor/firm or officer that the proposal will be accepted or executed only if specified individuals are included as subcontractors.
9. An employee or official shall not knowingly award a contract based on criteria which was not publicly disseminated via the request for proposal, the pre-proposal conference, question period, or any solicitation for contract procedure.
10. The Request for Proposal document that is prepared must follow the Purchasing Code of Ethics.

J. Additional Requirements of the Request for Proposal

1. During the term of the contract, the vendor/firm/contractor shall provide the District with a certificate of insurance (if applicable). The limits of liability shall be specified in the bid document's General Terms and Condition and shall include comprehensive general liability, auto liability, professional liability (required only where contracts are for professional services), workers compensation (the policy shall include a "waiver of subrogation"), and umbrella coverage. The DeKalb Park District has minimum requirements as set by PDRMA's recommendation of \$1,000,000 in each of General, Automobile, and Professional Liability. Workers' Compensation is in accordance with the laws of the State, but not less than \$1,000,000 for each accident, each employee, and policy limit. The Executive Director has the authority to deviate from the standard minimum requirements if he or she feels the thresholds are too high or too low based on the contract amount.
2. The certificate of insurance requirements shall be fulfilled by the vendor/firm/contractor by maintaining insurance policies which name the District, its officers, agents, employees, and representatives as additional insureds. The contractor shall furnish to the District satisfactory proof of coverage by a reliable company or companies, before commencing any work. Such proof shall consist of certificates executed by the respective insurance companies and filed with the

District together with executed copies of an “Additional Insured Endorsement” form (CG 20 10). Said certificates shall contain a clause to the effect that, for the duration of the contract, the insurance policy shall be canceled, expired, or changed so as to the amount of coverage only after written notification 30 days in advance has been given to the District.

K. RFP Opening Requirements

1. The issuing department Superintendent or his/her designee shall receive all sealed RFPs or electronic submissions. Any proposals submitted that are not sealed shall not be accepted and shall be returned to the vendor/firm. All proposals are to be date and time stamped upon receipt. All eligible proposals must be received before the deadlines on the day of the due date. Sealed proposals are not to be opened by the District prior to the published due date and time.
2. Upon receiving the RFPs, the issuing department Superintendent or a designated employee shall create a Request for Proposals Received Vendor List from the proposals received for the file and for any firms that requested the names of the firms who submitted the proposals.
3. The issuing department and the evaluation committee shall evaluate each proposal and score them according to the criteria established in the RFP.
4. Upon concurrence of the proposal recommendation by the Executive Director, the proposal award recommendation will be placed on the agenda of the next scheduled Board meeting.
5. Following the acceptance of the proposal and awarding of a contract by the Board, the department shall notify the successful proposer of the Board’s approval. The department shall notify unsuccessful proposers of the results in writing via mail or email for proper documentation.
6. The respective department shall then create a requisition for the goods or service.
7. Accounts payable shall retain the originally submitted proposals for a period of not less than ten years, or as required by the Local Records Act (50 ILCS 205).
8. Signed contracts, a W-9, certificates of insurance, and performance bonds (as required) must be obtained from the vendor/firm before work begins. It is the responsibility of the applicable department to ensure all required documents are received prior to work beginning.

L. Terms of Agreement

Either the vendor/firm or the District may prepare the contract. The RFP shall, if possible, indicate which party it responsible for preparing the contract. If the District, the Executive Director and Superintendent of Finance must approve the contract. The District’s attorney may also be called on to review the contract as deemed necessary. See item T below for discussion of contracts.

In submitting proposals, vendors/firms may have a prepared agreement/contract attached containing all the information submitted in their proposals. The written agreement/contract may be subject to the approval of the District Board of Commissioners. Non-monetary terms may be subject to modification by the District’s attorney. Final acceptance of a proposal shall only be complete upon the Board approval of an agreement/contract. Upon Board approval, an agreement/contract will be executed by the successful vendor/firm and the Executive Director and his/her designee unless otherwise specified.

1. Within 14 days following Board approval of the contract, the issuing department will contact the successful proposer to have the District’s contract signed and to

obtain performance bonds and certificates of insurance when required. The signed contract will be forwarded to Accounts Payable for safekeeping after it is received.

2. Signed contracts, a W-9, certificates of insurance, and performance bonds must be obtained from the vendor/firm before work begins. It is the responsibility of the applicable department to ensure all required documents are received prior to work beginning.
3. Accounts Payable shall be responsible for handling proposal deposits, if required. The deposit (if in the form of a cashier's check) of the accepted proposer is returned when the District receives the performance bond for the project. The remaining deposits (if in the form of a cashier's check) of each vendor/firm should be returned after the Board has awarded the contract.

M. Re-Submittals/Rejection Procedure

In cases where the District has received no proposals, that service shall be reposted or postponed indefinitely. The Superintendent or Supervisor may call the vendors/firms that picked up or downloaded the proposals but did not submit and inquire why they did not participate.

In instances when only one proposal has been received, the proposal will be opened. Upon discretion of the Executive Director, Superintendent of Finance, and respective department Superintendent, it will be determined if the proposal is advantageous for the DeKalb Park District.

Any proposals received that are not original documents will be rejected. The District shall always reserve the right to reject any and/or all proposals. The District shall reserve the right to repost the proposal or postpone the proposal process indefinitely.

N. RFP Lists

Accounts Payable shall be responsible for maintaining a current list of vendors/firms for RFPs. Requests to be placed on the RFP list received by the respective department shall be forwarded to Accounts Payable to be added to the RFP list. When developing the list of vendors/firms, all relevant vendors/firms within the District will be given opportunity to compete for the District's business. All RFP Lists must be reviewed prior to solicitation of RFPs by the Executive Director, all Superintendents, and the District's outside council (if necessary) to ensure that the process involved in selecting the current list of vendors/firms is a fair and open process reasonably related to the goods and services for which the proposers would compete. Any determination that a requested person or entity is precluded from the list, shall be reviewed by the Executive Director and District attorney. To capture companies/firms not on the RFP list, the respective department shall post the RFP to the District's website.

O. Request for Qualifications (RFQ)

A Request for Qualifications may be used instead of an RFP when hiring attorneys, architects, engineers, or land surveyors. Please note that special provisions and procedures are required for procuring an architect, engineer, or land surveyor.

1. Prior to issuing an RFQ, the Executive Director and Superintendent of Finance must review the document.
2. When using an RFQ, the park district is required to base its decision on an objective evaluation of the firm's qualifications, including:
 - a) Personnel,
 - b) Past record and experience,

- c) Performance data on file,
 - d) Willingness to meet time and money requirements,
 - e) Location,
 - f) Workload, and
 - g) Other relevant factors.
3. The District should choose one firm and up to two alternates.
 4. The Park District and firm are not allowed to discuss compensation or hours required prior to the firm being selected. Once the firm is selected, the District and the firm may negotiate on the financial aspects of the contract. If that cannot be agreed upon, then the District may select its next choice and begin the same process.
 5. If the contract is to be less than \$25,000, then the District is not required to follow the RFQ requirements.

P. RFQ Lists

Accounts Payable shall be responsible for maintaining a current list of vendors/firms for RFQs. The RFQ lists shall focus on architects, engineers, and land surveyors that the Park District has used in the past. All RFQ Lists must be reviewed prior to solicitation of a contract with an architect, engineer, or land surveyor by the Executive Director, all Superintendents, and the District's outside council (if necessary) to ensure that the process involved in selecting the current list of vendors/firms is a fair and open process reasonably related to the goods and services for which the proposers would compete. Any determination that a requested person or entity is precluded from the list, shall be reviewed by the Executive Director and District attorney. To capture companies/firms not on the RFQ list, the respective department shall post the RFQ to the District's website.

Q. Contracts

The Executive Director and Superintendent of Finance shall review all contracts entered by all District employees that are longer than one (1) day and/or \$5,000. A Superintendent may sign a contract that is less than one (1) year and within his/her purchasing power once it has been reviewed by the Executive Director and Superintendent of Finance. The Executive Director should have the District's attorney review contracts over \$10,000, greater than one (1) year in length, and/or at the Director's discretion.

The original signed contract will be routed to Accounts Payable for filing. If the vendor requires an originally signed contract as well, two documents shall be executed. The originating department can keep a copy for future reference.

When do I bid? RFP? RFQ?

Bid

- Purchases of goods or projects totaling \$25,000 or more (annual, district-wide).
- Examples: construction projects, trees, vehicles, equipment, etc.
- Permitted to bid items less than \$25,000 if we feel it will be beneficial to the District.

RFP

- Proposed contractual services totaling \$25,000 or more (annual, district-wide).
- Examples: auditors, food vendors, garbage contracts, etc.
- Permitted to issue an RFP for contracts less than \$25,000 if we feel it will be beneficial to the District.

RFQ

- Proposed contractual services totaling \$25,000 or more (annual, district-wide).
- Examples: architects, engineers, land surveyors
- Permitted to issue an RFP for contracts less than \$25,000 if we feel it will be beneficial to the District.

IV. METHODS OF PAYMENT PROCESSING

A. Credit Card

The Executive Director and Superintendent of Finance have the authority to issue credit cards to employees. The number of authorized card holders is limited to select personnel in the various departments. Being a cardholder is a privilege. All purchases made using cards must be made in accordance with existing purchasing policies and procedures of the District for business-related expenses. Each cardholder is required to review and sign the Credit Card Agreement Form.

