

**Administrative-Finance Committee**  
**October 5, 2015**  
**6:00 p.m. – City Hall Conference Room**

- 1. Call to Order**
- 2. Public Comment**
- 3. New Business**
  - a. Motion - To approve the Tax Levy Determination for General and Special Purposes for Fiscal Year 2015-2016**
  - b. Discussion - Budget to Actual Comparison**
  - c. Motion – To approve the payment of an amount not to exceed \$20,000 to the DuPage County Senior Citizen Council**
  - d. Motion – To approve the “Reciprocal Agreement on Exchange of Information between the City of Darien and the Illinois Department of Revenue”**
  - e. Discussion - Petition for relief from the “felony conviction” requirement of the Darien Local Liquor Control Commission**
  - f. Resolution - To enter into a lease with the Darien Historical Society and School District 61 for the property known as “Old Lace School House” located on District-owned property at the northwest corner of 75<sup>th</sup> Street and Cass Avenue in the City of Darien**
  - g. Approval of Minutes – September 8, 2015**
- 4. Other Business**
- 5. Next Meeting –November 2, 2015**
- 6. Adjournment**

AGENDA MEMO  
Administrative/Finance Committee  
Meeting Date: October 5, 2015

Issue Statement

Motion to approve the tax levy determination for general and special purposes for Fiscal Year 2015-2016.

Background/History

The process for setting a tax levy is to determine how much revenue to collect from the property tax, and request that the County levy a tax to generate that amount of money. The first approval required is the tax levy determination, which takes place prior to the approval of the tax levy ordinance. Not less than 20 days prior to the adoption of the aggregate levy, the Council shall determine the amounts of money to be levied. There are also special requirements if the aggregate amount of the Corporate and Special Purpose levy is more than 105% of the preceding year's extension and abatements.

Unfortunately, we are still subject to a timing constraint that requires us to make our initial request by the end of December, a few months before we are far enough into the budget process to make a final judgment on what we will need. In previous years the City has approached the process with an underlying assumption that the Council will not increase property taxes for the combined general corporate purpose (general fund) and special corporate levy (police pension fund).

However, this year's approach will be different due to the City prepaying \$1,394,555 to retire the 2007 B- G.O. bond. The amount to prepay the bond was taken from the General Fund reserves last year. The prepayment resulted in less money that was transferred to the Capital Projects Fund. The budget plan was to increase the general corporate purpose (general fund) and special corporate levy (police pension fund) over the next 2 years equal to the annual amount of the general revenue used to prepay the bond. **This will change the makeup of the levy but will not increase the total levy over last year's extension.** Based on staff anticipating that assessed valuation will be level the City's the tax rate will not change.

At the same time, the Council can approve additional abatements up to the end of March. This gives the Council the ability to request a "ceiling" amount, while allowing us to review the budget early next year and consider abatements to the original request.

The attached ordinance requests a general corporate purpose (general fund=\$749,095) and special corporate levy (police pension fund=\$1,412,529) total of \$2,161,624 which represents a 29.95% increase over this year's non-bond extension (\$1,663,448). I

determined the levy for the police pension fund based on the actuary report conducted on the Police Pension Fund.

With respect to the tax levy for Special Service Area #1, we have a plan for maintenance expenses for these wetlands and storm water infrastructure, and the recommended revenue from this levy is proposed to be maintained at \$5,000.

Additionally, a levy for any outstanding bonds has been filed upon the adoption of the bond ordinances. The 2015 levy amount to pay for the principal and interest on these bonds totals \$505,995. The 2015 bond levy would have been higher by \$497,400 if the 2007 B- G.O bonds were not prepared last fiscal year. Lastly, any bond abatement will be presented in conjunction with our budget review.

### **Staff/Committee Recommendation**

Staff recommends approval of the levy determination and ordinances which:

- Set the City's 2015 general property tax levy and special corporate tax levy (police pension fund) at \$2,161,624
- Set the City's 2015 Special Service Area I property tax levy at \$5,000

### **Alternate Consideration**

Levy different amounts.

### **Decision Mode**

The tax levy determination will be on the October 19, 2015 Council meeting for formal consideration.

This final tax levy ordinance will be on the December 7, 2015, City Council agenda for formal consideration.

# DRAFT FOR TAX LEVY DETERMINATION

CITY OF DARIEN

DU PAGE COUNTY, ILLINOIS

---

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE LEVYING TAXES FOR  
GENERAL AND SPECIAL CORPORATE PURPOSES  
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2015,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2016,  
FOR THE CITY OF DARIEN, ILLINOIS

---

ADOPTED BY THE  
MAYOR AND CITY COUNCIL  
OF THE  
CITY OF DARIEN

THIS \_\_\_\_\_ DAY OF DECEMBER, 2015

---

Published in pamphlet form by authority of  
the Mayor and City Council of the City of  
Darien, DuPage County, Illinois, this  
\_\_\_\_\_ day of December, 2015.

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE LEVYING TAXES FOR  
GENERAL AND SPECIAL CORPORATE PURPOSES  
FOR THE FISCAL YEAR COMMENCING ON THE FIRST DAY OF MAY, 2015,  
AND ENDING ON THE THIRTIETH DAY OF APRIL, 2016,  
FOR THE CITY OF DARIEN, ILLINOIS**

WHEREAS, the City of Darien is a home rule unit of local government pursuant to the provisions of Article VII, Section 6 of the Illinois Constitution of 1970; and

WHEREAS, as a home rule unit of local government, the City may exercise any power and perform any function pertaining to its government except as limited by Article VII, Section 6; and

WHEREAS, the City Council of the City of Darien, Illinois, adopted the Annual Budget for the City of Darien, Illinois, for the Fiscal Year beginning on May 1, 2015, and ending on April 30, 2016, and which has been duly published.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, IN THE EXERCISE OF ITS HOME RULE POWERS, as follows:**

**SECTION 1:** A tax for the following sums of money or so much thereof as may be authorized by law to defray all expenses and liabilities of the City of Darien be, and the same is hereby levied, for the purposes specified against all taxable property in said City for the Fiscal Year commencing on the First day of May, 2015, and ending on the Thirtieth day of April, 2016.

**ORDINANCE NO.** \_\_\_\_\_

<u>Purpose</u>	<u>Amount Budgeted</u>	<u>Derived From Other Sources</u>	<u>Amount Levied</u>
<u>For Department of Administration:</u>			
Total	1,034,538	1,034,538	0
<u>For Police Department:</u>			
Total	7,318,204	6,569,109	749,095
<u>For Community Development Department:</u>			
Total	858,444	858,444	0
<u>For Municipal Services Department:</u>			
Total	2,235,040	2,235,040	0
<b>Total Amount Levied for General Corporate Purposes</b>			<b><u>749,095</u></b>
Police Pension Fund.....			1,412,529
2012 G.O. Refunding Bond- Water System....			299,425
2008 G.O. Bond- Capital Projects			206,570
<b>Total Amount Levied for Special Corporate Purposes &amp; Debt</b>			<b><u>1,918,524</u></b>
<b>TOTAL TAX LEVY FOR ALL FUNDS</b>			<b><u>\$2,667,619</u></b>

**SECTION 2:** The City Clerk of the City of Darien is hereby directed to file with the County Clerk of the County of DuPage, a certified copy of this Ordinance as provided by law.

**SECTION 3:** If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of this Ordinance.

**SECTION 4:** This ordinance and each of its terms shall be the effective legislative act of a home rule municipality without regard to whether such ordinance should (a) contain terms contrary to the provisions of current or subsequent non-preemptive state law, or (b) legislate in a manner or regarding a matter not delegated to municipalities by state law. It is the intent of the corporate authorities of the City of Darien that to the extent that the terms of this ordinance should be inconsistent with any non-preemptive state law, that this ordinance shall supersede state law in that

**ORDINANCE NO.** \_\_\_\_\_

regard within its jurisdiction.

**SECTION 5:** This Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form, as required by law, and shall be known as Ordinance Number \_\_\_\_\_ of the City of Darien, Illinois.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of December, 2015.**

AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

**APPROVED BY THE MAYOR OF THE CITY OF DARIEN, DU PAGE COUNTY, ILLINOIS, this 7th day of December, 2015.**

ATTEST:

\_\_\_\_\_  
KATHLEEN MOESLE WEAVER, MAYOR

\_\_\_\_\_  
JOANNE E. RAGONA, CITY CLERK

APPROVED AS TO FORM:

\_\_\_\_\_  
CITY ATTORNEY



PAUL HINDS  
COUNTY CLERK  
DU PAGE COUNTY, ILLINOIS

May 19, 2015

Dear District Official,

Enclosed is a copy of the final calculations of the 2014 tax rates and extensions for your district. All abatements, corrections or re-allocations are reflected in the calculations.

In addition, we have enclosed information to aid you in determining whether or not you must comply with the "Truth in Taxation Act" for next year's 2015 tax levy.

Even though your district may be limited by the tax cap, all districts whose new 2015 levy request exceeds 105% of the prior years extension must follow the provisions of the "Truth in Taxation Act," (Chapter 35, paragraph 215/1 – 215/9 of the Illinois Compiled Statutes).

Please note the **Consumer Price Index** as defined under Section 1-5 of the Property Tax Extension Limitation Law, for the Tax Year 2015 is 0.8%.

For your convenience we have also enclosed a checklist regarding documents that you are required to file with our office for Tax Year 2015/2016.

I am pleased to be of assistance in this matter.

Very truly yours,

A handwritten signature in cursive script that reads "Paul Hinds".

Paul Hinds  
DuPage County Clerk

PH:hbp  
Enclosures: 3



## DOCUMENTS TO BE FILED WITH THE COUNTY CLERK

### Suggested Filing Checklist

1. \_\_\_\_\_ Budget & Appropriation Ordinance \* (35 ILCS 200/18-50)  
NOTE: Must be filed within 30 days of adoption.  
District Clerk or Secretary certifies copy of budget.  
Chief Fiscal officer certifies revenue estimates.  
Failure may result in property taxes not being extended.
2. \_\_\_\_\_ Certification of Budget & Appropriation Ordinances\*
3. \_\_\_\_\_ Certification of Estimated Revenues by Source\*
4. \_\_\_\_\_ Tax Levy (35 ILCS 200/18-15)
5. \_\_\_\_\_ Certification of Tax Levy\*
6. \_\_\_\_\_ Certification of Truth in Taxation Compliance  
(35ILCS 200/18-55 through 18-100)
7. \_\_\_\_\_ Fiscal Responsibility Report Card (EXCEPT SCHOOL  
DISTRICTS)(35 ILCS 200/30-30)

\* In order to avoid tax objections against certifications lacking original signature and seal, check before filing that signatures are original and that the seal has been affixed.

1800000  
CITY OF DARIEN

FINAL

RES: 691,628,992  
FARM: 11,114 RR:  
COMM: 74,244,770  
IND: 6,022,370  
T-RE: 771,902,246 GTOT: 771,902,246

TOWNSHIPS: DOWNERS GROVE 771,902,246  
DUPAGE COUNTY 771,902,246  
2014 CUR VALUATION 771,902,246

TAX BURDEN:

LIMITING RATE: *HR*

RATE REDUCTION:

LEVY	AMOUNT		RATE		TAXES EXTENDED	TAX LIMITATION ACT		DISTRICT ADJUSTMENT	
	AMOUNT	PLUS	LIMIT	EXTD	AMOUNT	RATE	EXTENSION	RATE	EXTENSION
CORPORATE	445,812.00	450,270.12		.0584	450,790.91				
*BOND & INTEREST	697,006.26	703,976.32		.0913	704,746.75				
POLICE PENSION	1,200,005.00	1,212,005.05		.1571	1,212,658.43				
<b>TOTAL CAP FUNDS</b>	<b>1,645,817.00</b>	<b>1,662,275.17</b>		<b>.2155</b>	<b>1,663,449.34</b>				
*TOTAL NON CAP FUNDS	697,006.26	703,976.32		.0913	704,746.75				
<b>GRAND TOTAL</b>	<b>2,342,823.26</b>	<b>2,366,251.49</b>		<b>.3068</b>	<b>2,368,196.09</b>				

1800000  
CITY OF DARIEN

TOWNSHIPS: DOWNERS GROVE 771,902,246  
DUPAGE COUNTY 771,902,246  
-----  
2014 CUR: VALUATION 771,902,246

RES: 691,623,992  
FARM: 11,114 RR:  
COMM: 74,244,770  
IND: 6,022,370  
T-RE: 771,902,246 GTOT: 771,902,246

TAX BURDEN:

LEVY	TAXES EXTENDED	DU PAGE	PRIOR YEARS	DU PAGE ADJUSTED	RATE	TAXES EXTENDED
	AMOUNT	EXTENSION	ADJUSTMENT	AMOUNT	EXTD	AMOUNT
CORPORATE	450,790.91				.0584	450,790.91
*BOND & INTEREST	704,746.75				.0913	704,746.75
POLICE PENSION	1,212,658.43				.1571	1,212,658.43
TOTAL CAP FUNDS	1,663,449.34				.2155	1,663,449.34
*TOTAL NON CAP FUNDS	704,746.75				.0913	704,746.75
GRAND TOTAL	2,368,196.09				.3068	2,368,196.09

## 2014 Bond / Interest Worksheet

180000  
CITY OF DARIEN

DATE	BOND DESCRIPTION	LEVY AMOUNT	APRTELE	RATE/INT	FINAL LEVY AMOUNT
5-15-07	G GENERAL OBLIGATION 2007A&B	495,000.00			495,000.00
6-15-08	H REFUNDING 2008	202,006.26			202,006.26
7-12-12	I REFUNDING 2012	298,725.00	3-16-15	298,725.00	0.00

TOTAL BONDS 697,006.26

# FINAL

1820010  
DARIEN SPEC SERV 1

RES: 24,988,170  
 FARM: RR:  
 COMM:  
 IND: 24,988,170 GTOT: 24,988,170  
 T-RE:

TOWNSHIPS: DOWNERS GROVE 24,988,170  
 DUPAGE COUNTY 24,988,170  
 -----  
 2014 CUR VALUATION 24,988,170

LEVY	TAX BURDEN:				LIMITING RATE:			RATE REDUCTION:	
	AMOUNT	PLUS	LIMIT	EXTD	AMOUNT	RATE	EXTENSION	RATE	EXTENSION
SPECIAL SERVICE AREA	5,000.00	5,050.00	.3000	.0203	5,072.60				
TOTAL CAP FUNDS	5,000.00	5,050.00		.0203	5,072.60				
*TOTAL NON CAP FUNDS									
GRAND TOTAL	5,000.00	5,050.00		.0203	5,072.60				

1820010  
 DARIEN SPEC SERV 1

TOWNSHIPS: DOWNERS GROVE 24,988,170  
 DUPAGE COUNTY 24,988,170  
 -----  
 2014 CUR: VALUATION 24,988,170

RES: 24,988,170  
 FARM: RR:  
 COMM:  
 IND:  
 T-RE: 24,988,170 GTOT: 24,988,170

TAX BURDEN:

LEVY	TAXES EXTENDED AMOUNT	DU PAGE EXTENSION	PRIOR YEARS ADJUSTMENT	DU PAGE ADJUSTED AMOUNT	RATE EXTD	TAXES EXTENDED AMOUNT
SPECIAL SERVICE AREA	5,072.60				.0203	5,072.60
TOTAL CAP FUNDS	5,072.60				.0203	5,072.60
*TOTAL NON CAP FUNDS						
GRAND TOTAL	5,072.60				.0203	5,072.60

DU PAGE COUNTY  
CALCULATIONS FOR "TRUTH IN TAXATION" PROCESS

TAXING DISTRICT NAME:	CITY OF DARIEN	
TOTAL 2014 TAX EXTENSION: (INCLUDING DEBT)		2,368,196.09
TOTAL 2014 DEBT EXTENSION: (INCLUDES DEBT SERVICE AND P.B.C. LEASES)		704,746.75
SUB TOTAL = REMOVAL OF DEBT SERVICE		1,663,449.34
ADDITION OF 2014 ABATEMENTS: (DOES NOT INCLUDE BOND ABATEMENTS)		NONE
TOTAL 2014 AGGREGATE EXTENSION: (INCLUDES CORPORATE & SPECIAL PURPOSES, ABATEMENTS AND NO DEBT)		1,663,449.34
*** ADDITION OF 105% TO TOTAL AGGREGATE EXTENSION (INCLUDES CORPORATE AND SPECIAL PURPOSES, ABATEMENTS AND NO DEBT):		1,746,621.81
*** YOUR 2015 TAX LEVY REQUEST, MINUS DEBT, CANNOT EXCEED THIS FIGURE WITHOUT COMPLIANCE TO THE "TRUTH IN TAXATION ACT".		

ALL OF THE ABOVE CALCULATIONS ARE FOR DU PAGE COUNTY ONLY. IF YOUR DISTRICT OVERLAPS INTO ANY OTHER COUNTY, YOU WILL NEED TO OBTAIN THE REMAINDER OF YOUR EXTENSION INFORMATION FROM THAT COUNTY, IN ORDER TO HAVE ALL THE NECESSARY FIGURES YOU WILL NEED TO DETERMINE COMPLIANCE WITH "TRUTH IN TAXATION".

ANY DISTRICT WHO MUST PUBLISH IN ORDER TO COMPLY WITH THE "TRUTH IN TAXATION ACT", WILL NEED TO INCLUDE 2015 DEBT SERVICE FIGURES IN THE PUBLICATION NOTICE, AS REQUIRED BY SENATE BILL 136, PASSED 12-5-1989. ACCORDING TO OUR RECORDS AS OF APRIL 30, 2015, YOUR DEBT SERVICE FIGURE IS 1,003,393.76 . ANY DEBT ISSUED AFTER THIS DATE, BUT PRIOR TO YOUR PUBLICATION DATE, MUST BE ADDED TO THIS FIGURE.

DU PAGE COUNTY  
CALCULATIONS FOR "TRUTH IN TAXATION" PROCESS

TAXING DISTRICT NAME:	DARIEN SPEC SERV 1	
TOTAL 2014 TAX EXTENSION: (INCLUDING DEBT)		5,072.60
TOTAL 2014 DEBT EXTENSION: (INCLUDES DEBT SERVICE AND P.B.C. LEASES)		NONE
SUB TOTAL = REMOVAL OF DEBT SERVICE		5,072.60
ADDITION OF 2014 ABATEMENTS: (DOES NOT INCLUDE BOND ABATEMENTS)		NONE
TOTAL 2014 AGGREGATE EXTENSION: (INCLUDES CORPORATE & SPECIAL PURPOSES, ABATEMENTS AND NO DEBT)		5,072.60
*** ADDITION OF 105% TO TOTAL AGGREGATE EXTENSION (INCLUDES CORPORATE AND SPECIAL PURPOSES, ABATEMENTS AND NO DEBT):		5,326.23
*** YOUR 2015 TAX LEVY REQUEST, MINUS DEBT, CANNOT EXCEED THIS FIGURE WITHOUT COMPLIANCE TO THE "TRUTH IN TAXATION ACT".		

