

Village of Itasca

550 W. Irving Park Rd., Itasca, Illinois 60143-2018

Village Board Meeting Agenda

April 5, 2016

7:00 p.m.

President: Jeffery J. Pruyn
Trustees: Jeff Aiani
Marty Hower
Michael J. Latoria
Ellen Leahy
Frank J. Madaras
Lucy Santorsola
Clerk: Melody J. Craven
Administrator: Evan Teich

Phone: 630.773.0835
FAX: 630.773.2505

1. Call To Order; Roll Call
2. Pledge Of Allegiance
3. Audience Participation
4. Presentation Of Village Board Meeting Minutes Of March 15, 2016
Documents: [20160315 VLG BD MTG MINUTES.PDF](#)
5. Presentation Of Special Village Board Meeting Minutes Of March 16, 2016
Documents: [20160316 SP VLG BD MTG MINUTES.PDF](#)
6. Presentation Of Special Village Board Meeting Minutes Of March 22, 2016
Documents: [20160322 SP VLG BD MTG MINUTES.PDF](#)
7. President's Comments
 - a. Oath Of Office To Deputy Chief John Matuga
 - b. Oath Of Office To Sergeant Mike Walker
 - c. Swearing In Of Mr. William Kolf To Police Pension Board For A 2-Year Term (Term Will Expire April 20, 2018)
 - d. Swearing In Of Ms. Jody Conidi To Police Commission To Fill An Unexpired 3-Year Term (Term Will Expire April 30, 2017)
 - e. Recap Of March 16th Joint Village Board And Plan Commission Meeting
 - f. Recap Of March 22nd Special Village Board Meeting Regarding Commonwealth Edison's West Central Reliability Project
 - g. Discussion And Possible Action Concerning Resolution #849-16, "A Resolution To Adopt The Municipal Legislative Priorities Of The DuPage Mayors And Managers Conference For The 2016 Legislative Session."

Documents: [RES NO 849-16.PDF](#), [BACKUP.PDF](#)

8. Community Development Committee
Trustee Latoria, Chairperson

- a. Discussion And Possible Action Concerning A Refund Order Of Cash Performance/Road Bond For Permit No. 21733 To Warner Cruz For Residential Remodel And Additions At 232 W George St In The Amount Of \$550.00 As Recommended By The Community Development Department.

Documents: [21723.PDF](#)

- b. Discussion And Possible Action Concerning A Refund Order Of Cash Performance/Road Bond For Permit No. 22722 To Nitti Development For Single Family Construction At 399 Wall St, Suite N Glendale Heights, IL In The Amount Of \$1350 As Recommended By The Community Development Department.

Documents: [22722.PDF](#)

- c. Discussion And Possible Action Concerning A Refund Order Of Cash Performance/Road Bond For Permit No. 22733 To Greenscape Homes For Single Family Construction S At 4355 Weaver Pkwy, Warrenville, IL In The Amount Of \$1350.00 As Recommended By The Community Development Department.

Documents: [22733.PDF](#)

- d. Discussion And Possible Action Concerning Resolution #850-16, "Authorization Of The Mayor's Signature On A Highway Authority Agreement Related To 102 E. Irving Park Road"

Documents: [RES NO 850-16.PDF](#), [HIGHWAYAUTHORITYAGREEMENTREDUCED.PDF](#)

9. Administration Committee
Trustee Santorsola, Chairperson

10. Environmental Committee
Trustee Leahy, Chairperson

11. Finance Committee
Trustee Hower, Chairperson

- a. Discussion And Possible Action Concerning Resolution #851-16, "A Resolution Authorizing Execution Of An Engagement Letter With Sikich, LLC For Professional Auditing Services"

Documents: [RES NO 851-16.PDF](#), [AUDIT CONTRACT RENEWAL SIKICH 16-17-181.PDF](#), [AUDITING SERVICES.PDF](#), [ITASCA 2016-2018 FINAL PROPOSAL.PDF](#), [VOI - ENG LETTER FROM SIKICH - YW REVISIONS AND SIKICH REVISIONS.PDF](#)

- b. Call For Finance Committee Meetings On Monday April 11 At 6PM And Monday April 18 At 6PM For The Purposes Of Discussing The Budget

12. Public Safety Committee
Trustee Madaras, Chairperson

13. Public Works/Infrastructure Committee
Trustee Aiani, Chairperson

14. Consent Agenda

- a. Approval Of Resolution #852-16, "Task Order For Sanitary Sewer Flow Monitoring"

Documents: [RES NO 852-16.PDF](#), [FLOW MONITORING TASK ORDER.PDF](#)

- b. Approval Of Resolution #853-16, "A Resolution Accepting A Low Bid From TruGreen For Emerald Ash Borer Treatment And Authorization To Execute An Agreement Between TruGreen And The Village Of Itasca"

Documents: [RES NO 853-16.PDF](#), [TRUGREEN 2016REDUCED.PDF](#)

15. Voucher Dated April 5, 2016

16. Department Head Reports

17. Executive Session

18. Adjournment



Evan Teich, Village Administrator



Melody J. Craven, Village Clerk

VILLAGE OF ITASCA BOARD OF TRUSTEES MEETING MINUTES

March 15, 2016 – 7:00PM

- Call to Order:** Mayor Jeff Pruyn called the Village Board Meeting to order at 7:09PM.
- Roll Call:** Present: Trustees – Marty Hower, Jeff Aiani, Mike Latoria, Frank Madaras, Ellen Leahy, Lucy Santorsola; Deputy Village Clerk – Jacob Lawrence.
- Also present: Village Administrator – Evan Teich; Village Attorney – Chuck Hervas; Chief of Police – Robert O’Connor; Community Development Director – Nancy Hill; Director of Public Works – Ross Hitchcock; Finance Director – Julie Ciesla; Village Engineering Consultant – Aaron Fundich; Community Development Intern – Christopher Strom.
- Absent: Village Clerk – Melody Craven.
- Pledge of Allegiance:** Mayor Pruyn led everyone in saying the Pledge of Allegiance.
- Audience Participation:** None.
- Minutes:** Mayor Pruyn asked if there were any questions or corrections regarding or corrections to the Village Board Meeting minutes of March 1, 2016 as presented. Trustee Leahy seconded the motion. Motion carried by a unanimous voice vote.
(March 1, 2016)
- President’s Comments:** Mayor Pruyn reported on the oath of office for Probationary Patrol Officer Anders Langlo. Officer Langlo and family were present in the audience. Mayor Pruyn administered the oath of office to Officer Langlo. Family and group pictures proceeded. Mayor Pruyn asked the Board for a short recess in order for celebration.
(Oath of Office for Anders Langlo)
- Recess:** The Village Board recessed at 7:15PM.
- Reconvene:** The Village Board reconvened at 7:30PM.
- President’s Comments:** Mayor Pruyn reported on the recent ONCC sub-committee “Fly Quiet” proposals. The original plan was to have 2/3rds of the members of ONCC vote for the proposal that would favor Itasca; the vote fell short a vote or two. A block of voters from the southern towns voted against it. The Mayor assured the audience it was only a recommending body.
(ONCC “Fly Quiet” Vote)
- (Call for Special Village Board Meeting on March 22nd) Mayor Pruyn called for a Special Village Board meeting on March 22nd at Holiday to discuss ComEd’s proposed West Central Reliability Project. Trustee Madaras made the motion; Trustee Leahy seconded. Motion carried by a unanimous voice vote.

(Appointment of Jody Conidi to Police Commission)

Mayor Pruyn called for an appointment of Ms. Jody Conidi to Police Commission to Fill an Unexpired 3-year term (term will expire April 30, 2017).

(Appointment of William Kolf to Police Pension Board)

Mayor Pruyn called for an appointment of Mr. William Kolf to Police Pension Board for a 2-year term (term will expire April 30, 2018).

(Re-Appointment of Timothy Ivers to Police Pension Board)

Mayor Pruyn called for a re-appointment of Mr. Timothy Ivers to Police Pension Board to Fill an Unexpired 2-year term (term will expire April 30, 2017).

Community Development Committee:

Trustee Latoria, Chairperson
(New Business Application for Systematic Screen Printing, LLC – 1625 Norwood Ave.)

Trustee Latoria presented discussion and possible action concerning a new business application request for Systematic Screen Printing, LLC to operate a manufacturing company at 1625 Norwood Avenue as recommended by the Community Development Department. Hearing no objection, Trustee Latoria made a motion to approve the new business application; Trustee Madaras seconded. Motion carried by a unanimous voice vote.

(New Business Application for Systematic Screen Printing, LLC – 1625 Norwood Ave.)

Trustee Latoria presented discussion and possible action concerning a new business application request for LiveVoice, LLC, a telephone answering service to be located at 963 W. Hawthorne Drive as recommended by the Community Development Department. Hearing no objection, Trustee Latoria made a motion to approve the new business application; Trustee Leahy seconded. Motion carried by a unanimous voice vote.

(Refund Order of Cash Performance Bond – Permit #22150)

Discussion and possible action concerning a Refund Order of Cash Performance/road Bond for Permit No. 23611 to Ketan Patel in the amount of \$1,000 for single family construction at 768 N. Willow Street as recommended by the Community Development Department. Hearing no objection, Trustee Latoria made a motion to approve the new business application; Trustee Hower seconded. Motion carried by a unanimous voice vote.

Administration Committee:

Trustee Santorsola, Chairperson
(Action to Join the Intergovernmental Personnel Benefit Cooperative)

Trustee Santorsola presented discussion and possible action to join the Intergovernmental Personnel Benefit Cooperative (IPBC). Mrs. Cristina White, Human Resource/Risk Coordinator, presented the Board with an informational packet on the cooperative. David Cook, Executive Director of the IPBC, then gave a presentation on the cooperative. His presentation ranged from the history of the IPBC, a list of their benefits, and what the Village has to gain from joining. Ms. White has met with employer groups, met with union leaders, and they at face-value have no issue with the change. Trustee Latoria expressed concern that it sounded too good to be true. Mr. Cook responded that in a pool the Village's risk is together and you are a larger group with more bargaining power and a louder voice. In the pool, the Village receives discounts and

special contractual language. It is shared services at its finest. There was consensus from the Board this was a good idea.

(Recap of the March 7th Intergovernmental Committee Meeting)

Trustee Santorsola reported on the Intergovernmental Committee Meeting on Monday, March 7th, 2016 at 5:45PM. The Itasca Public Library has had a new “MoneySmart” public awareness program where different organizations come together to teach community financial literacy. The Itasca Park District reported that their swimming pool is opening up on May 28th; their Spring Fling at the Nature Center is March 19th. In addition the Park District has taken over the little league baseball program. The Shape of Itasca has been scheduled for May 9th at 7PM.

(Call for an Administration Meeting on Tuesday, April 5th at 6:00PM)

Trustee Santorsola called for an Administration Committee Meeting on Tuesday, April 5th at 6:00PM at Village Hall to review the updated Village personnel manual. Trustee Leahy seconded the motion. Motion carried by a unanimous voice vote.

Finance Committee:
Trustee Hower, Chairperson

Trustee Hower reported that budget meetings will be held on April 4th, April 11th, April 18th, and April 26th. These meetings will start with water sewer funds, hotel taxes, debt service funds and general funds, and capital. He stated that draft budgets will be sent out in future packets.

Environmental Committee:
Trustee Leahy, Chairperson
(Green Day recycling event – May 7, 2016 – Electronics Recycling Proposal)

Trustee Leahy reported that the Green Day recycling event will still occur on May 7th.

Public Safety Committee:
Trustee Madaras, Chairperson
(Promotion of a Patrol Officer to a Sergeant)

Trustee Madaras presented discussion and possible action concerning the promotion of a patrol officer to a sergeant. Hearing no objections, Trustee Madaras motioned for the same; Trustee Leahy seconded. Roll Call Vote: Ayes – Trustees Santorsola, Latoria, Madaras, Aiani, Leahy, Hower; Nays – None; Absent – None; Abstain – None. Motion carried.

(Fill the vacant Deputy Chief of Administration position)

Trustee Madaras presented discussion and possible action to fill the vacant Deputy Chief of Administration position. Hearing no objections, Trustee Madaras motioned for the same; Trustee Leahy seconded. Roll Call Vote: Ayes – Trustees Santorsola, Latoria, Madaras, Aiani, Leahy, Hower; Nays – None; Absent – None; Abstain – None. Motion carried.

(Call for Executive Session)

Trustee Madaras motioned to call an executive session to discuss individuals; Trustee Hower seconded the motion. Motion carried by a unanimous voice vote.

Public Works/Infrastructure Committee:
Trustee Aiani, Chairperson

Trustee Aiani reported on the Tollway Advisory committee meeting last night. Mr. Evan Teach stated that jurisdictional transfer to the road is set for June 30, 2016, and tolls will collect starting on July 5 west of 290. The Tollway’s stance on

Com Ed's polls is neutral. They're contractually obligated to allow something there.

Temporary maintenance facility is at Biesterfield which is a shared IDOT maintenance facility. Lastly, big stumbling block for Tollway because the Canadian Pacific Railroad is not interested in selling or talking about the rail road. No eminent domain on rail roads.

Consent Agenda:

Trustee Aiani made a motion to approve items "a" through "c" on the Consent Agenda as follows; Trustee Latoria seconded the motion. Roll Call Vote: Ayes – Trustees Santorsola, Latoria, Madaras, Aiani, Leahy, Hower; Nays – None; Absent – None; Abstain – None. Motion carried.

- a. Approval of Ordinance No. 1797-16, "An Ordinance Adopting the Village of Itasca 2016 Official Zoning Map."
- b. Approval of Resolution No. 847-16, "A Resolution Adopting an Economic Development Plan 2016."
- c. Approval of Resolution No. 848-16, "A Resolution Authorizing Execution of a Cost Participation Letter from the Illinois Tollway Regarding Construction Work on Illinois Route 390 from Arlington Heights Road to Lively Boulevard."

Voucher:

Trustee Hower made a motion to move the voucher to the March 22nd Special Village Board meeting agenda; Trustee Aiani seconded. Motion carried by a unanimous voice vote.

Department Heads:

Mayor Pruyn stated he would hear Department Head reports at the Committee of the Whole Meeting following the Village Board Meeting.

Adjournment:

Trustee Madaras made a motion to adjourn the Village Board meeting at 8:15PM; Trustee Santorsola seconded the motion. Motion carried by a unanimous voice vote.