⚠Caution: Please report a lost or stolen credit card immediately to the Superintendent of Finance.

1. General considerations for credit cards:
 - a) Cards are issued in the employee's name but are paid each month by the District.
 - b) Individual limits can be set by the District for each of their credit card holders (both an amount per transaction limit as well as a monthly total limit).
 - c) Card limits will be based on position and need.
 - d) Cards shall not be used to circumvent the normal procurement process.
 - e) Prior authorization must be obtained for purchases above an individual's spending limit as outlined above. For example, once the purchase order

or board approval has been received, the employee may pay an invoice with his or her credit card.

f) Original receipts must be attached for all expenses.

2. Travel considerations for credit cards:

a) For travel charges, a travel itinerary, rental car agreement, and/or lodging receipt must include the detailed breakdown of all costs. Per the travel policy, board approval is required for overnight travel. See the travel policy in the appendix for more information.

b) Meal receipts must include name of the restaurant, date, description of meal order, names of those in attendance of the meal, and breakdown of costs. If the restaurant does not have a detailed receipt available, attach a credit card receipt to the ticket stub to substantiate the expense.

c) Employees are required inform Illinois vendors that the District is tax exempt; this requirement may not be feasible when paying for meals while traveling or attending seminars/conferences. Therefore, the District will permit taxes on these purchases only (i.e., Starbucks, Panera, etc). Proper documentation is still required as discussed in item 2b above. Tipping wait staff at restaurants is permitted up to 15%. If an employee would like to tip above that amount or in other instances (cabs, maids, bellhops, etc.), it must come from their own funds as the District will not cover it.

d) Lodging expenses should not exceed the GSA approved per diem rate for the host City (see <https://www.gsa.gov/travel/plan-book/per-diem-rates>) per night. Exceptions will be granted to stay at the host hotel. Otherwise, exceptions to this limit must be approved by the Executive Director in advance.

e) Generic tear off receipts are not acceptable.

3. Billing considerations for credit cards:

a) Billing discrepancies can result from:

- (1) failure to receive goods or services that were charged to the card;
- (2) duplicate or altered charges;
- (3) defective merchandise;
- (4) errors;
- (5) misuse or fraud.

b) **It is the cardholder's responsibility for following up with the vendor and/or the bank regarding any disputed charges.**

c) The bank must be notified of any disputed charges within the time limit as stated in the credit card agreement with the bank.

d) The cardholder will be held accountable for all charges unless the charges have been properly disputed.

e) Please advise the Superintendent of Finance of any ongoing issues or disputes.

f) Immediately report lost or stolen cards, or suspicious card activity, to the Superintendent of Finance.

g) The cardholder will be held accountable for all charges that are not approved or are deemed inappropriate for business purposes.

h) Payments, late fees, and interest related to unauthorized or undocumented charges may be the responsibility of the employee.

- i) The corporate credit card is the property of the DeKalb Park District. An employee leaving employment must surrender the credit card to the Superintendent of Finance who will then notify the issuing authority to cancel the employee's account.
4. Permitted uses of credit cards:
- a) Cards can be used for anything within an employee's spending authority, unless it is listed in the prohibited list below.
 - b) Cards may be used for items above an employee's spending authority if they have received proper approval. Please note that verbal approval is not enough. If you are charging above your purchasing authority you MUST attach the appropriate approval in the portal along with your receipt. Examples of appropriate approval would be an executed purchase order. When entering a requisition for an item approved by the Board, attach the motion sheet with the vote in MSI.
 - c) Cardholders must still follow all other purchasing rules, including receiving three quotes or bidding as necessary.
 - d) Cards can be used for travel *if* the cardholder has been pre-approved through the travel policy and procedures. Upon travel approval, the cardholder can make hotel or airfare reservations for conferences. While at seminars or conferences, employees with a credit card may pay for items within the employee travel policy. See item 2 above.
 - e) If traveling within Illinois, employees must make sure non-food purchases are sales tax exempt. The sales tax exemption applies to all purchases regardless of dollar amount. The District understands that it may not be feasible to purchase food. Therefore, the District will permit taxes on these purchases only (i.e., Starbucks, Panera, etc). Tipping wait staff at restaurants is permitted up to 15%. If an employee would like to tip above that amount or in other instances (cabs, maids, bellhops, etc.), it must come from their own funds as the District will not cover it. Proper documentation is still required as discussed in item 2b above.
 - f) Refreshments and/or food for division or department meetings
 - (1) Purchases may only be for a staff required training;
 - (2) Must be detailed in the department's approved annual budget;
 - (3) A copy of the training agenda and sign-in sheet must accompany the receipt in the portal.
 - g) Registration fees
 - h) Subscriptions
 - i) Membership dues
 - j) Internet orders
 - k) Telephone orders – ensure that proper documentation is received (i.e., a receipt) when placing an order over the phone.
5. Prohibited uses of credit cards:
- a) DeKalb Park District is exempt from paying sales tax. When making purchases in Illinois, the card holder needs to inform the vendor that DPD is tax exempt and request sales tax be removed from the bill. Cards may not pay for sales tax. See the appendix for the State of Illinois sales tax exemption form.

- b) Employees are prohibited from sharing their card with another employee. An employee may make a purchase on behalf of another employee. For example, a manager may sign an employee up for a class.
 - c) **Purchases where there is an additional fee to use the card. Vendors frequently add a credit card transaction fee/percentage onto the purchase and make the District pay it. If this is the case, please pay by check.**
 - d) Personal items
 - e) Weapons, firearms, and ammunition
 - f) Gift cards – Gifts cards can be considered compensation to employees and the value may need to be taxed. Finance and Administration will purchase any gift cards as necessary.
 - g) Gifts, Flowers – Gifts and flower purchases will only be made by Finance and Administration in accordance with the District’s Employee Gift Policy.
 - h) Bulk alcohol purchases – DPD credit cards may not be used for bulk purchases of alcohol for liability reasons. Bulk alcohol purchases should be paid through Accounts Payable.
 - i) Personal or business-related alcoholic beverages, prescription drugs, tobacco products, controlled substances. Please see the travel policy for more information.
 - j) Goods where the District has an open account with the vendor.
 - k) Leases/rentals/maintenance/service agreements requiring a signed agreement from Finance or the Executive Director.
 - l) Donations and charitable contributions
 - m) Political contributions
 - n) Religious contributions
 - o) Sponsorships
 - p) Entertainment, recreational activities unless related to specific park users and/or park programs serving the public. Employee entertainment and recreational activities are prohibited.
 - q) Office décor
 - r) Traffic Citations, Parking Violations, Fines, Penalties. Once the fine has received formal approval, Accounts Payable will coordinate the best payment method.
 - s) Sporting goods unless related to specific park users and/or park programs serving the public
 - t) Car washes
 - u) Cash advances
 - v) Professional certifications or trade licenses required for employment can only be charged if they have been pre-approved as part of the annual operating budget
 - w) Advertisement for employee recruitment, unless approved by HR.
 - x) Large volume and repetitious purchases should be coordinated for payment with Accounts Payable.
 - y) Supplies and materials for which the Park District has a contract to purchase.
6. Limitations on credit card payments/vendors
- a) Cardholders must not make card purchases from vendors where the

- cardholder has a financial interest (for example, you or your family owns the business, etc).
- b) Cardholders must not accept any gift or gratuity from any source when it is offered, or appears to be offered, to influence cardholder decision-making regarding card purchases.
7. Receiving a credit card
- a) The Superintendent of Finance will authorize the credit card in the system and assign the credit limit.
 - b) Upon receiving a corporate credit card, the employee should call the 800 number on the card to activate it and sign the back of the card.
8. Making a purchase
- a) Before any purchase is made, the employee should verify that the funds are available in his or her budget to cover the expense and that required approvals have been made.
 - b) The employee must obtain a *detailed, itemized* receipt for the purchase. In the case of meals, each receipt should include the names of all persons involved in the purchase, in accordance with Internal Revenue Service regulations.
9. Monthly expense reports
- a) The procurement card (p-card) system will generate an online statement each month. Employees must fill out the reason for purchase, proper accounting code, and attach receipts for all transactions.
 - b) Original detailed receipt, to include the vendor name, date of purchase, individual items itemized with exact dollar amounts. If an original receipt is lost, then the charge must be substantiated.
 - c) If a receipt is missing, you must check the "Receipt missing" option in the credit card portal. Please upload a written justification for not having a receipt.
 - d) If you accidentally use your card for personal use, you must check the "Personal" option in the credit card portal. When submitting your expense report, the system will supply a total amount due by the employee to the Park District. Contact Accounts Payable for reimbursement options.
 - e) Approvals are routed through the software.
 - f) All information must be filled in online within three business days.
 - g) While the system will generate a monthly report, cardholders are permitted- and encouraged- to upload receipts and enter information into the portal more frequently.
 - h) In addition to Accounts Payable reviewing the transactions, the Superintendent of Finance will haphazardly select several credit cards and audit the expense report and related receipts.
 - i) Misuse or abuse of the credit card program will not be tolerated. Failure to follow credit card policies and procedures may lead to revocation of the credit card and/or termination.

B. Check Request/Invoice

Check requests and invoices are for goods purchased or services provided to the District that are less than \$1,000 for the entire contracted amount.