ALL OF THE ABOVE CALCULATIONS ARE FOR DU PAGE COUNTY ONLY. IF YOUR DISTRICT OVERLAPS INTO ANY OTHER COUNTY, YOU WILL NEED TO OBTAIN THE REMAINDER OF YOUR EXTENSION INFORMATION FROM THAT COUNTY, IN ORDER TO HAVE ALL THE NECESSARY FIGURES YOU WILL NEED TO DETERMINE COMPLIANCE WITH "TRUTH IN TAXATION".

ANY DISTRICT WHO MUST PUBLISH IN ORDER TO COMPLY WITH THE "TRUTH IN TAXATION ACT", WILL NEED TO INCLUDE 2015 DEBT SERVICE FIGURES IN THE PUBLICATION NOTICE, AS REQUIRED BY SENATE BILL 136, PASSED 12-5-1989. ACCORDING TO OUR RECORDS AS OF APRIL 30, 2015, YOUR DEBT SERVICE FIGURE IS NONE. ANY DEBT ISSUED AFTER THIS DATE, BUT PRIOR TO YOUR PUBLICATION DATE, MUST BE ADDED TO THIS FIGURE.



# CITY OF DARIEN

## MEMO

**TO: Administrative/Finance Committee Members**  
**FROM: Bryon D. Vana, City Administrator**  
**DATE: October 5, 2015**  
**SUBJECT: October 5<sup>th</sup> Committee Meeting –FYE 15 Audit to Budget Comparison**

---

Upon completion of the annual audit the Administrative/Finance Committee reviews a comparison between the FYE 4-30-15 audited numbers and the FYE 4-30-15 estimated numbers included in the FYE 4-30-16 budget. This year's review includes an excel document containing a detailed sheet on the General, Capital Projects, and Water Funds. The details sheets include the following columns:

- 1 budget line item title
- 2 the 4-30-15 Original Budget
- 3 the 4-30-15 Audit
- 4 the 4-30-15 Estimated actual numbers used for the FYE 4-30-16 budget
- 5 the difference between Audited and Estimated Actual

The General Fund audited fund balance was lower than the estimated balance used in the 4-30-16 budget by \$973,977. This was due to the early retirement of a bond issue in which the City was able to save approximately \$50,000 in interest by paying off prior to April 30, 2015. The City Council previously approved the *Capital Improvements Plan Guidelines*. Section 3 of the guidelines includes the following:

- Surplus from the general fund, in excess of 3 months operating reserve, will be transferred to the capital projects fund annually

Based on these guidelines I am recommending that the City Council postpone any other transfer from the General Fund to the Capital Improvement Fund until further along in the budget process for FYE 17.

**City of Darien  
 Comparison of Estimated Actual  
 Fund Balance to Audited Fund Balance  
 as of 4/30/15**

**Working Session Report**

**General Fund  
 Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 2,590,161	\$ 2,649,500	\$ 3,623,477	\$ (973,977.00)

**Water Fund  
 Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 855,324	\$ 987,904	\$ 973,955	\$ 13,949.00

**Motor Fuel Tax Fund  
 Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 121,430	\$ 282,089	\$ 301,869	\$ (19,780.00)

**Water Depreciation Fund  
Cash Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 493,274	\$ 87,362	\$ 48,734	\$ 38,628.00

**Capital Improvement Fund  
Fund Balance**

<u>Original Budget</u>	<u>Audited</u>	<u>Estimated Actual</u>	<u>Difference between Estimated Actual and Audited</u>
\$ 3,785,713	\$ 5,687,456	\$ 5,685,390	\$ 2,066.00

City of Darien General Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference	% Difference
<b>Beginning Fund Balance</b>		3,400,000.00	3,871,945.00	3,871,945.00	0.00	
<b>Total Revenue</b>		12,905,495.00	13,674,176.00	13,652,958.00	21,218.00	0.16%
<b>Total Expenses</b>		10,853,975.00	10,572,072.00	10,953,815.00	(381,743.00)	-3.49%
<b>Transfer out Capital Projects</b>		2,502,174.00	2,947,611.00	2,947,611.00	0.00	
<b>Ending Fund Balance</b>		2,949,346.00	4,026,498.00	3,623,477.00	402,961.00	
<b>Transfer out to Debt Service Fund</b>		0.00	1,376,936.00	0.00	1,376,936.00	
<b>Transfer In</b>		0.00	0.00	0.00	0.00	
<b>Ending Fund Balance</b>		2,949,346.00	2,649,500.00	3,623,477.00	(973,977.00)	\$ (973,977.00)
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Revenue	FYE 4/30/15 Estimated Revenue	Difference	
<b>Taxes</b>						
Real Estate Taxes - Current	3110	1,629,140.00	1,642,329.00	1,645,000.00	(2,671.00)	
Real Estate Taxes - Prior	3111	0.00	78.00	0.00	78.00	
Road and Bridge Tax	3120	208,000.00	205,094.00	205,000.00	94.00	
Municipal Utility Tax	3130	986,000.00	1,109,183.00	1,207,322.00	(98,139.00)	
Amusement Tax	3140	70,000.00	89,903.00	70,000.00	19,903.00	
Hotel/Motel Tax	3150	40,000.00	53,205.00	50,000.00	3,205.00	
Personal Property Tax	3425	5,000.00	7,185.00	5,000.00	2,185.00	
<b>Total Taxes</b>		2,938,140.00	3,106,977.00	3,182,322.00	(75,345.00)	
<b>License, Permits, Fees</b>						
Business Licenses	3210	40,000.00	42,983.00	46,000.00	(3,017.00)	
Liquor License	3212	60,000.00	67,220.00	67,000.00	220.00	
Contractor Licenses	3214	18,000.00	21,355.00	18,000.00	3,355.00	
Court Fines	3216	135,000.00	127,895.00	135,000.00	(7,105.00)	
Towing Fees	3217	70,000.00	65,793.00	55,000.00	10,793.00	
Ordinance Fines	3230	12,000.00	26,320.00	24,000.00	4,320.00	
Building Permits and Fees	3240	35,000.00	102,758.00	100,000.00	2,758.00	
Telecommunication Taxes	3242	870,000.00	991,410.00	870,000.00	121,410.00	Amount over budget due to Audit of one taxpayer with a large settlement.
Cable T.V. Franchise Fee	3244	330,000.00	356,126.00	330,000.00	26,126.00	
PEG - Fees - AT&T	3245	0.00	17,030.00	0.00	17,030.00	
NICOR Franchise Fee	3246	28,000.00	29,804.00	29,000.00	804.00	
Public Hearing Fees	3250	5,000.00	7,221.00	5,000.00	2,221.00	
Elevator Inspections	3255	5,000.00	4,660.00	5,000.00	(340.00)	
Public Improvement Permit	3260	0.00	25.00	0.00	25.00	
Engineering/Prof Fee Reimb	3265	42,400.00	48,081.00	40,000.00	8,081.00	
D.U.I. Technology Fines	3267	8,000.00	14,073.00	13,000.00	1,073.00	
Police Special Service	3268	107,500.00	144,860.00	130,000.00	14,860.00	
Stormwater Management	3270	0.00	2,230.00	0.00	2,230.00	
<b>Total License, Permits, Fees</b>		1,765,900.00	2,071,844.00	1,867,000.00	204,844.00	
<b>Charges for Services</b>						
Inspections/Tap on/Permits	3320	0.00	235.00	0.00	235.00	

Per review of GL, and comparison to prior year, amount is under estimated actual due to decreased utility tax payments. For example, during FY14 Nicor payments ranged from 31k-66k and Exelon payments ranged from 50k-77k. However, during FY15, Nicor payments ranged from 24k-51k and Exelon payments ranging from 49k-75k. Between the two utility tax payments this is an overall decrease of approx. 46K. compared to prior year.

Amount over budget due to Audit of one taxpayer with a large settlement.

City of Darien General Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Total Charges for Services		0.00	235.00	0.00	235.00
<b>Intergovernmental</b>					
State Income Tax	3410	2,091,544.00	2,138,773.00	2,142,342.00	(3,569.00)
Local Use Tax	3420	387,609.00	416,364.00	408,591.00	7,773.00
Sales Taxes	3430	5,000,000.00	5,281,277.00	5,208,166.00	73,111.00
Video Gaming Revenue	3432	0.00	59,334.00	52,000.00	7,334.00
Total Intergovernmental		7,479,153.00	7,895,748.00	7,811,099.00	84,649.00

% Difference

City of Darien General Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference	% Difference
<b>Other Revenue</b>						
Transfer from DADC	3450	0.00	0.00	0.00	0.00	
Interest Income	3510	6,000.00	9,234.00	7,500.00	1,734.00	
Gain/Loss on Investment	3515	0.00	(882.00)	0.00	(882.00)	
Water Share Expense	3520	250,000.00	0.00	250,000.00	(250,000.00)	Amount is captured as a reduction in expenditures for Water Share
Booking Fees		0.00	0.00	0.00	0.00	
Police Report/Prints	3534	5,000.00	6,564.00	6,500.00	64.00	
Impact Fee Revenue	3570	0.00	0.00	0.00	0.00	
Grants	3560	0.00	7,190.00	7,200.00	(10.00)	
Rents	3561	335,302.00	280,121.00	299,827.00	(19,706.00)	
Rents-Strip Mall		0.00	18,940.00	19,350.00	(410.00)	
Reimbursement - Work Comp	3577	0.00	22,873.00	24,000.00	(1,127.00)	
Street Recon Prog Reimb	3550	0.00	0.00	0.00	0.00	
Other Reimbursements	3562	85,000.00	134,843.00	86,000.00	48,843.00	
Reimbursement - Rear Yard	3541	0.00	20,445.00	0.00	20,445.00	
Residential Concrete Reimb	3563	0.00	51,160.00	51,160.00	0.00	
Maintenance - Reimbursement	3567	0.00	417.00	0.00	417.00	
Mail Box Reimbursement	3589	0.00	2,522.00	0.00	2,522.00	
Sales of Wood Chips	3572	0.00	4,115.00	0.00	4,115.00	
Drug seizure receipts		0.00	0.00	0.00	0.00	
Miscellaneous Revenue	3580	40,000.00	33,204.00	32,000.00	1,204.00	
Total Other Revenue		721,302.00	590,746.00	783,537.00	(192,791.00)	
<b>Business District</b>						
Other Revenue						
Rents	3561	0.00	0.00	0.00	0.00	
Maintenance - Reimbursable	3567	0.00	0.00	0.00	0.00	
Operations Revenue	3576	0.00	0.00	0.00	0.00	
Total Other Revenue		0.00	0.00	0.00	0.00	
Total General Fund Revenue		12,904,495.00	13,665,550.00	13,643,958.00	21,592.00	

Other Income

Sale of Equipment	3575	1,000.00	8,626.00	9,000.00	(374.00)	
Total Other Income		1,000.00	8,626.00	9,000.00	(374.00)	

Total Revenue 12,905,495.00 13,674,176.00 13,652,958.00 21,218.00

City of Darien General Fund Expenditures For the FYE 4/30/15	FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
--	--------------------------------	--	--	------------

**Administrative Department**

<b>Salaries</b>					
Salaries	4010	474,081.00	483,258.00	465,310.00	(17,948.00)
Overtime	4030	500.00	0.00	0.00	0.00
<b>Total Salaries</b>		<b>474,581.00</b>	<b>483,258.00</b>	<b>465,310.00</b>	<b>(17,948.00)</b>
<b>Benefits</b>					
Social Security	4110	29,393.00	27,750.00	28,849.00	1,099.00
Medicare	4111	6,874.00	7,092.00	6,747.00	(345.00)
I.M.R.F.	4115	70,306.00	75,216.00	69,005.00	(6,211.00)
Medical/Life Insurance	4120	63,281.00	62,850.00	62,850.00	0.00
Supplemental Pensions	4135	23,984.00	26,336.00	25,367.00	(969.00)
<b>Total Benefits</b>		<b>193,838.00</b>	<b>199,244.00</b>	<b>192,818.00</b>	<b>(6,426.00)</b>
<b>Materials and Supplies</b>					
Dues and Subscriptions	4213	3,600.00	2,547.00	2,600.00	53.00
Liability Insurance	4219	51,852.00	33,574.00	35,000.00	1,426.00
Legal Notices	4221	8,000.00	5,518.00	7,000.00	1,482.00
Maintenance - Building	4223	8,400.00	1,751.00	6,500.00	4,749.00
Maintenance - Equipment	4225	12,800.00	4,924.00	8,500.00	3,576.00
Maintenance - Grounds	4227	8,000.00	0.00	2,500.00	2,500.00
Maintenance - Vehicles	4229	0.00	51.00	0.00	(51.00)
Postage/Mailings	4233	5,200.00	4,886.00	5,200.00	334.00
Printing and Forms	4235	3,000.00	2,689.00	2,500.00	(189.00)
Public Relations	4239	37,500.00	34,816.00	37,500.00	2,884.00
Rent - Equipment	4243	2,160.00	1,018.00	1,200.00	182.00
Service Charge	4251	0.00	0.00	0.00	0.00
Supplies - Office	4253	9,000.00	7,374.00	8,000.00	626.00
Supplies - Other	4257	500.00	0.00	250.00	250.00
Training and Education	4263	5,000.00	873.00	4,000.00	3,127.00
Travel/Meetings	4265	1,000.00	99.00	350.00	251.00
Telephone	4267	81,000.00	59,300.00	60,000.00	700.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	3,800.00	1,948.00	3,800.00	1,852.00
Vehicle (Gas and Oil)	4273	7,900.00	5,923.00	6,000.00	77.00
ESDA	4279	2,000.00	892.00	650.00	(242.00)
<b>Total Materials and Supplies</b>		<b>230,712.00</b>	<b>167,963.00</b>	<b>191,550.00</b>	<b>23,587.00</b>
<b>Contractual</b>					
Audit	4320	13,350.00	13,350.00	12,350.00	(1,000.00)
Consulting/Professional	4325	105,250.00	101,906.00	102,000.00	94.00
Const/Prof Reimbursable	4328	0.00	506.00	0.00	(506.00)

Amount is over budget due to partial accrual of the 3rd payroll in April

Amount is over budget due to NPO payout allocated to each dept.

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
Contingency	4330	10,000.00	3,880.00	10,000.00	6,120.00
Janitorial Service	4345	16,500.00	14,273.00	14,184.00	(89.00)
Total Contractual		145,100.00	133,915.00	138,534.00	4,619.00
Other Charges					
Equipment	4815	0.00	0.00	0.00	0.00
Transfer to Other Funds	4605	2,502,174.00	4,324,549.00	2,947,611.00	(1,376,938.00)
Total Other Charges		2,502,174.00	4,324,549.00	2,947,611.00	(1,376,938.00)
Total Expenditures - Administrative		3,546,405.00	5,308,929.00	3,935,823.00	(1,373,106.00)

Amount is overbudget due to Early Debt Payoff of 2007B series



City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>City Council Department</b>					
<b>Salaries</b>					
Salaries	4010	42,750.00	42,750.00	42,750.00	0.00
Total Salaries		42,750.00	42,750.00	42,750.00	0.00
<b>Benefits</b>					
Social Security	4110	2,651.00	2,755.00	2,651.00	(104.00)
Medicare	4111	620.00	624.00	620.00	(4.00)
Total Benefits		3,271.00	3,379.00	3,271.00	(108.00)
<b>Materials and Supplies</b>					
Boards and Commissions	4205	2,500.00	831.00	1,250.00	419.00
Cable Operations	4206	2,500.00	0.00	2,500.00	2,500.00
Dues and Subscriptions	4213	100.00	65.00	65.00	0.00
Liability Insurance	4219	42,938.00	29,980.00	40,000.00	10,020.00
Printing and Forms	4235	0.00	1,535.00	0.00	(1,535.00)
Public Relations	4239	2,000.00	736.00	1,500.00	764.00
Training and Education	4263	1,000.00	0.00	200.00	200.00
Travel/Meetings	4265	0.00	35.00	35.00	0.00
Total Materials and Supplies		51,038.00	33,182.00	45,550.00	12,368.00
<b>Contractual</b>					
Consulting/Professional	4325	5,000.00	3,083.00	4,000.00	917.00
Trolley Contracts	4366	800.00	473.00	800.00	327.00
Total Contractual		5,800.00	3,556.00	4,800.00	1,244.00
Total Expenditures - City Council		102,859.00	82,867.00	96,371.00	13,504.00

No amount budgeted as amount should have been charged to Acct 4325

City of Darlen General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Community Development Department</b>					
<b>Salaries</b>					
Salaries	4010	286,810.00	297,793.00	287,066.00	(10,727.00)
Overtime		500.00	40.00	0.00	(40.00)
<b>Total Salaries</b>		<b>287,310.00</b>	<b>297,833.00</b>	<b>287,066.00</b>	<b>(10,767.00)</b>
<b>Benefits</b>					
Social Security	4110	17,782.00	17,217.00	17,798.00	581.00
Medicare	4111	4,159.00	4,192.00	4,162.00	(30.00)
I.M.R.F.	4115	42,534.00	48,831.00	42,572.00	(6,259.00)
Medical/Life Insurance	4120	39,969.00	39,964.00	39,964.00	0.00
Supplemental Pensions	4135	3,600.00	2,492.00	2,400.00	(92.00)
<b>Total Benefits</b>		<b>108,044.00</b>	<b>112,696.00</b>	<b>106,896.00</b>	<b>(5,800.00)</b>
<b>Materials and Supplies</b>					
Boards and Commissions	4205	1,500.00	1,460.00	1,500.00	40.00
Dues and Subscriptions	4213	455.00	470.00	500.00	30.00
Liability Insurance	4219	46,000.00	37,666.00	46,000.00	8,334.00
Maintenance - Vehicles	4229	1,200.00	101.00	1,000.00	899.00
Printing and Forms	4235	2,641.00	289.00	1,500.00	1,211.00
Supplies - Office	4253	450.00	0.00	300.00	300.00
Training and Education	4263	500.00	72.00	600.00	528.00
Travel/Meetings	4265	200.00	0.00	100.00	100.00
Vehicle (Gas and Oil)	4273	1,400.00	1,345.00	1,200.00	(145.00)
<b>Total Materials and Supplies</b>		<b>54,346.00</b>	<b>41,403.00</b>	<b>52,700.00</b>	<b>11,297.00</b>
<b>Contractual</b>					
Consulting/Professional	4325	34,918.00	41,950.00	34,900.00	(7,050.00)
Const/Prof Reimbursable	4328	48,400.00	90,935.00	80,000.00	(10,935.00)
<b>Total Contractual</b>		<b>83,318.00</b>	<b>132,885.00</b>	<b>114,900.00</b>	<b>(17,985.00)</b>
<b>Total Expenditures - Community Development</b>		<b>533,018.00</b>	<b>584,817.00</b>	<b>561,563.00</b>	<b>(23,254.00)</b>

Amount is over budget due to partial accrual of the 3rd payroll in April

Amount is over budget due to NPO payout allocated to each dept.