Minutes by: Jacob A. Lawrence, Deputy Village Clerk

VILLAGE OF ITASCA SPECIAL BOARD OF TRUSTEES MEETING MINUTES

Joint Session with Plan Commission

March 16, 2016 – 7:00PM

- Call to Order:** Mayor Jeff Pruyn called the Special Village Board Meeting to order at 7:09PM.
- Roll Call:** Present: Trustees – Marty Hower, Jeff Aiani, Frank Madaras, Ellen Leahy, Mike Latoria, Lucy Santorsola; Deputy Village Clerk – Jacob Lawrence.
- Present: Plan Commissioners – Mark Kischner, Lori Drummond, Robert Hoffmann, Jeffrey Holmes, Nina Lill, Krista Ray, Eric Swets.
- Also present: Village Administrator – Evan Teich; Community Development Director – Nancy Hill; Village Planner – Shannon Malik; Village Attorney – Yordana Wysocki; Community Development Intern – Christopher Strom.
- Absent: Village Clerk – Melody Craven.
- Audience Participation:** None.
- President’s Comments:** (President of BDI’s Market Analysis) Mayor Pruyn thanked the audience for attending the joint Special Village Board meeting with the Plan Commission.
- Ms. Nancy Hill, Community Development Director, opened the conversation by providing an overview and background. In July 2015, Business Districts, Inc. (BDI) was approached by Hamilton Partners with a request to perform an independent market analysis for a site on Irving Park Road west of Rohlwing Road (1349 W. Irving Park Road in Itasca). Hamilton Partners had recently entered into a contract to purchase the land, and Hamilton Partners does not believe that this site’s current zoning allows for the market to positively respond for development. Hamilton Partners has a proposed use which would require a zoning change. With Hamilton Partners approval, BDI suggested that the study be done under the oversight of the Village of Itasca in order to assure transparency, which all parties required.
- Subsequently, the Village of Itasca asked BDI to complete a market analysis for the study area bounded by Rohlwing Road on the East, Irving Park Road on the South, Baker Drive on the West, and the Milwaukee Road rail tracks on the North with a particular emphasis on the site under contract to Hamilton Partners. The area and site are shown in the cover illustration. This market analysis examines the optimal use(s) for the primary parcel under consideration and provides an overview of the other sites located within this study area. As part of this

analysis, BDI considers the study area's market context within Itasca and the region, given Hamilton Partners' proposal for the largest of the study area's parcels, and the nearby existing uses, including those at the northwest (NW), northeast (NE), southeast (SE), and southwest (SW) corners of the Irving Park Road/Rohlwing Road intersection.

The Scope of Services contract with BDI, approved by the Village of Itasca, included the following:

I. **Project Initiation:** BDI met with Village staff to confirm the scope of work, complete plans for all project work, and review any previously completed market information and planning studies relevant to the study area.

II. **Interviews:** Based on a schedule created with the Village of Itasca, BDI interviewed the following: the property owner and their commercial broker representative of the largest parcel (the parcel under contract with Hamilton Partners); the proposed developer (Hamilton Partners) for the Irving Park Road site; Itasca's Mayor; a Village Plan Commission member who is also a commercial broker; Village staff; and a property owner at the northwest corner of Rohlwing Road/Irving Park Road. The purpose of these interviews was to identify owner objectives, ascertain business and investment interest in the study area, and to discuss current market conditions, trends, and perceptions affecting the study area.

III. **Baseline Market Data:** Using the Experian national demographic database, U.S. Census Bureau reports, American Community Survey data, Illinois Department of Revenue sales tax reports, Illinois Department of Transportation traffic counts, and any other reliable sources identified with Village staff, BDI compiled a statistical picture of market characteristics and logical markets for the study area. BDI also examined area traffic generators and regional market trends for each use as part of this task. Analysis of this Baseline Market Data is included in the Market Analysis by Use section of this report

IV. **Market Analysis By Use:** BDI evaluated all potential uses for study area parcels. This evaluation identified the market opportunities and constraints for all uses (i.e. residential, retail, industrial, and office). With a current proposal for an industrial development on the study area's largest parcel, BDI considered whether there is sufficient demand, given the area's nearby uses.

The results of this market analysis and recommendations can be found at www.itasca.com/BDIanalysis.

Audience Participation: Ms. Hill turned the presentation over to a question and answer

session. Several audience members participated.

Discussion ensued over the aesthetic and practical cases of an industrial use versus a retail/commercial use at the site location. Terry Jenkins and Diane Williams from BDI fielded many questions about varying factors influencing their conclusion that the site would be best suited for an industrial use.

Mark Hamilton, Hamilton Partners, stated his wishes for the site to be industrial and cited examples as to why this was the case.

Jeff Rand, Lee Associates, stated he had substantial commercial real estate experience. He pointed out that the Village needed to start "re-gentrification" and that a prime example is what failed next to the Post Office. It is telling of the whole quadrant. If the development is crisp and clean, it will succeed.

Trustee Madaras asked Mr. Rand what type of business he would suggest.

Mr. Rand responded that speculative, light industrial in the greater O'Hare market with good glass and curb appeal typically results in sales tax revenue. He added that companies would be willing to pay a premium to be on a main thoroughfare for a guarantee. He suggested Mr. David's Carpet as a prime candidate for success in the area.

Commissioner Kischner asked the window of the market study and if projecting more than two years would be feasible.

Terry Jenkins responded that the best answer wouldn't be years, it'd be if you read any type of review on retail on a national and a regional basis, it's a strong feeling that there's 120-130% over demand of retail.

Ms. Nancy Hill asked the Village Board and Plan Commission for direction on what to tell developers about the property.

There was cautious consensus of the Village Board and Plan Commission that the site should be an industrial use. The Mayor stated that he would support some industrial development on that site if it were to help the Village achieve other goals.

Trustee Hower agreed with the Mayor if we could entice a company with a showroom that would generate revenue tax.

Commissioner Kischner stated that it cannot be a typical industrial development; it has to look and feel right, and the access has to be right.

Ms. Hill summarized the Board and Commission's feedback and concerns, and stated she would go back to the developers with staff and create a broader plan, perhaps one involving the construction of a Tax Increment Financing (TIF) district.

Trustee Aiani urged the Board and Commission that we need to come up with an answer for staff and developers sooner than later.

Adjournment:

Trustee Latoria made a motion to adjourn the Village Board meeting at 8:41PM; Trustee Santorsola seconded the motion. Motion carried by a unanimous voice vote.

Minutes by: Jacob A. Lawrence, Deputy Village Clerk

VILLAGE OF ITASCA SPECIAL BOARD OF TRUSTEES MEETING MINUTES

March 22, 2016 – 7:00PM

- Call to Order:** Mayor Jeff Pruyn called the Special Village Board Meeting which was held at Holiday Inn Itasca, 860 W. Irving Park Road to order at 7:12PM.
- Roll Call:** Present: Trustees – Marty Hower, Jeff Aiani, Mike Latoria, Ellen Leahy, Lucy Santorsola; Deputy Village Clerk – Jacob Lawrence.
- Also present: Village Administrator – Evan Teich.
- Absent: Village Clerk – Melody Craven; Trustee Frank Madaras.
- Audience Participation:** Mayor Pruyn stated that audience participation would be held after President’s Comments and after the Village Administration’s presentation.
- President’s Comments:**
(Presentation on ComEd’s Proposed West Central Reliability Project)
- Mayor Pruyn thanked the audience for attending the Special Village Board meeting. The Mayor stated the Village did not invite representatives from Commonwealth Edison to be here tonight. The reason for this is simple, they have held several 4 or 5 public information meetings, one in Itasca, and at these meetings, they have not provided any definitive information to the public on why the project is necessary at this time, what is their actual timeline is for future lines to be installed and more importantly, information on the exact locations of the poles. They have also not committed to any alternatives except overhead lines.
- Mayor Pruyn reported that the Board was here to listen, provide information, and hear public concern. The Mayor thanked the Village’s partner communities, Elk Grove, Roselle, Schaumburg and Hanover Park for working with the Village on this issue. Without them the Village would not have been able to get Com Ed’s attention. He thanked the Chairman of DuPage County, Dan Cronin and Chairwoman Toni Preckwinkle of Cook County they too have weighed in for the Village and our local state legislators for all of their efforts to date.
- The Mayor continued to inform the audience that the night would be on information about Commonwealth Edison’s proposed West Central Reliability project, tell you what we know so far about the project, explain the approval process that Commonwealth Edison must go through with the Illinois Commerce Commission, and the Village’s efforts to date and in moving forward what can be done to get Com Ed to bury these proposed lines.

The following is a transcript from Mayor Pruyn addressing the audience at the Special Village Board meeting:

“Let me first explain how this project came to before us.

Back in November of 2015, we received a communication from Commonwealth Edison that they would be holding public information meetings in Roselle and Schaumburg regarding the installation of a new transmission line called the West Central Reliability Project.

This project would install 150-170 foot high poles between the Itasca Substation on Prospect Ave, and go west along Thorndale Avenue/Illinois Route 390 west towards Bartlett. This comes after years of the Village of Itasca attending meetings with IDOT and the Tollway on the Elgin-O’Hare project.

During those years we have spent hundreds of thousands of dollars attempting to secure access to the road, beautifying the corridor, and attempting to shield our residents from noise by insisting on sound walls. And, at no time during those meetings were we informed of this project.

Back in late 2014 our engineers noticed a peculiar set of small circles on a set of engineering drawings. Now understand, the drawings we received for review are hundreds of pages and none are marked “look here”. But, once our engineers brought it to our attention the Village immediately inquired to the Tollway as to what these circles represented. We were told that they were future Commonwealth Edison pole locations but that Com Ed had no immediate plans to install them, Com Ed was just reserving their rights to place them in the future and that they are on the plans to avoid any new conflicts being constructed in these areas. Again, to be clear, we were told that nothing was in the works.

So, back in November 2015, after Com Ed had scheduled public information meetings in Schaumburg and Roselle, the Village contacted Commonwealth Edison seeking a staff meeting to gain more information about this project, understand its necessity, its timing and whether there were any alternatives to the Overhead lines being proposed. That meeting occurred right before Christmas and at that time we were informed of the following:

- Com Ed has owned the right of way for over 30 years
- Commonwealth Edison sold the right of way (land) to the state so that they could build the original Elgin-O’Hare expressway but when they sold it they reserved their rights to build these lines in the future both from the state and any successor
- That the West Central Reliability project was a \$50-60

million dollar effort to provide reliability to the Bartlett area, serving approximately 25,000 customers

- That the poles are expected to be 150-170 feet tall and planned for the south side of the ROW and the first line, a 138 KV line is to be placed on the south arm.
- Future lines will be installed as needed.
- That the ultimate buildout would include poles on the south side and north side of Thorndale but the north side would be at least 0-20 years away
- The Village inquired about undergrounding / burying the lines or whether they could be placed on the north side. Com Ed's response was that was too expensive to bury the lines, and that the north side does not work as well as they need to be on the south side further to the west and they stated their ICC filing requirements; of presenting the least cost alternative and that undergrounding could be ten times higher in cost.
- At that time Com Ed noted that they planned to file to the Illinois Commerce Commission in March of 2016 and upon approval, planned to construct these poles in 2017. More on this process will be covered in the PowerPoint
- Itasca insisted that Com Ed hold a public information meeting here in Itasca so that our residents could be informed. That meeting was scheduled and held on February 11th.

That is the brief timeline of how this all began. Now I want to touch on what Itasca has been doing to fight this proposed project.

Immediately after we learned about this project, the Village of Itasca started discussions with the other communities along the proposed route to see if there was a commonality of purpose. The Villages of Elk Grove, Roselle, Schaumburg and Hanover Park all believed that this project was not be necessary at this time or if that it is proved to be necessary that it should be buried versus having 150-170 foot high poles.

We learned early on in the Elgin-O'Hare Tollway process that having good neighbors band together made your voice stronger. And, that pooling our resources made the most sense to show Com Ed that we were unified and because the intervening process, at the Illinois Commerce Commission, which is a legal proceeding, is a very expensive proposition and one that favors Com Ed.

To date the Mayors, the Managers and the staffs of these communities have been working together in an attempt to persuade Commonwealth Edison to 1) bury these proposed power lines or 2) not file with the Illinois Commerce Commission for this project.

Our efforts have included:

- As mentioned, forming a coalition of communities to pool our resources, develop a unified position, develop a unified strategy and to place any influence we can on Commonwealth Edison to bury the lines or not file this project with the ICC
- We have all contacted our county and state legislators to alert them to this project and to find support for our position
- Getting the word out to our residents and having them file comments to the ICC, via the ICC's website- we have a handout to share on how to do this
- We have been meeting with representatives of Commonwealth Edison to discuss alternatives that does not require the installation of these poles in our area above ground
- Schaumburg filed objections to IDOT and The FAA regarding the proposed poles near the Schaumburg airport- those objections resulted in a denial to Com Ed, but they can appeal.
- As part of a multi-phased approach, our coalition hired a lobbying firm familiar with the parties and the processes to help work towards a solution that benefits all parties- this is important as our goals are either to have Com Ed propose burial of these lines, which is not what the ICC requires or in the alternative not apply for this project at all and if we could get resolution at this stage it would prevent a having to intervene at the ICC
- Within all that we had to research the ICC process to determine what arguments would be the most advantageous (also covered in the power point)

And,

- The Village Board has committed funds, up to \$100,000, to match what our partners have committed to prepare to file as interveners, if necessary, on behalf of our communities in the ICC process, if Commonwealth Edison officially files the project.”

Mr. Evan Teich, Village Administrator, then started a PowerPoint presentation. His presentation included Commonwealth Edison's proposed project with timelines, visuals as to what a 170 foot pole looks like, Com Ed's regulatory requirements in order to file with the ICC, the 12 criteria the ICC considers, what the ICC does not consider, how citizens can file your own objections to the ICC, and how citizens can act.

This presentation is available for the public at www.itasca.com/comed.

Audience Participation:

Diane Lucas, Willow St, commented that she received a letter of easement from ComEd stating that they placed underground power lines near her house. She asked why we cannot extrapolate this and use it against ComEd. The Mayor stated it was a great idea.

Richard Sokolowski, 329 E Tall Oaks Ln, stated he heard that ComEd the project would cost them \$50-70 million and that it would cost them 3-10 more if they did it underground. He does not believe these are the right costs.

Phil Culpins, Itasca resident, asked how deep do the lines go and how tall are those poles? Mr.

Jay Manguba, 927 Clover Ridge Ln, asked if ComEd was required to let us know when they file with the ICC in order for us to rally more people. The Mayor stated ComEd has been fairly straightforward, but they are not required to do so.

David Pierce, Willow Ct, what percentage of underground is by the Schaumburg airport route? The Mayor reported that he did not know.