- 1. Checks are run on the same week as payroll and for the monthly board meeting

approval. All invoices are due to Accounts Payable at noon on the Tuesday before the Friday check run or the making of the board packet. Finance will publish an annual Account Payable check run sheet to assist employees with check run dates and required invoice submittal dates.

2. Considerations for check requests:
 - a) All invoices should be sent from the vendors directly to Accounts Payable.
 - b) Please list the following as the bill to address:
DeKalb Park District-Accounts Payable
1403 Sycamore Road
DeKalb, IL 60115
 - c) Please list the following as the accounts payable contact e-mail address: ebidstrup@dekalbparkdistrict.com. Invoices are to be sent to the District *after* the goods have shipped or services are performed.
3. Accounts payable approval and payment process:
 - a) Accounts Payable will stamp the invoice with the "Date Received" and inter-office to the correct department or employee.
 - b) Staff should review invoices for accuracy, initial it for approval, and write the account code on the invoice.
 - c) The approvals on the invoice should start with the person who purchased the goods or services. If the dollar amount of the invoice is above his or her authority, they should initial/sign the invoice and send it to his or her supervisor for approval. If needed, the Superintendent or Director should initial the invoice as well for approval and route the invoice back to Accounts Payable.
 - d) If the vendor is new to working with the District, please complete a New Vendor Request form (see appendix). Attach the vendor's W-9, certificate of insurance, and independent contractor agreement, if applicable.
 - e) A check request is created if there is no invoice. Note that there must be a receipt, agreement, or some type of support for Accounts Payable to process the check request. A signature of approval is required from the appropriate supervisory staff before the request can be processed.

C. Purchase Requisition/Purchase Order

A purchase requisition is used for items to be ordered that are greater than or equal to \$1,000 for the entire contract. This process shall occur at the time the product or service needs to be ordered, not when it is time to pay for the product or service. A purchase order is required even if you plan on paying for the item with your procurement card.

A purchase transaction is complete only after the goods/services have been received and the supplier has been paid. When a Purchase Order is issued, the District assumes responsibility to make sure the vendor is paid within an appropriate period of time. By issuing a Purchase Order through the district's accounting software in advance of the purchase, funds are properly encumbered and set-aside to pay these obligations. The encumbrance is not a contract but ensures that the required funding is available.

A fully approved and budget-checked requisition is then turned into a purchase order by accounts payable. If required, the official Purchase Order is ready to be sent to the vendor. The system provides an appropriate audit trail since all transactions are captured in the system specific to each individual

purchase, putting the District in the best position to pay for purchases in a timely manner.

Starting with a requisition ensures that an approved and official purchase order is issued. An official purchase order is the legal document that governs the transaction and properly protects the District. Please allow sufficient time for a purchase order to be created. Finance will login at 1 p.m. daily (at a minimum) to create requisitions. Staff should have requisitions entered, approved, and awaiting Finance approval prior to 1 p.m.

1. Steps for entering a requisition:
 - a) Verify adequate funding – prior to initiating the requisition, please verify that enough funding is available to purchase the materials and/or services needed. Also make sure that the correct budget account number is being used.
 - b) If sufficient funds are not available in a desired budget account, a budget transfer request must be submitted to the Superintendent of Finance. If the budget transfer involves transferring between funds, the request will need Board approval; transfers amongst funds will occur annually.
 - c) Enter requisition into MSI Purchase Orders – all requisitions are to be properly entered for processing.
 - (1) Requisition number – leave blank. It auto populates once you complete the process.
 - (2) Requisition date – the date you are entering the requisition
 - (3) Expected date – the date you anticipate receiving the goods or services
 - (4) Requested by – this will auto populate with your user name
 - (5) P.O. Type Code – Select the appropriate department.
 - (6) Vendor Num – Ensure that the correct vendor’s name is selected. If the vendor you wish to use is not in the system, please prepare a “New Vendor Request Form” and send it to Accounts Payable for processing.
 - (7) Deliver to – Select the location where the goods or services will be delivered.
 - (8) Item #- this field will auto populate with 1, 2, 3 as you add more items
 - (9) Code – this field is not used
 - (10) Description – Enter a detailed and accurate description of items, services, and costs – requisitions must contain a detailed reason why the purchase is essential to the District.

Please use caps lock when typing the description. The system limits users to 30 characters/one line. Do your best to be accurate.

Who? What? When? Where? Why? How? should be included on every requisition.

- (11) Status – this field will auto populate with “O” for open.
- (12) Quantity – indicate the number of items you are purchasing
- (13) Unit Price – indicate the price per each item.
- (14) Amount – field will auto populate by multiplying the quantity and

unit price to give you the total amount.

- (15) Account # - select the correct account number

⚠Caution: You will receive a warning if the requisition will push the account over budget. If sufficient funds are not available in a desired budget account, a budget transfer request must be submitted to the Superintendent of Finance. If the budget transfer involves transferring between funds, the request will need Board approval.

- (16) Project – select the project number as necessary
- (17) Add – Select Add in the bottom right corner to add the line item to your requisition. Repeat the steps above until all items are included on the requisition.
- (18) Remove – Select remove if you need to remove the line item from the requisition
- (19) Paperclip Icon – Select the paperclip icon to attach up to three quotes. Requisitioners are required to attach quotes.
- (20) OK – Select OK when all items have been entered into the requisition. You will receive a notification that your requisition has been saved, but be patient, it may take a few seconds. Click OK.
- (21) After you select OK, a box will pop up which is asking for your permission to send an e-mail notification to the approver. Select allow for it to be sent. Select deny only if you realized you need to edit the requisition. You will need to hit allow one final time to send the e-mail.

d) Considerations for requisition/purchase orders

- (1) Who are the supplies/services for?
- (2) What is being purchased? A clear description is required but should be kept to one line or 30 characters.
- (3) When will the supplies be utilized or services rendered?
- (4) Where will the supplies/services be utilized?
- (5) How is the purchase of operational value to the District? Why is purchase necessary?

e) Shipping and handling cost, if any, should be included as a line item. Please obtain the actual cost if possible. If not, please estimate a shipping costs such as “15% estimated shipping and handling”

f) Sales tax – The Park District is exempt from Illinois sales tax. Under no circumstances will requisitions which include taxes be approved.

g) Requisition/purchase order approval process

- (1) If your requisition is approved, you will receive notification via e-mail.
- (2) Finance shall review approved requests to determine that the appropriate method of procurement is being used (i.e., bid, quotes, etc.).
- (3) Finance will make a requisition into a purchase order when all state laws, board policies, and internal procedures have been met.
- (4) After the final level of approval, an official purchase order is automatically created, and an email notification is sent to the requisitioner.

Note: Finance is the liaison between the District and the vendor. If you have any questions concerning purchases, please feel free to contact Finance/Accounts Payable at 779-777-7280.

Purchase Order Flow Chart **All purchases over \$1,000 must follow this process**



D. Purchase Order Changes

After a purchase order is issued, it may become necessary to make changes to the quantity, price, shipping cost, account number, etc. When this occurs, the department submits a P.O. Change Order Form (see appendix) to Accounts Payable. The P.O. Change Order Form requires approval signatures to modify the original purchase order.

Executive Director or Board approval is required for all change orders of \$10,000 or more and for all P.O. Change Orders which, when combined with those previously approved, increase the contract price to more than \$5,000 (director approval) or \$10,000 (board approval).

It shall be the responsibility of the Superintendents to ensure that all applicable change orders are submitted to the Director and Board for approval as necessary. In addition, Superintendents shall be responsible for monitoring all contract payouts and retainages and ensuring that the amount of the change order is correct.

E. Purchase Order Cancellation

Purchase order cancellations should be made in the same manner as a purchase order change via the P.O. Change Order Form. Include the purchase order number and an explanation of the reason for the cancellation should be outlined. Verification should be made to ensure the goods have not been shipped and/or services performed.

F. Blanket Purchase Orders

Blanket orders are to be used primarily to make payments for services that are provided on a regular and consistent basis, and in some cases for the regular delivery of a consistent quantity of product. Specific examples include:

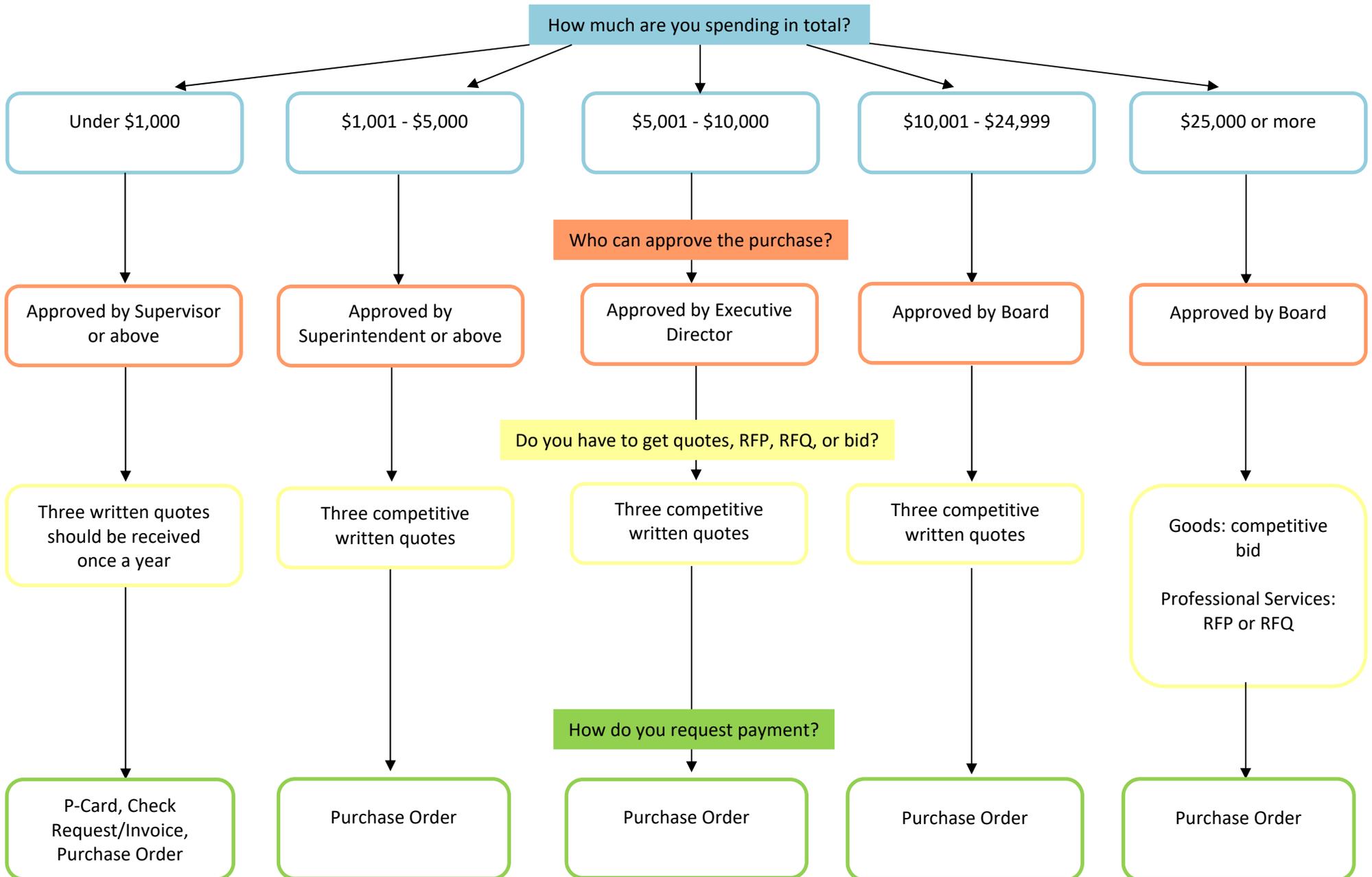
1. Rent, utilities
2. Garbage pick-up, building security, pest control, etc. (specific contracts)
3. Equipment: preventative maintenance (monthly payments/contract)
4. Pool chemicals

The underlying theme behind most blanket orders is that they are used to order and pay for on-going services or delivery of product when no individual ordering takes place. A contract/agreement should be in place that has been reviewed and approved by the Executive Director and Superintendent.

⚠Caution: Blanket orders are not to be used as an open line of credit or to facilitate informal or phone orders (open account with no detail regarding each individual transaction). Blanket orders should also not be used to simply manage your budget.

Blanket orders should be sent to the vendor, so they know the PO number to include on all invoices. All blanket purchase order requests will be reviewed and must be approved by the Superintendent.

Purchasing Decision Flow Chart



G. Prepayment of Expenses

The District will not pay for goods and services until the goods are received or the service is rendered. In the following limited instances, the District may make a prepayment:

1. Deposits on contracts approved by the Board
2. Memberships, books, or periodicals
3. Payments to local, state, or federal government entities
4. Escrow for City inspections of construction projects
5. Payments for insurance
6. Service and maintenance contracts when necessary
 - a) The use of pre-paid 'check-enclosed' purchase orders is discouraged and should be utilized very rarely. Such payments in advance places the District at risk of loss if these goods are not received as ordered or in an unsatisfactory condition.
 - b) However, occasionally a vendor refuses to accept a District Purchase Order without full or partial payment in advance. For a pre-payment to be considered, a purchase order must be accompanied by documentation explaining the reason for pre-payment. The dollar amounts must be correct and include any handling or shipping charges. Documentation verifying the prices, such as a quote from the vendor, price list, or vendor order form must be provided. This documentation must also include evidence of the vendor's demand for pre-payment.
 - c) A pre-paid item must receive approval by the Executive Director and Superintendent of Finance.
7. Prepayments approved by the Executive Director and Superintendent of Finance

H. Petty Cash

The district maintains a small amount of petty cash at a couple of locations within the District. A business need and approval from the Superintendent of Finance is required to establish petty cash. Cash drawers at all facilities are prohibited from being used as petty cash.

1. Locations approved for petty cash and use:
 - a) Pool – The purpose of the petty cash is to reimburse vending machine users for money lost or “eaten” by the machines. The manager shall keep a log of the lost money, submit a copy of the log to the vending machine company, and receive reimbursement directly from the vending machine owner.
 - b) Sports and Recreation Center – The purpose of the petty cash is to reimburse vending machine users for money lost or “eaten” by the machines. The manager shall keep a log of the lost money, submit a copy of the log to the vending machine company, and receive reimbursement directly from the vending machine owner.
 - c) Hopkins Terrace Room/Bar – The purpose of the petty cash is to permit bartenders to purchase juice, lemons, and limes just before an event. The manager shall keep a log and receipts for all purchases.
2. Some petty cash may require reimbursement by the District (Hopkins Terrace Room). At the end of each month, the manager shall submit a check request with the attached receipts to the Superintendent of Finance. At that time, the Superintendent of Finance will count the petty cash, sign off on the check request,

and submit it to accounts payable for processing. Once the check has been run, either the manager or the Accounting Assistant shall take it to the District's bank to receive the cash and replenish the petty cash bag.

3. A manager at each designated location will be responsible for managing the petty cash.
4. All other District purchasing rules apply (receipts are required, no sales tax, etc.)
5. Failure to follow the petty cash procedures may result in loss of petty cash at a location.

I. Employee Reimbursement

The District rarely reimburses employees because there are numerous ways to pay for most items.

1. The following situations are permitted for reimbursement:
 - a) Mileage and tolls – *Employees must submit reimbursement requests monthly.* See IRS mileage reimbursement rules discussed in detail below. Employees traveling (meetings, trainings) outside of City limits must attempt to utilize a District vehicle before using his or her personal vehicle.
 - b) Employee safety gear reimbursement.
 - c) An extenuating circumstance that is pre-approved by the Executive Director. If you do not receive written pre-approval from the Executive Director, the District may not reimburse you.
2. Reimbursement procedures
 - a) Employees with a credit card will request reimbursement through the Mastercard Credit Card Portal. *Employees must submit reimbursement requests monthly. All reimbursement forms are due within five business days after the end of each month.*
 - b) Employees without a credit card, will submit a check request with the attached invoice/receipt. If you need access to the portal, please contact the Superintendent of Finance. *Employees must submit reimbursement requests monthly. All reimbursement forms are due within five business days after the end of each month.*
3. Employees are prohibited from paying for an expense and submitting an expense report to circumvent the purchasing process described above.

J. Mileage Reimbursement

The IRS outlines specific guidelines the District must follow to keep mileage classified as a business expense. The District's reimbursement plan is considered an accountable plan and permits the District to exclude the payment from your wages/W-2. For the plan to be accountable, the District must meet the following requirements:

1. The employee must have paid or incurred expenses that are deductible while performing services as an employee. An employee is expected to get themselves to his or her primary office/place of business. Once there, traveling to other locations can be reimbursed by the District. Mileage to and from your home will never be reimbursed.
2. The employee must adequately account to the employer for these expenses within a reasonable time. The District provides mileage reimbursement logs and requires that they be turned in monthly.

3. The employee must return any excess reimbursement or allowance within a reasonable amount of time. If an employee discovers an error, they must inform Finance immediately and set up a means to pay back the overpayment.
4. The business mileage rate is per mile and determined by the IRS each calendar year. Rates can be found on the IRS website: <https://www.irs.gov/tax-professionals/standard-mileage-rates>. When using the credit card portal to request mileage reimbursement, the system will automatically populate the mileage rate.

Further, the following transportation expenses are permitted or not permitted per the IRS to remain non-taxable.

1. Commuting to and from work (via car, bus, taxi, etc.) is not reimbursable,
2. Local transportation that is ordinary and necessary in going from one workplace to another (excluding your personal residence) is reimbursable,
3. Going to a business meeting away from your regular workplace is reimbursable,
4. You must keep records to prove the expense. See item I above for employee reimbursement procedures.

K. Payment Terms, Discounts, and Penalties

The District's payment standard for vendor invoices is within thirty (30) days after receipt of the invoice. District payments shall be approved by the Board of Commissioners. The District shall not pay penalties on late payments due to an employee's poor planning, so review the schedules and plan accordingly. **The District shall not use a credit card if there is a service, convenience, or other fee added to the transaction to use the credit card.** Failure to follow policies and procedures will result in disciplinary action.

Some vendors will permit a discount on the invoice if paid in a certain amount of time or in a certain manner. If you are aware of purchase discounts, please advise Finance so that staff can utilize all discounts possible.