Amount is over budget due to additional inspection work required

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Streets Department</b>					
Salaries					
Salaries	4010	525,209.00	566,851.00	536,681.00	(30,170.00)
Overtime	4030	75,000.00	76,992.00	92,500.00	15,508.00
<b>Total Salaries</b>		<b>600,209.00</b>	<b>643,843.00</b>	<b>629,181.00</b>	<b>(14,662.00)</b>
Benefits					
Social Security	4110	55,813.00	45,781.00	57,784.00	12,003.00
Medicare	4111	13,053.00	10,311.00	13,514.00	3,203.00
I.M.R.F.	4115	126,027.00	130,048.00	138,216.00	8,168.00
Medical/Life Insurance	4120	154,188.00	142,778.00	138,583.00	(4,195.00)
Supplemental Pensions	4135	2,500.00	3,739.00	2,500.00	(1,239.00)
<b>Total Benefits</b>		<b>351,581.00</b>	<b>332,657.00</b>	<b>350,597.00</b>	<b>17,940.00</b>
Materials and Supplies					
Liability Insurance	4219	65,658.00	64,034.00	65,658.00	1,624.00
Maintenance - Building	4223	78,336.00	57,388.00	76,500.00	19,112.00
Maintenance - Equipment	4225	21,787.00	46,508.00	55,000.00	8,492.00
Maintenance - Vehicles	4229	26,000.00	41,797.00	43,000.00	1,203.00
Maintenance - Landromat Exp	4230	0.00	167.00	0.00	(167.00)
Postage/Mailings	4233	1,000.00	1,230.00	1,200.00	(30.00)
Rent - Equipment	4243	23,950.00	12,714.00	20,000.00	7,286.00
Supplies - Office	4253	4,162.00	2,975.00	3,950.00	975.00
Supplies - Operations	4255	0.00	23.00	0.00	(23.00)
Supplies - Other	4257	45,486.00	37,900.00	44,000.00	6,100.00
Small Tools & Equipment	4259	3,850.00	3,779.00	3,850.00	71.00
Training and Education	4263	4,275.00	1,295.00	4,000.00	2,705.00
Travel	4265	0.00	120.00	0.00	(120.00)
Uniforms	4269	6,446.00	6,387.00	6,400.00	13.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	5,100.00	3,596.00	5,100.00	1,504.00
Vehicle (Gas and Oil)	4273	86,914.00	70,391.00	86,000.00	15,609.00
<b>Total Materials and Supplies</b>		<b>372,964.00</b>	<b>350,304.00</b>	<b>414,658.00</b>	<b>64,354.00</b>
Contractual					
Consulting/Professional	4325	10,100.00	21,864.00	18,000.00	(3,864.00)
Forestry	4350	134,003.00	87,718.00	134,000.00	46,282.00
Street Light Oper & Maint.	4359	98,200.00	116,339.00	96,200.00	(20,139.00)
Mosquito Abatement	4365	40,887.00	40,887.00	40,887.00	0.00
Street Sweeping	4373	44,242.00	23,874.00	44,000.00	20,126.00
Drainage Projects	4374	34,500.00	59,106.00	54,000.00	(5,106.00)
Tree Trim/Removal	4375	120,800.00	90,959.00	120,800.00	29,841.00

Amount is over budget due to temps used as well as partial accrual for 3rd payroll in April

Amount is over budget due to additional street light repair work required

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
Total Contractual		480,732.00	440,747.00	507,887.00	67,140.00
Capital Outlay					
Rear Yard Drain Proj-Reimb	4378	0.00	0.00	0.00	0.00
Residential Concrete Program	4381	0.00	51,003.00	51,003.00	0.00
Equipment	4815	176,610.00	167,918.00	175,930.00	8,012.00
Debt Retire	4905	0.00	0.00	0.00	0.00
Total Capital Outlay		176,610.00	218,921.00	226,933.00	8,012.00
Total Expenditures - Streets		1,982,096.00	1,986,472.00	2,129,256.00	142,784.00

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Police Department</b>					
Salaries					
Salaries	4010	431,052.00	454,698.00	469,100.00	14,402.00
Salaries - Officers	4020	3,339,631.00	3,188,270.00	3,232,332.00	44,062.00
Overtime	4030	461,300.00	498,093.00	461,300.00	(36,793.00)
Total Salaries		4,231,983.00	4,141,061.00	4,162,732.00	21,671.00
Benefits					
Social Security	4110	26,477.00	30,770.00	26,288.00	(4,482.00)
Medicare	4111	55,406.00	56,288.00	56,696.00	408.00
I.M.R.F.	4115	57,841.00	70,479.00	59,200.00	(11,279.00)
Medical/Life Insurance	4120	528,502.00	450,403.00	474,502.00	24,099.00
Police Pension	4130	1,196,027.00	1,205,543.00	1,196,027.00	(9,516.00)
Supplemental Pensions	4135	48,000.00	47,284.00	48,000.00	716.00
Total Benefits		1,912,253.00	1,860,767.00	1,860,713.00	(54.00)
Materials and Supplies					
Animal Control	4201	2,200.00	1,170.00	1,000.00	(170.00)
Auxiliary Police	4203	4,200.00	3,935.00	4,200.00	265.00
Boards and Commissions	4205	27,000.00	19,847.00	22,500.00	2,653.00
Dues and Subscriptions	4213	3,650.00	1,860.00	2,000.00	140.00
Investigation and Equipment	4217	34,890.00	41,970.00	25,000.00	(16,970.00)
Liability Insurance	4219	228,760.00	208,934.00	185,000.00	(23,934.00)
Maintenance - Building	4223	0.00	0.00	0.00	0.00
Maintenance - Equipment	4225	16,720.00	7,307.00	10,000.00	2,693.00
Maintenance - Vehicles	4229	66,200.00	53,335.00	55,000.00	1,665.00
Postage/Mailings	4233	4,500.00	2,660.00	3,800.00	1,140.00
Printing and Forms	4235	3,000.00	3,762.00	2,600.00	(1,162.00)
Public Relations	4239	5,000.00	1,613.00	3,200.00	1,587.00
Rent - Equipment	4243	173,403.00	2,443.00	173,000.00	170,557.00
Supplies - Office	4253	6,000.00	6,769.00	4,500.00	(2,269.00)
Supplies - Other	4257	0.00	0.00	0.00	0.00
Training and Education	4263	32,400.00	27,068.00	28,000.00	932.00
Travel/Meetings	4265	10,950.00	5,188.00	7,500.00	2,312.00
Telephone	4267	12,900.00	11,184.00	12,500.00	1,316.00

Amount is over budget due to NPO payout allocated to each dept.

Per GL detail, amount is over budget mainly due to additional training and education taken. Training and education charged should have been placed into account 4263.

Per GL detail, amount is over budget mainly due to legal fees related to arbitration.

Please note that remainder of costs were separated and placed into accts 4244 as well as 4906 per Auditor's JE.

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
Uniforms	4269	50,820.00	41,014.00	42,000.00	986.00
Utilities (Elec, Gas, Wtr, Sewer)	4271	7,000.00	6,387.00	7,000.00	613.00
Vehicle (Gas and Oil)	4273	115,000.00	102,623.00	95,000.00	(7,623.00)
Total Materials and Supplies		804,593.00	549,069.00	683,800.00	134,731.00
Contractual					
Consulting/Professional	4325	356,488.00	354,604.00	356,488.00	1,884.00
Contractual Services	4335	0.00	0.00	0.00	0.00
Dumeg/Fiat/Child Center	4337	24,680.00	24,680.00	24,680.00	0.00
Total Contractual		381,168.00	379,284.00	381,168.00	1,884.00
Capital Outlay					
Equipment	4815	111,774.00	87,494.00	90,000.00	2,506.00
Total Capital Outlay		111,774.00	87,494.00	90,000.00	383.06
Interest					
Interest	4244	0.00	2,436.00	0.00	(2,436.00)
Total Interest		0.00	2,436.00	0.00	(2,436.00)
Total Expenditures - Police		7,441,771.00	7,020,111.00	7,178,413.00	158,302.00

should have been charged to Acct  
4243

City of Darien General Fund Expenditures For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Business Districts Department</b>					
Materials and Supplies					
Liability Insurance	4219	0.00	0.00	0.00	0.00
Maintenance - Building	4223	0.00	0.00	0.00	0.00
Maintenance - Equipment	4225	0.00	0.00	0.00	0.00
Maintenance - Grounds	4227	0.00	81.00	0.00	(81.00)
Utilities (Elec,Gas,Wtr,Sewer)	4271	0.00	898.00	0.00	(898.00)
Total Materials and Supplies		0.00	959.00	0.00	(959.00)
Total Expenditures - Business District		0.00	959.00	0.00	(959.00)
Debt Service					
Principal	4906	0.00	162,466.00	0.00	(162,466.00)
Total Debt Service		0.00	162,466.00	0.00	(162,466.00)
Reduction in expenditures for Water Share		(250,000.00)	(250,000.00)	0.00	250,000.00
Less Transfer out to Capital Projects		2,502,174.00	2,947,611.00	2,947,611.00	0.00
Total General Fund Expenditures		10,853,975.00	11,949,010.00	10,953,815.00	995,195.00
Less Transfer out to Debt Service Fund		0.00	1,376,938.00	0.00	1,376,938.00
Total Final General Fund Expenditures		10,853,975.00	10,572,072.00	10,953,815.00	(381,743.00)

No amount budgeted as amount should have been charged to Acct 4243.

Due to Early Debt Payoff of 2007B Series

City of Darien Water Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Beginning Cash Balance		220,315.00	1,019,332.00	1,019,332.00	0.00
Total Revenue		7,076,348.00	6,633,115.00	6,502,879.00	130,236.00
Total Expenses		6,912,002.00	6,664,543.90	6,548,256.00	116,287.00
Ending Cash Balance		384,661.00	987,904.00	973,955.00	13,949.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Revenue	FYE 4/30/15 Estimated Revenue	Difference
<b>Charges for Services</b>					
Water Sales	3310	7,064,348.00	6,577,351.00	6,475,934.00	101,417.00
Inspections/Tap on/Permits	3320	4,000.00	21,400.00	17,600.00	3,800.00
Front Footage Fees	3322	0.00	3,403.00	0.00	3,403.00
Sale of Meters	3325	3,000.00	3,295.00	3,000.00	295.00
Other Water Sales	3390	3,000.00	12,090.00	2,845.00	9,245.00
Total Charges for Services		7,074,348.00	6,617,539.00	6,499,379.00	118,160.00
<b>Other Revenue</b>					
Interest Income	3510	2,000.00	6,980.00	3,500.00	3,480.00
Other Reimbursements	3562	0.00	0.00	0.00	0.00
Misc Revenue	3580	0.00	8,596.00	0.00	8,596.00
Total Other Revenue		2,000.00	15,576.00	3,500.00	12,076.00
Total Water Fund Revenue		7,076,348.00	6,633,115.00	6,502,879.00	130,236.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Water Department</b>					
Salaries					
Salaries	4010	475,029.00	481,088.00	461,844.00	(19,244.00)
Overtime	4030	50,000.00	88,709.00	71,848.00	(16,861.00)
Total Salaries		525,029.00	569,797.00	533,692.00	(36,105.00)
Benefits					
Social Security	4110	32,551.00	31,856.00	25,366.00	(6,490.00)
Medicare	4111	7,612.00	7,497.00	6,734.00	(763.00)
I.M.R.F.	4115	77,861.00	78,290.00	77,846.00	(444.00)
Chang in I.M.R.F. NPO	4116	0.00	(10,712.00)	0.00	10,712.00

Amount is over budget due to partial accrual of the 3rd payroll in April



City of Darien Water Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Medical/Life Insurance	4120	110,812.00	91,202.00	107,202.00	16,000.00
Supplemental Pensions	4135	2,400.00	1,246.00	1,200.00	(46.00)
<b>Total Benefits</b>		<b>231,236.00</b>	<b>199,379.00</b>	<b>218,348.00</b>	<b>18,969.00</b>
<b>Materials and Supplies</b>					
Liability Insurance	4219	213,167.00	180,792.00	213,000.00	32,208.00
Maintenance - Building	4223	24,877.00	22,082.00	24,877.00	2,795.00
Maintenance - Equipment	4225	12,143.00	19,986.00	18,000.00	(1,986.00)
Maintenance - Laundromat	4230	0.00	25.00	0.00	(25.00)
Maintenance - Water System	4231	158,890.00	224,890.00	175,000.00	(49,890.00)
Postage/Mailings	4233	1,035.00	875.00	1,035.00	160.00
Printing and Forms	4235	0.00	15.00	0.00	(15.00)
Quality Control	4241	15,525.00	11,585.00	15,500.00	3,915.00
Rent - Equipment	4243	0.00	1,750.00	0.00	(1,750.00)
Water Charge	4251	250,000.00	250,000.00	250,000.00	0.00
Supplies - Office	4253	0.00	60.00	0.00	(60.00)
Supplies - Operation	4255	7,160.00	1,280.00	7,100.00	5,820.00
Training and Education	4263	3,080.00	679.00	3,000.00	2,321.00
Telephone	4267	10,800.00	10,206.00	10,000.00	(206.00)
Uniforms	4269	3,114.00	2,025.00	3,114.00	1,089.00
Utilities (Elec,Gas,Wtr,Sewer)	4271	48,800.00	40,217.00	48,800.00	8,583.00
Vehicle (Gas and Oil)	4273	22,575.00	24,078.00	22,575.00	(1,503.00)
<b>Total Materials and Supplies</b>		<b>771,167.00</b>	<b>790,545.00</b>	<b>792,001.00</b>	<b>1,456.00</b>
<b>Contractual</b>					
Audit	4320	10,000.00	10,000.00	10,000.00	0.00
Consulting/Professional	4325	13,000.00	6,485.00	13,000.00	6,515.00
Leak Detection	4326	19,500.00	14,498.00	19,000.00	4,502.00
Data Processing	4336	152,328.00	147,043.00	152,338.00	5,295.00
DuPage Water Commission	4340	4,864,876.00	4,482,808.00	4,485,743.00	2,935.00
<b>Total Contractual</b>		<b>5,059,704.00</b>	<b>4,660,834.00</b>	<b>4,680,081.00</b>	<b>19,247.00</b>
<b>Other Charges</b>					
Transfer to Other Funds	4605	0.00	0.00	0.00	0.00
Depreciation	4620	0.00	0.00	0.00	0.00
<b>Total Other Charges</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Per GL detail, amount mainly over budget due to costs of approx. 28k, related to sandblasting and painting 368 fire hydrants. Auditor reclassified amounts to this acct by error. Amount was budgeted for in the Water Depreciation fund, acct 4391.

City of Darien Water Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Capital Outlay					
Equipment	4815	2,610.00	1,706.00	2,000.00	294.00
Street Reconstruction	4855	0.00	100.00	0.00	(100.00)
Water Meter Purchases	4880	25,000.00	20,652.00	25,000.00	4,348.00
Total Capital Outlay		27,610.00	22,458.00	27,000.00	4,542.00
Debt Service					
Debt Retire	4905	297,256.00	0.00	297,134.00	297,134.00
Debt Retire-Water Refunding	4950	0.00	86,283.00	0.00	(86,283.00)
Total Debt Service		297,256.00	86,283.00	297,134.00	210,851.00
Total Expenditures - Water		6,912,002.00	6,329,296.00	6,548,256.00	218,960.00
Depreciation	4620		335,247.00	0.00	(335,247.00)
Total Expenses			6,664,543.00	6,548,256.00	(116,287.00)

No amount budgeted as amount should have been charged to restorations

Interest expense per retirement of long term debt

City of Darien MFT Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Beginning Fund Balance		195,640.00	152,455.00	152,455.00	0.00
Total Revenue		524,450.00	749,162.00	743,490.00	5,672.00
Total Expenses		598,660.00	619,528.00	594,076.00	25,452.00
Ending Fund Balance		121,430.00	282,089.00	301,869.00	(19,780.00)
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Revenue	FYE 4/30/15 Estimated Revenue	Difference
<b>Intergovernmental</b>					
Motor Fuel Tax	3440	523,450.00	541,264.00	536,690.00	4,574.00
Total Intergovernmental		523,450.00	541,264.00	536,690.00	4,574.00
<b>Other Revenue</b>					
Interest Income	3510	1,000.00	2,794.00	2,800.00	(6.00)
Grants	3560	0.00	0.00	204,000.00	(204,000.00)
Miscellaneous Revenue	3580	0.00	205,104.00	0.00	205,104.00
Total Other Revenue		1,000.00	207,898.00	206,800.00	1,098.00
Total MFT Fund Revenue		524,450.00	749,162.00	743,490.00	5,672.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>MFT Expenditures</b>					
<b>Salaries</b>					
Salaries	4010	300,000.00	254,047.00	245,000.00	(9,047.00)
Overtime	4030	0.00	0.00	0.00	0.00
Total Salaries		300,000.00	254,047.00	245,000.00	(9,047.00)
<b>Benefits</b>					
Social Security	4110	0.00	13,612.00	0.00	(13,612.00)
Medicare	4111	0.00	3,184.00	0.00	(3,184.00)
I.M.R.F.	4115	0.00	29,157.00	0.00	(29,157.00)
Total Benefits		0.00	45,953.00	55,076.00	9,123.00
<b>Materials and Supplies</b>					
Road Material	4245	35,760.00	40,230.00	32,000.00	(8,230.00)
Salt	4249	224,400.00	240,323.00	224,000.00	(16,323.00)

No amount budgeted as amount should have been charged to acct 3560

Per GL, amount is over budget due to a greater number of road patches/road repairs conducted on FY15.

Per GL, amount is over budget due to harsh winter conditions on the roads during FY15. However, in comparison to prior year, amount decreased about 4k.