Cathy Westfall, Clover Ridge Ln, this project is to service Bartlett. Have we collaborated with Bartlett? It would give the Village credibility with the ICC. The Mayor responded that Bartlett has attended some meetings, but have not been too receptive to joining the cause.

An Itasca resident asked who the ICC is and how appoints them. The Mayor responded that the ICC is appointed by the Governor and may or may have to be approved by the Illinois Senate.

Tim Sweeney, 900 N Arlington, why doesn't the least cost alternative requirement mandate they use the 40 ft. poles that meet their immediate needs? The Mayor responded it was a great point.

Tony Christopher, Bryn Mawr, suggested that was part of a larger, continuous construction project.

An Itasca resident, 306 Bay Drive, can ComEd commit on the voltage of the monopoles? The Mayor responded that ComEd has plans on putting 340Kv lines.

Ruth, North St, I hope that all the people here follow up and take action.

Matthew Kostelinick, 837 Clover Ridge Lane, asserted the project was not about reliability (or they would put up more wooden poles); it is about delivering more electricity to spur economic development in the area around the Elgin O'Hare around I-290 and west of O'Hare airport. Who are the lobbyists

that are proponents of this project? The Mayor stated he knew when the State was proposing the Elgin O'Hare Expressway, they did issue a report about the economic development if the expressway were built.

Mr. Kostelinick also stated that the Village of Itasca was not doing a good enough job engaging with this project.

Discussion ensued about how to most effectively drum up the most amount of citizenry support.

Chuck Springer, 500 Walters Lane, commented on how he would have liked the sign-in sheet to be a petition instead. For those of us concerned about calling the ICC and having concerns properly documented, a paper petition would be nice. Who supports or writes this type of legislation? Have representatives and Senator Cullerton been invited? The Mayor stated that the politicians have been invited. Mr. Evan Teich stated that the group of communities he meets with has hired a lobbyist to draft legislation and are now seeking out sponsors.

Bob Newman, 700 block of Elm, repeated the earlier sentiment that he did not about the previous February meeting and stated we need to be better informed about this project. He asked if it would help if we got the media involved. The Mayor agreed and stated it was a good point.

Dalia Kern, 802 N. Maple St, commented that there's a powerline running in Elgin alongside Lake Street. Why can't they just upgrade what they already have? The Mayor responded it was a great question.

Frank McKenna, 631 Country Club Lane, the ICC comments page, I was able to write ad nauseam there versus signing another petition, and urged the audience to go there repeatedly. He also asked how loud the proposed lines would be. The Mayor stated there's no way to know, but it has a good potential to be loud. Mr. McKenna asked why ComEd isn't considering a conduit solution.

Judy D'Amour, 511 Birch, the number of affected landowners and homes, but how many homes are there in Itasca? The Mayor stated that the number of homes affected in the area. Mrs. D'Amour asked for these details to be put on the Village website.

Nina Lill, Greenview Road, expressed her concern over the schoolchildren that may be affected by this project. She asked whether or not there are rules or guidelines about proximity to schools. The Mayor stated he did not know, but will look into it.

Matt Leahy, 300 Briar Place, asked if the price of construction ends up being, for example, 50% more, don't we all bear the price for that extra construction? The Mayor said if the ICC

approved, then maybe.

Liz Daly, 234 Theodore, asked if we could really push ComEd on the maintenance issue, and urged ComEd on a reason for why not a conduit solution.

Bill Maio, 622 Country Club Drive, suggested the Village “reverse 911”ing all of our residents so we can have more of a turn out. He asked if there had been any conversation about the monopoles going down the middle of the highway. The Mayor responded that he had asked the same question last month, and ComEd said they would discuss it with the Tollway.

Rebecca Poblaske, Clover Ridge Lane, wants ComEd to tell all the communities why this project is necessary.

Fred and Diana Dara, ‘South Side,’ stated that there is no such thing as ‘North Side’ and ‘South Side’ – so there needs to be better letter distribution for future meetings.

Alexandra Hordynskyj, Wildspring Court, expressed concerns over the previous construction projects and came to turns with them. Now, she’s asking herself why her home and neighborhood should be sacrificed for Bartlett.

Laura Welch, 976 Willow St, expressed her concerns over the project.

Marty Sener, 1055 Surrey Lane, has there been any thought about if we’re not successful with the ICC. Thoughts on litigation? The Mayor responded that right now we’re just determined to get it out of our ICC, but now that there’s more time we have administrative remedies.

Voucher:

Trustee Hower made a motion to approve the voucher dated March 15, 2016 in the amount of \$634,895.81; Trustee Leahy seconded the motion. Roll Call Vote: Ayes – Trustees Santorsola, Latoria, Aiani, Leahy, Hower; Nays – None; Absent – None; Abstain – None. Motion carried.

Adjournment:

Trustee Latoria made a motion to adjourn the Village Board meeting at 8:47PM; Trustee Santorsola seconded the motion. Motion carried by a unanimous voice vote.

Minutes by: Jacob A. Lawrence, Deputy Village Clerk

RESOLUTION NO. 849-16

**A RESOLUTION TO ADOPT THE MUNICIPAL LEGISLATIVE PRIORITIES
OF THE DUPAGE MAYORS AND MANAGERS CONFERENCE
FOR THE 2016 LEGISLATIVE SESSION**

WHEREAS, the Village of Itasca is a member of the DuPage Mayors and Managers Conference; and

WHEREAS, the DuPage Mayors and Managers Conference develops its annual Legislative Action Program with the goal of establishing a comprehensive platform on legislative issues in order to protect and benefit the interests of its member municipalities, residents, and businesses in these municipalities, and the region generally; and

WHEREAS, on January 21, 2016, the DuPage Mayors and Managers Conference voted unanimously to adopt its 2016 Legislative Action Program, attached hereto as Exhibit A; and

WHEREAS, the Village of Itasca will be individually benefited by formally establishing positions on legislative issues affecting municipalities, thereby giving clear direction to officials and employees of the Village of Itasca regarding legislative positions that may be represented in official capacity or on behalf of the municipality.

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Itasca, DuPage County, Illinois, as follows:

SECTION ONE: The corporate authorities of the Village of Itasca hereby adopt as its legislative priorities for the 2016 Legislative Session the priorities of the DuPage Mayors and Managers Conference's 2016 Legislative Action Program, Exhibit A

SECTION TWO: A copy of this Resolution shall be forwarded to the DuPage Mayors and Managers Conferences, to all state and federal legislators representing the Village of Itasca, and to the Office of the Governor.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Resolutions and Ordinances in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in effect immediately from and after its passage and approval.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED and ADOPTED by the Village President and Board of Trustees of the Village of Itasca this _____ day of March, 2016.

APPROVED:

Village President Jeffery J. Pruyn

ATTEST:

Village Clerk Melody J. Craven

CERTIFICATION

I, the undersigned, do hereby certify that I am the Village Clerk of the Village of Itasca, DuPage County, Illinois, and that the foregoing is a true, complete and exact copy of Resolution No. 849- 16 enacted on _____, 2016, and approved on _____, 2016 as the same appears from the official records of the Village of Itasca.

Village Clerk Melody Craven

DUPAGE MAYORS AND MANAGERS CONFERENCE



2016 LEGISLATIVE ACTION PROGRAM

DuPage Mayors and Managers Conference
1220 Oak Brook Road
Oak Brook, Illinois 60523
630-571-0480
www.dmmc-cog.org



INTRODUCTION

At the start of each legislative session, the DuPage Mayors and Managers Conference focuses our efforts by selecting key legislative priorities which have significant and immediate impacts on municipalities and their residents. The Conference is pleased to share these six priorities with you in our *2016 Legislative Action Program*.

We greatly value this opportunity to give a municipal voice to the more than 1,000,000 residents of our 34 member communities. The topics selected for this year's *Legislative Action Program* reflect the needs and values of municipalities as they strive to maintain economic viability and a healthy sense of community, which are necessary to promote safe, livable, and sustainable communities. It is the Conference's desire to foster a collaborative partnership between local and state governments while working with legislators to serve our common constituents as we address these legislative priorities.

The DuPage Mayors and Managers Conference is a coalition of 34 cities and villages in DuPage County, providing a municipal voice on regional, state, and national issues.

Legislative Priorities are those specific, immediate issues that the Conference pursues through initiating legislation, strong advocacy, and cooperation with partner organizations. Legislative Priorities are our primary legislative focus as we commence the second year of the 99th General Assembly.

REVENUE AND TAXATION

Protect Local Revenue

Municipalities have made difficult decisions in order to keep balanced budgets despite skyrocketing public safety pension costs, the continued impacts of the Great Recession, and the state's budget uncertainties of 2015. The state must refrain from withholding, freezing, diverting, delaying, or reducing any state-collected local revenue streams. If local revenue is withheld in any way, municipalities will be forced to cut basic essential services, raise property taxes, or layoff critical staff to cover this loss, all to the detriment of the taxpaying residents and businesses throughout the state.

Reform Municipal Public Safety Pensions

In 2015, the Illinois Supreme Court ruled the 2013 state pension reform was unconstitutional, compounding the growing municipal public safety pension crisis. It is vital that the legislature acknowledge this crisis and act to mitigate the burden on taxpayers while ensuring sustainable pension systems. Of critical and immediate importance, police and fire pension boards should be allowed to consolidate funds. Consolidation saves on administrative costs and results in better returns. In addition, the compliance and penalty provisions of Public Act 96-1495 must be amended. This law requires municipalities to fund pensions to a level of 90%, amortized to 2040, or risk having local revenue withheld by the state. If the high cost of current pensions is not addressed, this provision will require some municipalities to immediately increase pension funding to a point that cripples their ability to provide basic services. Municipalities cannot withstand this burden without necessary cost-saving pension reforms.

PERSONNEL AND LABOR

Amend the Public Safety Employee Benefits Act (PSEBA)

PSEBA was originally created to supply health insurance benefits to public safety employees who suffer catastrophic injuries in the line of duty. However, the system is frequently used to provide duplicative benefits at the expense of taxpayers, even when recipients are able to secure alternative, gainful employment with health insurance benefits. The federal definition of “catastrophic injury” must be adopted to ensure that taxpayers are no longer needlessly overcharged.

Amend the Workers’ Compensation Act (Act)

Incremental changes to the Illinois Workers’ Compensation system have increased the burden on taxpayers to a level that is both unfair and unsustainable. Five specific reforms are sought at this time:

- Remove the Burden of Proof for the Cause of Firefighter Injuries from Municipalities

Statutory rebuttable presumption provisions put the burden of proof on the employer to prove that an injury arose from a cause outside of employment. In certain situations this presumption unfairly shifts the burden to the taxpayer to prove causation, particularly in cases where the public agency does not have access to records from an employee’s secondary employer. The Act should be changed to place the same burden of proof on firefighters as is placed on other employees.

- Require Arbitrators to Adhere to the American Medical Association (AMA) Disability Rating Guidelines

The AMA provides guidelines for rating the level of permanent impairment due to injury. However, arbitrators may give little or no consideration to the AMA ratings when provided at hearings, instead awarding greater loss of use at the expense of taxpayers. State statute should require arbitrators to adhere to the AMA guidelines.

- **Return the Length of Time Compensated to Pre-2006 Levels**
The Act specifies the number of weeks of salary an employee shall receive in compensation for each specific injury. As of February 1, 2006, the number of weeks of compensation was increased by approximately 7%, resulting in additional taxpayer costs. Compensation levels should be returned to those granted through 2005.
- **Overturn the Workers' Compensation Commission Case Regarding Shoulder Injuries**
The Commission has ruled that a permanent shoulder injury is viewed as "man as a whole," doubling the cost of compensation and also providing duplicative compensation for previous arm injuries. The Act should be amended to overturn the ruling and equate permanent loss of the shoulder to loss of use of the arm, which is limited to a total of 253 weeks including previous compensation.
- **Enforce the Medical Fee Schedule for Workers' Compensation Claims**
2011 reforms established fees that medical providers may charge for treating patients with Workers' Compensation claims. However, medical providers bill at non-approved, higher rates and place the burden on the employer to calculate fee schedule reductions. Medical providers should be required to issue bills pursuant to the fee schedule.



MUNICIPAL AUTHORITY

Remove Barriers of Non-Home Rule Authority

The distinction between home rule and non-home rule communities should be removed to recognize the ability of all municipalities to govern themselves, regardless of population.

- **Allow Greater Flexibility with Regulations and Expenditures**
Allow non-home rule municipalities to employ policies such as state and local funding alternatives and economic development incentives. Legislation should also allow non-home rule municipalities to assess and expend — for any government purpose — tax revenue from hotel/motel stays, sales tax, car rentals, gasoline, and natural gas utilities.
- **Allow Crime Free Housing Regulations**
Home rule municipalities are permitted to license landlords and require periodic inspection of dwellings. Legislation should allow non-home rule communities to use this program as well.

AIRPORT DEVELOPMENT AND REGULATIONS

Support True Western Access

As the Elgin-O'Hare Expressway expansion project plans are finalized, the state must consider the project's impact on local residents and businesses. The state should approve a resolution supporting maximum project benefits by ensuring the new access route is a true western entrance to the airport. True western access means a direct route to the terminal, which would increase multi-modal mobility around the airport, improve quality of life for residents and businesses, and provide economic development opportunities and increased job growth in the region west of the airport.

