



## MINUTES

- I. Call to Order – Commissioners Bass, Gunderson, Lenertz and Zaputil were present.
- II. Pledge of Allegiance – President Lenertz
  - A. Oath of Office – Secretary Medeiros delivered the Oath of Office to newly appointed Commissioner Reginald Bass
- III. Public Participation - None
- IV. Superintendent of Finance – Superintendent Hoffmann reviewed the following policies with the Board. The policy changes were a recommendation of PDRMA’s legal counsel as our current policies were outdated.
  - A. Employee Policy 1.2; Non-Discrimination and Anti-Harassment Policy (Appendix A)
  - B. Employee Policy 1.3; Disability and Pregnancy Accommodation (Appendix B)
  - C. Removal of Employee Policy 1.4; Pregnancy Discrimination Policy – This policy has been incorporated into the changes of 1.2 and 1.3 and is no longer needed (Appendix C).

Superintendent Hoffman reviewed Request for Proposal for Financial Auditing Services: Years ending 4/30/18, 4/30/19 and 4/30/20 with the Board. The District’s current auditor is a smaller firm with a minimal staff and the regulations of government accounting have become too encumbering for them to continue as our auditor. The proposal for a new firm will be a 3 year term in order to provide continuity (Appendix D).
- V. Superintendent of Recreation/Fitness and Facility Manager – Superintendent Kaspar and Fitness and Facility Manager Kasper reviewed the following areas in respect to the ARC Center with the Board (Appendix E):
  - Memberships
  - Fitness Classes
  - Personal Training
  - Room Rentals
  - Birthday Parties
  - Gym Rentals
  - Treehouse
- VI. Miscellaneous – The following was discussed:
  - A. New Flag for Board Meetings
  - B. Lowered Fees for Large Meeting Room Rentals
  - C. Revisiting the current alcohol policy

D. Patrons have expressed to Commissioners of the excellent response to requests and repairs in the fitness area by staff.

VII. Adjournment – 7:01 p.m.

## Section 1: Employment Policies and Procedures

# 1.2 NON-DISCRIMINATION AND ANTI-HARASSMENT POLICY

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### A. Introduction

The Park District is committed to a work environment in which all individuals are treated with respect and dignity. Each individual has the right to work in a professional atmosphere that prohibits discriminatory practices, including harassment. Therefore, the Park District expects that all relationships among persons in the workplace will be business-like and free of bias, prejudice and harassment.

It is the responsibility of each and every employee, intern, officer, official, park commissioner, agent, volunteer, and vendor of the Park District, as well as anyone using the Park District's facilities, to refrain from sexual and other harassment. The Park District will not tolerate sexual or any other type of harassment of or by any of its employees, interns, elected officials, or others. Actions, words, jokes, or comments based on an individual's gender, pregnancy, child birth or related medical conditions, race, color, national origin, age, religion, disability, sexual orientation, civil union partnership, or any other legally protected characteristic will not be tolerated.

This policy should not, and may not, be used as a basis for excluding or separating individuals of a particular gender, pregnancy, child birth or related medical conditions, sexual orientation, civil union partnership, race, color, national origin, age, religion, disability, or any other protected characteristic, from participating in business or work-related social activities or discussions in order to avoid allegations of harassment. The law and policies of the Park District prohibit disparate treatment on the basis of gender, pregnancy, child birth or related medical conditions, sexual orientation, civil union partnership, race, color, national origin, age, religion, disability, or any other protected characteristic, with regard to terms, conditions, privileges and prerequisites of employment. The prohibition against harassment, discrimination and retaliation are intended to complement and further these policies, not to form the basis of an exception to them.

## **B. Definitions of Harassment**

1. **Sexual harassment** may occur whenever there are unwelcome sexual advances, requests for sexual favors, or any other verbal, physical, or visual conduct of a sexual nature when:
  - a. Submission to the conduct is made either implicitly or explicitly a condition of the individual's employment;
  - b. Submission to or rejection of the conduct is used as the basis for an employment decision affecting the harassed employee/ intern; or
  - c. The harassment has the purpose or effect of interfering with the employee/ intern's work performance or creating an environment that is intimidating, hostile, or offensive to the employee/ intern.

Sexual harassment may include a range of subtle and not so subtle behaviors and may involve individuals of the same or different gender. Depending on the circumstances, these behaviors may include, but are not limited to: unwanted sexual advances or requests for sexual favors; sexual jokes and innuendo; verbal abuse of a sexual nature; commentary about an individual's body, sexual prowess or sexual deficiencies; leering; catcalls or touching; insulting or obscene comments or gestures; display or circulation in the workplace of sexually suggestive objects or pictures (including through e-mail); and other physical, verbal or visual conduct of a sexual nature.

2. **Harassment on the basis of any other protected characteristic** is also strictly prohibited. Under this policy, harassment is unwelcome verbal or physical conduct that denigrates or shows hostility or aversion toward an individual because of his/her race, color, religion, sex, sexual orientation, civil union partnership, age, national origin, disability, or any other characteristic protected by law, or that of his/her relatives, friends or associates, and that: (i) has the purpose or effect of creating an intimidating, hostile or offensive work environment; (ii) has the purpose or effect of unreasonably interfering with an individual's work performance; or (iii) otherwise adversely affects an individual's employment opportunities.

Harassing conduct includes, but is not limited to: epithets, slurs or negative stereotyping; threatening, intimidating or hostile acts; denigrating jokes and display or circulation in the workplace of written or graphic material that denigrates or shows hostility or aversion toward an individual or group (including through e-mail).

Conduct prohibited by these policies is unacceptable in the workplace and in any work-related setting outside the workplace, such as during

business trips, professional conferences, business meetings and business-related social events.

**Note** | Any employee/ intern engaging in practices or conduct constituting sexual harassment, discrimination, harassment, or retaliation (as discussed later in this policy) of any kind shall be subject to disciplinary action, up to and including discharge.