City of Darien MFT Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Supplies - Other	4257	15,000.00	14,426.00	15,000.00	574.00
Consulting-Professional	4325	15,000.00	16,733.00	15,000.00	(1,733.00)
Pavement Striping	4261	8,500.00	7,816.00	8,000.00	184.00
Total Materials and Supplies		298,660.00	319,528.00	294,000.00	(25,528.00)
Total Expenditures - MFT		598,660.00	619,528.00	594,076.00	25,452.00

City of Darien Water Depr Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Beginning Cash Balance		306,434.00	306,434.00	306,434.00	0.00
Total Revenue		4,000.00	2,372.00	2,300.00	72.00
Total Expenses		418,200.00	221,444.00	260,000.00	(38,556.00)
Ending Cash Balance		(107,766.00)	87,362.00	48,734.00	38,628.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Revenue	FYE 4/30/15 Estimated Revenue	Difference
<b>Other Revenue</b>					
Interest Income	3510	4,000.00	2,342.00	2,300.00	42.00
Gain/Loss on Investment	3515	0.00	30.00	0.00	30.00
Transfer from Other Fund	3610	0.00	0.00	0.00	0.00
Total Other Revenue		4,000.00	2,372.00	2,300.00	72.00
Total Water Depr Fund Revenue		4,000.00	2,372.00	2,300.00	72.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Water Depreciation Expenditures</b>					
Materials and Supplies					
Maintenance and Water	4231	16,500.00	3,000.00	13,500.00	10,500.00
Total Materials and Supplies		16,500.00	3,000.00	13,500.00	10,500.00
Capital Outlay					
Capital Impro-Infra	4390	258,000.00	199,860.00	216,124.00	16,264.00
Hydrant Painting	4391	38,500.00	8,124.00	30,376.00	22,252.00
Capital Improvements	4810	0.00	0.00	0.00	0.00
Equipment	4815	105,200.00	0.00	0.00	0.00
Total Capital Outlay		401,700.00	207,984.00	246,500.00	38,516.00
Debt Service					
Debt Issuance Costs	4900	0.00	0.00	0.00	0.00
Amortization Expense	4947	0.00	10,460.00	0.00	(10,460.00)
Bond Interest Expense	4946	0.00	0.00	0.00	0.00
Total Debt Service		0.00	10,460.00	0.00	(10,460.00)
Total Expenditures - Water Depr.		418,200.00	221,444.00	260,000.00	38,556.00

No amount budgeted as amount relates to fixed assets not an actual expense item to the City.

City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Beginning Fund Balance		5,183,996.00	5,228,929.00	5,228,929.00	0.00
Total Revenue		2,726,430.00	4,550,000.00	4,488,267.00	61,733.00
Total Expenses		3,719,786.00	4,091,473.00	4,031,806.00	59,667.00
Ending Fund Balance		4,190,550.00	5,687,456.00	5,685,390.00	2,066.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Revenue	FYE 4/30/15 Estimated Revenue	Difference
<b>Taxes</b>					
Real Estate Taxes	3110	202,756.00	204,421.00	202,756.00	1,665.00
Total Intergovernmental		202,756.00	204,421.00	202,756.00	1,665.00
<b>Other Revenue</b>					
Interest Income	3510	10,000.00	60,673.00	55,000.00	5,673.00
Reimbursement-Street Recon.	3550	0.00	0.00	0.00	0.00
Residential Conc. Reimb	3563	0.00	0.00	0.00	0.00
Sale of Property	3900	0.00	1,200,000.00	1,200,000.00	0.00
Transfer from Other Funds	3612	2,502,174.00	2,947,611.00	2,947,611.00	0.00
Grants	3560	11,500.00	0.00	82,900.00	(82,900.00)
Other Reimbursements	3562	0.00	73,490.00	0.00	73,490.00
Misc Revenue	3580	0.00	63,805.00	0.00	63,805.00
Total Other Revenue		2,523,674.00	4,345,579.00	4,285,511.00	60,068.00
Total Capital Projects Fund Revenue		2,726,430.00	4,550,000.00	4,488,267.00	61,733.00
		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited Expenditures	FYE 4/30/15 Estimated Expenditures	Difference
<b>Capital Projects Expenditures</b>					
<b>Contractual</b>					
Consulting/Professional	4325	42,000.00	120,984.00	42,000.00	(78,984.00)
Consulting/Prof Reimb	4328	0.00	9,982.00	0.00	(9,982.00)
Total Contractual		42,000.00	130,966.00	42,000.00	(88,966.00)
<b>Capital Outlay</b>					
Ditch Projects	4376	1,712,200.00	1,921,466.00	1,754,000.00	(167,466.00)
Sidewalk Replacement	4380	81,345.00	83,600.00	83,600.00	0.00

No amount budgeted as amount should have been charged to acct 3560

Per GL detail, amount mainly over budget due to costs related to sale of strip mall (approx. 11K) as well as costs related to the clocktower (approx. 23k)

Per GL detail, amount is mainly over budget due to costs related to FY16 budgeted expenditures that started early. For example, approx. 4.6K relates to FY16 Chestnut and Alabama ditch project that started work early. Approx. 88K relates to 69th street ditch project that started work early. Finally, Approx. 48.6K relates to Tennessee ditch project that started work early.

City of Darien Capital Projects Fund Reconciliation For the FYE 4/30/15		FYE 4/30/15 Original Budget	FYE 4/30/15 Audited	FYE 4/30/15 Estimated Actual	Difference
Crack Seal Program	4382	125,500.00	111,089.00	111,100.00	11.00
Curb & Gutter Replacement	4383	288,985.00	270,519.00	270,600.00	81.00
Capital Improvements	4810	0.00	4,950.00	0.00	(4,950.00)
Equipment/Other Projects	4815	194,000.00	341,912.00	545,250.00	203,338.00
Street Recon/Rehab-Reimb	4856	0.00	0.00	0.00	0.00
Street Reconstruction/Rehab	4855	1,073,000.00	1,023,484.00	1,022,000.00	(1,484.00)
Total Capital Outlay		3,475,030.00	3,757,020.00	3,786,550.00	29,530.00
<b>Debt Service</b>					
Debt Retire	4905	202,756.00	140,000.00	203,256.00	63,256.00
Debt Retire - Property	4945	0.00	63,487.00	0.00	(63,487.00)
Total Debt Service		202,756.00	203,487.00	203,256.00	(231.00)
Total Expenditures - Capital Projects		3,719,786.00	4,091,473.00	4,031,806.00	(59,667.00)

Amount is under budget by \$203k due to the soil remediation that was estimated at worst case scenario and came in \$130k less than estimated and Bailey Rd. Engineering was under by \$40k and we spent \$30k on the Darien Pointe Amenity in the current fiscal year.

No amount budgeted as amount relates to acct 4905, separated due to audit JE to identify type of debt retire.

**AGENDA MEMO-Revised**  
**Admin/Finance Committee**  
**October 5, 2015**

**ISSUE STATEMENT**

A motion approving the payment of an amount not to exceed \$20,000 to the DuPage County Senior Citizens Council.

**BACKGROUND/HISTORY**

The City of Darien has budgeted an amount of \$20,0000 to assist funding the DuPage County Senior Citizens Council, a 501(c)3 Charitable Organization. The City Council was able to obtain information regarding this organization and its contributions to the Seniors of Darien. The City has not contributed since FYE 2013. There is a contribution schedule from the various communities over the years as well as the Tax return for 2013 for the agency for your review.

**STAFF/COMMITTEE RECOMMENDATION**

As directed.

**ALTERNATE CONSIDERATION**

As directed.

**DECISION MODE**

It will be placed on the October 19, 2015, City Council Agenda for approval.





# DuPage Senior Citizens Council



**FILE COPY**

facebook

*Providing Meals and More...*

1990 Springer Drive, Lombard, IL 60148 • 630-620-0804 • fax 630-620-1158

February 3, 2015

**Board of Directors:**

Terry Klein  
*President*

Marilyn Krolak  
*Executive Director*

Kathy Sedivy  
*Vice President/Treasurer*

Cynthia Schmidt CFRE  
*Vice President/Secretary*

Karen McClure  
*Vice President*

Sharon D' Alessandro

Sharon Jordan

Michael Micek

Aubrey Van Reken

**Emeritus Member:**  
Eileen R. Fitzgerald, J.D.

Mayor Kathleen Weaver  
City of Darien  
1702 Plainfield Road  
Darien, IL 60561

Dear Mayor Weaver,

This letter is to formally request funding in the amount of \$20,000 from the City of Darien for support of our programs that benefit at risk seniors with in your community.

The DuPage Senior Citizens Council (DSCC) relies on the support and partnership of the municipalities we serve to provide services allowing seniors to live as independently as possible while preventing expensive and premature institutionalization. Please find enclosed a report and proposal that shows services provided to the City of Darien seniors in DuPage County.

Our records show that the City of Darien has not supported DSCC since 2012. With only half of DSCC funding coming from federal and state sources, your support is critical to maintaining our senior programs in the City of Darien. As you know, the fiscal years for DSCC and City of Darien overlap. Our report of services provided covers the time period between 10/01/13 – 09/30/14, DSCC's last full fiscal year.

If you have additional questions, please contact me directly at 630-546-0626. We look forward to hearing from you soon.

Sincerely,

Marilyn Krolak  
Executive Director

*Please contact me  
to discuss.*

cc: Bryon Vana, City Administrator

Enclosures

[www.dupageseniorcouncil.org](http://www.dupageseniorcouncil.org)



## DuPage Senior Citizens Council *Providing Meals and More.*

### **DUPAGE SENIOR CITIZENS COUNCIL (DSCC)**

#### **Mission and History**

The **DuPage Senior Citizens Council (DSCC)** is a not-for-profit 501(c)(3), volunteer driven organization, that provides meals and more to DuPage County seniors and their families. Since 1975, DSCC has been providing basic needs services to seniors in DuPage County, Illinois.

DSCC is the designated **“Meals on Wheels”** provider in DuPage County and also provides seniors with a variety of vital services, including Well-Being checks, minor Home Repairs, seasonal Yard clean-ups, and Health & Wellness education.

**Annually DSCC serves over 3,500 seniors & delivers approximately 220,000 Meals, conducts 175,000 Well-Being Checks, completes 1,000 home repair & yard services, & provides 42,000 Health & Wellness education consultations.**

DSCC implements these services with the help of **over 1,000 dedicated Volunteers!**

#### **Programs and Services**

Well-Being Checks are conducted by DSCC volunteers and staff with each meal delivery and each on-site Home Maintenance service they provide. These Well-Being checks help track any observed changes in a senior's physical or mental health and are a safety net for seniors and their families.

**DSCC Well-Being checks have been credited with saving the lives of numerous elderly persons.**

**“Meals on Wheels”** are packed & **delivered each weekday** to frail and homebound seniors by DSCC staff & volunteers. **Many times this is the only meal these seniors will eat.**

**Community Dining** sites throughout the **County provide opportunities for elderly persons to socialize, participate in activities, and receive valuable Health and Wellness information.**

**Minor Home Repairs are provided for seniors at a low-cost.** Examples include repairing or replacing leaky faucets and toilets; installing smoke and carbon monoxide detectors; replacing light fixtures, locks or deadbolts; installing bath benches; grab bars; and non-slip strips; and repairing and reinforcing walkway steps and stair railings.

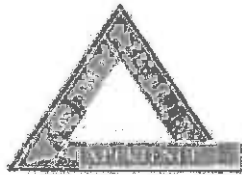
For larger jobs, DSCC has a **Contractor Referral list** of tradesmen that are thoroughly scrutinized before they are added to our list.

During the **Spring and again in the Fall**, groups of volunteers of all ages help seniors with various outside chores such as raking leaves, gardening, trimming shrubs, and other yard tasks through our **Chore Day** initiative.

#### **Funding**

Approximately 50% of DSCC's annual budget is supported by Federal and State funds through a grant under the Older Americans Act, Title III.C. The other 50% is raised through fundraising efforts undertaken by DSCC.

DSCC is audited yearly by Sikich LLP and our performance reviews consistently result in low management & general costs. Since FY2010, DSCC has returned **77% or more of every dollar received back to the services we provide for the elderly.**



## DuPage Senior Citizens Council

*Providing Meals and More...*

### Fact Sheet

*The DuPage Senior Citizens Council initiates, delivers, monitors and coordinates services that promote the ability of older people to live their lives in dignity.*

*~ DuPage Senior Citizens Council Mission*

### Organization Overview

Established in 1975, the DuPage Senior Citizens Council is a 501(c) (3) not-for-profit, community-based, volunteer-driven agency with a budget of nearly \$3 million dollars. We are dedicated to providing basic needs services to seniors in DuPage County, Illinois. Our programs help seniors live safely in their own homes and communities and provide them with the resources necessary to maintain their physical and mental health. By integrating a countywide network of partners as well as consultants, contractors, and volunteers, our staff is able to ensure that our organization is efficient and streamlined, providing the best possible assistance to the senior citizen population of DuPage County.

- Full Time Staff: 9
- Part Time Staff: 28
- Volunteers: Over 800

### Programs and Services

Our programs include Senior Nutrition (including both Home Delivered Meals and Community Dining), Health and Wellness Education, Well-Being Visits and Safety Checks, and Home Maintenance (including Minor Home Repair, Contractor Referrals, and Chore Days). These programs promote the well being of seniors and support the ability of older persons to live their lives with dignity. FY2014 Statistics:

- Meals Provided: 206,000
- Well-Being Checks: 136,000
- Home and Yard Services: 850
- Health & Wellness Education: 43,500
- Seniors served: 3,600

### Who We Serve

There are more than 80,000 community-dwelling seniors living in DuPage County. Approximately 98% of the seniors we serve reside in DuPage County; the remaining 2% living along the border areas of Will, Kane and Cook counties. Many older people need assistance in order to maintain their health and independence. This is particularly true for those seniors who are frail, have limited income, and whose families live elsewhere. Our programs help seniors in our area remain healthy and independent.

### Board of Directors

Terry Klein, *Board President*  
Karen McClure  
Cynthia Schmidt, *CFRE*  
Kathy Sedivy  
Sharon D'Alessandro  
Sharon Jordan  
Michael Micek  
Aubrey Van Reken  
Eileen Fitzgerald, *Emeritus Member*

### Key Staff

Marilyn Krolak, Executive Director  
Terry Termini, Director, Finance & Accounting  
Tasha Samuels, Director, Information Services  
Kristin Leicht, RD LDN Health and Wellness Program  
Libni Borrás, Director, Nutrition Services  
Marge Dunning, Coordinator, Community Services  
Cathy Jordan, Director, Volunteer Services  
Ralph King, Director, Home Maintenance Services  
Lori Soldat, C.P.A., Desmond & Ahern, Ltd

1990 Springer Drive; Lombard, IL 60148

Phone: 630-620-0804

Fax: 630-620-1158

[www.dupageseniorcouncil.org](http://www.dupageseniorcouncil.org)

**DuPage Senior Citizens Council  
Summary and Proposal for Services  
For  
City of Darien**

**History and Overview**

Established in 1975, DSCC is a non-profit agency committed to seniors and operates several programs, including the *"Meals on Wheels"* and Community Dining programs in DuPage County. Our mission is to promote the ability of elderly persons to live in dignity with as much independence as possible.

While much of American culture focuses on youth, DSCC advocates for the older generation who are the pillars of our society. These elderly persons have earned respect and deserve to live with dignity; however, many of them have become frail or otherwise lack the resources to provide for their own needs and rely on others for help.

Most of our clients are **homebound seniors who live alone**, and nearly **75%** of them are at or below the poverty level. DSCC is a safety net for many individuals who might not otherwise eat a hot meal each day or have someone to check in on them.

DSCC has historically received approximately half of its funding from federal and state grants, but that proportion has dropped substantially. The economy remains sluggish and the State of Illinois continues to face a fiscal crisis jeopardizing state funding for community-based services. Community support is needed now more than ever to maintain service levels for seniors and avoid cutting critical lifesaving components.

Following are the program descriptions and number of services provided to Darien senior residents during the period 10/1/2013 to 9/30/2014. **Please note that these figures are also reflective of a typical and current 12 month time frame regardless of fiscal year.**

***Direct Services***

***Senior Nutrition Program/"Meals on Wheels" & Community Dining***

- **6,520 meals to 95 unduplicated seniors**

*"Meals on Wheels"* are packed and delivered each weekday to frail and homebound seniors in Darien by DSCC staff and volunteers who have been trained in food safety. The Community Dining Sites located throughout DuPage County also provides an opportunity for elderly persons to socialize, participate in activities, and receive valuable health and wellness information. All meals served are balanced, nutritious, and meet special dietary needs required, such as low sodium, vegetarian, or diabetic. Each meal is equivalent to 1/3 of the Reference Dietary Intake for adults 60 and over.

### ***Home Maintenance Program/Chore Days***

- **40 Minor Home Repairs & Yard Clean Up services to 25 senior residents**

DSCC's Home Maintenance program provides low-cost minor home repairs which assist older persons with basic home responsibilities associated with daily living. Typical examples are repairing or replacing leaky faucets or toilets and installing smoke and carbon monoxide detectors, light fixtures, locks or deadbolts. Additional services which enhance seniors' safety and security include installing bath benches, grab bars, and non-slip strips, as well as repairing and reinforcing walkway steps and stair railings. In cases where homes require larger repair services, DSCC offers assessments and provides contractor referrals to seniors.

Chore Days are another service in the category of home maintenance DSCC offers the elderly. For three weekends during the spring and again in the fall, groups of volunteers of all ages help seniors with various outside chores such as raking leaves, gardening, trimming shrubs, and other yard tasks. This assistance enables seniors to keep up with the tasks of home ownership and increases their ability to remain in their homes.

### ***Well Being Checks***

- **5,400 Well Being Checks assuring the health and safety of senior residents**

Our "Meals on Wheels" volunteers and staff conduct a daily Well Being Check with each meal delivery and each on-site home maintenance service. A formalized system has been implemented for alerting our staff to any observed changes in a senior's physical or mental health. This value-added procedure, which has been formalized this year, has already resulted in several documented cases of staff and volunteers saving lives by finding fallen or injured seniors upon visiting their homes.

An Emergency Follow-Up Procedure is in place for any client who was expected to be at home, and DSCC collaborates with your local police and fire department to account for every "missing" senior by the end of each business day.