V. OTHER PURCHASING POLICIES & GUIDELINES

A. Independent Contractors

Independent contractors are paid through Accounts Payable and have a different relationship to the organization than District employees. The decision of whether a person is an independent contractor, or an employee, is regulated by the IRS and discussed below. The decision can frequently be vague and confusing, so please contact the Superintendent of Finance or the HR Manager to assist you in making the decision.

1. IRS Considerations – The IRS, in order to ensure the collection of all employer required taxes (i.e. employer matching social security and Medicare; unemployment taxes; worker's compensation; and general withholdings) and to ensure that individuals are not taken advantage of by being hired as independent contractors without benefits, as opposed to as employees with benefits, has developed several factors to determine whether an individual may be hired as an Independent Contractor or should be hired as an employee. Substantial fines and criminal penalties exist to penalize hiring entities who classify individuals as Independent Contractors when they are actually de facto employees. It is, therefore, important to be sure that the correct classification is made.
2. In order for an individual to be compensated as an independent contractor, the following four criteria must all be met (not applicable for a business with an

assigned federal employer I.D. #):

- a) The District does not control or direct the performance of the task (i.e., the individual is and will continue to be free to use whatever means he or she deems appropriate to accomplish the task).
 - b) The task or service being performed is outside the regular expertise, duties, and/or consulting independence of existing District employees.
 - c) The task is of short duration and is not indicative of an ongoing relationship (contractual relationships that are longer than 30 days, with very few exceptions, indicate that an employee/employer relationship rather than an independent contractor relationship exists), and
 - d) A written agreement exists with the District that spells out the task or service(s) to be performed. See the Independent Contractor Agreement in the Appendix.
3. In accordance with the IRS guidelines implemented by the District, to qualify as a bona-fide Independent Contractor Contract, the services to be obtained must meet the following criteria:
- a) The person must have a history of offering and performing similar services for the public (other organizations) and being paid for such work as an Independent Contractor (not as an employee).
 - b) The person must not be a current employee of the District in any capacity.
 - c) The person should possess knowledge and special abilities not generally available within the District and the services to be provided should not be comparable to those performed by other employees of the District.
 - d) The person should not supervise or be directly supervised by District employees. (i.e. controlling how or when the work is done; collaborating is not supervising).
 - e) The person should generally not be assigned office space or require administrative services provided by the District.
 - f) The services to be provided should be project-driven, generally provided on an intermittent basis as required or over a short term. With few exceptions, individuals providing services on a steady, full time or near full time basis for an extended period are considered employees by the IRS notwithstanding any consulting contract which may be in effect.
4. Failure to satisfy one or more of the criteria does not necessarily mandate a negative determination. The final decision is based upon an overall weighing of these and other pertinent factors. Contact Finance for assistance.

⚠Caution: Independent Contractors must be reapproved every season or for a specific project to ensure that they are still truly functioning as an independent contractor and not as an employee. Therefore, completed and updated Independent Contractor paperwork must be submitted every season or project. Independent Contractor agreements may not be for a blanket or extended period of time. See the Independent Contractor Agreement in the appendix. Page 42 details Section V that states “the duration of this independent contractor agreement shall be:”.

⚠Caution: All of the following should be completed PRIOR to the start of the Independent Contractor’s work. Obtain a signed Independent Contractor Agreement from the Independent Contractor which provides a complete description of the services to be provided, description of deliverables, the period of performance, the agreed-upon costs/pay rate, and an estimate of the total cost of services.

B. Fixed Assets

A capital purchase is defined as property having a useful life of one year or more and a minimum acquisition cost of \$5,000.00 per unit. Capital Assets must be inventoried and controlled in accordance with District policy. Questions concerning the addition of capital equipment should be directed to the Superintendent of Finance.

C. Disposal of District Property

Pursuant to Illinois Code 70 ILCS 1205/8-22, property owned by the District may be sold or otherwise disposed of when such personal property is no longer necessary or useful to the District. District property may not be sold, traded, or otherwise disposed without prior approval by three-fifths of the Board to designate the item(s) as surplus property. The Superintendent of the respective department is required to bring the surplus request forward during a scheduled board meeting by ordinance. All proceeds from the sale or trade-in of District owned property is to be forwarded to the Superintendent of Finance for deposit into District accounts. Questions concerning disposal of capital equipment should be directed to the Superintendent of Finance.

D. Purchases Near the End of the Fiscal Year

When purchases are made near the end of the fiscal year (February 28/29), departments shall be responsible for ensuring that they are expensed (charged) against the fiscal year in which the goods or services were received. The date that the goods were received, or the service was performed determines which fiscal year they are expensed against. Determining the correct fiscal year to charge the expense has nothing to do with when the purchase requisition was processed, the purchase order was issued, or the date the payment was made to the vendor.

Accounts Payable will begin working with departments in January to identify purchase orders that can be closed and funds that still need to be expended.

E. Tax Exempt Status

The DeKalb Park District is exempt from Sales Tax, Use Tax, Retailer's Occupation Tax, Service Occupation Tax (both state and local), and Service Use Tax in the State of Illinois. The District's tax-exempt number is E9977-0431-07 and is good through 3/1/2020. Sales tax letters, once issued, are good for five years. The District properly renews before each expiration. Employees shall provide vendors with a copy of the certificate to ensure purchases, including those made on credit cards, are not subject to Illinois sales tax. A copy of the tax-exempt letter can be found in the Appendix.

This tax exemption is to be used exclusively to make purchases for use by the DeKalb Park District and is not for personal use by staff members. The DeKalb Park District's tax-exempt status is a very serious issue and the integrity of how it is utilized must be protected, due to the potential for abuse.

F. Record Retention

The District must maintain copies of all documentation related to purchases. Please forward documentation to the Administration Office. Please see Administrative Policy 100.26 and the related procedures at 100.26A for more information.

G. Requesting a New Vendor

If a vendor needs to be added, employees must fill out the New Vendor Form (see appendix). This process is administered by Accounts Payable, who will first verify whether the vendor already exists in the system.

and ensure that all necessary paperwork has been received before adding the new vendor. A signed W-9 form must also be obtained from the vendor. Independent Contractor agreements and COIs may also be necessary depending on the vendor type. The “remit to” address for invoices MUST be the Hopkins Administration building. See IV.B.2.b. above for details. Employees are prohibited from having invoices mailed directly to other offices.

H. Incorrect or Damaged Shipments

If a shipment is received with incorrect or damaged goods, the packing material, packing slip, and/or shipping ticket should be saved. These documents may be needed if the items must be returned or exchanged with the vendor. Adhere to the following to ensure incorrect shipments are handled appropriately:

1. The requisitioner shall notify the vendor immediately so that appropriate action may be taken such as issuing credit or providing a replacement.
2. If the order must be shipped back to the vendor, it should be packed in the original cartons and the vendor’s process for return should be followed.
3. The requisitioner should also accurately record this activity (i.e. number of items received, number of items returned, comments, etc.).
4. The requisitioner should notify Accounts Payable if only a portion of the invoice is to be paid. Do not pay for damaged goods.

I. Duplicate Invoices/Payments

Requisitioners and signors are responsible for investigating all possibilities of duplicate invoices or payments. Accounts Payable can assist in searching the system to see if the same invoice number has been paid. However, it is the responsibility of the departments to work with the vendors to remedy any invoicing issues. Do NOT approve an invoice for payment if you think it has already been paid. Call Accounts Payable and discuss your options if you need assistance.

J. Grants

Purchases related to grants require additional procedures and steps. Please see the Grants Procedures for grant purchases. Contact the Superintendent of Finance if you have questions.

K. Credits

Credits may occur due to the receipt of defective merchandise, returned goods, discounts, or incorrect invoice payments. Unlike invoices, the application of credits can be more complicated. Specific business and accounting questions may need to be resolved with the vendor before the credit is applied. Improperly applied credits are difficult to correct. If the requisitioner believes the District is entitled to a credit from a vendor or receives a credit memo that is deemed to be valid, the requisitioner should contact Accounts Payable for assistance. All credit memos shall be sent to Accounts Payable for processing.

L. Direct Billing and House Accounts

Requisitioner's are not authorized to establish direct billing accounts, house accounts, or credit cards with any vendor in the name of the District. Requisitioner's are not authorized to accept offers for credit cards, or charge accounts from vendors who send such advertisements to the District.

Only Finance may negotiate/set up credit agreements with vendors. Such requests should be routed to the Superintendent of Finance, who will administer setting up credit applications, agreements, and accounts as necessary.

M. Buy Versus Lease Considerations

Circumstances may require the leasing of equipment to satisfy specific needs. The economic benefits of leasing versus buying must be determined before entering into any lease agreement. Ultimately, the District determines the qualified leasing vendors who will provide services to the District and reserves the right to finance internally any such leases.

Leasing may be advantageous if the total cost of a lease for the period of the equipment's life or the technological life is less than the purchase price. The total cost of the lease must be compared to the total cost of the purchase, taking into account such factors as equipment costs, maintenance costs, interest, taxes, and insurance. The Superintendent of Finance needs to complete a buy vs lease comparison before any agreement is signed. Only the Executive Director and the Board can sign lease agreements.

N. Training

Personnel involved in the purchasing process will be required to attend training concerning proper purchasing procedures. Feel free to reach out to Accounts Payable if you, or someone on your staff, needs training.

It is the Finance Division's goal that staff will have a better understanding of the purchasing process because of this purchasing manual. Please keep this manual handy and refer to it often.