### C. Retaliation Is Prohibited

The Park District prohibits retaliation against any individual who reports discrimination, harassment, or retaliation, who participates in an investigation of such reports, and/or who files a charge of discrimination, harassment, or retaliation. Retaliation against an individual for reporting harassment, discrimination, or retaliation, for participating in an investigation of a claim of harassment, discrimination, or retaliation, or for filing a charge of discrimination, harassment, or retaliation is a serious violation of this policy and, like harassment or discrimination itself, will be subject to disciplinary action, up to and including termination.

In addition to the Park District's prohibition on retaliation, various state and federal laws prohibit retaliation for reports of discrimination, harassment, or retaliation. For instance, protections against retaliation exist under the Illinois Human Rights Act, and, depending on the circumstances, protections against retaliation may exist under the Illinois Whistleblower Act and/or the State Officials and Employee Ethics Act.

### D. Reporting Procedure

The Park District strongly urges the reporting of all incidents of discrimination, harassment or retaliation, regardless of the offender's identity or position. Early reporting and intervention have proven to be the most effective method of resolving actual or perceived incidents of harassment, discrimination, or retaliation. Therefore, while no fixed reporting period has been established, the Park District strongly urges the prompt reporting of complaints or concerns so that rapid and constructive action can be taken.

The availability of this reporting procedure does not preclude individuals who believe they are being subjected to harassing, discriminatory, or retaliatory conduct from promptly advising the offender that his or her behavior is unwelcome and requesting that it be discontinued. However, nothing in this policy shall require individuals who believe they are being subjected to harassing, discriminatory, or retaliatory behavior to so advise the offender.

If you experience or witness harassment, discrimination, or retaliation of any kind, you should deal with the incident(s) as directly and firmly as possible by clearly communicating your position to your immediate supervisor, your department head, and/or the Director. You should also document or record each incident (what was said or done, by whom, the date, time and place, and any witnesses to the incident). Written records such as letters, notes, memos, texts, social media postings, tweets, e-mails, and telephone messages can strengthen documentation. It is not necessary that the discrimination, harassment, or retaliation be directed at you to make a complaint.

- Direct Communication with Offender: If there is harassing, discriminatory, or retaliatory behavior in the workplace, and if you feel

comfortable doing so, you should directly and clearly express your objection to the offending person(s) regardless of whether the behavior is directed at you. If you are the harassed employee/ intern, and if you feel comfortable doing so, you should also clearly state that the conduct is unwelcome and the offending behavior must stop. However, you are **not** required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed below. Further, you are **not** required to directly confront the person who is the source of your report, question, or complaint if you feel uncomfortable doing so. The initial message may be oral or written, but documentation of the notice should be made. If subsequent messages are needed, they should be put in writing.

- Report to Supervisory and Administrative Personnel: At the same time direct communication is undertaken, or in the event you feel threatened or intimidated by the offending person, you should promptly report the offending behavior to your immediate supervisor, your Department Head or the Superintendent of the Department. If you feel uncomfortable doing so, or if your immediate supervisor and/or Department Head and/or Superintendent are the source of the problem, condones the problem or ignores the problem, please report the conduct directly to the Director. If the Director is the source of the problem, condones the problem, or ignores the problem, you should immediately report the incident or incidents in writing directly to the President of the Board of Park Commissioners.
- Report to Director/President of the Board of Park Commissioners: An employee/ intern may also report incidents of harassment, discrimination, or retaliation directly to the Director. If your complaint alleges harassment, discrimination, or retaliation by the Director, or if the Director condones the problem or ignores the problem, you should immediately report the incident or incidents in writing directly to the President of the Board of Park Commissioners.

When an allegation of discrimination, harassment, or retaliation is reported, an investigation will be conducted within a prompt period of time and appropriate remedial action will be taken when an allegation is determined to be substantiated. At no time will personnel involved in the alleged discrimination, harassment, or retaliation conduct the investigation.

Nothing in this policy precludes a report of discrimination, harassment, or retaliation to the Illinois Department of Human Rights, which is the State agency responsible for enforcing the Illinois Human Rights Act, as described in the “Conclusion” section below. Further, the IDHR maintains a hotline for confidential reports of sexual harassment.

**E. Harassment Allegations Against Non-Employees/Third Parties**

If you make a complaint alleging harassment, discrimination, or retaliation against an agent, vendor, supplier, contractor, volunteer or person using Park District programs or facilities, the Director (or her designee) will promptly investigate the incident(s) and determine the appropriate remedial action, if any. The Park District will take reasonable efforts to protect you from further contact with such persons. Please recognize, however, that the Park District has limited control over the actions of non-employees.

***Important Notice To All Employees***

**Employees/ interns who have experienced conduct they believe is contrary to this policy have an obligation to take advantage of this reporting procedure.**

**F. Responsibility of Supervisors and Witnesses**

Any supervisory or managerial employee who becomes aware of any possible sexual or other harassment, discrimination, and/or retaliation of or by any employee/ intern should immediately advise the Director, and the Director (or his designee) will investigate the conduct promptly and take prompt remedial action if the allegations are substantiated.

All employees/ interns are encouraged to report incidents of harassment, discrimination, and retaliation, regardless of who the offender may be or whether or not you are the intended victim.

**G. The Investigation**

Any reported allegations of harassment, discrimination, or retaliation will be investigated promptly. The Park District will make every reasonable effort to conduct an investigation in a responsible and confidential manner. However, it is impossible to guarantee **absolute** confidentiality, as the Park District must be able to fully investigate and take prompt remedial action when necessary. The investigation may include individual interviews with the parties involved, and where necessary, with individuals who may have observed the alleged conduct or may have other knowledge relevant to the allegations. The Park District reserves the right and hereby provides notice that third parties may be used to investigate claims of harassment, discrimination, or retaliation. You must cooperate in any investigation of workplace wrongdoing or risk disciplinary action, up to and including termination.