### ***Additional In-Direct Services***

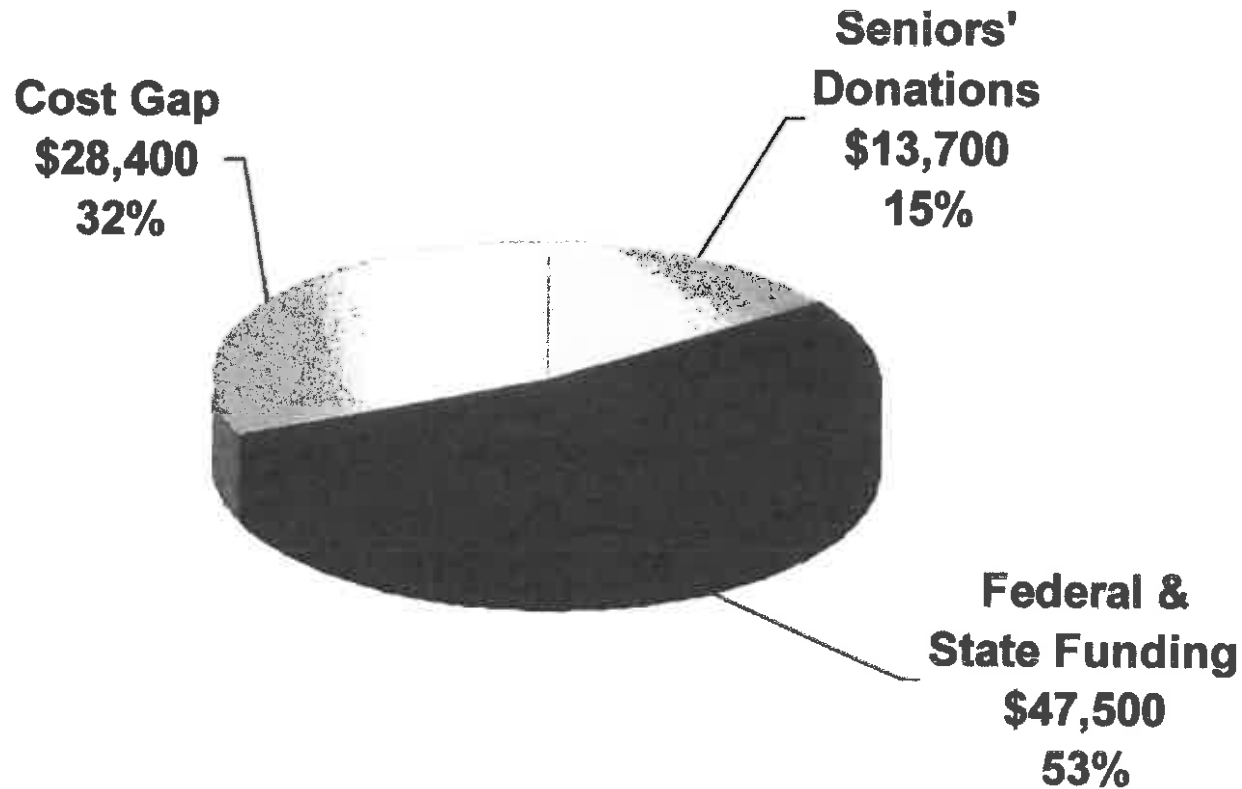
#### ***Health and Wellness***

- **95 senior residents received information each month**

At the Senior Citizens Community Dining sites located throughout DuPage County along with the "Meals on Wheels" delivered to homes, DSCC provides an educational focus on varying topics pertinent to elderly lifestyles. As seniors become aware of and implement these preventive measures, we help improve their health and wellness and avoid premature institutionalization.

# Cost Analysis – Darien Senior Residents (60+) All Programs

DSCC Fiscal Year 2014 (10/1/13 – 9/30/14)



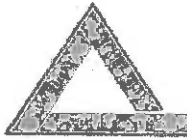
DuPage Senior Citizens Council  
*Providing Meals and More...*

## City of Darien Contribution History

<b>DuPage Senior Citizens Council's Fiscal Year</b>		<b>Contribution Received</b>
FY 2006	(10/01/05 - 09/30/06)	\$ 14,240
FY 2007	(10/01/06 - 09/30/07)	\$ 12,665
FY 2008	(10/01/07 - 09/30/08)	\$ 18,810
FY 2009	(10/01/08 - 09/30/09)	\$ 24,534
FY 2010	(10/01/09 - 09/30/10)	\$ 22,701
FY 2011	(10/01/10 - 09/30/11)	\$ -
FY 2012	(10/01/11 - 09/30/12)	\$ 22,000
FY 2013	(10/01/12 - 09/30/13)	\$ -
FY 2014	(10/01/13 - 09/30/14)	\$ -
FY 2015	(10/01/14 - 09/30/15)	\$ -
FY 2016	(10/01/15 - 09/30/16)	\$ -

*Note: Per non-profit accounting principles, contributions are applied to the DSCC fiscal year in which they were received from or committed by the donor*

Prepared 2/3/2015



**July 10, 2015  
FOR IMMEDIATE RELEASE**

**Contact: Cathy Jordan  
Volunteer Services Director  
630-620-0804 Office**

## **DSCC Congratulates Volunteers of the Year**

(Lombard, IL) Each year, the DuPage Senior Citizens Council (DSCC) honors Volunteers of the Year in several categories, recognizing exceptional individuals and organizations who have given their time and talent to DSCC and the elderly. "Volunteers are our lifeblood," said Marilyn Krolak, Executive Director, "they not only help provide meals, safety checks, minor home repairs, and yard services, but also help with fundraising efforts."

Over 1,000 volunteers assist DSCC each year, providing over 32,000 hours of service. "Our volunteers provide approximately \$736,000 worth of work hours," Krolak said. "This helps DSCC ensure that we can serve the greatest number of seniors in need in the most cost-effective manner possible."

This year's Volunteer of the Year Award Winners in each category are:

### **Nutrition Site Volunteers of the Year**

- Addison Park District Site: Bob Koziel, Addison
- Addison VSM Temple Site: Padma Patel, Lombard
- Bensenville Castle Towers Site: Fran Wenig, Elmhurst
- Bloomingdale Senior Center Site: Myron Wilson, Glenview
- Downers Grove Peace Memorial Manor Site: Diana Smith, Darien
- Glendale Heights Center for Sr. Citizens Site: Josephine Vocalino, Bloomingdale
- Lombard Shahi Nihari Site: Lata Choksi, Wheaton
- Lombard York Township Site: Catherine & Stan Janusz, Lombard
- Naperville Park District Site: Byron Krause, Naperville
- Roselle MAFS Site: Haribhai Thakker, Itasca
- Westmont Park District Site: Charles Fultz, Lisle
- Wheaton Marian Park Site: Alice Link, Wheaton

### **Well Being & Safety Volunteer of the Year**

- Jennifer Don, Naperville

### **Chore Days Volunteer of the Year**

- Marcy Chartrand – Elmhurst Chief Enterprises, Elmhurst
- Jeff Esat, Lombard

---

#### **Our Mission**

The DuPage Senior Citizens Council initiates, delivers, monitors and coordinates services that promote the ability of older persons to live their lives in dignity.



**Volunteer of the Year:**

- Jack Jones, Lombard

**Fundraising Volunteer of the Year**

- Madeline Holstrom, Naperville

**Corporate Volunteer of the Year**

- Aubrey Van Reken – NAI Hiffman, Oakbrook Terrace

Our winning volunteers will be recognized at our 15<sup>th</sup> Annual Volunteer Celebration, "Volunteers Are Superheroes" on Sunday, July 19<sup>th</sup>, 2015. The event will take place from 11:30 am to 3:30 pm at the Diplomat West in Elmhurst, IL.

The DuPage Senior Citizens Council (DSCC) is a not-for-profit 501(c) (3), volunteer-driven organization, dedicated to helping seniors live with safety and dignity. Since 1975, DSCC has provided a variety of programs and services for seniors, including Home-Delivered Meals (Meals on Wheels), Community Dining, Home Maintenance and Chore Days, Health and Wellness Education, and Well-Being Checks.

###

---

**Our Mission**

The DuPage Senior Citizens Council initiates, delivers, monitors and coordinates services that promote the ability of older persons to live their lives in dignity.



**DuPage Senior Citizens Council**

**Summary of Services – City of Darien  
FY2015 – Year to Date  
(10/1/2014 - 8/31/2015)**

**Direct Services**

***Senior Nutrition Program/“Meals on Wheels” & Community Dining***

- 6,000 meals to 80 unduplicated seniors

***Home Maintenance Program/Chore Days***

- 50 Minor Home Repairs & Yard Clean Up services to 30 senior residents

***Well Being Checks***

- 5,000 Well Being Checks assuring the health and safety of senior residents

**Additional In-Direct Services**

***Health and Wellness***

- 80 senior residents received information each month

# MUNICIPALITY FUNDING

MUNICIPALITY	FISCAL YEAR	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15
Addison	5/1-4/30	21,000	7,000	10,900	-	-	-	-	-
Aurora	1/1-12/31	-	-	-	-	-	-	-	1,200
Bartlett	5/1-4/30	3,610	7,275	11,029	12,000	-	6,756	12,000	5,000
Bensenville	5/1-4/30	13,000	10,000	-	-	-	-	-	-
Bloomington	5/1-4/30	10,000	12,000	10,000	-	10,000	-	20,000	10,000
Burr Ridge	5/1-4/30	2,320	2,320	2,320	2,320	2,320	2,320	2,320	2,436
Carol Stream	5/1-4/30	8,410	8,410	8,410	-	8,410	-	8,400	8,400 *
Clarendon Hills	10/1-9/30	-	-	-	-	-	-	-	-
Darien	5/1-4/30	18,810	24,534	22,701	-	22,000	-	-	20,000 *
Downers Grove	1/1-12/31	39,674	39,674	-	-	-	-	-	20,000 *
Elmhurst	1/1-12/31	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Glen Ellyn	5/1-4/30	5,000	-	500	3,500	2,500	-	-	-
Glendale Heights	5/1-4/30	14,538	14,538	15,000	-	15,000	15,000	15,000	15,000
Hanover Park	5/1-4/30	-	-	2,000	2,000	2,000	-	2,000	2,000
Hinsdale	5/1-4/30	2,950	(2,950)	-	-	-	-	-	-
Itasca	5/1-4/30	-	-	-	-	-	-	-	-
Lisle	5/1-4/30	6,002	-	6,000	-	-	-	-	-
Lombard	1/1-12/31	42,500	30,000	30,000	30,000	40,000	30,000	40,000	40,000
Naperville - SSG	5/1-4/30	-	-	15,000	15,000	10,000	15,000	-	25,550
Naperville - CDBG	5/1-4/30	10,000	-	-	-	-	-	-	-
Oak Brook	5/1-4/30	-	-	-	-	-	-	-	-
Oakbrook Terrace	5/1-4/30	-	5,000	2,500	-	5,000	-	1,500	1,500
Villa Park	5/1-4/30	8,000	8,000	8,000	-	-	-	-	-
Warrenville	5/1-4/30	6,700	8,400	-	12,670	-	13,400	12,700	12,700
Wayne	5/1-4/30	-	-	-	-	-	-	-	-
West Chicago	5/1-4/30	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Westmont	5/1-4/30	27,650	17,000	24,000	24,000	-	-	24,000	24,000
Wheaton	5/1-4/30	20,000	25,000	-	25,000	25,000	-	25,000	25,000
Willowbrook	5/1-4/30	875	875	1,500	3,000	-	1,500	1,500	1,500
Winfield	5/1-4/30	-	-	-	-	4,000	-	2,000	2,000
Wood Dale	5/1-4/30	4,000	5,000	-	-	-	-	-	-
Woodridge	5/1-4/30	-	-	-	-	-	-	-	3,000
<b>TOTAL</b>		<b>307,039</b>	<b>264,076</b>	<b>211,860</b>	<b>171,490</b>	<b>188,230</b>	<b>125,976</b>	<b>208,420</b>	<b>261,286</b>

\* Anticipated

**CONFIDENTIAL**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**2013**

Department of the Treasury  
Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Open to Public Inspection

**A** For the 2013 calendar year, or tax year beginning **OCT 1, 2013** and ending **SEP 30, 2014**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>DUPAGE SENIOR CITIZENS COUNCIL</b>		<b>D</b> Employer identification number <b>36-2988023</b>	
	<b>Doing Business As</b>		<b>E</b> Telephone number <b>(630) 620-0804</b>	
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>1990 SPRINGER DRIVE</b>	City or town, state or province, country, and ZIP or foreign postal code <b>LOMBARD, IL 60148</b>	<b>G</b> Gross receipts \$ <b>2,362,040.</b>	
	<b>F</b> Name and address of principal officer: <b>MARYLIN KROLAK</b> <b>SAME AS C ABOVE</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see Instructions) <b>H(e)</b> Group exemption number	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
<b>J</b> Website: <b>DUPAGESENIORCOUNCIL.ORG</b>				
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				
<b>L</b> Year of formation: <b>1976</b> <b>M</b> State of legal domicile: <b>IL</b>				

Part I Summary		Prior Year	Current Year
<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>THE DUPAGE SENIOR CITIZENS COUNCIL INITIATES, DELIVERS, MONITORS, AND COORDINATES SERVICES THAT</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>7</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>7</b>
	<b>5</b> Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>	<b>41</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>824</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>1,772,217.</b>	<b>1,821,922.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>452,000.</b>	<b>389,541.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10,068.</b>	<b>21,550.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>62,602.</b>	<b>69,459.</b>
	<b>12</b> Total revenue. Add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>2,296,887.</b>	<b>2,302,472.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>899,640.</b>	<b>859,216.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>923,959.</b>	<b>964,087.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>96,893.</b>	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>415,155.</b>	<b>463,716.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>2,238,754.</b>	<b>2,287,019.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>58,133.</b>	<b>15,453.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year: 985,990.</b>	<b>End of Year: 1,038,059.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>177,865.</b>	<b>219,930.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>808,125.</b>	<b>818,129.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <i>Marylin Krolak</i>	Date <b>2/10/15</b>
	<b>MARYLIN KROLAK, EXECUTIVE DIRECTOR</b>	Type or print name and title
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>RICHARD LYNCH</b>	Preparer's signature <i>Richard Lynch</i>
	Firm's name <b>SIKICH LLP</b>	Date <b>01/29/15</b>
	Firm's address <b>3201 W. WHITE OAKS DR., STE. 102 SPRINGFIELD, IL 62704</b>	Check <input type="checkbox"/> if self-employed PTIN <b>P01514704</b>
		Firm's EIN <b>36-3168081</b>
		Phone no. <b>(217) 793-3363</b>

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: THE DUPAGE SENIOR CITIZENS COUNCIL INITIATES, DELIVERS, MONITORS, AND COORDINATES SERVICES THAT PROMOTE THE ABILITY OF OLDER PEOPLE TO LIVE THEIR LIVES IN DIGNITY.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 1,623,908. Including grants of \$ 845,447.) (Revenue \$ 374,043.) SENIOR NUTRITION PROGRAM: 1) THE HOME DELIVERED MEAL PROGRAM PROVIDED 161,000 BALANCED, NUTRITIOUS MEALS AND MEET SPECIAL DIETARY NEEDS SUCH AS LOW SODIUM, VEGETERIAN, OR DIABETIC REQUIREMENTS FOR OUR 1,200 CLIENTS. EACH MEAL IS EQUIVALENT TO 1/3 OF THE REFERENCE DIETARY INTAKE FOR ADULTS 60 OR OVER. 2) THE COMMUNITY DINING PROGRAM PROVIDED 45,000 NUTRITIOUS MEALS OR DELI SELECTIONS TO 2,100 CLIENTS WHO ENJOYED THE OPPORTUNITY TO SOCIALIZE WITH THEIR PEERS IN A SUPPORTIVE, NEIGHBORHOOD ENVIRONMENT. COMMUNITY DINING SITES HAVE MONTHLY THEMES WITH SPECIAL SEASONAL ACTIVITIES. EDUCATIONAL WELLNESS PROGRAMS AND RECREATIONAL ACTIVITIES ARE ROUTINELY OFFERED. 3) STAFF AND VOLUNTEERS CONDUCTED 136,000 WELL-BEING CHECKS OF OUR CLIENTS NOTING ANY HEALTH OR SAFETY THREATS AND INITIATE FOLLOW-UP PROCEDURES WHEN NECESSARY.

4b (Code: ) (Expenses \$ 80,236. Including grants of \$ 13,769.) (Revenue \$ 15,498.) HOME MAINTENANCE PROGRAM: PROVIDED 850 AFFORDABLE MINOR HOME REPAIRS AND VOLUNTEER CHORES TO 400 SENIORS. THE REPAIR JOBS PROVIDED ARE TYPICALLY TOO SMALL FOR MOST CONTRACTORS, BUT THE WORK IS NECESSARY TO ENSURE THAT THE SENIOR MAINTAIN A DECENT, SAFE, AND SANITARY LIVING ENVIRONMENT. DURING TWICE A YEAR CHORE DAYS, QUALIFIED SENIORS RECEIVE ASSISTANCE FROM VOLUNTEER GROUPS OF OF ALL AGES WITH OURDOOR CHORES SUCH AS RAKING LEAVES, REMOVING FALLEN BRANCHES AND TRIMMING SHRUBS.

4c (Code: ) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ Including grants of \$ ) (Revenue \$ )

4e Total program service expenses 1,704,144.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?		
Note. All Form 990 filers are required to complete Schedule O	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1099. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations. Enter:</b>		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations. Enter:</b>		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
13b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		



**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	7			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent		7		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?				X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?				X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?				X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.				X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	X	
b Other officers or key employees of the organization	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **IL**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **MARYLIN KROLAK - (630) 620-0804**  
**1990 SPRINGER DRIVE, LOMBARD, IL 60148**





**Part VIII** Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a 85,000.				
	b	Membership dues	1b				
	c	Fundraising events	1c 7,687.				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e 1,625,816.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 103,419.				
	g	Noncash contributions included in lines 1a-1f: \$					
	h	<b>Total. Add lines 1a-1f</b>		1,821,922.			
Program Service Revenue	2 a	<b>NUTRITION PROJECT</b>	Business Code 900099	374,043.	374,043.		
	b	<b>HOME MAINTENANCE PROJE</b>	Business Code 900099	15,498.	15,498.		
	c						
	d						
	e						
	f	All other program service revenue					
	g	<b>Total. Add lines 2a-2f</b>		389,541.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		5,961.	5,961.		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real (ii) Personal				
		Less: rental expenses					
		Rental income or (loss)					
		Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	16,965.			
		Less: cost or other basis and sales expenses		0. 1,376.			
		Gain or (loss)		16,965. -1,376.			
		Net gain or (loss)			15,589.	15,589.	
	8 a	Gross income from fundraising events (not including \$ 7,687. of contributions reported on line 1c). See Part IV, line 18		127,456.			
Less: direct expenses			58,192.				
Net income or (loss) from fundraising events				69,264.		69,264.	
9 a	Gross income from gaming activities. See Part IV, line 19						
	Less: direct expenses						
	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
	Less: cost of goods sold						
	Net income or (loss) from sales of inventory						
Miscellaneous Revenue							
11 a	<b>MISCELLANEOUS</b>	Business Code 900099		195.	195.		
	b						
	c						
	d	All other revenue					
	e	<b>Total. Add lines 11a-11d</b>			195.		
12	<b>Total revenue. See instructions.</b>			2,302,472.	411,286.	0.	69,264.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	859,216.	859,216.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	87,572.	64,103.	19,353.	4,116.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	699,008.	511,428.	154,606.	32,974.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	8,868.	5,311.	3,011.	546.
9 Other employee benefits	114,008.	68,283.	38,702.	7,023.
10 Payroll taxes	54,631.	32,721.	18,545.	3,365.
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	49,950.		49,950.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	27,679.		8,984.	18,695.
12 Advertising and promotion				
13 Office expenses				
14 Information technology	18,711.	1,688.	14,569.	2,454.
15 Royalties				
16 Occupancy	82,507.	26,287.	54,253.	1,967.
17 Travel	24,620.	23,170.	1,238.	212.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	10,767.	1,888.	5,015.	3,864.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	46,450.	35,158.	11,292.	
23 Insurance	10,412.	3,758.	6,654.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	39,841.	21,558.	16,238.	2,045.
b FLEET EXPENSE	36,033.	36,033.		
c COMMUNICATIONS	27,342.	34.	27,258.	50.
d EQUIPMENT	23,463.		23,463.	
e All other expenses	65,941.	13,508.	32,851.	19,582.
25 Total functional expenses. Add lines 1 through 24e	2,287,019.	1,704,144.	485,982.	96,893.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 08-2 (ASC 856-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	248,255.	1	400,265.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	317,261.	4	201,390.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see Instr). Complete Part II of Sch L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	62,453.	9	57,619.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 266,606.		
	b	Less: accumulated depreciation	10b 155,243.		
	11	Investments - publicly traded securities	103,994.	10c	111,363.
	12	Investments - other securities. See Part IV, line 11	249,016.	11	260,865.
	13	Investments - program-related. See Part IV, line 11		12	
	14	Intangible assets		13	
	15	Other assets. See Part IV, line 11	5,011.	14	6,557.
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	985,990.	15	1,038,059.	
Liabilities	17	Accounts payable and accrued expenses	176,865.	16	206,450.
	18	Grants payable		17	
	19	Deferred revenue		18	
	20	Tax-exempt bond liabilities		19	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23	Secured mortgages and notes payable to unrelated third parties		22	
	24	Unsecured notes and loans payable to unrelated third parties		23	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,000.	24	13,480.
	26	<b>Total liabilities.</b> Add lines 17 through 25	177,865.	25	219,930.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	639,486.	26	615,526.
	28	Temporarily restricted net assets	158,639.	27	192,603.
	29	Permanently restricted net assets	10,000.	28	10,000.
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		29	
	31	Paid-in or capital surplus, or land, building, or equipment fund		30	
	32	Retained earnings, endowment, accumulated income, or other funds		31	
33	<b>Total net assets or fund balances</b>	808,125.	32	818,129.	
34	<b>Total liabilities and net assets/fund balances</b>	985,990.	33	1,038,059.	