O. Enforcement and Consequences

Employees must be authorized to commit the District's resources to a purchase. District staff are responsible for adherence to all sections of the purchasing policy and procedures. Examples of improper use of purchasing authority include:

1. Stringing or splitting a large purchase into two or more smaller orders to avoid bid or requisition requirements.
2. Using an incorrect general ledger (GL) account code.
3. Conflict of interest and/or poor ethical conduct.
4. Not processing a purchase order for each transaction (requisition to purchase order process).
5. Knowingly making poor financial decisions.
6. Paying tax on an item.

 **Caution:** The Executive Director will review all infractions, which will be documented and subject to discipline.

P. Other Purchasing Topics

1. Registration/Reservations

When entering a check request for a registration or reservation, use the following format as the description:

5/1/19-5/07/19 Registration (dates of registration)
2019 Annual IPRA Conference (name on conference)
Holiday Inn, Chicago, IL (location or vendor name)
D. Smith (employee's name)

Remember to include an extra copy of all registrations to be mailed with the check.

2. Technology

Please consult with the Superintendent of Finance prior to purchasing technology. The District may already have what you need, or it may need to be specifically budgeted.

3. Safety Items

There is a specific budget for safety training and safety gear/goods. Please contact the Superintendent of Finance for the correct account number if you feel your purchase is safety-related.

4. Service or Safety Awards

Service and safety awards are the purchasing responsibility of the HR Manager.

5. Education Reimbursements

Per the personnel manual, certain pre-qualified education expenses may be reimbursed by the District. Please contact the Superintendent of Finance for further questions regarding education reimbursements.

6. Ordering, Shipping, and Picking Up Items

Employees should evaluate whether it is more cost beneficial to have something ordered and shipped to the District versus physically driving to the store to pick it out. Planning ahead and the timing of the product's arrival also play into consideration. Please evaluate each purchase as staff time also adds to the cost of the purchase.

Purchasing Appendix



DEKALB PARK DISTRICT CHECK REQUEST FORM

Check Payable To: _____

Address: _____

City/State/Zip: _____

P.O. Number (if applicable): _____

Account Number	Description of Goods or Services	Amount to be Paid
	Total Check Amount	

Notice: Proper documentation is required. All purchases are tax exempt unless otherwise specified.

I hereby certify that the above items have been received or the services performed as stated and that the funds are available from the budget account(s) indicated above. I also certify that the expenditure(s) is/are in compliance with established policies and procedures of DeKalb Park District.

Requestor: _____ Date: _____

PURCHASING APPROVAL

Superintendent Approval _____
Date

Executive Director Approval _____
Date

Board Approval – Provide Date of Board Meeting



DEKALB PARK DISTRICT EMERGENCY CHECK REQUEST FORM

Check Payable To: _____

Address: _____

City/State/Zip: _____

P.O. Number (if applicable): _____

Reason for Emergency: _____

Account Number	Description of Goods or Services	Amount to be Paid
	Total Check Amount	

Notice: Proper documentation is required. All purchases are tax exempt unless otherwise specified.

I hereby certify that the above items have been received or the services performed as stated and that the funds are available from the budget account(s) indicated above. I also certify that the expenditure(s) is/are in compliance with established policies and procedures of DeKalb Park District.

Requestor: _____ Date: _____

PURCHASING APPROVAL

Superintendent of Finance Approval – REQUIRED

Date

Superintendent Approval

Date

Executive Director Approval

Date

Board Approval – Provide Date of Board Meeting



DEKALB PARK DISTRICT NEW VENDOR REQUEST

Company Legal Name: _____

D.B.A. (if applicable): _____

Parent Company Name (if applicable): _____

Vendor Physical Address: _____

Vendor Mailing Address: _____

Vendor SSN or EIN: _____

Vendor Account Number: _____

Website (if applicable): _____

Contact Person Name and Title: _____

Contact Person Phone: _____

Contact Person Fax: _____

Contact Person Email: _____

Product/Service to be Purchased: _____

Payment Terms: _____

- If vendor is a company, a W-9 and Certificate of Insurance (naming the DeKalb Park District as additional insured) must be attached.
- If vendor is an independent contractor, a W-9 and an original signed Independent Contractor Agreement must be attached.
- Notice: Proper documentation is required. All purchases are tax exempt unless otherwise specified.

Requestor: _____ Date: _____

PURCHASING USE

___ W-9 received

___ Certificate of Insurance received (if applicable)

___ Independent Contractor Agreement received (if applicable)

___ Duplicate vendor search

___ Set up in MSI. Vendor ID: _____

___ Requires a 1099. If not, please specify why: _____



DEKALB PARK DISTRICT BUDGET TRANSFER REQUEST

Department: _____

Explanation for transfer(s): _____

Budgeted Dollar Increase

Account Number	Account Description	Increase Amount

Budgeted Dollar Decrease

Account Number	Account Description	Decrease Amount

BUDGET TRANSFER APPROVAL

Requested by

Date

Superintendent Approval

Date

Executive Director Approval

Date

Board Approval – Provide Date of Board Meeting



DEKALB PARK DISTRICT INDEPENDENT CONTRACTOR AGREEMENT-PROGRAMMING

- I. It is the intention of the DeKalb Park District (hereafter “Park District”), to create a non-exclusive Independent Contractor relationship with _____ (hereafter “Contractor”). This agreement shall not be construed as creating an employee/ employer relationship or joint employment relationship between the parties.
- A. Contractor acknowledges and agrees that Contractor is not entitled to any benefits or protections afforded employees of the Park District or bound by any obligations of employees of the Park District. Contractor understands and fully agrees that Contractor will not be covered under provisions of the unemployment compensation insurance of the Park District or the workers’ compensation insurance of the Park District and that any injury or property damage on the job will be Contractor’s sole responsibility and not the Park District’s. Also, it is understood that Contractor is not protected as an employee or as a person acting as an agent or employee under the provisions of the general liability insurance of the Park District and therefore, Contractor will be solely responsible for Contractor’s own actions, and that of Contractor’s employees and agents, if any. The Park District will in no way defend Contractor in matters of liability.
 - B. It is the intention of the parties to create a non-exclusive independent contractor relationship. Contractor may engage in other business activities and provide similar services to other entities and business.
 - C. Contractor agrees not to hold him/herself out as an employee or joint employee of the Park District to members of the public.
 - D. Contractor acknowledges and agrees that Contractor is solely responsible to pay all applicable federal, state and local income and withholding tax obligations or contributions imposed by social security, unemployment insurance and worker’s compensation insurance on behalf of Contractor and those employees, if any, employed by Contractor.
- II. A. Services to be performed by Contractor include:
- _____
- _____
- _____
- _____
- B. Results to be achieved by Contractor include:
- _____
- _____
- _____
- _____
- C. Days and hours of work to be performed by Contractor include:
- _____
- _____
- _____
- _____



DEKALB PARK DISTRICT INDEPENDENT CONTRACTOR AGREEMENT-PROGRAMMING

D. Location(s) of work to be performed by Contractor include(s):

E. Contractor's other responsibilities include:

III. Contractor shall at all times have sole control over the manner, means and methods of performing the work/services required by this agreement according to Contractor's own independent judgment. Contractor is solely responsible for the direction of Contractor's employees and agents, if any, and for their actions in performing the work/services.

IV. Contractor acknowledges and agrees that Contractor will devote such time as is necessary to produce the contracted results.

V. The duration of this independent contractor agreement will be:

VI. A. Method of payment:

B. The Park District will report payments to an individual of \$600 or more to the IRS on Form 1099-Misc. Contractor will provide to the Park District a Social Security Number or Federal Employer Identification Number for any individual receiving payment.

VII. Contractor acknowledges and agrees that Contractor is responsible for all expenses, including the provision of equipment and materials related to provision of the contracted for results, unless otherwise agreed to:

VIII. A. Contractor agrees to provide and keep force at all times during this Agreement, the following coverages: commercial General Liability Insurance including contractual liability coverage, with minimum limits of not less than one million dollars (\$1,000,000) per occurrence, and two million dollars (\$2,000,000) annual aggregate; Property Damage Insurance, if applicable; full Worker's Compensation Insurance, if applicable, equal to the statutory amount required by law; and Employers Liability Insurance, if applicable, with limits of not less than one million dollars (\$1,000,000). All insurance carriers providing the coverage set forth herein shall have



DEKALB PARK DISTRICT INDEPENDENT CONTRACTOR AGREEMENT-PROGRAMMING

a rating of A: VII as assigned by A.M. Best & Co. and satisfactory to the Park District in its sole discretion. All certificates of insurance in connection herewith shall be furnished to the park district no later than seven (7) days prior to the commencement date of this agreement.

If the Park District agrees to waive these insurance requirements, the Contractor fully understands and agrees that, as noted in Section IA above, Contractor shall not be entitled to any benefits or protection afforded employees of the Park District, irrespective as to whether or not Contractor elects to maintain general liability and/or worker's compensation insurance to protect Contractor. Contractor further understands that, if applicable, the waiver of the workers' compensation insurance requirements does not extend to any workers' compensation insurance that Contractor must maintain under state law, for any of Contractor's employee.