**H. Responsive Action**

After investigation, the Park District will determine whether a complaint of harassment, discrimination or retaliation has been substantiated or not based on a review of the facts and circumstances of each situation. Misconduct constituting a violation of this policy (such as engaging in harassment, discrimination, or retaliation), will be dealt with appropriately. Appropriate responsive action for a substantiated complaint may include, by way of example only: training, referral to counseling, and/or disciplinary action (such as warning,

reprimand, withholding of a promotion or pay increase, reassignment, temporary suspension without pay or termination), as the Park District believes appropriate under the circumstances.

### **I. False and Frivolous Complaints**

Given the possibility of serious consequences for an individual accused of sexual or other harassment, discrimination, or retaliation, complaints made in bad faith or otherwise false and frivolous charges are considered severe misconduct and may result in disciplinary action, up to and including dismissal.

### **J. Conclusion**

While we hope to be able to resolve any complaints of discrimination, harassment, or retaliation within the Park District, we acknowledge your right to contact the Illinois Department of Human Rights (IDHR) at the James R. Thompson Center, 100 West Randolph Street, Suite 10-100, Chicago, Illinois 60601, about filing a formal complaint. The IDHR also has a reporting hotline, which includes a method for the intake of anonymous phone calls regarding allegations of sexual harassment. If the IDHR determines that there is sufficient evidence of harassment to proceed further, it will file a complaint with the Illinois Human Rights Commission (HRC), located at the same address on the fifth floor, or an employee may have the ability to file a civil action for harassment or retaliation at that point.



## **WEST CHICAGO PARK DISTRICT**

### **Section 1: Employment Policies and Procedures**

# **1.3 Disability & Pregnancy Accommodation Policy**

The Park District makes reasonable accommodations when necessary for all employees and/or applicants with disabilities and/or who are affected by pregnancy, childbirth, or medical conditions related to pregnancy or childbirth, provided the individual is otherwise qualified to perform the essential functions of the job.

The Park District prohibits discrimination on the basis of pregnancy, medical conditions related to pregnancy or child birth or disability. Therefore, the Park District will not refuse to hire, segregate, or take any other employment action with respect to recruitment, hiring, promotion, renewal of employment, selection for training or apprenticeship, discharge, discipline, tenure or the terms, privileges or conditions of employment on the basis of pregnancy or disability.

The Park District will not require an employee affected by disability or pregnancy to take a leave of absence (against the employee's wishes) if another reasonable accommodation can be provided to the employee's known medical conditions related to the disability, pregnancy or childbirth. Further, the Park District will not fail or refuse to reinstate an employee affected by disability or pregnancy to his/her original job or to an equivalent position with equivalent pay, seniority, and benefits upon his/her signifying his/her intent to return to work or when the need for reasonable accommodation ceases, unless the Park District can demonstrate that the accommodation would impose an undue hardship on the Park District's operations.

The Park District may request documentation from an employee's health care provider concerning the need for the requested reasonable accommodation(s), the medical justification for the requested accommodation(s); a description of the reasonable accommodation(s) that is medically advisable; the date the reasonable accommodation(s) became (or will become) medically advisable; and the probable duration of the reasonable accommodation(s). The Park District may deny an accommodation if it imposes an undue hardship.

Employees and/or applicants are encouraged to discuss their need for a reasonable accommodation with your Department Head or the Director.

## WEST CHICAGO PARK DISTRICT

### Section 1: Employment Policies and Procedures

# 1.4 Pregnancy Discrimination Policy

The West Chicago Park District prohibits and does not tolerate discrimination against anyone on the basis of pregnancy. The Park District will treat all applicants and employees who are pregnant in the same manner as any other applicant or employee with regard to job-related functions, benefits, opportunities, and purposes. No person or employee, no matter his or her title or position, has the authority, whether express, actual, apparent or implied, to discriminate against a pregnant employee or applicant.

The Park District will not deny or remove a pregnant employee from a position because the employee is pregnant, considering pregnancy, or experiencing any pregnancy-related problems. All decisions regarding a pregnant employee's placement in or continuation in a job will be based on the same consideration that governs all employment decisions—the employee's ability to satisfactorily perform the essential duties of the job in question.

If you have a question, complaint, or problem related to pregnancy discrimination, you should relate such question, complaint, or problem to your Supervisor or Superintendent. If you feel uncomfortable doing so, or if your Supervisor or Superintendent is the source of the problem, condones the problem, or ignores the problem, report to the Director.

If neither of these alternatives is satisfactory to you, then you can direct your questions, problems, complaints, or reports to the President of the Board of Park Commissioners. You are not required to directly confront the person who is the source of your report, question, or complaint before notifying any of those individuals listed.



**WEST CHICAGO PARK DISTRICT**

**REQUEST FOR PROPOSAL**

**FOR**

**PROFESSIONAL AUDITING SERVICES**

**Issued: April 11, 2018**

**Due: May 1, 2018**

**Services for Fiscal Years ending:**  
**April 30, 2018, 2019, 2020**

**201 W. National Street**  
**West Chicago, IL 6018**

# **WEST CHICAGO PARK DISTRICT REQUEST FOR QUALIFICATIONS**

## **I. INTRODUCTION**

### **A. General Information**

The West Chicago Park District is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal year ending April 30, 2018, with the option of auditing its financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's (GAO) *Government Auditing Standards*, the provisions of the federal Single Audit Act and the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and any other applicable state or federal laws.

There is no expressed or implied obligation for the West Chicago Park District to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. During the evaluation process the District reserves the right, where it may serve the District's best interest, to request additional information or clarification from proposers, or to allow corrections of errors or omissions.

### **B. Term of Engagement**

A 3 year contract is contemplated, subject to annual review, the satisfactory negotiation of terms (including a price acceptable to both the West Chicago Park District and the selected firm), and the concurrence of the Park Board of Commissioners and the annual availability of budgeted expenditure.

### **C. Subcontracting**

No subcontracting will be permitted.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Entity**

The West Chicago Park District comprises all functions and activities of District operations. The District's financial statements include all funds, departments, agencies, boards, commissions and other organizations over which the West Chicago Park District officials exercise oversight responsibility.