LEGISLATIVE COMMITTEE

Director, Rich Veenstra, Mayor, Village of Addison
Deputy Director, Nunzio Pulice, Mayor, City of Wood Dale
James Addington, Trustee, Village of Westmont
Jason Bielawski, Assistant Village Administrator, Village of Roselle
Joe Breinig, Village Manager, Village of Carol Stream
Joe Broda, Mayor, Village of Lisle
Judith Brodhead, Councilwoman, City of Naperville
Deborah Bullwinkel, President, Village of Villa Park
Franco Coladipietro, President, Village of Bloomingdale
Kevin Coyne, Councilman, City of Naperville
Rodney S. Craig, President, Village of Hanover Park
Gina Cunningham, Mayor, Village of Woodridge
Rich Keehner, Jr., Village Manager, Village of Villa Park
Jack Knight, Management Analyst, Village of Woodridge
Sylvia Layne, Trustee, Village of Addison
Jennifer McMahon, Assistant Village Administrator, City of Warrenville
David S. Olsen, Commissioner, Village of Downers Grove
Enza Petrarca, Village Attorney, Village of Downers Grove
Jeffery J. Pruyn, President, Village of Itasca
Frank Saverino, Sr., Mayor, Village of Carol Stream
Todd Scalzo, Councilman, City of Wheaton
Frank Soto, President, Village of Bensenville
Mickey Straub, Mayor, Village of Burr Ridge
Edward Tiesenga, Trustee, Village of Oak Brook
Frank Trilla, Mayor, Village of Willowbrook

CONFERENCE OFFICERS

President, Gayle Smolinski
Mayor, Village of Roselle

Vice President, David Brummel
Mayor, City of Warrenville

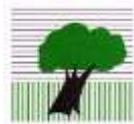
Secretary/Treasurer, Jeff O'Dell
Village Administrator, Village of Roselle

Executive Director, Mark A. Baloga



CONFERENCE MEMBERSHIP

Village of Addison	Village of Lisle
City of Aurora	Village of Lombard
Village of Bartlett	City of Naperville
Village of Bensenville	Village of Oak Brook
Village of Bloomingdale	City of Oakbrook Terrace
Village of Bolingbrook	Village of Roselle
Village of Burr Ridge	Village of Schaumburg
Village of Carol Stream	Village of Villa Park
Village of Clarendon Hills	City of Warrenville
Village of Downers Grove	Village of Wayne
City of Elmhurst	City of West Chicago
Village of Glen Ellyn	Village of Westmont
Village of Glendale Heights	City of Wheaton
Village of Hanover Park	Village of Willowbrook
Village of Hinsdale	Village of Winfield
Village of Itasca	City of Wood Dale
Village of Lemont	Village of Woodridge



DuPage Mayors and Managers Conference
an association of municipalities representing over 1,000,000 people

VILLAGE OF ITASCA

REFUND ORDER OF CASH PERFORMANCE/ROAD BOND

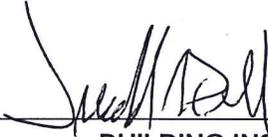
PERMIT NO. 21723 DATE 9/05/2012

PERFORMANCE BOND AMOUNT \$ 500.00 ROAD USE BOND AMOUNT \$ _____

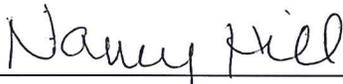
PAYABLE TO Warner Cruz ADDRESS 232 W George, Itasca IL 60143

FOR BUILDING AT 232 W George (Residential remodel & addition)

VILLAGE OF ITASCA



BUILDING INSPECTOR



DIRECTOR, COMMUNITY DEVELOPMENT

CHAIRMAN, COMMUNITY DEVELOPMENT DEPARTMENT

(REQUIRED IF \$500.00 OR MORE)

VILLAGE OF ITASCA

REFUND ORDER OF CASH PERFORMANCE/ROAD BOND

PERMIT NO. 22722 DATE 3/28/2014

PERFORMANCE BOND AMOUNT \$ 1,000.00 ROAD USE BOND AMOUNT \$ 350.00

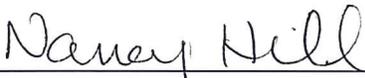
PAYABLE TO Nitti Development ADDRESS 399 Wall St, Suite N Glendale Heights, IL 60139

FOR BUILDING AT 506 N Willow St (Single Family New Const 4 Bed Bsmt)

VILLAGE OF ITASCA



BUILDING INSPECTOR



DIRECTOR, COMMUNITY DEVELOPMENT

CHAIRMAN, COMMUNITY DEVELOPMENT DEPARTMENT

(REQUIRED IF \$500.00 OR MORE)

VILLAGE OF ITASCA

REFUND ORDER OF CASH PERFORMANCE/ROAD BOND

PERMIT NO. 22733 DATE 4/11/2014

PERFORMANCE BOND AMOUNT \$ 1,000.00 ROAD USE BOND AMOUNT \$ 350.00

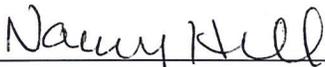
PAYABLE TO Greenscape Homes ADDRESS 4355 Weaver Pkwy, Warrenville IL 60555

FOR BUILDING AT 425 W Center St (Single Family New Const 4 Bed Bsmt)

VILLAGE OF ITASCA



BUILDING INSPECTOR



DIRECTOR, COMMUNITY DEVELOPMENT

CHAIRMAN, COMMUNITY DEVELOPMENT DEPARTMENT

(REQUIRED IF \$500.00 OR MORE)

RESOLUTION NO. 850-16

**A RESOLUTION AUTHORIZING APPROVAL OF A
HIGHWAY AUTHORITY AGREEMENT BETWEEN THE
VILLAGE OF ITASCA AND INVEST 19, LLC**

WHEREAS, the Village of Itasca and Invest 19, LLC wish to enter into a Highway Authority Agreement in accordance with 35 Illinois Administrative Code 742 in order to obtain a No Further Remediation Letter from the Illinois EPA for the property located at 102 E. Irving Park Road in the Village of Itasca.

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Itasca, DuPage County, Illinois, as follows:

SECTION ONE: The corporate authorities of the Village of Itasca hereby approve and accept the Highway Authority Agreement, attached hereto as Exhibit A and incorporated herein by reference, between Invest 19, LLC and the Village of Itasca.

SECTION TWO: The Village President, or his designee, is hereby authorized to sign and execute the Highway Authority Agreement, Exhibit A, on behalf of the Village.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Resolutions and Ordinances in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in effect immediately following its passage, approval and publication in pamphlet form.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED and ADOPTED by the Village President and Board of Trustees of the
Village of Itasca this _____ day of April, 2016.

APPROVED:

Village President Jeffery J. Pruyn

ATTEST:

Village Clerk Melody J. Craven

HIGHWAY AUTHORITY AGREEMENT

This Agreement is entered into this ____ day of _____, 2016 pursuant to 35 Ill. Admin. Code Section 742.1020 by and between (1) Invest 19, LLC, A California Limited Liability Company ("Property Owner") and (2) the Village of Itasca ("Highway Authority"), collectively known as the "Parties."

WHEREAS, Invest 19, LLC, A California Limited Liability Company is the owner of the property located at 102 E. Irving Park Road in the Village of Itasca, Illinois ("the Site");

WHEREAS, as a result of one or more releases of contaminants at the above referenced Site ("the Release(s)") soil and/or groundwater contamination at the Site exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742;

WHEREAS, the soil and/or groundwater contamination exceeding Tier 1 residential remediation objectives extends or may extend into the Highway Authority's right-of-way;

WHEREAS, the Property Owner is conducting corrective action in response to the Release;

WHEREAS, the Parties desire to prevent groundwater beneath the Highway Authority's right-of-way that exceeds Tier 1 remediation objectives from use as a supply of potable or domestic water and to limit access to soil within the right-of-way that exceeds Tier 1 remediation objectives so that human health and the environment are protected during and after any access;

NOW, THEREFORE, the Parties agree as follows:

1. The recitals set forth above are incorporated by reference as if fully set forth herein.
2. Attached as Exhibit A are scaled maps prepared by the Property Owner that shows the Site and surrounding area, and identifies the current and estimated potential of future groundwater contamination above the applicable Tier 1 remediation objectives as a result of the Release.

3. Attached as Exhibit B are tables prepared by the Property Owner that lists each contaminant of concern that exceeds its Tier 1 remediation objective, its Tier 1 remediation objective and its concentration within the zone where Tier 1 remediation objectives are exceeded. The locations of the concentrations listed in Exhibit B are identified on the map(s) in Exhibit A.
4. Attached as Exhibit C is a scaled map prepared by the Property Owner showing the area of the Highway Authority's right-of-way that is governed by this agreement ("Right-of-Way"). Because Exhibit C is not a surveyed plat, the Right-of-Way boundary may be an approximation of the actual Right-of-Way lines.
5. Because the collection of samples within the Right-of-Way is not practical, the Parties stipulate that, based on modeling, the groundwater contamination exceeding Tier 1 remediation objectives may extend beyond the boundaries of the Right-of-Way. Furthermore, the soil contamination exceeding Tier 1 residential remediation objectives is not believed to extend beyond the Site or boundaries of the Right-of-Way.
6. The Highway Authority stipulates it has jurisdiction over the Right-of-Way that gives it sole control over the use of the groundwater and access to the soil located within or beneath the Right of Way.
7. The Highway Authority agrees to prohibit within the Right-of-Way all potable and domestic uses of groundwater exceeding Tier 1 remediation objectives.
8. The Highway Authority further agrees to limit access by itself and others to soil within the Right-of-Way exceeding Tier 1 residential remediation objectives. Access shall be allowed only if human health (including worker safety) and the environment are protected during and after any access. The Highway Authority may construct, reconstruct, improve, repair, maintain, and operate a highway upon the Right-of-Way, or allow others to do the same by permit. In addition, the Highway Authority and others using or working in the Right-of-Way under permit have the right to remove soil or groundwater from the Right-of-Way and dispose of the same in accordance with applicable environmental laws and regulations. The Highway Authority agrees to issue all permits for work in the Right-of-Way, and making all existing permits for work in the Right-of-Way, subject to the following or a substantially similar condition:

As a condition of this permit the permittee shall request the office issuing this permit to identify sites in the Right-of-Way where a Highway Authority Agreement governs access to soil that exceeds the Tier 1 residential remediation objectives of 35 Ill. Adm. Code 742. The permittee shall take all measures necessary to protect human health and the environment during and after any access to such soil.

9. This agreement shall be referenced in the Agency's no further remediation determination issued for the Release(s).
10. The Agency shall be notified of any transfer of jurisdiction over the Right-of-Way at least 30 days prior to the date the transfer takes effect. This agreement shall be null and void upon the transfer unless the transferee agrees to be bound by this agreement as if the transferee were an original party to this agreement. The transferee's agreement to be bound by the terms of this agreement shall be memorialized at the time of the transfer in a writing ("Rider") that references this Highway Authority Agreement and is signed by the Highway Authority, or subsequent transferor, and the transferee.
11. This agreement shall become effective on the date the Agency issues a no further remediation determination for the Release(s). It shall remain effective until the Right-of-Way is demonstrated to be suitable for unrestricted use and the Agency issues a new no further remediation determination to reflect there is no longer a need for this agreement or until the agreement is otherwise terminated or void.
12. In addition to any other remedies that may be available, the Agency may bring suit to enforce the terms of this agreement or may, in its sole discretion, declare this agreement null and void if any of the Parties or any transferee violates any term of this agreement. The Parties or transferee shall be notified in writing of any such declaration.
13. This agreement shall be null and void if a court of competent jurisdiction strikes down any part or provision of this agreement.
14. This agreement supersedes any prior written or oral agreements or understandings between the Parties on the subject matter addressed herein. It may be altered, modified or amended only upon the written consent and agreement of the Parties.

15. Any notices or other correspondence regarding this agreement shall be sent to the Parties at the following addresses:

Mike Heaton
Manager, Leaking Underground Storage Tank Division
Bureau of Land
Illinois Environmental Protection Agency
PO Box 19276
Springfield, Illinois 62974-9276

Mr. John Marty
Invest 19, LLC, A California Limited Liability Company
700 Airport Boulevard, Suite 490
Burlingame, California 90410

Ms. Nancy Hill
Community Development Director
550 W. Irving Park Road
Itasca, Illinois 60143-17

IN WITNESS WHEREOF, the Parties have caused this agreement to be signed by their duly authorized representative.