- C. All insurance coverage provided by Contractor shall be primary coverage as to the Park District. Any insurance or self-insurance maintained by the Park District shall be excess of Contractor's insurance and shall not contribute with it.
 - D. The Park District, its officers, agents and employees are to be covered as additional insureds under the General Liability insurance. The coverage shall contain no special limitation on the scope of protection afforded to the additional insureds. The policy and/or coverage shall also contain a "contractual liability" clause.
 - E. Should any of the above described policies be cancelled before the expiration date thereof, Contractor shall provide immediate notice to the Park District. Such cancellation shall be grounds for the Park District to immediately cancel this Agreement.
- IX. To the extent permitted by law, Contractor shall indemnify, save, defend and hold harmless the Park District, including its officers, officials, agents, volunteers and employees (collectively "Park District") from and against any and all liabilities, obligations, claims, damages, penalties, wage and hour claims, cause of actions, costs and expenses (including reasonable attorney and paralegal fees) which the Park District may become obligated by reason of any accident, bodily injury, or death of persons, civil or constitutional rights violation, or loss or damage to tangible property, or any claim made under the Fair Labor Standards Act or any other federal or state law arising out of any negligent or wrongful act or omission of Contractor (or anyone acting on behalf of Contractor) and directly or indirectly in connection with, or under, or as a result of this Agreement.
- X. Contractor acknowledges and agrees that Contractor will comply with all applicable laws, rules and regulations promulgated by any federal, state, county, municipal, park district or any other governmental unit or regulatory body or court. Contractor shall further maintain all applicable licenses, certifications, and/or permits.
- XI. The Park District may terminate this contractual agreement in the event of contract breach or (when applicable) if the program did not meet the minimum number of participants. Contractor shall have financial responsibility to the Park District for reasonable costs incurred by the Park District including the cost of obtaining replacement services.
- XII. Contractor represents and warrants that Contractor has the skills and knowledge necessary to perform the services in a safe, proper, efficient, thorough and satisfactory manner and



DEKALB PARK DISTRICT INDEPENDENT CONTRACTOR AGREEMENT-PROGRAMMING

understands that Park District is relying on such representation in contracting with Contractor for the services.

XIII. Contractor agrees to submit to a criminal background check and that this agreement is contingent upon successfully completing a criminal background check. Contractor shall not assign any employee, subcontractor or other person on behalf of Contractor to this agreement who has not submitted to a criminal background check and been cross-referenced with the state of Illinois and federal sexual offender registries.

XIV. This Contract constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior or contemporaneous agreements and understandings either oral or written of the Parties in connection therewith. No modification of this Contract shall be effective unless made in writing, signed by both Parties and dated after the date hereof. This Contract is non-assignable by Contractor.

XV. Other items:

Authorized Signature of Contractor

Authorized Signature of Park District

Print Name

Print Name

Date

Date



DEKALB PARK DISTRICT P.O. CHANGE ORDER REQUEST

P.O. Number _____

Change Order Number _____ of _____ (total).

Vendor Name _____

Reason for Change Order _____

A	Original P.O. Amount	\$0.00
B	Previous Change Orders	\$0.00
C	This Change Order	\$0.00
A+B+C	Adjusted Contract Price with All Change Orders	\$0.00

Requestor: _____ Date: _____

PURCHASING APPROVAL

Superintendent Approval

Executive Director Approval

Board Approval – Provide Date of Board Meeting



DEKALB PARK DISTRICT P.O. CANCELLATION REQUEST

Note - Only use this form if you are cancelling the entire purchase order.

P.O. Number _____

P.O. Amount _____

Vendor Name _____

Reason for Cancelling the Purchase Order _____

I hereby certify that NO items have been received and/or NO services performed. I also certify that the DeKalb Park District will not be invoiced for any goods or services related to this purchase order.

Requestor: _____ Date: _____

PURCHASING APPROVAL

Superintendent Approval

Executive Director Approval

Board Approval – Provide Date of Board Meeting



DEKALB PARK DISTRICT EMPLOYEE CREDIT CARD AGREEMENT

To assist employees in the conduct of DeKalb Park District (“District”) business, the District has established a corporate credit card program. Your signature below acknowledges you have read and agree to comply with the provisions of the credit card program and its future modifications.

You (Cardholder/Employee) are being entrusted with a District Credit Card (the “Card”). The Card is being provided to assist you in paying for those materials and supplies necessary for the performance of your job. This Card is not an entitlement nor is it reflective of title or position. The Card may be cancelled at any time at the sole discretion of the District. Each card has an account number to allow the tracking of transactions.

By accepting and using the DeKalb Park District’s Corporate Credit Card, I hereby agree to the following terms and conditions:

- 1) I understand that the use of this card is restricted to business purposes only. I understand that use of this card for any expenses that are not strictly business-related is cause for immediate revocation of the card and disciplinary action up to and possibly including termination with the DeKalb Park District. I shall not use the Card for personal purchases.
- 2) I will not use this Card to pay for sales tax.
- 3) I understand that transactions on this Card require the approval of my manager and will be the subject of scrutiny of other parties.
- 4) I understand that the use of the Card is limited to me and I will not authorize any other individuals to use the Card for any purposes whatsoever. I must sign the back of the Card upon receipt.
- 5) Once a month I will receive an online statement listing all purchases charged to the “Account”. Within three (3) business days of receipt of the statement I will: (a) verify the amount of the charges with the original receipt, scan, and attach the receipt; (b) select the appropriate expenditure account number and supply a brief description in the Credit Card Expense portal; (c) if there is a discrepancy related to a charge I will initiate a follow-up with the Company I purchased from, the credit card company, and the District’s Accounting Assistant; and electronically “sign”/submit the Credit Card Expense Report.
- 6) Inappropriate use of the Card includes but is not limited to: use of the card without authorization; misuse of the card in anyway; sharing the card with another employee; giving false or misleading information; and loss or theft of the Card due to employee gross negligence. In accordance with District procedures, laws and applicable provisions, if I fail to follow program requirements I may receive disciplinary action, up to and including employment termination.
- 7) If the Card is lost or stolen, or if I think my Account was used without my permission, I will notify the District’s Accounting Assistant immediately.
- 8) Upon termination of my employment, I must immediately surrender the assigned Card to the Superintendent of Finance. I also agree to turn in final receipts to substantiate any remaining expenses.
- 9) I acknowledge receipt of the Card and was provided an opportunity to ask questions of a knowledgeable designate regarding the appropriate use of the Card. I confirm that I have read and understand the above requirements and agree to comply with the procedures.

Signed

Date

Print Name



DEKALB PARK DISTRICT CONTRACTOR COMPLIANCE

Note: The following certifications form an integral part of the Agreement between the Owner and Contractor. Breach by Contractor of any of the certifications may result in immediate termination of the Contractor's services by Owner.

THE UNDERSIGNED CONTRACTOR HEREBY ACKNOWLEDGES, CERTIFIES, AFFIRMS AND AGREES AS FOLLOWS:

- A. Contractor has carefully read and understands the contents, purpose and legal effect of this document as stated above and hereafter in this document. The certifications contained herein are true, complete and correct in all respects.
- B. Contractor shall abide by and comply with, and in contracts which it has with all persons providing any of the services or Work on this Project on its behalf shall require compliance with, all applicable Federal, State and local laws and rules and regulations including without limitation those relating to 1) fair employment practices, affirmative action and prohibiting discrimination in employment; 2) workers' compensation; 3) workplace safety; 4) wages and claims of laborers, mechanics and other workers, agents, or servants in any manner employed in connection with contracts involving public funds or the development or construction of public works, buildings or facilities; and 5) steel products procurement.
- C. To the best of Contractor's knowledge, no officer or employee of Contractor has been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, or any unit of local government, nor has any officer or employee made an admission of guilt of such conduct which is a matter of record.
- D. Contractor is not barred from bidding on or entering into public contracts due to having been convicted of bid-rigging or bid rotating under paragraphs 33E-3 or 33E-4 of the Illinois Criminal Code. Contractor also certifies that no officers or employees of the Contractor have been so convicted and that Contractor is not the successor company, or a new company created by the officers or owners of one so convicted. Contractor further certifies that any such conviction occurring after the date of this certification will be reported to the Owner, immediately in writing, if it occurs during the bidding process, or otherwise prior to entering into the Contract therewith.
- E. Pursuant to the Illinois Human Rights Act (775 ILCS 5/2-105), Contractor has a written sexual harassment policy that includes, at a minimum, the following information: (i) a statement on the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment utilizing examples; (iv) the Contractor's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Illinois Department of Human Rights and the Human Rights Commission and directions on how to contact both; and (vi) protection against retaliation as provided by Section 6-101 of the Illinois Human Rights Act. Contractor further certifies that such policy shall remain in full force and effect. A copy of the policy shall be provided to the Illinois Department of Human Rights upon request.
- F. Contractor shall abide by the "Employment of Illinois Workers on Public Works Act" (30 ILCS 570/0.01 *et seq.*) which stipulates that whenever there is a period of excessive unemployment in Illinois, defined as any month immediately following two (2) consecutive calendar months during which the level of unemployment in Illinois exceeds five percent (5%) as measured by the U.S. Bureau of Labor Statistics in its monthly publication of employment and unemployment figures, the Contractor shall employ only Illinois laborers unless otherwise exempted as so stated in the Act. ("Illinois laborer" means any person who has resided in Illinois for at least 30 days and intends to



DEKALB PARK DISTRICT CONTRACTOR COMPLIANCE

become or remain an Illinois resident). Other laborers may be used if Illinois laborers are not available or are incapable of performing the particular type of work involved if so certified by the Contractor and approved by the Owner.