B. Scope of Work to be performed

The West Chicago Park District desires the auditor to express an opinion on the fair presentation of the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information in conformity with generally accepted accounting principles.

The West Chicago Park District also desires the auditor to express an opinion on the fair presentation of its combining and individual fund financial statements and schedules in conformity with generally accepted accounting principles.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

The auditor is not required to audit the schedule of expenditures of Federal awards. However, the auditor is to provide an “in-relation-to” report on that schedule based on the auditing procedures applied during the audit of the financial statements.

Following the completion of the audit of the fiscal year’s financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards “in relation to” the audited financial statements.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. A report on compliance and internal control over compliance applicable to each major federal program.
4. The Annual Financial Report that must be filed with the State of Illinois shall be prepared by the auditor and filed by the auditor with two (2) copies (or one PDF) provided to the District.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

C. Funds to be audited

The West Chicago Park District uses the following fund types in its financial reporting:

<u>Fund Type</u>	<u>Number of Individual Funds</u>	<u>Number with Legally Adopted Annual Budgets</u>
General Fund	1	1
Special Revenue Funds	7	1
Debt Service Funds	6	1
Capital Projects Funds	2	1

D. Financial Reporting

The West Chicago Park District will provide individual fund statements and supporting schedules for GASB 34 adjustments from the District's trial balance.

The auditor shall provide the District with a list of all schedules to be prepared by management by first day of the year following the year under audit.

Covers, dividers, spines, the Introductory, Management's Discussion and Analysis and Statistical sections, and any necessary letterhead will be provided by the West Chicago Park District. The auditor shall reproduce 10 copies of the Management Letter. A PDF of the final document will be provided to the District. An Excel spreadsheet of all financial statements and supplemental schedules will also be provided to the District at completion. The auditor will provide a draft of the financial statements no later than four months of each year end to allow for preparation of the MD&A section of the report by the Superintendent of Finance.

While final responsibility for the financial statements rests with the West Chicago Park District, the District expects that the auditor possess and demonstrate sufficient expertise in governmental accounting and reporting to assure that all reporting requirements are met.

Demonstration of governmental accounting expertise shall be supported by membership, either current or past, in various governmental accounting and auditing committees and task forces of the Illinois CPA Society or AICPA.

The auditor shall express an unqualified opinion on all individual funds and accept “in relation to” responsibility for supplemental data. If an unqualified opinion cannot be expressed, the auditor shall bring such matter to the attention of the District before issuance of the report to determine whether or not the problems leading to a qualification can be resolved.

The auditor should also indicate any other services they provide, not outlined in this proposal, which would be an asset to the West Chicago Park District.

E. Management Letter

If, during the course of the examination, the auditor finds any weaknesses in internal control, the auditor shall summarize such findings and recommendations in the form of a separate management letter to the District.

The auditor shall be available to meet with elected officials at an evening meeting to answer questions regarding the proposal, the completed audit or management letter, if requested.

The auditor in the person of a partner or manager shall be available not only during the audit preparation period, but also on an as-needed basis to answer questions or provide guidance on any particular issue that may arise throughout the contract period.

### **III. DESCRIPTION OF THE GOVERNMENT**

A. Name and Telephone Number of Contact Persons/Organizational Chart/Location of Offices

The auditor’s principal contact with the West Chicago Park District will be Leslie Hoffmann, Superintendent of Finance, or a designated representative, who will coordinate the assistance to be provided by the West Chicago Park District to the auditor.

B. Background Information

The West Chicago Park District is located about 38 miles west of Chicago in DuPage County. It serves an area of 19 square miles with a population of about 28,000. The District, incorporated in 1972, operates under a Board-Director form of government. The 7-member Board of Park Commissioners appoints a Director who is responsible for the day to day administration of the District and its full-time staff of 15, which is supplemented by over 200 part-time and seasonal employees.

The West Chicago Park District provides the following services to its citizens: recreation programs, park management, capital development, and general administration. Recreational facilities operated by the District include eleven parks totaling over 400 acres which include the Reed Kepplar Park, the ARC Center, Zone 250 Sports Performance Center, Turtle Splash Aquatic Center and Kress Creek Farms Park.

C. Pension Plans

The West Chicago Park District participates in the Illinois Municipal Retirement Fund (IMRF). IMRF is a multiple-employer cost-sharing plan.

D. Insurance

The West Chicago Park District participate in the Park District Risk Management Agency (PDRMA) insurance programs for Property/Casualty, Workers Compensation, Employer's liability and PDRMA Health Program.

E. Magnitude of Finance Operations

The Finance Department is made up of two full time positions (Superintendent of Finance and Accounting Manager) and one part time Accounting Assistant position.

The Park District uses a detailed line item budget for accounting and expenditure control and monitoring purposes. The legal level of budgetary control is at the fund level.

F. Computer Systems

The West Chicago Park District currently uses Blackbaud's Financial Edge for its accounting software and Vermont Systems' RecTrac for its registration and pass software.

G. Audit Preparation

The Finance Department will prepare all year-end entries to the best of their ability and provide a trial balance and all supporting documentation at the commencement of the audit. The District will prepare all audit confirmations as requested.

H. Single Audits, Pension Audits and TIF Audits



It is anticipated that a single audit may be required. Please provide an estimate of a standard single audit price.

I. Availability of Prior Audit Reports and Working Papers

Interested responders who wish to review prior years' audit reports and management letters can locate them on the West Chicago Park District's website at [www.we-goparks.org](http://www.we-goparks.org). You may also contact Leslie Hoffmann at [lhoffmann@we-goparks.org](mailto:lhoffmann@we-goparks.org). The West Chicago Park District will use its best efforts to make prior audit reports and supporting work papers available to proposers to aid their response to this Request for Qualifications.