Village of Itasca

BY: _____
(Title) _____

DATE: _____

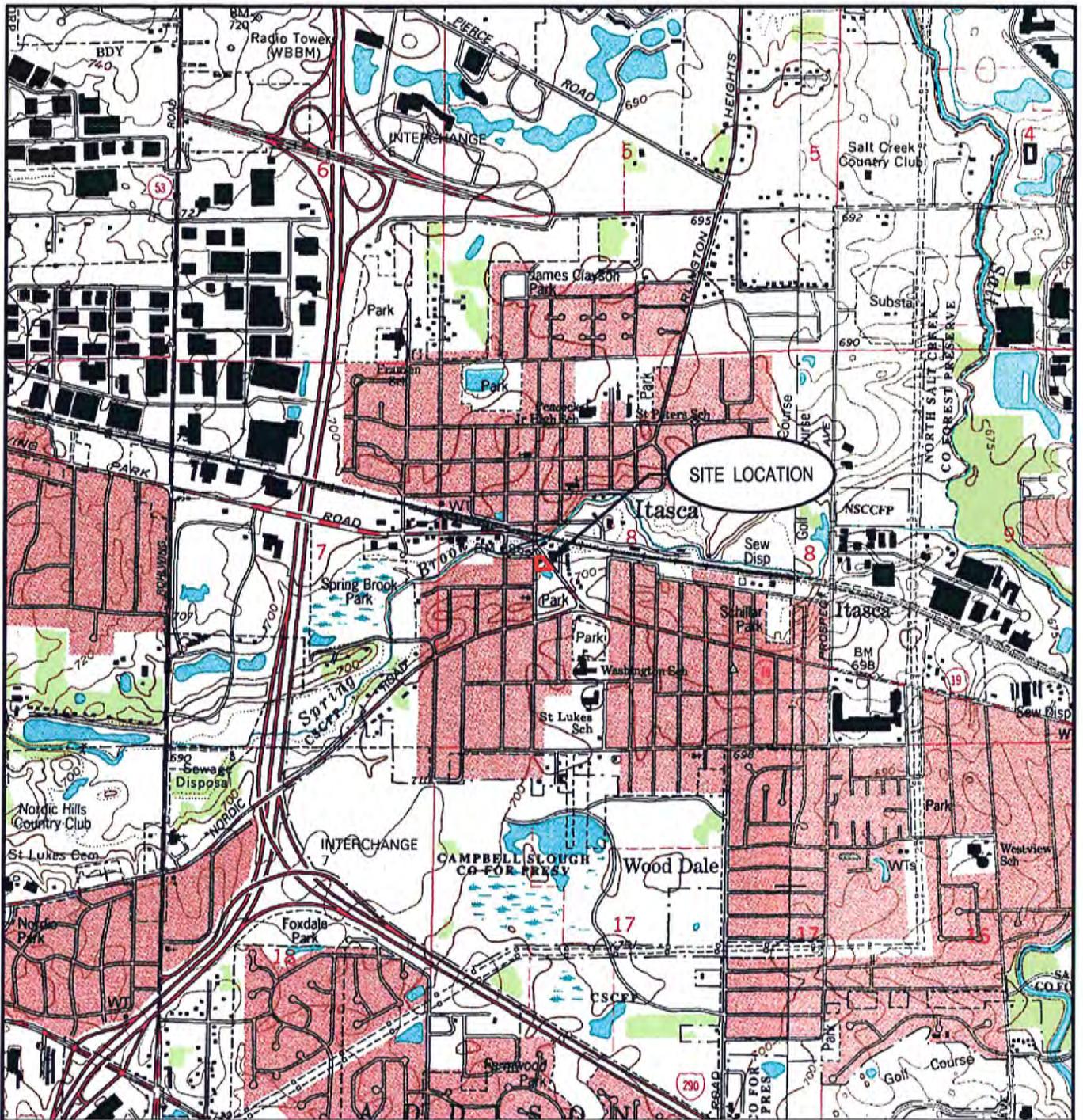
Property Owner

BY: _____
(Title) _____

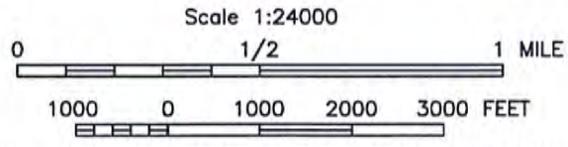
DATE: _____

Exhibit A

Figures – Site Location and Modeled Horizontal Extent of VOC Impacts



QUADRANGLE LOCATION



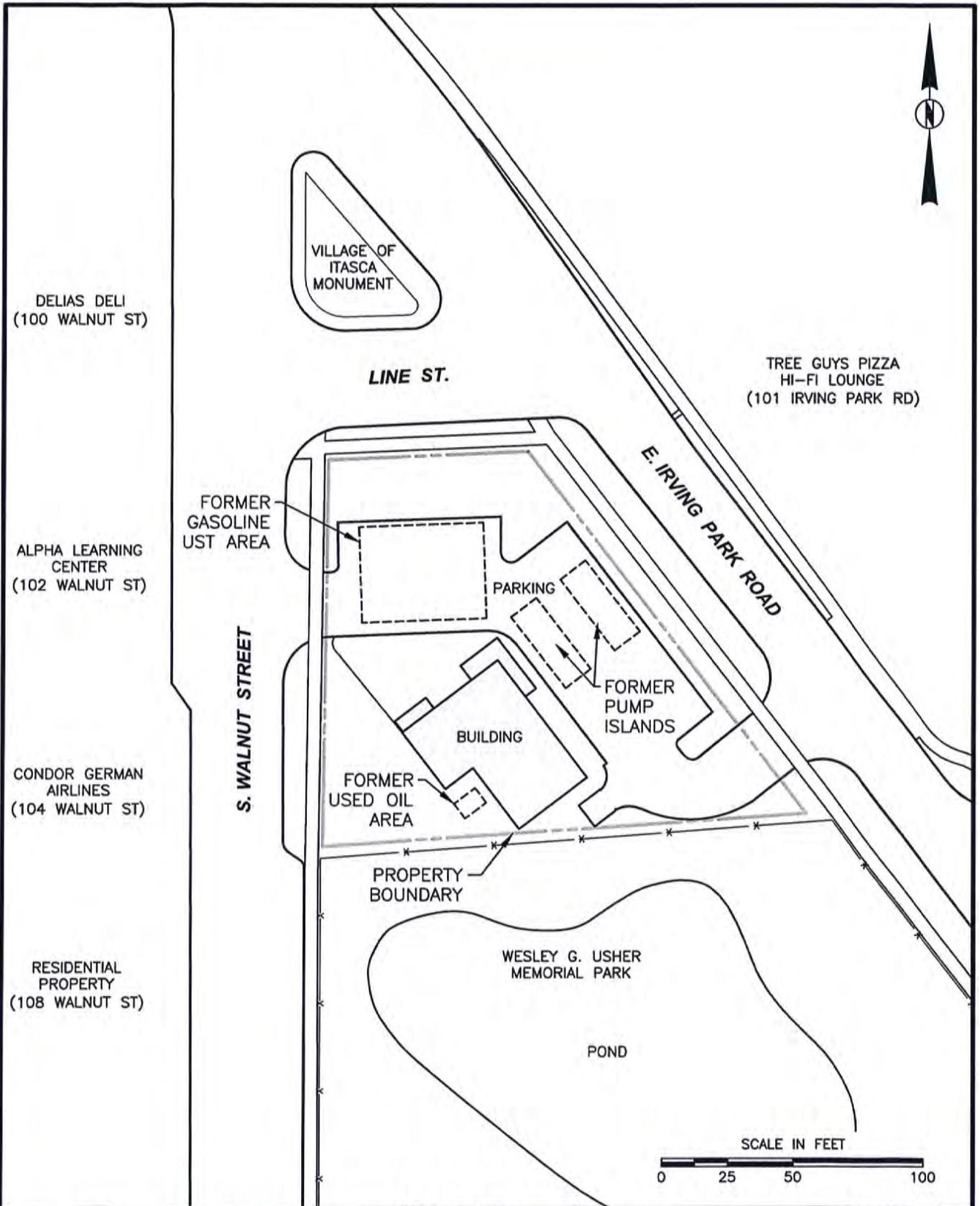
(SOURCE OF MAP IS USGS 7.5 MINUTE QUADRANGLE MAPS, LOMBARD (1993), AND ELMHURST (1993), ILLINOIS)



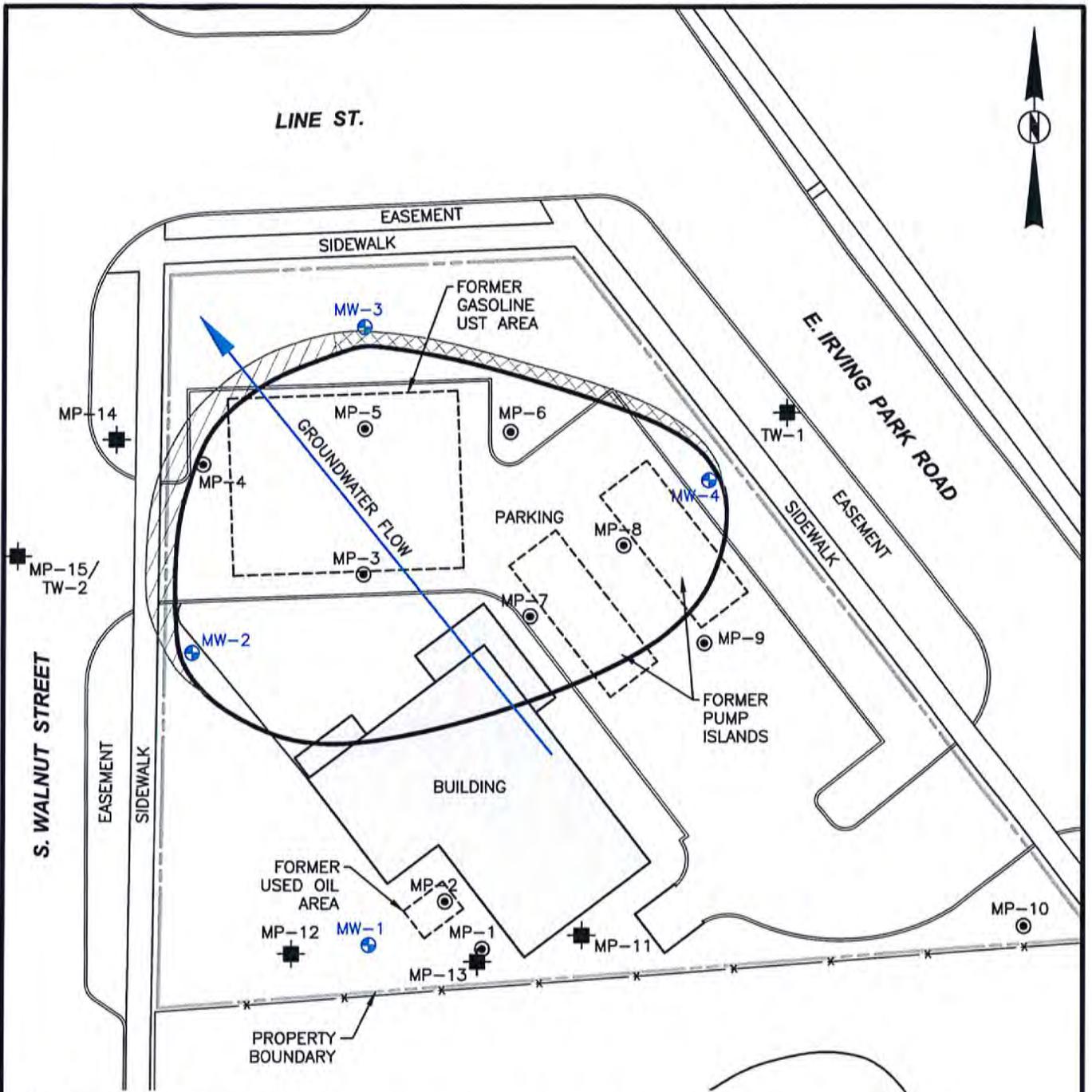
CHECK BY	JM
DRAWN BY	BCP
DATE	6-23-14
SCALE	AS SHOWN
CAD NO.	M142316A
PRJ NO.	M142316

SITE LOCATION MAP
 HBT-CRE
 102 IRVING PARK ROAD
 ITASCA, ILLINOIS

FIGURE
 1



	CHECK BY JM	SITE FEATURES MAP 102 IRVING PARK ROAD ITASCA, ILLINOIS	FIGURE
	DRAWN BY BCP		2
	DATE 2-29-16		
	SCALE AS SHOWN		
	CAD NO. M153611B		
	PRJ NO. M153611		

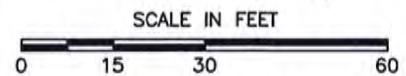


LEGEND

- ⊕ COMPLETED GROUNDWATER MONITORING WELL LOCATION
- ⊙ COMPLETED SOIL BORING LOCATION
- ⊠ STAGE II AND III ADDITIONAL SOIL BORINGS(MP) AND TEMPORARY WELLS(TW)

- BENZENE IMPACTED GROUNDWATER PLUME EXCEEDING TACO TIER 1 CLASS II GROUNDWATER REMEDIATION OBJECTIVES
- ▨ BENZENE GROUNDWATER IMPACT MODELLED TO MIGRATE 5.18' DOWNGRADIENT UNDER WALNUT STREET FROM MW-2
- ▩ BENZENE GROUNDWATER IMPACT MODELLED TO MIGRATE 3.73' DOWNGRADIENT FROM MW-4

POND



CHECK BY	JM
DRAWN BY	BCP
DATE	2-27-16
SCALE	AS SHOWN
CAD NO.	M153611J
PRJ NO.	M153611

MODELLED HORIZONTAL
EXTENT OF BENZENE
IMPACTED GROUNDWATER

102 IRVING PARK ROAD
ITASCA, ILLINOIS

FIGURE

3

Exhibit B
Tables of Analytical Data

TABLE 1
BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
SOIL ANALYTICAL SUMMARY
102 E. Irving Park Road
Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a											
	Commercial/Industrial		Construction Worker		SCGIER	Csat Xylenes Remediation Objectives		MW-2 ^c 2-3 ^d (mg/kg)	MW-2 6-7' (mg/kg)	MW-2 15' (mg/kg)	MP-3 2-3' (mg/kg)	MP-3 5' (mg/kg)
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)		Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)					
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	<0.005	0.383	<0.005	0.0067	0.817
Ethylbenene	200,000	400	20,000	58	19	NA	NA	<0.005	0.864	<0.005	<0.005	1.36
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	<0.005	<0.32	<0.005	<0.005	<0.32
Toluene	410,000	650	410,000	42	29	NA	NA	<0.005	<0.50	<0.005	<0.005	<0.50
Xylene, Tyotal	410,000	320	41,000	5.6	150	110	1,631	<0.005	0.43	<0.005	<0.005	<0.50

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

TABLE 1
BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
SOIL ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a											
	Commercial/Industrial		Construction Worker		SCGIER	Csat Xylenes Remediation Objectives		MP-3	MP-4	MP-4	MP-4	
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Class II (mg/kg)	Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)	10' (mg/kg)	2-3' (mg/kg)	6-7' (mg/kg)	11-12' (mg/kg)	MW-3 2-3' (mg/kg)
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	0.078	2.64	<0.005	<0.0058	0.0545
Ethylbenzene	200,000	400	20,000	58	19	NA	NA	<0.005	122	0.0379	<0.005	0.0056
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	<0.005	<0.32	<0.005	<0.005	<0.005
Toluene	410,000	650	410,000	42	29	NA	NA	0.0054	3.04	<0.005	<0.005	<0.005
Xylene, Total	410,000	320	41,000	5.6	150	110	1,631	0.013	170	0.0272	<0.0083	0.0229

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

TABLE 1
BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
SOIL ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier I Soil Remediation Objectives ^a											
	Commercial/Industrial		Construction Worker		SCGIER	Csat Xylenes Remediation Objectives		MW-3 5-6' (mg/kg)	MW-3 15' (mg/kg)	MW-4 3' (mg/kg)	MW-4 5-6' (mg/kg)	MW-4 1' (mg/kg)
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)		Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)					
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	<0.025	<0.005	<0.005	0.0197	<0.005
Ethylbenene	200,000	400	20,000	58	19	NA	NA	<0.50	<0.005	<0.005	<0.005	<0.005
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	<0.32	<0.005	<0.005	<0.005	<0.005
Toluene	410,000	650	410,000	42	29	NA	NA	<0.50	<0.005	<0.005	<0.005	<0.005
Xylene, Ttotal	410,000	320	41,000	5.6	150	110	1,631	<0.50	<0.005	<0.005	0.0092	<0.005

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

TABLE 1
 BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
 SOIL ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a													
	Commercial/Industrial			Construction Worker			SCGIER	Csat Xylenes Remediation Objectives		MP-6 4-5' (mg/kg)	MP-6 7' (mg/kg)	MP-6 13' (mg/kg)	MP-7 4-5' (mg/kg)	MP-7 7' (mg/kg)
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)								
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	NA	0.0348	1.68	<0.005	0.745	0.0577	
Ethylbenzene	200,000	400	20,000	58	19	NA	NA	NA	0.0412	1.28	<0.005	1.14	1.12	
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	NA	<0.005	<0.32	<0.005	<0.32	<0.32	
Toluene	410,000	650	410,000	42	29	NA	NA	NA	<0.005	<0.50	<0.005	<0.50	<0.50	
Xylene, Ttotal	410,000	320	41,000	5.6	150	110	1,631	1,631	0.0135	1.83	<0.005	3.2	<0.50	

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

TABLE 1
BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
SOIL ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a													
	Commercial/Industrial			Construction Worker			SCGIER	Csat Xylenes Remediation Objectives		MP-7 13' (mg/kg)	MP-8 5' (mg/kg)	MP-8 7' (mg/kg)	MP-8 13' (mg/kg)	MP-9 3' (mg/kg)
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)								
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	NA	0.0597	0.193	<0.005	<0.005	<0.005	
Ethylbenzene	200,000	400	20,000	58	19	NA	NA	NA	0.168	3.79	<0.005	<0.005	<0.005	
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	NA	<0.50	<0.32	<0.005	<0.005	<0.005	
Toluene	410,000	650	410,000	42	29	NA	NA	NA	0.0171	<0.50	<0.005	<0.005	<0.005	
Xylene, Ttotal	410,000	320	41,000	5.6	150	110	1,631	110	0.0447	<0.50	<0.005	<0.005	<0.005	

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

TABLE 1
 BENZENE, TOLUENE, ETHYLBENZENE, XYLENES, AND METHYL-TERTIARY BUTYL ETHER
 SOIL ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier I Soil Remediation Objectives ^a										
	Commercial/Industrial			Construction Worker			SCGIER	Csat Xylenes Remediation Objectives		MP-9 7'-8' (mg/kg)	MP-9 13-14.5' (mg/kg)
	Ingestion Exposure Route (mg/kg) ^b	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Csat TACO Tier 1 Objectives (mg/kg)	Csat Site Specific TACO Tier II Objectives (mg/kg)					
Benzene	100	1.6	2,300	2.2	0.17	NA	NA	NA	<0.025	<0.005	
Ethylbenene	200,000	400	20,000	58	19	NA	NA	NA	<0.50	<0.005	
MTBE	20,000	8,800	2,000	140	0.32	NA	NA	NA	<0.32	<0.005	
Toluene	410,000	650	410,000	42	29	NA	NA	NA	<0.50	<0.005	
Xylene, Tyotal	410,000	320	41,000	5.6	150	110	1,631	1,631	<0.50	<0.005	

Shaded numbers indicate compound exceeds applicable TACO Tier 1 cleanup objectives.