Form 990 (2013)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,302,472.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,287,019.
3	Revenue less expenses. Subtract line 2 from line 1	3	15,453.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	808,125.
5	Net unrealized gains (losses) on investments	5	-5,449.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	818,129.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2013)





**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2768111.	2405006.	2175567.	2217045.	2203776.	11769505.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2768111.	2405006.	2175567.	2217045.	2203776.	11769505.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						11769505.

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	2768111.	2405006.	2175567.	2217045.	2203776.	11769505.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	6,652.	6,920.	5,607.	6,407.	5,961.	31,547.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						11801052.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	99.73 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	99.65 %
16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6</b> Total. Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8</b> Public support. (Sum of line 7c and line 6.) .....						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....						
<b>13</b> Total support. (Add lines 9, 10c, 11, and 12.) .....						

**14** First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2012 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2013.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2012.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.  
▶ Information about Schedule B (Form 990, 990-EZ, or 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Name of the organization

DUPAGE SENIOR CITIZENS COUNCIL

Employer identification number

36-2988023

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

**Special Rules**

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions of \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2013)

Name of organization <b>DUPAGE SENIOR CITIZENS COUNCIL</b>	Employer identification number <b>36-2988023</b>
---	---

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	ILLINOIS DEPARTMENT ON AGING 421 EAST CAPITOL AVE. SPRINGFIELD, IL 62701	\$ 1,417,396.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	UNITED WAY OF METROPOLITAN CHICAGO 560 WEST LAKE STREET CHICAGO, IL 60661	\$ 85,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

**DUPAGE SENIOR CITIZENS COUNCIL**

**36-2988023**

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization <b>DUPAGE SENIOR CITIZENS COUNCIL</b>	Employer identification number <b>36-2988023</b>
---	---

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. Complete columns (a) through (d) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once.) \$  
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

**(e) Transfer of gift**

**Transferee's name, address, and ZIP + 4**

**Relationship of transferor to transferee**


**SCHEDULE D**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

▶ Complete if the organization answered "Yes," to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**  
Open to Public Inspection

Name of the organization

**DUPAGE SENIOR CITIZENS COUNCIL**

Employer identification number

**36-2988023**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

- Purpose(s) of conservation easements held by the organization (check all that apply).
 

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
- Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
 

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d
- Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶
- Number of states where property subject to conservation easement is located ▶
- Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?  Yes  No
- Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶
- Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$
- Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?  Yes  No
- In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
 

(i) Revenues included in Form 990, Part VIII, line 1	▶ \$
(ii) Assets included in Form 990, Part X	▶ \$
- If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
 

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$



**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations
- d  Loan or exchange programs
- e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment \_\_\_\_\_ %
- b Permanent endowment \_\_\_\_\_ %
- c Temporarily restricted endowment \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
b If "Yes" to 3a(i), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		8,782.	627.	8,155.
d Equipment		257,824.	154,616.	103,208.
e Other				
<b>Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)</b>				<b>111,363.</b>

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) DEFERRED REVENUE	13,480.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	2,352,354.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a	-5,449.	
b	Donated services and use of facilities	2b	53,955.	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	1,376.	
e	Add lines 2a through 2d	2e	49,882.	
3	Subtract line 2e from line 1	3	2,302,472.	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,302,472.	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	2,342,350.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	53,955.	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	1,376.	
e	Add lines 2a through 2d	2e	55,331.	
3	Subtract line 2e from line 1	3	2,287,019.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	2,287,019.	

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2:**

DUPAGE SENIOR CITIZENS COUNCIL, AS A CHARITABLE ORGANIZATION,  
 IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES UNDER SECTION 501(C)(3) OF  
 THE INTERNAL REVENUE CODE AND SIMILAR PROVISIONS OF STATE TAX LAWS AND HAS  
 BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER  
 SECTION 509(A)(2).

IN ACCORDANCE WITH FASB ASC 740-10 WHICH ADDRESSES INCOME TAXES, THE  
 COUNCIL BELIEVES THERE ARE NO SIGNIFICANT UNCERTAIN TAX POSITIONS  
 RESULTING IN LIABILITIES THAT WOULD HAVE BEEN REQUIRED TO BE RECORDED FOR  
 THE YEAR ENDED SEPTEMBER 30, 2014 OR 2013, RESPECTIVELY.

Part XIII Supplemental Information (continued)

THE COUNCIL'S FORM 990 FOR 2011, 2012, AND 2013 ARE SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE (IRS), GENERALLY FOR THREE YEARS AFTER THEY WERE FILED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF ASSETS 1,376.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

LOSS ON DISPOSAL OF ASSETS 1,376.



**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))	
		WINE TASTING AND BENEFIT (event type)	DANCING WITH SENIORS EVE (event type)	1 (total number)		
Revenue	1	Gross receipts	49,365.	81,816.	3,962.	135,143.
	2	Less: Contributions	1,425.	2,300.	3,962.	7,687.
	3	Gross income (line 1 minus line 2)	47,940.	79,516.		127,456.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs	3,734.			3,734.
	7	Food and beverages	6,894.	18,149.		25,043.
	8	Entertainment				
	9	Other direct expenses	7,700.	21,715.		29,415.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				58,192.
11	Net income summary. Subtract line 10 from line 3, column (d)				69,264.	

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization operates gaming activities: \_\_\_\_\_  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

a The organization's facility		%
b An outside facility		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

**16 Gaming manager information:**

Name ▶ \_\_\_\_\_

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

**17 Mandatory distributions:**

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

**Part IV** Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.

▶ Attach to Form 990.

▶ Information about Schedule I (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

**DUPAGE SENIOR CITIZENS COUNCIL**

Employer identification number

**36-2988023**

**Part I** General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II** Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3 Enter total number of other organizations listed in the line 1 table

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (2013)



Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
FOOD	1200	0.	845,447.		
MATERIALS FOR HOME REPAIRS	400	0.	13,769.		

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2013**

Open to Public  
Inspection

Name of the organization

DUPAGE SENIOR CITIZENS COUNCIL

Employer identification number

36-2988023

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

PROMOTE THE ABILITY OF OLDER PEOPLE TO LIVE THEIR LIVES IN DIGNITY.

FORM 990, PART VI, SECTION B, LINE 11:

THE ORGANIZATION PROVIDES THE GOVERNING BODY A COPY OF THE

FORM 990 TO REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

AN INTERESTED PARTY SHALL COMPLETE A DISCLOSURE QUESTIONNAIRE,

TO FULLY AND COMPLETELY DISCLOSE THE MATERIAL FACTS ABOUT ANY ACTUAL OR

POTENTIAL CONFLICTS OF INTEREST. THE DISCLOSURE STATEMENT SHALL BE

COMPLETED UPON HIS/HER ASSOCIATION WITH THE ORGANIZATION, AND SHALL BE

UPDATED ANNUALLY THEREAFTER. AN ADDITIONAL DISCLOSURE STATEMENT SHALL BE

FILED AT SUCH TIME AS AN ACTUAL OR POTENTIAL CONFLICT ARISES.

FORM 990, PART VI, SECTION B, LINE 15:

THE PROCESS FOR DETERMINING COMPENSATION INCLUDES A REVIEW AND

APPROVAL BY INDEPENDENT PERSONS, COMPARABILITY DATA, AND CONTEMPORANEOUS

SUBSTANTIATION OF THE DELIBERATION AND DECISION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF

INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON

REQUEST.

# TAX RETURN FILING INSTRUCTIONS

ILLINOIS FORM AG990-IL

FOR THE YEAR ENDING

September 30, 2014

Prepared for	Dupage Senior Citizens Council 1990 Springer Drive Lombard, IL 60148
Prepared by	Sikich LLP 3201 W. White Oaks Dr., Ste. 102 Springfield, IL 62704
Mail tax return to	Office of the Attorney General Charitable Trust Bureau 100 West Randolph St., 11th Floor Chicago, IL 60601-3175
Return must be mailed on or before	March 31, 2015
Special Instructions	<p>The report should be signed and dated by the authorized individual(s).</p> <p>Enclose a check for \$15 made payable to Illinois Charity Bureau Fund. Include the organization's Illinois charitable organization number and "2013 Form AG990-IL" on the remittance.</p>

**ILLINOIS CHARITABLE ORGANIZATION ANNUAL REPORT**

PMT #	_____
AMT	_____
INIT	_____

**Attorney General LISA MADIGAN State of Illinois**  
Charitable Trust Bureau, 100 West Randolph  
11th Floor, Chicago, Illinois 60601

**CO # 01-011241**

**Report for the Fiscal Period:**

**Beginning 10/01/2013**

**& Ending 09/30/2014**

MO DAY YR

Make Checks Payable to the Illinois Charity Bureau Fund

- Check all items attached:
- Copy of IRS Return
  - Audited Financial Statements
  - Copy of Form IFC
  - \$15.00 Annual Report Filing Fee
  - \$100.00 Late Report Filing Fee

MO DAY YR  
**05/22/1975**

Federal ID # **36-2988023**

Are contributions to the organization tax deductible?

Yes  No

Date Organization was created:

LEGAL NAME <b>DUPAGE SENIOR CITIZENS COUNCIL</b>	Year-end amounts	
MAIL ADDRESS <b>1990 SPRINGER DRIVE</b>	A) ASSETS	A) \$ <b>1,038,059.</b>
CITY, STATE <b>LOMBARD, IL</b>	B) LIABILITIES	B) \$ <b>219,930.</b>
ZIP CODE <b>60148</b>	C) NET ASSETS	C) \$ <b>818,129.</b>
<b>I. SUMMARY OF ALL REVENUE ITEMS DURING THE YEAR:</b>	PERCENTAGE	AMOUNT
D) PUBLIC SUPPORT, CONTRIBUTIONS & PROGRAM SERVICE REV. (GROSS AMTS.)	<b>30.208%</b>	D) \$ <b>713,103.</b>
E) GOVERNMENT GRANTS & MEMBERSHIP DUES	<b>68.871%</b>	E) \$ <b>1,625,816.</b>
F) OTHER REVENUES	<b>0.921%</b>	F) \$ <b>21,745.</b>
G) TOTAL REVENUE, INCOME AND CONTRIBUTIONS RECEIVED (ADD D, E, & F)	<b>100%</b>	G) \$ <b>2,360,664.</b>
<b>II. SUMMARY OF ALL EXPENDITURES DURING THE YEAR:</b>		
H) OPERATING CHARITABLE PROGRAM EXPENSE	<b>38.509%</b>	H) \$ <b>903,120.</b>
I) EDUCATION PROGRAM SERVICE EXPENSE	%	I) \$
J) TOTAL CHARITABLE PROGRAM SERVICE EXPENSE (ADD H & I)	<b>38.509%</b>	J) \$ <b>903,120.</b>
J1) JOINT COSTS ALLOCATED TO PROGRAM SERVICES (INCLUDED IN J):		\$
K) GRANTS TO OTHER CHARITABLE ORGANIZATIONS	<b>36.637%</b>	K) \$ <b>859,216.</b>
L) TOTAL CHARITABLE PROGRAM SERVICE EXPENDITURE (ADD J & K)	<b>75.146%</b>	L) \$ <b>1,762,336.</b>
M) MANAGEMENT AND GENERAL EXPENSE	<b>20.722%</b>	M) \$ <b>485,982.</b>
N) FUNDRAISING EXPENSE	<b>4.132%</b>	N) \$ <b>96,893.</b>
O) TOTAL EXPENDITURES THIS PERIOD (ADD L, M, & N)	<b>100%</b>	O) \$ <b>2,345,211.</b>
<b>III. SUMMARY OF ALL PAID FUNDRAISER AND CONSULTANT ACTIVITIES:</b> (Attach Attorney General Report of Individual Fundraising Campaign- Form IFC. One for each PFR.)		
<b>PROFESSIONAL FUNDRAISERS:</b>		
P) TOTAL AMOUNT RAISED BY PAID PROFESSIONAL FUNDRAISERS	<b>100%</b>	P) \$ <b>0.</b>
Q) TOTAL FUNDRAISERS FEES AND EXPENSES	%	Q) \$
R) NET RECEIVED BY THE CHARITY (P MINUS Q=R)	%	R) \$
<b>PROFESSIONAL FUNDRAISING CONSULTANTS:</b>		
S) TOTAL AMOUNT PAID TO PROFESSIONAL FUNDRAISING CONSULTANTS		S) \$ <b>0.</b>
<b>IV. COMPENSATION TO THE (3) HIGHEST PAID PERSONS DURING THE YEAR:</b>		
T) NAME, TITLE: <b>MARYLIN KROLAK, EXECUTIVE DIRECTOR</b>		T) \$ <b>87,572.</b>
U) NAME, TITLE: <b>TASHA WHEELER, DIRECTOR OF INFORMATION SYSTEMS</b>		U) \$ <b>44,415.</b>
V) NAME, TITLE: <b>JULIE CARCO, HOME DELIVERED MEAL PROGRAM MANAGER</b>		V) \$ <b>42,109.</b>
<b>V. CHARITABLE PROGRAM DESCRIPTION:</b> CHARITABLE PROGRAM (3 HIGHEST BY \$ EXPENDED) CODE CATEGORIES		List on back side of instructions CODE
W) DESCRIPTION: <b>HOME DELIVERED MEALS</b>	W) #	<b>117</b>
X) DESCRIPTION: <b>COMMUNITY DINING MEALS</b>	X) #	<b>117</b>
Y) DESCRIPTION: <b>HOME MAINTENANCE</b>	Y) #	<b>117</b>

398091 05-01-13

**IF THE ANSWER TO ANY OF THE FOLLOWING IS YES, ATTACH A DETAILED EXPLANATION:**

YES	NO
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>
	<input checked="" type="checkbox"/>

1. WAS THE ORGANIZATION THE SUBJECT OF ANY COURT ACTION, FINE, PENALTY OR JUDGMENT? .....
2. HAS THE ORGANIZATION OR A CURRENT DIRECTOR, TRUSTEE, OFFICER OR EMPLOYEE THEREOF, EVER BEEN CONVICTED BY ANY COURT OF ANY MISDEMEANOR INVOLVING THE MISUSE OR MISAPPROPRIATION OF FUNDS OR ANY FELONY? .....
3. DID THE ORGANIZATION MAKE A GRANT AWARD OR CONTRIBUTION TO ANY ORGANIZATION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES OWNS AN INTEREST; OR WAS IT A PARTY TO ANY TRANSACTION IN WHICH ANY OF ITS OFFICERS, DIRECTORS OR TRUSTEES HAS A MATERIAL FINANCIAL INTEREST; OR DID ANY OFFICER, DIRECTOR OR TRUSTEE RECEIVE ANYTHING OF VALUE NOT REPORTED AS COMPENSATION? .....
4. HAS THE ORGANIZATION INVESTED IN ANY CORPORATE STOCK IN WHICH ANY OFFICER, DIRECTOR OR TRUSTEE OWNS MORE THAN 10% OF THE OUTSTANDING SHARES? .....
5. IS ANY PROPERTY OF THE ORGANIZATION HELD IN THE NAME OF OR COMMINGLED WITH THE PROPERTY OF ANY OTHER PERSON OR ORGANIZATION? .....
6. DID THE ORGANIZATION USE THE SERVICES OF A PROFESSIONAL FUNDRAISER? (ATTACH FORM IFC).....
- 7a. DID THE ORGANIZATION ALLOCATE THE COST OF ANY SOLICITATION, MAILING, ADVERTISEMENT OR LITERATURE COSTS BETWEEN PROGRAM SERVICE AND FUNDRAISING EXPENSES? .....
- 7b. IF "YES", ENTER (i) THE AGGREGATE AMOUNT OF THESE JOINT COSTS \$ \_\_\_\_\_ ; (ii) THE AMOUNT ALLOCATED TO PROGRAM SERVICES \$ \_\_\_\_\_ ; (iii) THE AMOUNT ALLOCATED TO MANAGEMENT AND GENERAL \$ \_\_\_\_\_ ; AND (iv) THE AMOUNT ALLOCATED TO FUNDRAISING \$ \_\_\_\_\_
8. DID THE ORGANIZATION EXPEND ITS RESTRICTED FUNDS FOR PURPOSES OTHER THAN RESTRICTED PURPOSES? .....
9. HAS THE ORGANIZATION EVER BEEN REFUSED REGISTRATION OR HAD ITS REGISTRATION OR TAX EXEMPTION SUSPENDED OR REVOKED BY ANY GOVERNMENTAL AGENCY? .....
10. WAS THERE OR DO YOU HAVE ANY KNOWLEDGE OF ANY KICKBACK, BRIBE, OR ANY THEFT, DEFALCATION, MISAPPROPRIATION, COMMINGLING OR MISUSE OF ORGANIZATIONAL FUNDS? .....