**IV. TIME REQUIREMENTS**

A. Proposal Calendar

The following is a list of key dates up to and including the date responses are due to be submitted:

Request for Proposal issued: April 11, 2018

Due date for Responses: 10am on May 1, 2018

B. Notification and Contract Dates

Selected firm will be notified after selection by West Chicago Park District management no later than May 10, 2018.

C. Date Audit May Commence

The West Chicago Park District will have all records ready for audit and all management personnel available to meet with the firm's personnel at an agreed upon schedule.

**V. PROPOSAL REQUIREMENTS**

1. On-site Inspections

On-site inspections will be available for all firms interested and will be held on a first-come first-served basis. Please submit all requests to Leslie Hoffman for scheduling.

2. Inquiries

Inquiries concerning the Request for Proposal and the subject of the Request for Proposal must be made to:

Leslie Hoffmann, Superintendent of Finance  
West Chicago Park District  
201 W. National Street  
West Chicago, IL 60185  
lhoffmann@we-goparks.org

All questions and answers will be provided to those firms who request to be added to the correspondence list. Please provide all contact names and email addresses for your firm to be added to the Contacts list.

3. Submission of Qualifications

The following material is required to be received by 10am on May 1, 2018 for a responding firm to be considered:

A. Title Page  
State the RFP subject.

B. Table of Contents  
Clearly identify the material by section and page number.

C. Letter of Transmittal (limited to three pages)

Briefly outline and summarize the key elements of the proposal as to experience, qualifications, references, technical expertise, audit standards, understanding of the work to be performed, and timing.

D. Profile of the Proposer

1. Describe the types of services provided and training offered.

2. State the location of the office and the total number of Partners and professional staff from that office.

3. Identify the Partners, Managers/Supervisors and In-Charge Accountants who will perform the audit. Include resumes for each person listed detailing educational background, years of experience and client names for audits similar to the proposed examination.

4. Describe firm audit experience similar to the proposed examination. (Multi-office firms should discuss experience for only the office of the firm from which the personnel will be assigned.) Provide client names, contact persons and telephone numbers of all municipal audit clients who have been served in the last two years – at least five references shall be provided. Provide a recent Comprehensive

Annual Financial Report prepared by your firm and the percentage of current municipal clients that received the GFOA Certificate of Achievement in Financial Reporting Award in their most current fiscal year.

5. Discuss governmental industry experience in terms of years of service, training, organizational involvement, etc.

E. Audit Process

1. Describe your audit approach.
2. Detail (in percentage) the amount of time to be put in on the audit by the following categories:

	<u>Percent</u>
Partner/Manager	_____
In-Charge Accountants (Seniors)	_____
Staff Accountants (Junior)	_____
Total	100%

F. Fees and Billings – **Separately provided in a sealed envelope marked “West Chicago Park District 2018 Audit RFP”**

1. It is the intention of the District to retain the same audit firm for a period of 3 years. Provide a maximum “not-to-exceed” fee proposal for the first year inclusive of all expenses and for the following 2 years.
2. Describe the circumstances under which you would propose to increase the fee shown in Exhibit I, Section VI, and how you would communicate such a potential increase to the West Chicago Park District.
3. List, by Partner and staff level, hourly billing rates to be charged should the West Chicago Park District expand the scope of the audit or require additional services.
4. List the hourly rate that is charged for phone calls and meeting attendance if applicable. Indicate if the firm is available throughout the audit year for minor questions that may arise and indicate how questions should be presented during the course of the year that do not directly relate to the audit process.

## **VI. SUBMISSION OF PROPOSALS**

- A. All proposals should be addressed to:

Leslie Hoffmann, Superintendent of Finance  
201 W. National Street  
West Chicago, IL 60185

Two (2) copies of the proposal are required and should be sealed in envelopes addressed to the above and clearly marked “West Chicago Park District 2018 Audit RFP”. Pricing must be submitted in a separate sealed envelope from the proposal.

- B. Proposals are due no later than 10am on May 1<sup>st</sup>, 2018.

## **VII. TIMELINESS OF REPORT**

The final audit must be completed and a report received by the District prior to five months after the end of the fiscal year, unless the District has caused the audit period to be longer. Failure to deliver a final report in a timely manner may result in reducing the term of the engagement. Filing the State Comptrollers report must be done prior to the last day of the six month period after the fiscal year end.

## **VIII. EVALUATION OF RESPONSES**

- A. Responses will be evaluated on the basis of which responder best meets the requirements of the West Chicago Park District.

Critical factors will be technical expertise, qualifications of the firm and audit team.

- B. Oral Interviews and e-mail contact

The West Chicago Park District reserves the right to interview proposing firms, if necessary. Please clearly list a contact person with the phone number and e-mail address in the event minor questions arise.

- C. The West Chicago Park District’s Board of Commissioners will consider final acceptance of the proposal, under the recommendation of the Superintendent of Finance.

## **IX. AUDITING SERVICES AGREEMENT**

- A. A draft of the Auditing Services Agreement is identified as Exhibit I. This Agreement is to be made a part of your submittal in the “West Chicago Park District 2018 Audit RFP Fees.”

## EXHIBIT I

### AUDITING SERVICES AGREEMENT

**THIS AGREEMENT**, made this \_\_\_\_\_ date of \_\_\_\_\_, 2018, by and between \_\_\_\_\_, hereinafter referred to as “Auditor”, and the WEST CHICAGO PARK DISTRICT, a municipal corporation in DuPage County, Illinois, hereinafter referred to as “District”.

**SECTION I.** The Auditor agrees to furnish capable and efficient accountants to conduct a general audit of the books and financial records of the District in accordance with Generally Accepted Auditing Standards (GAAS).

**SECTION II.** The Auditor agrees to begin the examination as soon after the acceptance of this Agreement as meets the mutual convenience of the District and the Auditor. The Auditor further agrees that he will conduct said examination with diligence as to insure its completion at the earliest possible date with such efficiency and thoroughness as is expected under GAAS. In any event, the examination and Auditor’s report shall be completed and a final report delivered prior to September 30th of each year. The State Comptroller’s report shall be filed prior to October 31<sup>st</sup> of each year.