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

MTBE = Methyl tert butylether

NA = Not Applicable

Table 2
 BETX/Lead Water Sample Results
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Class II (Groundwater Remediation Objective)	Vapor Intrusion TACO Table H Industrial/ Commercial	MW-1 ^b	MW-2	MW-3	MW-4
Volatile Organic Compounds (5030B/8260B) (mg/L)^c						
Benzene	0.025	0.41	<0.005	0.336	<0.005	0.179
Ethylbenzene	1	1.4	<0.005	0.102	<0.005	0.0192
Methyl-tert-butylether	0.07	6800	<0.005	<0.005	<0.005	0.0056
Toluene	2.5	530	<0.005	0.0053	<0.005	0.0064
Xylene, Total	10	93	<0.005	0.073	<0.005	0.016
Dissolved Metals (6010B) (mg/L)						
Lead, diss.	0.1	NA	<0.005	<0.005	<0.005	<0.005

Shaded number = Exceeds Class II Groundwater Remediation Objectives (GRO).

NA = Not applicable. < = Not detected above the laboratory reported detection limits.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^b Monitoring Well

^c Milligrams per Liter

Table 3
 Volatile Organic Compound
 Water Sample Results
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Class II (Groundwater Remediation Objective)	MP-1 GW
Volatile Organic Compounds (5030B/8260B) (mg/L)		
Acetone	6.3	<0.1
Benzene	0.025	<0.005
Bromodichloromethane	0.0002	<0.001
Bromoform	0.001	<0.001
Bromomethane	0.049	<0.005
2-Butanone (MEK)	**	<0.010
Carbon disulfide	3.5	<0.005
Carbon tetrachloride	0.025	<0.005
Chlorobenzene	0.5	<0.005
Chlorodibromomethane	0.14	<0.001
Chloroethane	**	<0.01
Chloroform	0.001	<0.001
Chloromethane	**	<0.010
1,1-Dichloroethane	3.5	<0.005
1,2-Dichloroethane	0.025	<0.005
1,1-Dichloroethene	0.035	<0.005
cis-1,2-Dichloroethene	0.2	<0.005
trans-1,2-Dichloroethene	0.5	<0.005
1,2-Dichloropropane	0.025	<0.005
cis-1,3-Dichloropropene	0.005	<0.001
trans-1,3-Dichloropropene	0.005	<0.001
Ethylbenzene	1	<0.005
2-Hexanone	**	<0.010
Methyl-tert-butylether	0.07	<0.005
4-Methyl-2-pentanone	**	<0.010
Methylene chloride	0.05	<0.005
Styrene	0.5	<0.005
1,1,2,2-Tetrachloroethane	**	<0.005
Tetrachloroethene	0.025	<0.005
Toluene	2.5	<0.005
1,1,1-Trichloroethane	1	<0.005
1,1,2-Trichloroethane	0.05	<0.005
Trichloroethene	0.025	<0.005
Vinyl acetate	7	<0.01
Vinyl chloride	0.01	<0.002
Xylene, Total	10	<0.005

< = Not detected at the reported laboratory detection limit

Table 4
DETECTED SEMI-VOLATILE COMPOUNDS
GROUNDWATER ANALYTICAL SUMMARY
102 E. Irving Park Road
Itsaca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a	MW-1 ^c (mg/L)
	Class II (mg/L) ^b	
Acenaphthene	2.1	<0.010
Acenaphthylene*	1.05	<0.010
Anthracene	10.5	<0.005
Benzoic acid	28	<0.05
Benzo(a)anthracene	0.00065	<0.00013
Benzo(a)pyrene	0.002	<0.002
Benzo(b)fluoranthene	0.0009	<0.00018
Benzo(g,h,i)perylene*	1.05	<0.0004
Benzo(k)fluoranthene	0.00085	<0.00017
Benzyl alcohol*	3.5	<0.20
Bis(2-chloroethoxy)methane	---	<0.010
Bis(2-chloroethyl)ether	0.01	<0.010
Bis(2-chloroisopropyl)ether*	0.28	<0.010
Bis(2-ethylhexyl)phthalate	0.06	<0.005
4-Bromophenyl phenyl ether	---	<0.010
Butyl benzyl phthalate	7.0	<0.010
Carbozole	---	<0.010
4-Chloroaniline	0.028	<0.010
4-Chloro-3-methylphenol	---	<0.002
2-Chloroaphthalene	---	<0.010
2-Chlorophenol	0.175	<0.010
4-Chlorophenyl phenyl ether	---	<0.010
Chrysene	0.0075	<0.0015
Dibenzo(a,h)anthracene	0.0015	<0.003
Dibenzofuran*	---	<0.010
1,2-Dichlorobenzene	1.5	<0.010
1,3-Dichlorobenzene*	---	<0.010
1,4-Dichlorobenzene	0.375	<0.010
3,3-Dichlorobenzidine	0.1	<0.02
2,4-Dichlorophenol	0.021	<0.010
Diethyl phthalate	5.6	<0.010
2,4-Dimethylphenol	0.14	<0.010
Dimethyl phthalate*	---	<0.010
Di-n-butyl phthalate	3.5	<0.010
4,6-Dinitro-2-methylphenol	---	<0.05
2,4-Dinitrophenol	0.014	<0.010
2,4-Dinitrotoluene	0.00002	<0.010
2,6-Dinitrotoluene	0.00031	<0.010
Di-n-octyl phthalate	0.7	<0.010

Table 4
DETECTED SEMI-VOLATILE COMPOUNDS
GROUNDWATER ANALYTICAL SUMMARY
 102 E. Irving Park Road
 Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a	MW-1 ^c (mg/L)
	Class II (mg/L) ^b	
Fluoranthene	1.4	<0.002
Fluorene	1.4	<0.002
Hexachlorobenzene	0.0003	<0.005
Hexachlorobutadiene*	0.035	<0.010
Hexachlorocyclopentadiene	0.5	<0.010
Hexachlorethane	0.035	<0.005
Indeno(1,2,3-c,d)pyrene	0.00215	<0.0003
Isophorone	1.4	<0.010
2-Methylnaphthalene*	---	<0.010
o-Cresol (2-Methylphenol)	0.35	<0.010
Naphthalene	0.22	<0.010
2-Nitroaniline*	0.021	<0.05
3-Nitroaniline	0.0021	<0.05
4-Nitroaniline	0.021	<0.02
Nitrobenzene	0.0035	<0.010
2-Nitrophenol	---	<0.010
4-Nitrophenol	---	<0.05
N-Nitrosodi-n-propylamine	0.0018	<0.010
N-Nitrosodiphenylamine	0.016	<0.010
Pentachlorophenol	0.005	<0.010
Phenanthrene*	1.05	<0.010
Phenol	0.1	<0.010
Pyrene	1.05	<0.010
1,2,4-Trichlorobenzene	0.7	<0.010
2,4,5-Trichlorophenol	3.5	<0.010
2,4,6-Trichlorophenol*	---	<0.010

Bold numbers exceed lowest remediation objectives. * = Indicates Non-TACO compound.
 < = Not detected above the reported detection limit.

^aTitle 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Objectives

^bMilligrams per liter

^cMonitoring well number

^dNot listed

Table 5
POLYCHLORINATED BIPHENYLS
GROUNDWATER SAMPLE RESULTS
102 E. Irving Park Road
Itasca, Illinois

Analyte	Tier 1 Groundwater Remediation Objectives ^a	MW-1 ^c (mg/L)
	Class II (mg/L) ^b	
PCB-1016	0.0025	<0.0005
PCB-1221	0.0025	<0.0005
PCB-1232	0.0025	<0.0005
PCB-1242	0.0025	<0.0005
PCB-1248	0.0025	<0.0005
PCB-1254	0.0025	<0.0005
PCB-1260	0.0025	<0.0005

< = Not detected above the reported detection limit.

^aTitle 35, *Illinois Administrative Code*, Part 742, entitled *Tiered Approach to Corrective Action Objectives*

^bMilligrams per liter

^cMonitoring well number

Table 6
 Water Sample Results
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Class I (Groundwater Remediation Objective)	Class II (Groundwater Remediation Objective)	MW-1 mg/L
Dissolved Mercury (7470A) (mg/L)			
Mercury	0.002	0.01	<0.0005
Dissolved Metals (6010B) (mg/L)			
Arsenic, diss.	0.05	0.2	<0.01
Barium, diss.	2	2	0.099
Cadmium, diss.	0.005	0.05	<0.005
Chromium, diss.	0.1	1	0.008
Lead, diss.	0.0075	0.1	<0.005
Selenium, diss.	0.05	0.05	<0.01
Silver, diss.	0.05	**	<0.005

Bold numbers exceed TACO Tier I Class II GRO's
 < = Not detected, ** No GRO established.

Table 7
 VOC Summary of Soil Analytical Data - Date
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Tier 1 Soil Remediation Objectives*						Soil Component of the Groundwater Ingestion Exposure Route Class II (mg/kg)	MW-1 2 to 3" mg/kg	MW-1 6 to 7" mg/kg	MW-1 10" mg/kg	MP-1 2' mg/kg	MP-1 6" mg/kg	MP-1 10' mg/kg	MP-2 3 to 4' mg/kg	MP-2 7 to 8' mg/kg	MP-2 12 to 13' mg/kg	MP-10 4 to 7' mg/kg
	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	Soil Component of the Groundwater Ingestion Exposure Route												
	(mg/kg) ^b	(mg/kg)			Class I (mg/kg)	Class II (mg/kg)											
Volatile Organic Compounds (5035A/8260B) (mg/kg) ^b																	
Acetone	**	100000	**	100000	25	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
Benzene	100	1.6	2300	2.2	0.17	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Bromodichloromethane	92	3000	2000	3000	0.6	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Bromoforn	720	100	16000	140	0.8	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Bromomethane	2900	15	1000	3.9	1.2	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
2-Butanone (MEK)	**	**	**	**	**	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1	<0.1
Carbon disulfide	200000	720	20000	9	160	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Carbon tetrachloride	44	0.64	410	0.9	0.33	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Chlorobenzene	41000	210	4100	1.3	6.5	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Chlorodibromomethane	41000	1300	41000	1300	0.4	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Chloroethane	**	**	**	**	**	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Chloroform	940	0.54	2000	0.76	2.9	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Chloromethane	**	**	**	**	**	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
1,1-Dichloroethane	200000	1700	200000	130	110	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,2-Dichloroethane	63	0.7	1400	0.99	0.1	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,1-Dichloroethene	100000	470	10000	3	0.3	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
cis-1,2-Dichloroethene	20000	1200	20000	1200	1.1	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
trans-1,2-Dichloroethene	41000	3100	41000	3100	3.4	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
cis-1,3-Dichloropropane	84	2.3	1800	0.5	0.15	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,2-Dichloropropane	57	2.1	1200	0.39	0.02	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004
trans-1,3-Dichloropropane	57	2.1	1200	0.39	0.02	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004	<0.004
Ethylbenzene	200000	400	20000	58	19	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
2-Hexanone	**	**	**	**	**	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Methyl-tert-butylether	20000	8800	2000	140	0.32	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
4-Methyl-2-pentanone	**	**	**	**	**	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Methylene chloride	760	24	12000	34	0.2	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02
Styrene	410000	1500	41000	430	18	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,1,2,2-Tetrachloroethane	**	**	**	**	**	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Tetrachloroethene	110	20	2400	28	0.3	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Toluene	410000	650	410000	42	29	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,1,1-Trichloroethane	**	**	**	**	**	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
1,1,2-Trichloroethane	8200	1800	8200	1800	0.3	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Trichloroethene	520	8.9	1200	12	0.3	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005
Vinyl acetate	1000000	1600	200000	10	170	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Vinyl chloride	7.9	1.1	170	1.1	0.07	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01	<0.01
Xylene, Total	410000	320	41000	5.6	150	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005	<0.005

** = SRO not established. < = Not detected above the reported detection limit.

*Title 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Objectives

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

Table 8
RCRA Metals Summary of Soil Analytical Data
102 E. Irving Park Road
Itasca, Illinois

Compounds	Tier 1 Soil Remediation Objectives*						MW-1 ^c 2 to 3 ^d (mg/kg)	MW-1 10'	MW-2 6 to 7'	MW-2 2 to 3'	MW-3 5 to 6'	MW-3 2 to 3'	MW-3 5 to 6'	MW-3 15'	MW-4 3'	MW-4 5 to 6'	MW-4 11 to 12'	MP-1 2'
	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	SCGIER													
					(mg/kg)													
Total Metals (60108)(mg/kg)^b																		
Arsenic	13 ^e	1200	61	25000	120	12.8	8.8	15.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	13.1
Barium	140000	910000	14000	870000	1700	22.7	154	68.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	23.8
Cadmium	2000	2800	200	59000	590	1.7	2.3	3.1	NA	NA	NA	NA	NA	NA	NA	NA	NA	1.4
Chromium	6100	420	4100	690	**	10.8	25.2	21.8	NA	NA	NA	NA	NA	NA	NA	NA	NA	8.6
Lead	800	**	700	**	1420	20.1	23.2	20.9	15.6	8.6	6	85.7	16	11	16.8	19.1	13.2	15.6
Selenium	10000	**	1000	**	3.3	<1.0	<1.0	<1.0	NA	NA	NA	NA	NA	NA	NA	NA	NA	<1.0
Silver	10000	**	1000	**	**	<0.2	<0.2	<0.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	<0.2
Total Mercury (74718)																		
Mercury	610	16	61	0.1	**	<0.05	<0.05	<0.05	NA	NA	NA	NA	NA	NA	NA	NA	NA	<0.05
pH @ 25°C, 1:2 (9045C)																		
	NA	NA	NA	NA	NA	8.38	8.22	8.27	8.91	8.96	7.91	7.75	7.8	8.3	7.43	7.91	8.24	8.6

Shaded numbers exceed applicable TACO Tier I soil remediation objectives

NA = Not Analyzed. ** = SRO not established. < = Not detected above the reported detection limit.