11. LIST THE NAME AND ADDRESS OF THE FINANCIAL INSTITUTIONS WHERE THE ORGANIZATION MAINTAINS ITS THREE LARGEST ACCOUNTS:

WHEATON BANK, 211 S. WHEATON AVE, WHEATON, IL 60187

12. NAME AND TELEPHONE NUMBER OF CONTACT PERSON: MARYLIN KROLAK - (630) 620-0804

ALL ATTACHMENTS MUST ACCOMPANY THIS REPORT - SEE INSTRUCTIONS

UNDER PENALTY OF PERJURY, I (WE) THE UNDERSIGNED DECLARE AND CERTIFY THAT I (WE) HAVE EXAMINED THIS ANNUAL REPORT AND THE ATTACHED DOCUMENTS, INCLUDING ALL THE SCHEDULES AND STATEMENTS AND THE FACTS THEREIN STATED ARE TRUE AND COMPLETE AND FILED WITH THE ILLINOIS ATTORNEY GENERAL FOR THE PURPOSE OF HAVING THE PEOPLE OF THE STATE OF ILLINOIS RELY THEREUPON. I HEREBY FURTHER AUTHORIZE AND AGREE TO SUBMIT MYSELF AND THE REGISTRANT HEREBY TO THE JURISDICTION OF THE STATE OF ILLINOIS.

**BE SURE TO INCLUDE ALL FEES DUE:**  
 1.) REPORTS ARE DUE WITHIN SIX MONTHS OF YOUR FISCAL YEAR END,  
 2.) FOR FEES DUE SEE INSTRUCTIONS.  
 3.) REPORTS THAT ARE LATE OR INCOMPLETE ARE SUBJECT TO A \$100.00 PENALTY.

MARYLIN KROLAK  
 PRESIDENT or TRUSTEE (PRINT NAME) SIGNATURE DATE

KATHY SEDIVY  
 TREASURER or TRUSTEE (PRINT NAME) SIGNATURE DATE

RICHARD LYNCH  
 PREPARER (PRINT NAME) SIGNATURE DATE

**AGENDA MEMO**  
**Admin/Finance Committee**  
**October 5, 2015**

**ISSUE STATEMENT**

A motion approving the “Reciprocal Agreement on Exchange of Information between the City of Darien and the Illinois Department of Revenue”

**BACKGROUND/HISTORY**

The City of Darien would like to enter into an agreement which would allow the City to obtain Sales Tax information regarding business located in the City of Darien. The information received must be kept confidential and a list of employees that may see the information must be provided to the State of Illinois and kept up to date with any changes. This new procedure, implemented by the State of Illinois, will allow the City to more timely access sales tax information and analyze the economic incentive agreements that we are currently in place and analyze future agreements. Prior to this procedure the City would have to get approval from the Taxpayer first to obtain the information.

The List of employees include: Bryon Vana, Paul Nosek, Marie Kyriakoulis and Mayor Kathleen Weaver and Treasurer Michael J. Coren.

**STAFF/COMMITTEE RECOMMENDATION**

Staff recommends entering into the agreement.

**ALTERNATE CONSIDERATION**

As directed.

**DECISION MODE**

It will be placed on the October 19, 2015, City Council Agenda for approval.

**RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION  
BETWEEN THE City of Darien  
AND THE  
ILLINOIS DEPARTMENT OF REVENUE**

The Illinois Department of Revenue (the "Department"), in accordance with the statutes of the State of Illinois, agrees to share under the terms of this Reciprocal Agreement on Exchange of Information (the "Reciprocal Agreement") with the Town/City/Village of City of Darien (the "Municipality") return information obtained pursuant to the Illinois Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act (the "Tax Acts").

It is further agreed that all information exchanged will be used only for the official purposes of the State and of the Municipality and shall be kept confidential in accordance with the Tax Acts. Each party agrees to take appropriate steps to protect from unauthorized disclosure the tax information obtained pursuant to the Reciprocal Agreement and to destroy it when no longer needed by shredding or other appropriate means.

The Municipality agrees to follow the procedures to protect the confidentiality of information provided in "Minimum Standards Required to Safeguard Information Given as a Result of a Reciprocal Agreement on the Exchange of Information," which is incorporated into the Reciprocal Agreement as Attachment A. Both parties understand and agree that the Department will not provide any information under the Reciprocal Agreement to the Municipality unless and until the Municipality signs Attachment A.

It is agreed that only the chief executive officer of the Municipality will initiate the Reciprocal Agreement on Exchange of Information with the Department. The chief executive officer of the Municipality will provide the Department with a list of names and official titles of municipal personnel designated by him or her as persons exclusively authorized to request return information, view return information, or receive related information on his or her behalf. This list shall be restricted to municipal personnel directly involved in the financial operations of the municipality and the financial information provided by the Department shall not be viewed by or shared with anyone who is not on the list. The Department agrees to provide the Municipality with a written list showing the names and official titles of Department personnel designated by it to request return information, view return information, or receive related information from the Municipality. Both parties agree to furnish additions to and deletions from the lists as they occur. It is agreed that no information provided under the Reciprocal Agreement will be provided by telephone or pursuant to a telephone request.

It is further agreed that either party for administrative reasons may refuse to share information.

The Reciprocal Agreement may be canceled by either party at any time and will be canceled in the event of any unauthorized use or disclosure of State tax return information obtained pursuant to the Reciprocal Agreement or failure to abide by the procedures set forth by the Department for safeguarding the confidentiality of such return information.

Illinois Department of Revenue

City of Darien  
Municipality

\_\_\_\_\_  
Director

\_\_\_\_\_  
Chief Executive of the Municipality

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Municipality

\_\_\_\_\_  
Date



## ATTACHMENT A

### MINIMUM STANDARDS REQUIRED TO SAFEGUARD INFORMATION GIVEN AS A RESULT OF A RECIPROCAL AGREEMENT ON THE EXCHANGE OF INFORMATION

1. All requests for information under the Reciprocal Agreement on the Exchange of Information (the "Reciprocal Agreement") will be in writing, on letterhead of the municipality and addressed to the Local Tax Allocation Division at the Illinois Department of Revenue (the "Department").
2. Information received under the Reciprocal Agreement will be kept in a locked storage facility, e.g., locked file cabinet, closet, or desk that is only accessible by persons authorized under the Reciprocal Agreement to receive information. Any information stored in an electronic format shall be password protected and restricted to only those persons on the authorized list provided by the chief executive officer.
3. Any Municipality that receives information under the Reciprocal Agreement will promptly notify the Department when a municipal employee, who has been authorized to receive information under the Reciprocal Agreement, leaves employment of the Municipality or otherwise is no longer authorized by statute or by the Municipality to receive the information.
4. Any Municipality that receives information under the Reciprocal Agreement will report immediately to the Department any possible or suspected breach of confidentiality of the information.
5. The proper method for destruction of information that is no longer needed is shredding or destruction of the CDs.
6. Any Municipality that receives information under the Reciprocal Agreement agrees to allow the Department to physically inspect its facilities to insure proper compliance with these standards.

7. Any person who divulges confidential taxpayer information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, is guilty of a Class B misdemeanor with a fine not to exceed \$7,500.00. Confidential information includes any information collected by the Department from any return or investigation other than name and address of the taxpayer.

The Town/City/Village of City of Darien agrees to abide by the aforementioned standards in safeguarding the information that it receives pursuant to the Reciprocal Agreement on the Exchange of Information, which it has entered into with the Illinois Department of Revenue.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

# CITY OF DARIEN

## MEMO

**TO:** Administrative/Finance Committee Members  
**FROM:** Bryon D. Vana, City Administrator  
**DATE:** September 29, 2015  
**SUBJECT:** Petition for relief from the “felony conviction” requirement of the Liquor Ordinance

---

Under Section 3-3-6(C) of the City Code, no liquor license shall be issued to “a person who has been convicted of a felony under any federal or state law.” Under subsection (I), a corporation is not eligible for a license “if any officer, manager, or director thereof, or any stockholder owning in the aggregate more than five percent (5%) of the stock of such corporation would not be eligible to receive a license under this Chapter for any reason other than citizenship.”

The material furnished to us from the attorney for Central Florida Restaurants, Inc. indicates that an individual named Romi Randhawa (i) is a 12.5% shareholder of the corporation which is operating T.G.I. Friday’s; and (ii) has a felony conviction for bribery of a public official. Under the literal terms of the ordinance, this corporation is ineligible for a liquor license because of the felony conviction.

The owners of Friday’s have followed through and have filed a formal petition for relief from the “felony conviction” requirement of the Liquor Ordinance. It should be noted that this conviction is almost 25 years old and the attorney for the petitioner states that Mr. Randhawa has substantially rehabilitated himself.

If the Committee recommends relief from the Liquor Ordinance the City Attorney can prepare an ordinance providing relief under these unique circumstances.

**CITY OF DARIEN, ILLINOIS  
LOCAL LIQUOR CONTROL COMMISSION**

*In Re:* Liquor License Application )  
 )  
Central Florida Restaurants, Inc., d/b/a )  
T.G.I. Friday's )  
 )  
Applicant )  
 )  
Applicant Premises located at: )  
2201 75<sup>th</sup> Street )  
Darien, Illinois )

**CENTRAL FLORIDA RESTAURANTS, INC.'S PETITION TO HAVE A MINORITY  
SHAREHOLDER DEEMED REHABILITATED  
FOR PURPOSES OF HOLDING A LIQUOR LICENSE**

The Applicant, Central Florida Restaurants, Inc., d/b/a T.G.I. Friday's ("CFR"), by its attorneys, the Christopoulos Law Group, LLC, hereby petitions the City of Darien Local Liquor Control Commission ("LLCC") pursuant to 235 ILCS 5/6-2(a)(4) and pursuant to any applicable City of Darien ordinances to deem a CFR minority shareholder, Mr. Romi Randhawa, rehabilitated for purposes of a holding a liquor license. In support of this petition, CFR states as follows:

- 1.) On or about June 25, 2015, CFR duly filed its retail liquor license application (the "Application") with the LLCC.
- 2.) CFR is in the process of purchasing sixty-five Friday's locations across eight different states, including Illinois. CFR's other holdings include: 250 Jack in the Box's, 40 Denny's and 6 Sizzler's. CFR has already been issued liquor licenses in other jurisdictions, including: Batavia, Bradley, Gurnee, Joliet, Lake Zurich, Lombard, Oak Lawn, Oak Park, Oswego, Tinley Park, Vernon Hills, and Wheeling, in Illinois.

Matter: 2015027-002-006 Document: 61136

3.) On July 29, 2015, CFR supplemented its Application to disclose that a 12.5% shareholder, Romi Randhawa, has a felony conviction from 1991. (Attached hereto as Exhibit A is a copy of the CFR's letter informing the LLCC of the conviction as well as follow-up correspondence regarding the same).

4.) Pursuant to the Illinois Liquor Control Act, the issuance of liquor licenses to persons convicted of a felony is permitted, if any local commission determines that "...such person has been sufficiently rehabilitated to warrant the public trust after considering matters set forth in such person's application and the Commission's investigation..." 235 ILCS 5/6-2(a)(4).

5.) Mr. Randhawa's 1991 felony conviction was for the alleged bribery of a public official. Mr. Randhawa was sentenced to no jail time and received three years' probation. Mr. Randhawa's probation was terminated one year early for good behavior. (See Exhibit A which includes a copy of the felony judgment, probation termination letter and Mr. Randhawa's Marine Corps honorable discharge certificate).

6.) Subsequent to Mr. Randhawa's 1991 conviction, he has not been accused of any other criminal misconduct.

7.) Indeed, Mr. Randhawa is a former United States Marine Corps Corporal who was honorably discharged. After Mr. Randhawa's military career, he has enjoyed great entrepreneurial success, founding his own computer hardware and services consulting company, HPM Networks, which grew to \$200M. Mr. Randhawa sold HPM Networks to CANCOM where Mr. Randhawa serves as CEO of its U.S. division. Mr. Randhawa also served as president of the SMB council for Hewlett Packard.

8.) Mr. Randhawa is a philanthropist and married with three daughters.

9.) Mr. Randhawa's exemplary conduct and success over the past twenty-five years since his 1991 indiscretion, undoubtedly warrant the public's trust, including the trust of large computer tech companies such as CANCOM and Hewlitt Packard.

WHEREFORE, the Applicant, Central Florida Restaurants, Inc., d/b/a T.G.I Friday's, respectfully requests that the City of Darien's Local Liquor Control Commission deem Mr. Romi Randhawa rehabilitated and eligible to be a shareholder of a corporation which holds a Darien, Illinois retail liquor license and for any other relief the Commission deems just and proper.

Respectfully submitted,

**Central Florida Restaurants, Inc.**

By:

  
One of its Attorneys

Dimitrios G. Christopoulos  
Kevin O. Gerow  
Christopoulos Law Group, LLC  
351 W. Hubbard Street, Suite 602  
Chicago, Illinois 60654  
(312) 587-7594

Matter: 2015027-002-006 Document: 61136

CHRISTOPOULOS LAW GROUP, LLC

July 29, 2015

VIA EMAIL

City of Darien - City Clerk's Office  
Attn: Ms. Maria E. Gonzalez  
1702 Plainfield Road  
Darien IL 60561  
[mgonzalez@darienil.gov](mailto:mgonzalez@darienil.gov)

RE: Client: Central Florida Restaurants, Inc.  
Matter: Store #2670 (formerly #226) - 2201 75TH St., Darien  
Matter ID: 2015027-002-006

Dear Ms. Gonzalez:

As you may recall, our firm represents Central Florida Restaurants, Inc. ("CFR") *d/b/a TGI Friday's* here in Illinois. In June, we filed a liquor license application (the "Application") with your office in the name of CFR to re-license the existing TGI Friday's location in your jurisdiction.

We were recently informed that a 12.5% shareholder of CFR, Mr. Harkiran Randhawa who goes by the name Romi Randhawa, has a felony conviction from approximately 24 years ago. We respectfully request that you accept the attached letter from Mr. Randhawa as a supplement to the Application along with the supporting documents relaying the details of this matter.

Thank you in advance for your assistance.

Very truly yours,



Kristina D. Dickens

Attachments



Matter: 2015027-002-006. Document: 57724

Document: 57723

351 West Hubbard Street, Suite 602, Chicago, Illinois

312-587-8244 • [kristina@christopouloslaw.com](mailto:kristina@christopouloslaw.com)

Romi Randhawa  
1037 Germano Way  
Pleasanton CA 94566  
Tel. 925-600-7662  
[romi@hpnetworks.com](mailto:romi@hpnetworks.com)

July 21, 2015

Dear Village Representative:

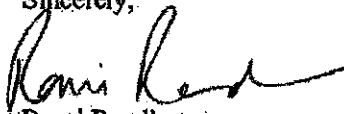
I, Harkiran Randhawa, also known as Romi Randhawa, am a 12.5% shareholder of Central Florida Restaurants, Inc. *dba* TGI Friday's, a liquor license applicant in your jurisdiction. I hold no operational position in the business. I am writing to you today to disclose that I inadvertently omitted information from the liquor license application. Approximately 24 years ago, I was convicted of a felony for bribery of a public official. My understanding from prior counsel was that the felony had been expunged and was no longer on my record, but I now understand that to be untrue. I cooperated with the federal government on this matter and thus did not receive jail time, rather I received three years of probation, community service and a fine. My probation was terminated one year early for good behavior. Since that time, there have not been any allegations against me concerning criminal conduct.

By way of personal background, I immigrated to the United States of America to enhance myself as an individual and to obtain a higher education, and I feel as if I have succeeded in those goals. I moved to the U.S. after finishing high school in India and became a U.S. citizen. I attended college in Fresno, California where I studied accounting and data processing. While in college, I was recruited by the United States Marine Corps ("USMC"). I spent four years in the USMC and rose to the rank of corporal.

After receiving an honorable discharge from the USMC, I joined MicroAge Computers as a sales professional and was awarded top representative two years in a row. Within three years, I was promoted to the position of Vice President. After four years with MicroAge Computers, I opened my own computer hardware and services consulting company, HPM Networks. My company grew into a \$200M company with a very respected name in northern California. During this time, I also served for years as president of the SMB council for Hewlett Packard. I have since sold HPM Networks to CANCOM where I serve as the CEO of the U.S. division.

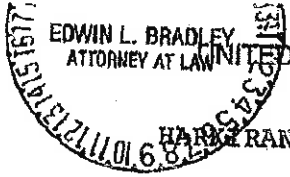
Again, I apologize for omitting this conviction and was in no way trying to hide my past. I truly regret my past action and since then have been an honest, devoted citizen and family man with a wife and three daughters. Together we donate our time and funds to many charities throughout the year and hold dear our family time. I hope that you will consider me to be rehabilitated and not permit this past indiscretion to affect the licensing of Central Florida Restaurants, Inc. Thank you in advance for your time.

Sincerely,

  
Romi Randhawa

Enclosures





UNITED STATES OF AMERICA  
V.  
HARVEY RAN SINGH RANDHAWA

(Name of Defendant)

SAN JOSE  
BRADLEY  
**JUDGMENT IN A CRIMINAL CASE**  
(For Offenses Committed On or After November 1, 1987)

Case Number: CR 90-20124 WAI  
EDWIN BRADLEY  
735 MONTGOMERY ST #201  
SAN FRANCISCO, CA. 94111  
Defendant's Attorney

**THE DEFENDANT:**

- pleaded guilty to count(s) TWO OF A SUPERCEDING INDICTMENT
- was found guilty on count(s) \_\_\_\_\_ after a plea of not guilty.

Accordingly, the defendant is adjudged guilty of such count(s), which involve the following offenses:

Title & Section	Nature of Offense	Date Offense Concluded	Count Number(s)
18 USC 201 (b) (1) (C)	BRIBERY OF A PUBLIC OFFICIAL	JAN 15, 1991	2

The defendant is sentenced as provided in pages 2 through 3 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

- The defendant has been found not guilty on count(s) \_\_\_\_\_ and is discharged as to such count(s).
- Count(s) ALL REMAINING COUNTS (is)(are) dismissed on the motion of the United States.
- It is ordered that the defendant shall pay a special assessment of \$ 50,00, for count(s) two, which shall be due  immediately  as follows:

IT IS FURTHER ORDERED that the defendant shall notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid.

Defendant's Soc. Sec. No.: 574-85-3870

Defendant's Date of Birth: 12-18-66

Defendant's Mailing Address:  
34220 HEATHER TERRACE  
FREMONT, CA. 94555

Defendant's Residence Address:  
\_\_\_\_\_  
\_\_\_\_\_

SEPT. 19, 1991

Date of Imposition of Sentence

Signature of Judicial Officer  
WILLIAM A. INGRAM  
U.S. DIST. COURT JUDGE

Name & Title of Judicial Officer

Date

The defendant is hereby placed on probation for a term of THREE YEARS or for

While on probation, the defendant shall not commit another Federal, state, or local crime, shall not illegally possess a controlled substance, and shall not possess a firearm or destructive device. The defendant also shall comply with the standard conditions that have been adopted by this court (set forth below). If this judgment imposes a fine or a restitution obligation, it shall be a condition of probation that the defendant pay any such fine or restitution. The defendant shall comply with the following additional conditions:

The defendant shall perform 150 hours of Community Service Work, as directed by the probation office.

The defendant shall pay a fine in the amount of \$4,000.00 as directed by the Probation Office.