**SECTION III.** The Auditor and the District shall comply with all aspects of this request for qualifications unless specified and agreed to in the contract.

**SECTION IV.** The Auditor agrees to adopt reasonable procedures as to insure the safe custody of the firm’s work papers for a period of time sufficient to satisfy legal and administrative requirements. Furthermore, the auditor agrees to make the work papers available for examination by the District as requested, and to provide copies of such work papers that may be requested by the District’s finance staff.

**SECTION V.** The Auditor agrees to publish 15 copies of the Comprehensive Annual Finance Report, a PDF of the CAFR, an excel spreadsheet with detailed financial statements, reconciliations, supplemental schedules and the SEC Continuing Disclosure Statement.

**SECTION VI.** The District agrees to pay the Auditor for services rendered based on the following not-to-exceed fees:

	<u>FY 2017-18</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>
CAFR	_____	_____	_____
Single Audit Report	_____	_____	_____
TIF Audit Report	_____	_____	_____
Total Fees	=====	=====	=====

Payment will be made upon receipt of progress billings with final payment made after receipt of the Comprehensive Annual Financial Report and Single Audit Report.

**DRAFT-FOR BOARD REVIEW ONLY**

The Auditor and the District agree that an equitable adjustment in the contract price may be negotiated if the cost or the time required for performance of the audit service is increased pursuant to a change in scope requested by the District or required by State or Federal regulations.

**SECTION VII.** If the Auditor is unable to complete the audit before the scheduled completion date provided in Section II of this Agreement, written notice to the District must be provided by the Auditor thirty (30) days prior to said date of completion.

The Auditor agrees to deliver the final Audit Report prior to the last day of the fifth month after each fiscal year, unless the Superintendent of Finance agrees to a later date but in no circumstances shall the date be later than the last day of the sixth month after each fiscal year. .

The District reserves the right to cancel audit services for the remainder of the period covered by their agreement.

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**Date**

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**Auditor**

**Signature of Authorized Representative**

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**Date**

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**Superintendent of Finance**

**West Chicago Park District**



# ARC Center Annual Report

April 2018





# The ARC

## Memberships

Fitness Classes

Personal Training

*Room Rentals*

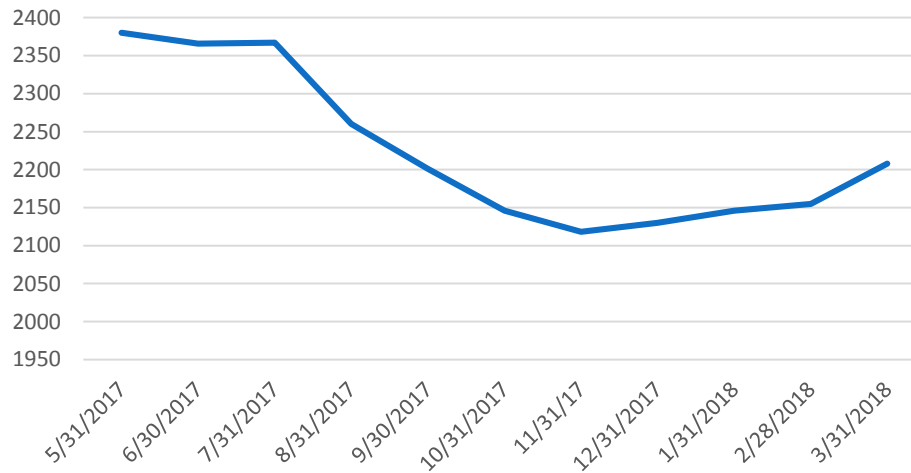
Birthday Parties

## Gym Rentals

Treehouse

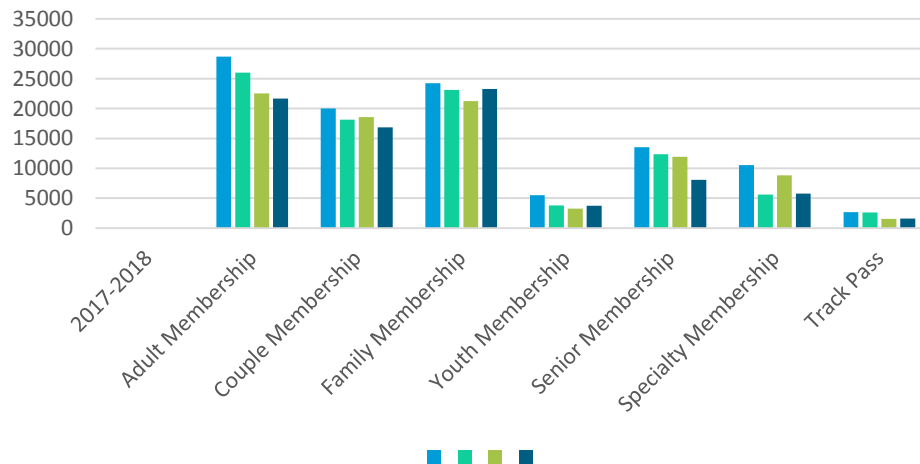
# Memberships

Membership Count 2017-18



Average/mo. = 2225

Fitness Memberships



Q1	\$ 105,264 .00
Q2	\$ 91,635.00
Q3	\$ 87,855.00
Q4	\$ 81,010.00
<b>Total</b>	<b>\$ 365,764.00</b>
<b>Budget</b>	<b>\$ 402,659.00</b>