Class II GROs for the total metals are the most stringent pH adjusted value for each total metal concentration.

*Title 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Objectives

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

^eThe EPA requires use of the arsenic background concentration of 13 mg/kg when evaluating the soil ingestion exposure

route
^fSCGIER = Soil Component of the Groundwater Ingestion Exposure Route

Table 8
 RCRA Metals Summary of Soil Analytical Data
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Tier 1 Soil Remediation Objectives*						SCGIER (mg/kg)	Construct. Worker Inhalation	Construct. Worker Ingestion	Industrial Commercial Inhalation	MP-1 6'	MP-1 10'	MP-2 3 to 4'	MP-2 7 to 8'	MP-2 12 to 13'	MP-3 2 to 3'	MP-3 5'	MP-3 10'	MP-4 2 to 3'	MP-4 6 to 7'	MP-4 11 to 12'	MP-10 4 to 7'	MP-6 4 to 5'
	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation																			
	Class II (mg/kg)																						
Total Metals (60108)(mg/kg)^b																							
Arsenic	13 ^c	1200	61	25000	120	13.4	3.1	9.4	5.9	7.4	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Barium	140000	910000	14000	870000	1700	110	108	79	28.6	58.8	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cadmium	2000	2800	200	59000	590	3	1.8	1.8	1.2	1.7	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Chromium	6100	420	4100	690	**	19.3	18.5	17.7	14.1	14.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lead	800	**	700	**	1420	415	18.3	26.7	8.6	9.9	3.1	35.1	14.3	14.3	13.3	4.5	NA	NA	NA	NA	NA	NA	21
Selenium	10000	**	1000	**	3.3	<1.0	<1.0	<1.0	<1.0	<1.0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Silver	10000	**	1000	**	**	<0.2	<0.2	<0.2	<0.2	<0.2	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Mercury (74718)																							
Mercury pH @ 25°C, 1:2 (9045C)	610	16	61	0.1	**	0.08	<0.05	<0.05	<0.05	<0.05	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
pH @ 25°C, 1:2	NA	NA	NA	NA	NA	7.73	8.12	8.47	8.25	7.91	7.82	7.39	7.88	6.91	8.55	8.29	8.33	8.29	8.55	8.29	8.33	8.29	8.33

NA = Not Analyzed. ** = SRO not established. < = Not detected above the reported detection
 Class II GROs for the total metals are the most stringent, pH adjusted value for each total metal c
^aTitle 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Ob.
^bMilligrams per kilogram
^cSoil boring number
^dDepth of sample collection in feet below ground surface
^eThe EPA requires use of the arsenic background concentration of 13 mg/kg when evaluating th
 SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

Table 8
RCRA Metals Summary of Soil Analytical Data
102 E. Irving Park Road
Itasca, Illinois

Compounds	Tier 1 Soil Remediation Objectives*								MP-6 7'	MP-6 13'	MP-7 4 to 5'	MP-7 7'	MP-7 13'	MP-8 5'	MP-8 7'	MP-8 13'	MP-9 3'	MP-9 7 to 8'	MP-9 13 to 14.5'
	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	SCGIER (mg/kg)														
					Class II (mg/kg)														
Total Metals (6010B) (mg/kg)^b																			
Arsenic	13*	1200	61	25000	120	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Barium	140000	910000	14000	870000	1700	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cadmium	2000	2800	200	59000	590	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Chromium	6100	420	4100	690	**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Lead	800	**	700	**	1420	16.5	14.9	106	19.6	14.5	10.1	7.1	20.3	7.6	NA	NA	NA	NA	NA
Selenium	10000	**	1000	**	3.3	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Silver	10000	**	1000	**	**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Mercury (7471B)																			
Mercury	610	16	61	0.1	**	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
pH @ 25°C, I:2 (9045C)																			
pH @ 25°C, 1:2	NA	NA	NA	NA	NA	11.79	8.53	7.92	8.07	8.41	7.94	8.81	8.49	9.85	8.99	8.56	NA	NA	NA

NA = Not Analyzed. ** = SRO not established. < = Not detected above the reported detection
Class II GROs for the total metals are the most stringent pH adjusted value for each total metal.
*Title 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Ob.
^bMilligrams per kilogram
^cSoil boring number
^dDepth of sample collection in feet below ground surface
^eThe IEPA requires use of the arsenic background concentration of 13 mg/kg when evaluating th
SCGIER = Soil Component of the Groundwater Ingestion Exposure Route

Table 9
 PCB Summary of Soil Analytical Data
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Tier 1 Soil Remediation Objectives ^a							MW-1 ^c 2 to 3 ^d mg/kg	MW-1 6 to 7' mg/kg	MW-1 10' mg/kg	MP-1 2' mg/kg	MP-1 6' mg/kg	MP-1 10' mg/kg	MP-2 3 to 4' mg/kg	MP-2 7 to 8' mg/kg	MP-2 12 to 13' mg/kg
	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	Soil Component of the Groundwater											
					Ingestion Exposure Route	Class II (mg/kg)										
Polychlorinated biphenyls (PCBs) (8082) (mg/kg)^b																
Aroclor 1016	1	**	1	**	**	**	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08
Aroclor 1221	1	**	1	**	**	**	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08
Aroclor 1232	1	**	1	**	**	**	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08
Aroclor 1242	1	**	1	**	**	**	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08
Aroclor 1248	1	**	1	**	**	**	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08	<0.08
Aroclor 1254	1	**	1	**	**	**	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16
Aroclor 1260	1	**	1	**	**	**	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16	<0.16

** = SRO not established. < = Not detected above the reported detection limit.

^aTitle 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Objectives

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

Table 10
SEMI-VOLATILE COMPOUNDS
SOIL ANALYTICAL SUMMARY
102 E. Irving Park Road
Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives ^a															
	Background Metropolitan Areas (mg/kg) ^b	Industrial/Commercial		Construction Worker		Soil Component of the Groundwater Ingestion Exposure Route (Class II) (mg/kg)	MW-1 ^c 2 to 3 rd (mg/kg)	MW-1 6 to 7' (mg/kg)	MW-1 10' (mg/kg)	MP-1 2' (mg/kg)	MP-1 6' (mg/kg)	MP-1 10' (mg/kg)	MP-2 3 to 4' (mg/kg)	MP-2 7 to 8' (mg/kg)	MP-2 12 to 13' (mg/kg)	MP-10 4 to 7' (mg/kg)
		Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)											
Acenaphthene	0.13	120,000	---	120,000	---	2,900	<0.33 ^d	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Acenaphthylene*	0.07	61,000	---	61,000	---	420	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Anthracene	0.40	610,000	---	610,000	---	59,000	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Benzofluoranthene	1.8	8	---	170	---	8	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Benzofluorene	2.1	0.8	---	17	---	82	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Benzofluoranthene	2.1	8	---	170	---	25	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Benzofluoranthene*	1.7	61,000	---	61,000	---	130,000	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Benzofluoranthene	1.7	78	---	1,700	---	250	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Bis(2-chloroethoxy)methane	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Bis(2-chloroethyl)ether	---	5	0.47	75	0.66	0.0004	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Bis(2-chloroisopropyl)ether*	---	82,000	1,300	8,200	1,300	2.4	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Bis(2-ethylhexyl)phthalate	---	410	31,000	4,100	31,000	31,000	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4-Bromophenyl phenyl ether	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Butyl benzyl phthalate	---	410,000	930	410,000	930	930	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Carbazole	---	290	---	6,200	---	2.8	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4-Chloroaniline	---	8,200	---	820	---	0.7	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4-Chloro-3-methylphenol	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2-Chlorophthalene	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2-Chlorophenol	---	10,000	53,000	10,000	53,000	4	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4-Chlorophenyl phenyl ether	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Chrysene	2.7	780	---	17,000	---	800	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Dibenzofluoranthene	0.42	0.8	---	17	---	7.6	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Dibenzofuran*	---	---	---	820	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
1,2-Dichlorobenzene	---	180,000	560	18,000	310	43	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
1,3-Dichlorobenzene*	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
1,4-Dichlorobenzene	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
3,3-Dichlorobenzidine	---	13	---	280	---	0.033	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,4-Dichlorophenol	---	6,100	---	610	---	1	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Diethyl phthalate	---	1,000,000	2,000	1,000,000	2,000	470	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,4-Dimethylphenol	---	41,000	---	41,000	---	9	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Dimethyl phthalate*	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Di-n-butyl phthalate	---	200,000	2,300	200,000	2,300	2,300	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4,6-Dinitro-2-methylphenol	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33

Table 10
SEMI-VOLATILE COMPOUNDS
SOIL ANALYTICAL SUMMARY
102 E. Irving Park Road
Itasca, Illinois

Analyte	Tier 1 Soil Remediation Objectives*						Soil Component of the Groundwater Ingestion Exposure Route (Class II) (mg/kg)	MP-10 4 to 7' (mg/kg)	MP-2 12 to 13' (mg/kg)	MP-2 7 to 8' (mg/kg)	MP-2 3 to 4' (mg/kg)	MP-1 10' (mg/kg)	MP-1 6' (mg/kg)	MP-1 2' (mg/kg)	MW-1 10' (mg/kg)	MW-1 6 to 7' (mg/kg)	MW-1 ^c 2 to 3' ^d (mg/kg)
	Background Metropolitan Areas (mg/kg) ^b		Industrial/Commercial		Construction Worker												
	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)	Ingestion Exposure Route (mg/kg)	Inhalation Exposure Route (mg/kg)											
2,4-Dinitrophenol	---	4,100	---	410	---	0.2	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,4-Dinitrotoluene	---	8.4	---	180	---	0.0008	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,6-Dinitrotoluene	---	8.4	---	180	---	0.0007	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
Di-n-octyl phthalate	---	41,000	10,000	4,100	10,000	10,000	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
Fluoranthene	4.1	82,000	---	82,000	---	21,000	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25	<0.25
Fluorene	0.18	82,000	---	82,000	---	2,800	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26
Hexachlorobenzene	---	4.0	1.8	78	2.6	11	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Hexachlorobutadiene*	---	2,000	150	200	72	11	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Hexachlorocyclopentadiene	---	14,000	16	14,000	1.1	2,200	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Hexachloroethane	---	2,000	---	2,000	---	2.6	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Indeno[1,2,3-c,d]pyrene	1.6	8.0	---	170	---	69	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Isophorone	---	410,000	4,600	410,000	4,600	8	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2-Methylnaphthalene*	0.14	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
o-Cresol [2-Methylphenol]	---	100,000	---	100,000	---	15	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
m, p Cresol	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Naphthalene	0.20	41,000	270	4,100	1.8	18	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2-Nitroaniline*	---	6,100	56	610	3.6	0.0140	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
3-Nitroaniline*	---	610	400	61	26	0.065	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
4-Nitroaniline*	---	6,100	1,600	610	110	0.067	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Nitrobenzene	---	1,000	140	1,000	9.4	0.1	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
2-Nitrophenol	---	---	---	---	---	---	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
4-Nitrophenol	---	---	---	---	---	---	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
N-Nitrosodi-n-propylamine	---	0.8	---	18	---	0.00005	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26	<0.26
N-Nitrosodiphenylamine	---	1,200	---	25,000	---	5.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
Pentachlorophenol	---	24	---	520	---	0.14	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6	<1.6
Phenanthrene*	2.5	61,000	---	61,000	---	1,000	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09	<0.09
Phenol	---	610,000	---	61,000	---	100	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
Pyrene	3.0	61,000	---	61,000	---	21,000	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
1,2,4-Trichlorobenzene	---	20,000	3,200	2,000	920	53	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,4,5-Trichlorophenol	---	200,000	---	200,000	---	1,400	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33
2,4,6-Trichlorophenol*	---	---	---	---	---	---	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33	<0.33

*Indicates Non-TACO compound

--- = Not listed

^aTitle 35, Illinois Administrative Code, Part 742, entitled Tiered Approach to Corrective Action Objectives or non-TACO compounds

^bMilligrams per kilogram

^cSoil boring number

^dDepth of sample collection in feet below ground surface

^eNot detected at the reported detection limit

Table 11
 Stage III Investigation BTEX Summary of Soil Analytical Data
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	Soil Component of the Groundwater Ingestion Exposure Route		MP-14 3.5'	MP-15 7'
					Class I (mg/kg)	Class II (mg/kg)		
Volatile Organic Compounds (5035A/8260B) (mg/kg)								
Benzene	100	1.6	2300	2.2	0.03	0.17	0.0242	<0.005
Ethylbenzene	200000	400	20000	58	13	19	<0.005	<0.005
Toluene	410000	650	410000	42	12	29	<0.005	<0.005
Xylene, Total	410000	320	41000	5.6	150	150	0.0061	<0.005

Bold = exceeds TACO Soil Remediation Objective (SRO)

NA = Not Applicable. ND = not detected. NS = Not Sampled. ** = SRO not established.