### STANDARD CONDITIONS OF SUPERVISION

While the defendant is on probation pursuant to this judgment, the defendant shall not commit another federal, state or local crime. In addition:

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer as directed by the court or probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer within 72 hours of any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any narcotic or other controlled substance, or any paraphernalia related to such substances, except as prescribed by a physician;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity, and shall not associate with any person convicted of a felony unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view by the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informant or a special agent of a law enforcement agency without the permission of the court;
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record or personal history or characteristics, and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

U.S. 120 1280 712 448 10796

**LOREN A.N. BUDDRESS**  
CHIEF PROBATION OFFICER

U.S. COURT HOUSE  
450 GOLDEN GATE AVENUE  
SUITE #18400  
POST OFFICE BOX 36087  
SAN FRANCISCO, CA 94102-3497

TEL: 415-556-0200  
FAX: 415-556-6381



EXCELLENCE IN PROBATION SERVICE

PLEASE REPLY TO:

1930 BROADWAY  
SUITE #400  
OAKLAND, CA 94612-2604

TEL: 510-273-7101  
FAX: 510-273-0360

June 25, 1993

Mr. Harkiran Randhawa  
872 Cherry Glen Circle  
Fremont, CA 94536

Dear Romi,

I am pleased to officially inform you that your probation has been modified and terminated early as of June 22, 1993. Congratulations and good luck in your future endeavors.

If I you need additional contact with our office, I can be reached at (510) 273-7392.

Sincerely,

  
Susan Portillo  
U.S. Probation Officer

# Honorably Discharged



FIDELI CERTA MERCES

from the Armed Forces of the United States of America

*This is to certify that*

CORPORAL (E-4) HARKIRAN S. RANDHAWA 547 85 3870

*was Honorably Discharged from the*

# United States Marine Corps

*on the* 17TH *day of* NOVEMBER 1993 *This certificate is awarded*

*as a testimonial of Honest and Faithful Service*

A handwritten signature in black ink, appearing to read "B. G. Hollingsworth".

B. G. HOLLINGSWORTH  
BRIGADIER GENERAL USMCR

## Kevin Gerow

---

**From:** Kristina Dickens  
**Sent:** Monday, August 24, 2015 10:55 AM  
**To:** 'Maria Gonzalez'  
**Subject:** RE: Central Florida Restaurants, Inc. d/b/a TGI Friday's - 2201 75th St., Darien

Hi Maria, good morning.

I wanted to touch base with you regarding the below email. Has your office had a chance to review the materials and advise? Thanks much.

Kristina D. Dickens  
*Attorney at Law*  
Christopoulos Law Group, LLC  
T: 312.587.7594

---

**From:** Kristina Dickens  
**Sent:** Friday, August 7, 2015 5:47 PM  
**To:** 'Maria Gonzalez' <mgonzalez@darienil.gov>  
**Subject:** RE: Central Florida Restaurants, Inc. d/b/a TGI Friday's - 2201 75th St., Darien

Thank you, Maria.

Upon approval from your jurisdiction, Chief Legal Counsel for the Illinois Liquor Control Commission, Mr. Rick Haymaker, requested that we obtain a letter from your Liquor Control Commissioner reflecting that the Commissioner reviewed the materials and finds the shareholder to be rehabilitated and qualified to hold a liquor license. This will permit the ILCC to finalize State licensing for Central Florida Restaurants, Inc. at this location. Otherwise, please let me know what else Darien may require to approve.

We appreciate your continued assistance with this final request. Thanks and have a good weekend.

Kristina D. Dickens  
*Attorney at Law*  
Christopoulos Law Group, LLC  
T: 312.587.7594

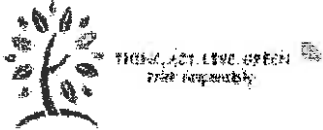
---

**From:** Maria Gonzalez [<mailto:mgonzalez@darienil.gov>]  
**Sent:** Friday, August 7, 2015 4:38 PM  
**To:** Kristina Dickens <kristina@christopouloslaw.com>  
**Subject:** RE: Central Florida Restaurants, Inc. d/b/a TGI Friday's - 2201 75th St., Darien

Kristina,

Just confirming that I received the email.

Maria E. Gonzalez  
City of Darien  
City Clerk's Office  
1702 Plainfield Road  
Darien, IL 60561  
Phone: (630) 353-8110  
Fax: (630) 852-4709  
[mgonzalez@darienil.gov](mailto:mgonzalez@darienil.gov)



---

**From:** Kristina Dickens [<mailto:kristina@christopouloslaw.com>]  
**Sent:** Friday, August 07, 2015 3:40 PM  
**To:** Maria Gonzalez <[mgonzalez@darienil.gov](mailto:mgonzalez@darienil.gov)>  
**Cc:** JoAnne E. Ragona <[jragona@darienil.gov](mailto:jragona@darienil.gov)>  
**Subject:** RE: Central Florida Restaurants, Inc. d/b/a TGI Friday's - 2201 75th St., Darien

Maria, good afternoon.

I wanted to confirm that you received the below email and attached documentation. Please let me know if you have any questions relating to this disclosure. Thank you very much.

Kristina D. Dickens  
*Attorney at Law*  
Christopoulos Law Group, LLC  
T: 312.587.7594

---

**From:** Kristina Dickens  
**Sent:** Monday, August 3, 2015 8:29 PM  
**To:** Maria Gonzalez <[mgonzalez@darienil.gov](mailto:mgonzalez@darienil.gov)>  
**Cc:** JoAnne E. Ragona <[jragona@darienil.gov](mailto:jragona@darienil.gov)>  
**Subject:** Central Florida Restaurants, Inc. d/b/a TGI Friday's - 2201 75th St., Darien

Ms. Gonzalez, good evening.

Please see the attached documentation related to the licensing of Central Florida Restaurants, Inc. *d/b/a TGI Friday's*. Please reach out to me directly with any questions, concerns or need for additional information. Thank you for your ongoing assistance.

Kristina D. Dickens  
*Attorney at Law*  
Christopoulos Law Group, LLC  
351 W. Hubbard, Ste. 602  
Chicago, IL 60654

T: 312.587.7594

F: 312.587.8244

<http://christopouloslaw.com/>

This message is intended to be a confidential, attorney-client communication. If you have received this message in error, please destroy all copies and immediately notify the sender at [kristina@christopouloslaw.com](mailto:kristina@christopouloslaw.com) of the error. Thank you.

In conformity with U.S. Treasury Department Circular 230, tax advice contained in this communication and any attachments is not intended to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code, nor may any such tax advice be used to promote, market or recommend to any person any transaction or matter that is the subject of this communication and any attachments. The intended recipients of this communication and any attachments are not subject to any limitation on the disclosure of the tax treatment or tax structure of any transaction or matter that is the subject of this communication and any attachments.

Romi Randhawa  
1037 Germano Way  
Pleasanton CA 94566  
No. 925.600.7662  
[romi@bpnnetworks.com](mailto:romi@bpnnetworks.com)

September 30, 2015

VIA EMAIL

City of Darien  
Attn: Mr. Bryon Vana, City Administrator  
1702 Plainfield Road  
Darien IL 60561  
[bvana@darienil.gov](mailto:bvana@darienil.gov)

**RE: Central Florida Restaurants, Inc. d/b/a TGI Friday's  
Store #2670 - 2201 75th St., Darien**

Dear Mr. Vana:

As you may recall, I am a minority shareholder of Central Florida Restaurants, Inc. d/b/a TGI Friday's, a liquor license applicant in your jurisdiction. I was convicted of a felony for bribery of a public official almost 25 years ago. Your jurisdiction asked for information about this offense in addition to the documents previously provided. Please see the below paragraph for further explanation.

The U.S. Citizenship and Immigration Services office in Salinas, California permitted individuals to apply for temporary work visas, dependent upon eligibility. In 1990, two friends of mine approached me for assistance with their temporary work visa applications. I understood at that time that the application fee was \$2,000 per applicant, which included "handling charges" per applicant. I asked an Immigration official to define the "handling charges" but did not receive a concrete answer. I later found out that these charges were actually a bribe.

I appreciate your time and review of this letter in advance. And, I truly hope that the City of Darien will now consider me to be rehabilitated and permit the licensing of this Friday's location to move forward. Thank you very much.

Very truly yours,

  
Romi Randhawa

Matter: 2015027-002-003 Document: 60662

351 West Hubbard Street, Suite 602, Chicago, Illinois 60654 • Phone: 312.587.7594 • Fax: 312.587-8244 • [kristina@christopouloslaw.com](mailto:kristina@christopouloslaw.com)



**Rosenthal, Murphey, Coblenz & Donahue**

---

30 North LaSalle St. Suite 1624 ~Chicago, Illinois 60602  
Phone (312) 541-1070 ~ Fax (312) 541-9191  
JBM Direct Dial (312) 541-1072  
JBM e-mail: jmurphey@rmcj.com

**Memorandum**

Via E-Mail

To: Bryon Vana  
Fr: John B. Murphey  
Date: August 25, 2015  
Re: T.G.I. Friday's Liquor License

Under Section 3-3-6(C) of the City Code, no license shall be issued to "a person who has been convicted of a felony under any federal or state law." Under subsection (D), a corporation is not eligible for a license "if any officer, manager, or director thereof, or any stockholder owning in the aggregate more than five percent (5%) of the stock of such corporation would not be eligible to receive a license under this Chapter for any reason other than citizenship."

The material furnished to us from the attorney for Central Florida Restaurants, Inc. indicates that an individual named Romi Randhawa (i) is a 12.5% shareholder of the corporation which is operating T.G.I. Friday's; and (ii) has a felony conviction for bribery of a public official. Under the literal terms of the ordinance, this corporation is ineligible for a liquor license because of the felony conviction.

On the other hand, it should be noted that this conviction is almost 25 years old. In the meantime, it appears that Mr. Randhawa has substantially rehabilitated himself. According to my brief internet search, he is "President and Chief Executive Officer of HPM Networks, a provider of value-added infrastructure solutions" based in Fremont, California. He is obviously only an investor in the corporation and has no involvement in the active management of the T.G.I. Friday's in Darien.

This may be a situation where the Council should consider granting some relief from the literal terms of the ordinance. I have a phone call into the attorney for the corporation to review this matter.

**AGENDA MEMO**  
**Admin/Finance Committee**  
**October 5, 2015**

**ISSUE STATEMENT**

Approval of a resolution to enter into a lease with the Darien Historical Society and School District 61 for the property known as “Old Lace School House” located on District-owned property at the northwest corner of 75<sup>th</sup> Street and Cass Avenue in the City of Darien.

**BACKGROUND/HISTORY**

The preliminary lease was brought forward to the committee prior to review by the other parties. Subsequently, the School District and Historical Society have reviewed and made input regarding insurance and hold harmless clauses. The City also included a dollar limit of \$5,000 for the threshold at which the City would contribute towards repairs.

**STAFF/COMMITTEE RECOMMENDATION**

Staff recommend approval of a motion approving the resolution to enter into a lease with the Darien Historical Society and School District 61 for the property known as “Old Lace School House” located on District-owned property at the northwest corner of 75<sup>th</sup> Street and Cass Avenue in the City of Darien

**ALTERNATE CONSIDERATION**

As directed.

**DECISION MODE**

It will be placed on the October 19th City Council Agenda for approval.

## LEASE AGREEMENT

THIS LEASE AGREEMENT is dated this \_\_\_\_ day of \_\_\_\_\_, 2015, by and among Darien School District No. 61, DuPage County, Illinois (the "District"), the City of Darien, DuPage County, Illinois (the "City"), and the Darien Historical Society, a non-for-profit corporation, organized and operating under the laws of the State of Illinois ("DHS").

### RECITALS

A. For many years, the District and City have had a two-party lease agreement pursuant to which the City leases property known as the "Old Lace School House" located on District-owned property at the northwest corner of 75<sup>th</sup> Street and Cass Avenue in the City (the "Subject Property").

B. The Subject Property is more particularly described on **Exhibit 1** attached to this Agreement.

C. Likewise, for many years, the City and DHS have had an operating agreement pursuant to which DHS occupies the building on the Subject Property for limited purposes and at limited times consistent with the DHS Articles of Incorporation.

D. The parties desire to continue this relationship in recognition that the activities of DHS are of significant historical and community importance to the residents of the City and the District. To that end, the parties desire to enter into a new Lease Agreement setting forth the parties' respective rights, duties and responsibilities.

Accordingly, it is hereby agreed among the parties as follows:

**Section 1. Agreement to Lease.** The District hereby agrees to lease the Subject Property to the City for the sum of ONE & 00/100 (\$1.00) DOLLAR and other good and valuable consideration, the receipt of which is hereby acknowledged by the District.

**Section 2. Maintenance.** The City, as Lessee, and the DHS, as the City's designated operator, hereby agree that during the term of this Lease Agreement, they will keep the interior and exterior of the Subject Property in good condition. The City shall maintain the non-routine building maintenance and all plumbing, heating, furnace, and electrical fixtures and equipment in good and workable order at all times. The non-routine items will be designated as any items exceeding \$5,000.

**Section 3. Purpose.** The City and DHS agree that the Subject Property shall be used solely for the purposes set forth in the Articles of Incorporation of DHS. In the event any amendment to said Articles of Incorporation are proposed by DHS, DHS shall give prior notice to the District.

**Section 4. Lease Not Assignable.** This Lease Agreement may not be assigned by the City without the written consent of the District.

**Section 5. Condition at Termination.** At the termination of this Lease Agreement, the City shall yield up possession of the Subject Property with the fixtures which are now or at any time may be installed in the future in as good condition in all respects, reasonable wear and tear excepted, as currently exist.

**Section 6. Insurance.** The District, the City and the DHS shall all maintain liability insurance covering each party's respective obligations in connection with this Agreement.

**Section 7. Exterior Modification.** The City shall make no substantial change to the exterior of the Subject Property without the written consent of the District, which consent shall not be unreasonably withheld.

**Section 8. Utilities and Custodial.** The City may be responsible for all utility costs and custodial service costs associated with the Subject Property if the DHS does not have sufficient funds for those expenses.

**Section 9. Parking.** Subject to parking requirements for school-related events, the City and DHS shall have parking privileges on the school parking lots adjacent to the Subject Property.

**Section 10. Recognition of Public Benefit.** The District recognizes that the Old Lace School House has been and will continue to be preserved as an historical museum. As such a museum, it is an educational resource to the District and of substantial benefit to the community as a whole.

**Section 11. Term.** This Lease Agreement shall run for a term of twenty-five (25) years from its approval by the District and the City. Notwithstanding the above, the City may terminate this Lease Agreement on 30 days notice if the City determines that the continued operation of the museum on the Subject Property is no longer in the best interest of the City or DHS.

**Section 12. Notices.** All notices required or contemplated by this Lease Agreement shall be in writing and shall be sent by certified mail or by a recognized commercial courier service such as Fed Ex or UPS as follows:

If to the District:

Superintendent  
Darien Elementary School District No. 61  
Lace School  
7414 Cass Avenue  
Darien, Illinois 60561

If to the City:

City of Darien  
1702 Plainfield Road  
Darien, Illinois 60561  
Attention: City Administrator

If to DHS:

Darien Historical Society  
c/o City of Darien  
1702 Plainfield Road  
Darien, Illinois 60561  
Attention: City Administrator

IN WITNESS WHEREOF, the parties hereto have executed this Lease Agreement as of  
the day and year first above written.

DARIEN SCHOOL DISTRICT NO. 61

By: \_\_\_\_\_  
President, Board of Education

Attest: \_\_\_\_\_  
Secretary

CITY OF DAREN

By: \_\_\_\_\_  
Mayor

Attest: \_\_\_\_\_  
Clerk

DARIEN HISTORIAL SOCIETY

By: \_\_\_\_\_  
Its: \_\_\_\_\_

**EXHIBIT 1**

**DESCRIPTION OF SUBJECT PROPERTY**

The frame building located near the intersection of 75<sup>th</sup> Street and Cass Avenue at the southeast corner of the Lace School site including an area surrounding the existing structure for purposes of landscaping, gardening, and for beautification and such area shall be described as follows:

Commencing at the intersection at the west right-of-way line of Cass Avenue and the north right-of-way line of 75<sup>th</sup> Street, thence west along such north right-of-way line of 75<sup>th</sup> Street to a point 69 feet west of the west line of the existing structure extended, thence north along a line parallel to the west line of the building and 69 feet west of such structure to the south line of the south driveway of the new Lace School, thence east along the south line of said driveway to the west right-of-way line of Cass Avenue, thence south along said west right-of-way line of Cass Avenue to the point of beginning.

**City of Darien**  
**Minutes of the Administrative/Finance Committee**  
**September 8, 2015**

---

The Meeting was called to order by Chairman/Alderman Ted Schauer at 6:00 pm. Committee members Aldermen Kenny and Alderman Chlystek were present. Treasurer Mike Coren and staff members present included City Administrator Bryon Vana, and Assistant City Administrator Paul Nosek, Accountant Marie Kyriakoulis, and Jim Savio from Sikich was present

**Discussion – Draft FYE April 30, 2015 Audit**

Jim Savio with Sikich presented the FYE 2015 Audit. This included the general fund, water fund, and police pension fund. The police pension fund was only completed as of the day of the meeting, so this item was not included in the draft audit. He discussed the upcoming GASB pronouncements. Staff reviewed the draft management letter and responses and explained the comments in the letter. The auditor will present the final audit with the entire City Council at an upcoming meeting.

**Discussion - Police Pension Actuarial Valuation Report/Tax Levy Requirement FYE 2016**

Treasurer Coren presented the Police Pension Fund Actuarial Report for FYE 4-30-16, which is the basis for the police pension tax levy that will be formally approved in December. In summary:

- the report recommends a 2015 tax levy of \$1,412,529
- last year's approved levy was \$1,200,005
- this year's recommended levy is a 17.7% increase over last year's levy
- the 3 year budget forecast estimated a police pension levy of \$1,296,005 for the 2015 tax levy
- The percent funded has decreased from 63.1% last year to 59.7% this year

Staff advised that no Committee action is required until the draft tax levy ordinance is discussed next month

**Release of Executive Session Minutes that no Longer Requires Confidentiality**

Staff advised that executive session minutes are required to be reviewed in six month cycles. The executive session minutes that no longer require confidentiality are then released as all other public meeting minutes are. Staff provided a chart showing the minutes currently classified as confidential. The chart also shows minutes recommended for release. Minute dates noted with \* and **bold** are recommended for release. The committee unanimously approved a recommendation to release of executive session minutes that no longer requires confidentiality

**Minutes – June 1, 2015**

The June 1, 2015, minutes were unanimously approved.

**Adjournment** - The meeting adjourned at 6:57.

Approved:

Ted Schauer, Chairman \_\_\_\_\_

Joseph Kenny, Member \_\_\_\_\_

Thomas Chlystek, Member \_\_\_\_\_