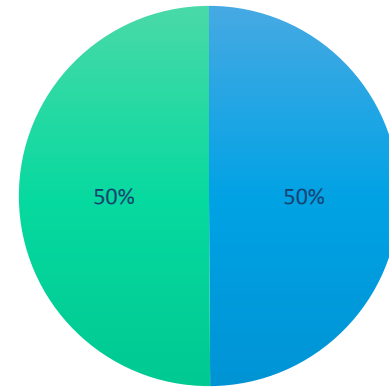
# Membership Demographics & Usage

Age Distribution



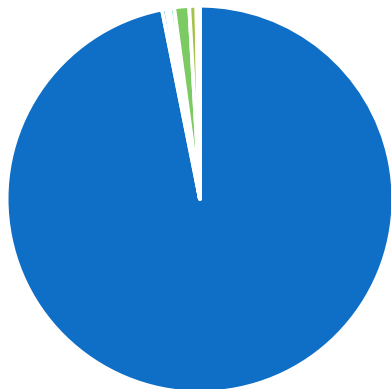
■ 1-10 ■ 11-20 ■ 21-30 ■ 31-40 ■ 41-50 ■ 51-60 ■ 61-70 ■ 71-80 ■ 81-90 ■ 91-100

Gender Distribution



■ Male ■ Female

Geographics



■ West Chicago ■ Bartlett ■ Chicago ■ Carol Stream ■ Winfield ■ St. Charles ■ Aurora

## Average Visits Per Year

- FY 17-18 78,191
- FY 16-17 90,379

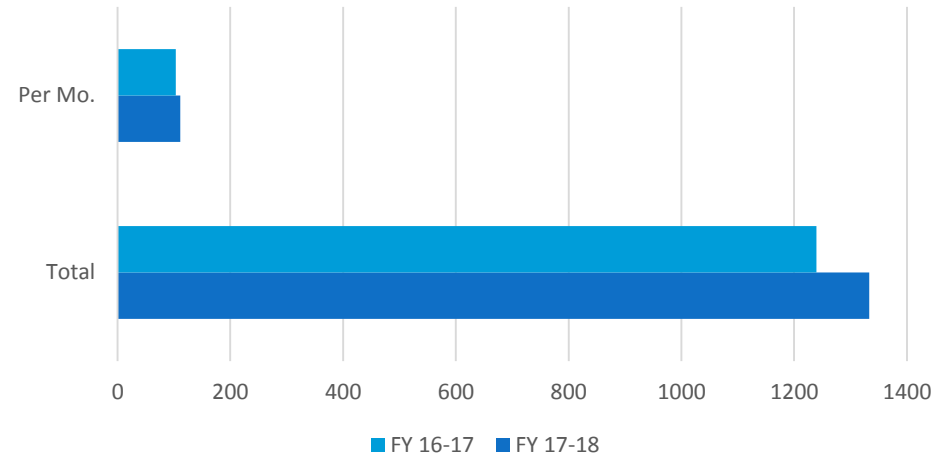
## **Busiest Times**

5-6p, 4-5p, 9-10a

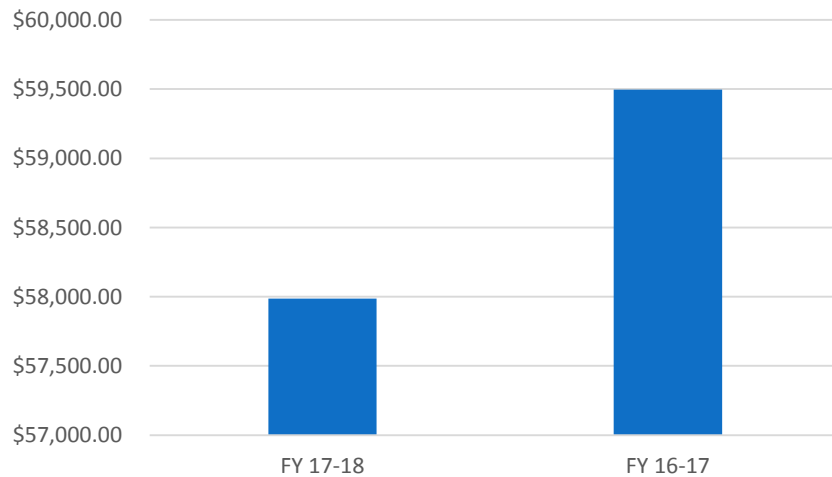
# Fitness Classes

Fitness Participation Numbers	Total	Per Mo.
FY 17-18	1333	111
FY 16-17	1240	103
Fitness Class Season	Attendance	
Spring	268	
Summer	207	
Fall	419	
Winter	439	