- G. (i) Contractor's bid proposal was made without any connection or common interest in the profits anticipated to be derived from the Contract by Contractor with any other persons submitting any bid or proposal for the Contract; (ii) the Contract terms are in all respects fair and the Contract will be entered into by Contractor without collusion or fraud; (iii) no official, officer or employee of the Owner has any direct or indirect financial interest in Contractor's bid proposal or in Contractor, (iv) the Contractor has not directly or indirectly provided, and shall not directly or indirectly provide, funds or other consideration to any person or entity (including, but not limited to, the Owner and the Owner's employees and agents), to procure improperly special or unusual treatment with respect to this Agreement or for the purpose of otherwise improperly influencing the relationship between the Owner and the Contractor. Additionally, the Contractor shall cause all of its officers, directors, employees, (as the case may be) to comply with the restrictions contained in the preceding sentence.
- H. Neither Contractor nor any substantially owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act.
- I. Contractor is not barred from contracting with the Owner because of any delinquency in the payment of any tax administered by the Illinois Department of Revenue, unless it is being contested. Contractor further certifies that it understands that making a false statement regarding delinquency in taxes is a Class A misdemeanor and, in addition, voids the Contract and allows the Owner, a municipal entity, to recover in a civil action all amounts paid to the Contractor.
- J. If Contractor has 25 or more employees at the time of letting of the Contract, Contractor knows, understands and acknowledges its obligations under the Illinois Drug Free Workplace Act (30 ILCS 580/1 *et seq.*) and certifies that it will provide a drug-free workplace by taking the actions required under, and otherwise implementing on a continuing basis, Section 3 of the Drug Free Workplace Act. Contractor further certifies that it has not been debarred and is not ineligible for award of this contract as the result of a violation of the Illinois Drug Free Workplace Act.
- K. Contractor knows, understands and acknowledges its obligations under the Substance Abuse Prevention on Public Works Act, 820 ILCS 265/1 *et seq.* A true and complete copy of Contractor's Substance Abuse Prevention Program Certification is attached to and made a part of this Contractor Compliance and Certification Attachment.
- L. The Contractor shall comply with the requirements and provisions of the Freedom of Information Act (5 ILCS 140/1 *et seq.*) and, upon request of the DeKalb Park District's designated Freedom of Information Act Officer (FOIA Officer), Contractor shall within two (2) business days of said request, turn over to the FOIA Officer any record in the possession of the Contractor that is deemed a public record under FOIA.



DEKALB PARK DISTRICT CONTRACTOR COMPLIANCE

CONTRACTOR

By: _____

Its: _____

STATE OF _____)

) SS

COUNTY OF _____)

I, the undersigned, a notary public in and for the State and County, aforesaid, hereby certify that _____ appeared before me this day and, being first duly sworn on oath, acknowledged that he executed the foregoing instrument as his/her free act and deed and as the act and deed of the Contractor.

Dated: _____

(Notary Public)

(SEAL)



DEKALB PARK DISTRICT SUBSTANCE ABUSE PREVENTION PROGRAM

The Substance Abuse Prevention on Public Works Projects Act, 820 ILCS 265/1 et seq., (“Act”) prohibits any employee of the Contractor or any Subcontractor on a public works project to use, possess or be under the influence of a drug or alcohol, as those terms are defined in the Act, while performing work on the project. The Contractor/Subcontractor **[circle one]**, by its undersigned representative, hereby certifies and represents to the DeKalb Park District that **[Contractor/Subcontractor must complete either Part A or Part B below]:**

A. The Contractor/Subcontractor **[circle one]** has in place for all of its employees not covered by a collective bargaining agreement that deals with the subject of the Act a written substance abuse prevention program, a true and correct copy of which is attached to this certification, which meets or exceeds the requirements of the Substance Abuse Prevention on Public Works Act, 820 ILCS 265/1 et seq. **[Contractor/Subcontractor must attach a copy of its substance abuse prevention program to this Certification.]**

Name of Contractor/Subcontractor (print or type)

Name and Title of Authorized Representative (print or type)

_____ Dated: _____
Signature of Authorized Representative

B. The Contractor/Subcontractor **[circle one]** has one or more collective bargaining agreements in effect for all of its employees that deal with the subject matter of the Substance Abuse Prevention on Public Works Projects Act, 820 ILCS 265/1 et seq.

Name of Contractor/Subcontractor (print or type)

Name and Title of Authorized Representative (print or type)

_____ Dated: _____
Signature of Authorized Representative



DEKALB PARK DISTRICT SALES TAX REFERENCE SHEET

Sales Tax Identification Number: E977-0431-05

Businesses (Alphabetical Order)

- Aldi → must show tax exempt letter every time; try to bring a reusable bag!
 - Payment: Credit card

- Auto Zone → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Banner Up Signs → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Batteries Plus → Tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Best Buy → Use “Tax Exempt Quick Card”; see Scott for card
 - Payment: Credit card

- Bumper to Bumper (Lees Auto Parts) → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Chilton’s → Tax exempt letter on file; usually only Bill & Jeff purchase here (clerks must know them)
 - Payment: District has an account but must be purchased by approved buyer on file

- Competitive Edge → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Conserv FS → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- CSR Bobcat → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Dek/Syc Chevy → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Dekalb Implement (John Deere Finance) → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file

- Dekalb Lawn → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file



DEKALB PARK DISTRICT SALES TAX REFERENCE SHEET

- DIMCO → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Farm & Fleet Corporate → tax exempt letter on file at business; do not need to bring
 - Payment: Farm & Fleet credit card; District has an account but must be purchased by approved buyer on file
- Fastenal → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Fatty's → Tax exemption: Just remind them while preparing menu or get the invoice adjusted before paying; not sure if they can keep a tax exemption letter on file
 - Payment: Credit card
- Five Below → Must present tax exempt letter
 - Payment: Credit card
- Gas Stations
 - In town: DeKalb Facilities
 - Out of town:
- Gordon's → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Hobby Lobby → Need to bring tax exempt letter
 - Payment: Credit card
- Jewel → Must show tax exempt letter and fill out a form they give you (long process)
 - Payment: Credit card
- Johnson Tractor → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Lovell's Tires → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Lowes → Tax exempt letter on file; we also receive a 5% discount on every purchase, automatically taken at the register.
 - Payment: District has an account but must be purchased by approved buyer on file
- Mardi Gras Lanes (Bowling Alley) → we don't think there are taxes on anything here
 - Payment: Invoice or credit card
- Marks Machine Shop → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file



DEKALB PARK DISTRICT SALES TAX REFERENCE SHEET

- Marterson Turf Products → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Menards → tax exempt letter on file at business; do not need to bring but MUST show park district ID
 - Payment: District has an account but must be purchased by approved buyer on file
- Michaels → Need to bring tax exempt letter
 - Payment: Credit card
- Mike's Auto → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- NAPA → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- NTB → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Office Max → Need to bring tax exempt letter
 - Payment: Credit card or use the online account
- Papa Johns → Need to show or mention tax exemption (not very strict)
 - Payment: Credit card
- Post Office → No tax on any service here
 - Payment: Credit card
- Red Wing Shoes
 - Payment: No house account; any purchases would be made personally, and qualifying staff would be reimbursed.
- RP Lumber → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Schnucks → Tax exempt letter should be on file, but some clerks don't know how to ring it up as tax exempt, so you may have to ask for a manager
 - Payment: Store credit card
- Sears → showed tax-exempt letter at the checkout and sales tax was removed
 - Payment: Credit card
- Sherwin Williams → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file



DEKALB PARK DISTRICT SALES TAX REFERENCE SHEET

- Special FX → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Splash of Color → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Sports of All Sorts (SOAS) → tax exempt letter on file at business; do not need to bring
 - Payment: District has an account but must be purchased by approved buyer on file
- Target → Need to show tax exempt letter
 - Payment: Credit card
- UPS → Need to mention that you are with DeKalb Park District in order to exempt taxes
 - Payment: District has an account but must be purchased by approved buyer on file
- Vinny's → Need to show or at least mention that you are tax exempt
 - Payment: Credit card
- Walmart → the district has three cards that prove we are tax exempt; must “check-out” and bring one of the cards with you; you must show the card to any cashier before the transaction begins; not a credit card, so it does not make the payment, simply proves our tax-exempt status. **Cannot be used in the self-checkout lanes.**
 - Payment: Credit card
- World Famous → Need to show or at least mention that you are tax exempt
 - Payment: Credit card



Illinois Department of Revenue

Office of Local Government Services
Sales Tax Exemption Section, 3-520
101 W. Jefferson Street
Springfield, IL 62702
217 782-8881

January 2, 2015

DEKALB PARK DISTRICT
1403 SYCAMORE ROAD
C/O LISA SMALL
DEKALB IL 60115

Effective January 1, 2015, we have renewed your governmental exemption from payment of the Retailers' Occupation Tax, the Service Occupation Tax (both state and local), the Use Tax, and the Service Use Tax, as required by Illinois law.

We have issued the following new tax exemption identification number:

E9977-0431-07
to
DEKALB PARK DISTRICT
of
DEKALB, IL

The terms and conditions governing use of your exemption number remain unchanged.

Office of Local Government Services
Illinois Department of Revenue