Participation

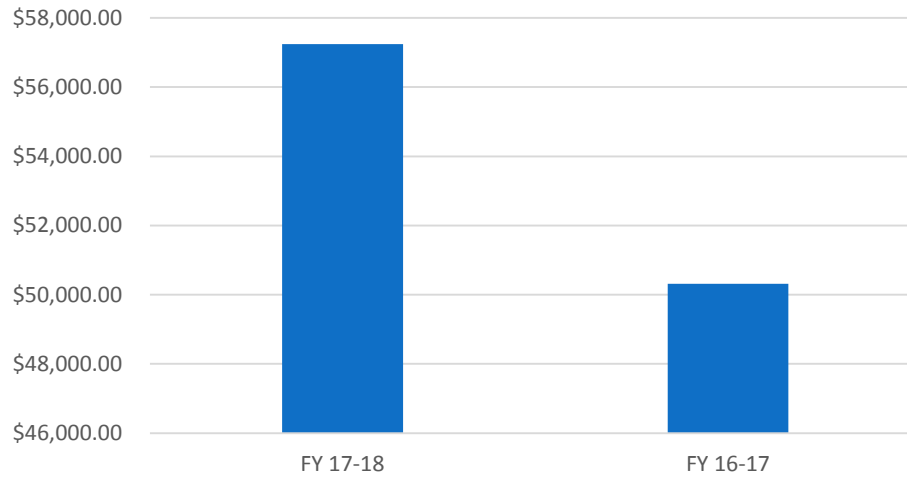


Revenue

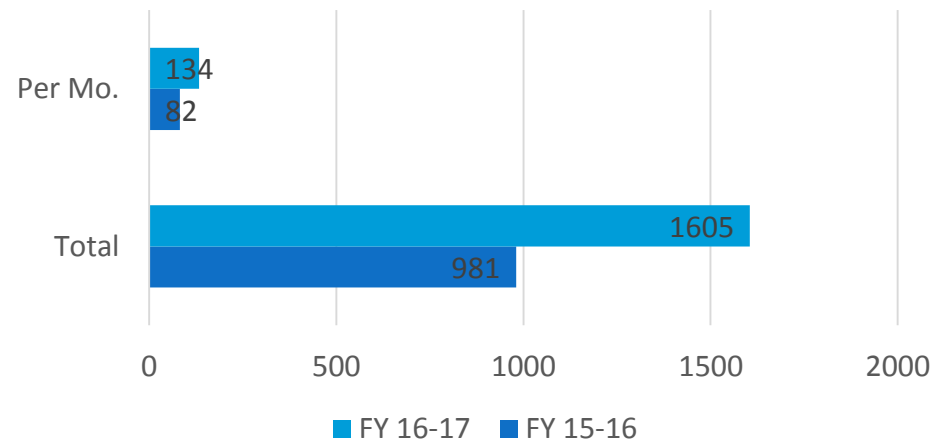


# Personal Training

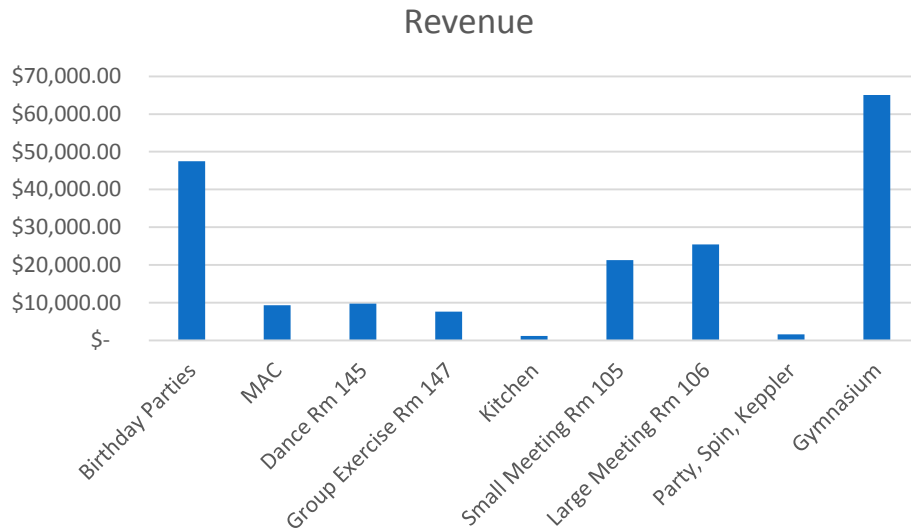
Revenue



Sessions



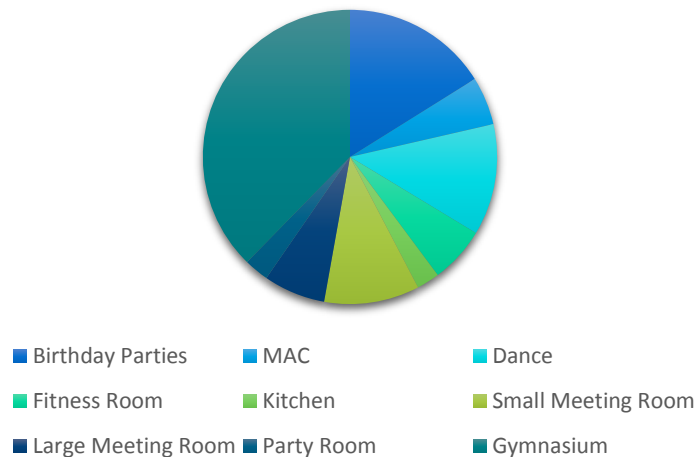
# Rentals



## Consistent Renters:

- Truth Basketball
- Ice Volleyball
- Renewal Church
- Pranav Volleyball / Basketball
- Miller Basketball
- Ramon Basketball
- Monarcas Soccer
- WC United Academy Soccer
- Kopian Soccer
- Aspire Gymnastics

## Reservations



Rentals	FY 17-18	
Location	Revenue	R'Cnt
Birthday Parties	\$ 47,492.00	237
MAC	\$ 9,350.00	78
Dance Rm 145	\$ 9,798.58	180
Group Exercise Rm 147	\$ 7,600.00	91
Kitchen	\$ 1,158.00	37
Small Meeting Rm 105	\$ 21,325.00	154
Large Meeting Rm 106	\$ 25,468.75	100
Party, Spin, Keppler	\$ 1,608.76	40
Gymnasium	\$ 65,082.56	554
<b>Total</b>	<b>\$ 188,883.65</b>	<b>1471</b>

# Treehouse

Treehouse	Revenue
Rentals	\$ 1,455.00
Daily Dropins	\$ 26,601.00
Membership	\$ 17,168.03
Total	\$ 45,224.03
Expenses	
Staff	\$ 29,812.66
Supplies	\$ 306.10
Total	\$ 30,118.76
Net	\$ 15,105.27
Percent Profit	20%



**20% Profit**





# Moving Forward...

- Marketing Implementations
  - New Member Packet
  - Membership Renewal Program
  - Welcome Wagon Newsletter
  - Save-On Postcards
- Corporate Membership Program
- Preventative Maintenance Plan
- New Equipment Purchasing
- Capital Replacement Plans – Facility & Fitness



ARC Performance: FY 2017-18							
	Q1	Q2	Q3	Q4	Total	Budget	+/-
Revenue	\$197,356	\$178,924	\$181,278	\$179,959	\$737,517	\$721,292	2%
Expenses	\$117,162	\$206,580	\$138,337	\$197,996	\$660,076	\$644,256	2%
Net	\$80,193	-\$27,656	\$42,941	-\$18,037	\$77,441	\$77,036	1%