Table 12
 Stage II Aresnic Soil Summary Data
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Industrial Commercial Ingestion	Industrial Commercial Inhalation	Construct. Worker Ingestion	Construct. Worker Inhalation	Soil Component of the Groundwater Ingestion Exposure Route		TACO Backgrd. Outside Metro	TACO Backgrd. Within Metro	MP-11 5-6'	MP-12 8-10'	MP-13 5-6'
					Class I (mg/kg)	Class II (mg/kg)					
Total Metals (6010B) (mg/kg)	**	1200	61	25000	***	***	13	11.3	4.9	4.6	4.5
Arsenic											

Bold = exceeds TACO Soil Remediation Objective (SRO)

NA = Not Applicable. ND = not detected. NS = Not Sampled. ** = SRO not established.

Class I and Class II GROs for the total metals are the most stringent pH adjusted value for each total metal concentration.

Table 13
 Water Sample Results
 102 E. Irving Park Road
 Itasca, Illinois

Compounds	Class I (Groundwater Remediation Objective)	Class II (Groundwater Remediation Objective)	TW-1 GW
Volatile Organic Compounds (5030B/8260B) (mg/L)			
Benzene	0.005	0.025	<0.005

Bold = Exceeds Class I Groundwater Remediation Objective (GRO).

ND = Not detected. NS = Not Sampled. ** No GRO established.

Exhibit C

Figure 2 – Highway Authority Agreement Plan/Diagram

RESOLUTION NO. 851-16

A RESOLUTION AUTHORIZING EXECUTION OF AN ENGAGEMENT LETTER WITH SIKICH, LLC FOR PROFESSIONAL AUDITING SERVICES

WHEREAS, the Village of Itasca (hereinafter “Village”) wishes to enter into an agreement with Sikich, LLC, concerning professional auditing services for fiscal years ending April 30, 2016, April 30, 2017, and April 30, 2018; and

WHEREAS, the Village has received an Engagement Letter from Sikich, LLC concerning professional auditing services for the fiscal year ending on April 30, 2016, attached hereto as Exhibit A, and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED by the Village President and the Board of Trustees of the Village of Itasca, DuPage County, Illinois, as follows:

SECTION ONE: The corporate authorities of the Village of Itasca hereby accept and approve the Engagement Letter from Sikich, LLC, Exhibit A.

SECTION TWO: The Village President, or his designee, is hereby authorized to sign and execute the Engagement Letter, Exhibit A, on behalf of the Village.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held invalid, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Resolutions and Ordinances in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in effect immediately from and after its passage and approval.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

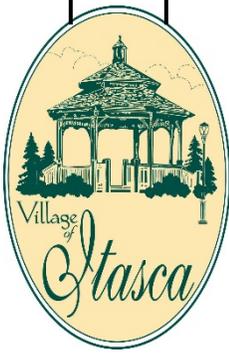
APPROVED and ADOPTED by the Village President and Board of Trustees of the
Village of Itasca this _____ day of April, 2016.

APPROVED:

Village President Jeffrey J. Pruyn

ATTEST:

Village Clerk Melody J. Craven



Village of Itasca

550 W. Irving Park Rd. Itasca, IL 60143
630.773-0835. Fax 630.773.2505 • www.itasca.com

MEMORANDUM

TO: Mayor Pruyn and Village Trustees

FROM: Julie Ciesla, Finance Director

DATE: February 25, 2016

SUBJECT: Audit Contract Renewal

With the commencement of the FY 2015 Audit, the Village is finishing its second four year contract with its auditing firm Sikich, LLP. The Village is currently satisfied with Sikich's professional auditing services and has requested a proposal to extend their services for another three years, for fiscal years ending April 30, 2016, 2017, and 2018. This memo is to outline their proposal and highlight changes to the contract from previous years for additional services to complete an Annual Financial Report.

Across the nation, there are different practices and philosophies in how long to continue with an auditing firm and how often a municipality should rotate firms or partners. Currently, I do not have a firm opinion as to which approach is best for the Village of Itasca. I have worked with Sikich, LLP during my duration at the Village of Hinsdale and was very pleased with their customer service, expertise, professionalism, and ability to perform a quality audit. Due to the timing of starting my position of Finance Director and the complexity of undertaking the full scope of a proper Request for Proposal for professional auditing services, it was determined that at this point in time, the best option for the Village is to renew its current contract with Sikich, LLP. At the completion of this auditing contract, it is currently my intention to undergo a complete RFP for professional auditing services. At that point in time, it would be open for Sikich LLP to submit a proposal unless the Village determines a reason to adopt a policy that requires firm rotation.

PROPOSAL

Sikich LLP is a highly qualified professional firm and would complete the requirements of Financial Auditing Services in compliance with the Governmental Accounting Standards Board and also support the Village with guidance for any revisions or improvements to best protect the financial assets of the Village. The scope of services within the RFP includes the auditor to express an opinion on the fair presentation of its basic financial statements, an opinion on the fair presentation of its combining and individual fund financial statements and schedules, and perform certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board all as mandated by generally accepted auditing standards and principals.

As outlined on page 11 of the Sikich's proposal, you will find the schedule of professional auditing services rendered based on the following not-to-exceed fees.

	Fee 2016	Fee 2017	Fee 2018	Total Fee
Annual Professional Auditing Services	39,031	39,812	40,608	119,451
GASB Statement No. 68 *	1,500	-	-	1,500
Annual Financial Report Preparation **	4,800	3,500	3,570	11,870
Single Audit ***	4,372	4,459	4,549	13,380
Comprehensive Annual Financial Report ****		1,500		1,500
Total Contract Proposed Fee	49,703	49,271	48,727	147,701
Police Pension Report *****	3,839	3,916	3,994	11,749

* This is a one-time fee for the implementation of the required GASB Statement No. 68.

** The Village currently prepares the annual financial report and Sikich formats the report and reproduces. This fee applies if Sikich also prepares this report based on the adjusted trial balances provided by the Village.

*** The single audit report fee would only be applicable if the Village expends more than \$750,000 in federal awards in a fiscal year.

**** Sikich understands that the Village is interested in participating in the GFOA Certificate of Achievement Program and preparing a comprehensive annual financial report. In the first year the Village applies for the Certificate of Achievement, there would be a one-time fee of \$1,500.

***** The Police Pension Report is paid for by the Police Pension Fund.

Included in the proposal and not shown above is the fee for preparing the annual Illinois Comptroller's Report. This is currently being done in house and is not to be included as a component of this contract renewal.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

A Comprehensive Annual Financial Report, commonly referred to as a CAFR, is the highest level of financial reporting for local governments. The Government Finance Officers Association (GFOA) has a Certificate of Achievement Program that is the highest recognition for municipalities that have met or exceeded the standards of the Certificate of Excellence in the Financial Reporting category. Municipalities that participate in its efforts to be more transparent with their financial statements also provide additional benefit to its audience by having higher standards for the Management Discussion and Analysis, an inclusion of a Transmittal Letter, a useful historical statistical section, comparability amongst peers, and communicates to investors in our community that we are professional and have high standards for reporting our financial statements. Additionally, the Village attaining this achievement will look favorably with credit rating agencies and can influence the Village's ability to keep its Standard & Poor's rating of AA+. In Illinois, there were 143 municipalities that participated in this program, amongst 1,997 municipalities nationwide. The Village should strive to attain this achievement as it would be a major accomplishment and a benefit to our investors and residents demonstrating that we are dedicated to the financial health of our Village.

PREVIOUS PRACTICE

Historically, the Village has paid the Village's accounting firm of McBeath, Fates & Ivers, PC (McBeath) to write the Annual Financial Report. These services are not included in the current monthly contract with McBeath and is paid above and beyond the annual contract price. In FY 2016, the Village paid \$11,905.58 for McBeath to prepare and write the FY 2015 Annual Financial Report. In comparison, the annual cost for Sikich to write the AFR is \$4,800 for the first year and a reduction in fees after the first year's

implementation to \$3,500 and \$3,570 in year 2 and 3 respectively. As proposed, the first year the Village will save roughly \$7,105.58 by hiring Sikich to write the report instead of continuing to use McBeath. With these savings, the Village could use a portion of these funds to participate in the GFOA Certificate of Achievement Program and prepare a CAFR. The cost to the Village is \$1,500 for the first year of Sikich's consulting and an additional \$435 to GFOA to participate. If implemented in FYE 2016, this still leaves the Village with an estimated annual savings of \$5,170.58.

RECOMMENDATION

Within the goals of the best and most responsible solution for Professional Auditing Services, it is my recommendation that the proposal of Sikich, LLP be selected for a total three year engagement fee of \$147,701. This fee covers the annual professional auditing services, one-time fee for GASB 68 implementation, annual financial report preparation, one-time consulting fee for preparing a CAFR, and annual Single Auditing fees. Single Audit fees are only required during the year the Village expends more than \$750,000 in federal grant awards in one fiscal year or where else required. Currently, this is not applicable in the foreseeable future which the Village will experience a potential total contract savings of \$13,380. It is also my recommendation for the Village to change from an Annual Financial Report and prepare a Comprehensive Annual Financial Report at the additional one-time fee of \$1,500 and an annual cost to GFOA of about \$435. It would be my goal to have this completed during the FYE 2018 annual audit.

The annual dollar amounts for Professional Auditing Services will be included submitted in the upcoming Fiscal Year 2016-17 budget document in the amount of \$45,331 (not budgeting for the single audit as it will not be needed). Funding will also be included in future fiscal year budget documents.

If you have any further questions, or require additional documentation, please contact me in advance of the meeting.



Village of Itasca

550 W. Irving Park Rd. Itasca, IL 60143
630.773-0835 • Fax 630.773.2505 • www.itasca.com

MEMORANDUM

TO: Mayor Pruyn and Village Board of Trustees

FROM: Julie Ciesla, Finance Director

DATE: April 1, 2016

SUBJECT: Auditing Contract

On March 1st, the Village Board agreed to enter into a three year agreement for auditing services with Sikich LLP. With the approval of the contract for auditing services to be presented and subsequently approved by the Village Board, the Village attorney's reviewed the Engagement Letter provided for by Sikich for the Fiscal Year 2016 Audit. Before any services are provided to the Village by the auditing firm during an annual contract, the Village and the auditing firm sign an Engagement Letter for the fiscal year that will be audited. Please see the attached Engagement Letter for auditing services for Fiscal Year 2016.

As time progresses, the indemnification provisions for coverage of both the Village and the auditing firm has become more and more important. Cases of fraud and negligence have left other Village's and firms both vulnerable to the unfortunate aftermath of such instances. In order to protect the Village, the Village attorneys have worked together with Sikich's legal counsel to provide language in the Engagement Letter that is agreeable to both parties. Please review the language that is found beginning in the last paragraph of page 10 and all of page 11.

If the Village Board is in agreement with the proposed language, then I respectfully submit the Auditing Contract and Engagement Letter for Fiscal Year 2016 for your approval.

Please contact me with any questions regarding this contract or the indemnification provisions. Our Village counsel will be present at the Village Board meeting to answer any additional questions that may arise.



Service Proposal

Village of Itasca Audit Services

February 5, 2016

Submitted By:

Sikich LLP – Government Services
Brian D. LeFevre, CPA, MBA
Partner

1415 West Diehl Rd., Suite 400
Naperville, IL 60563
630.566.8505

blefevrel@sikich.com

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Transmittal Letter

February 5, 2016

The Honorable President and
Members of the Board of Trustees
500 W Irving Park Road
Itasca, Illinois 60143

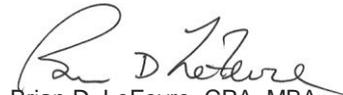
Dear Ladies and Gentleman,

Sikich is pleased to be considered for the reappointment as independent auditors for Village of Itasca. We believe that our qualifications, experience and expertise are clearly distinguishable as we have proven in prior years and as indicated in the following proposal. The expertise we possess in the state and local government industry is demonstrated by our clients' successes, our staff's involvement in the industry and our leadership roles in various government associations. Our clients receive the quality and timeliness only available from a firm of our caliber.

We have received the Request for Proposal and are prepared to continue to commit the resources necessary to provide services to Village of Itasca. We will not only perform the audit, but we will also provide governmental accounting and financial reporting expertise and technical assistance throughout the year. We understand the scope of the work to be performed and the timing requirements as specified in the Request for Proposal, and are committed to performing the specified services within that timeframe.

We appreciate the opportunity to present this proposal, which is a firm and irrevocable offer for 60 days, and look forward to the possibility of continuing to serve the Village of Itasca.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Brian D. LeFevre'.

Brian D. LeFevre, CPA, MBA
Partner

A handwritten signature in cursive script, appearing to read 'Frederick G. Lantz'.

Frederick G. Lantz, CPA
Partner-in-Charge, Government Services

Executive Summary

We know what's challenging to Village of Itasca. Here are the strategies and solutions we recommend for you in order to face those challenges head-on and achieve success.

Thank you for considering Sikich. We appreciate the opportunity to propose for the Village of Itasca.

Sikich is one of the country's top 35 Certified Public Accounting firms and a top 10 value-added reseller of technology products, with more than 650 employees across 12 offices. Clients turn to us for their professional service needs due to our deep industry knowledge working with organizations of their size and for the caliber of service and attention we provide—especially when it comes to dedicated, experienced service teams and partner access.

Defining Your Current Challenges

We recognize this is a time of constant change and ever increasing accountability. The task of the Village finance office is no longer to report financial results by long-standing standards that are widely known and commonly understood. The task in today's environment is to keep up with the ever-changing standards from GASB and the Office of Management and Budget (Single Audit Guidance). The task is also to keep up with new reporting and accountability requirements from the state, new automated processing systems, and fringe benefit tax laws. In addition, the implementation of GASB Statement No. 68 involves complex reporting on the financial statements.

Defining Your Best Possible Solutions

These ever-changing standards and accountabilities require adjusting computer systems and internal processes to adapt to the changing standards and then to report in accordance with the new standards. This shift in the environment has caused a shift in the Village thinking about an audit firm. We understand that the Village requires a year-round partner, who will assist the Village in keeping up to date with the standards and provide assistance, when needed, on specialty topics, as well as someone who can audit to the standards. Sikich is on the leading edge of the standards as they are being developed. We also have a strong commitment to current and effective technology as our firm has a solid core of technological abilities supported by a full technology division.

Defining Your Future Success

Additional details around our audit-specific capabilities are included in the next section of this document. These capabilities, in combination with our timely completion and issuance of your reports, will not only fulfill your current needs, but will undoubtedly drive stability for Village of Itasca.

Throughout the following paragraphs, you will find summaries of each section within this proposal. We encourage you to review each section in its entirety to gain a detailed understanding of how we can help you build your bottom line and achieve success.

Why Village of Itasca Should Select Sikich

Clients turn to us because our professionals are uniquely qualified to provide the service and industry expertise necessary to drive their organizational success. Specifically, Sikich offers the access to resources, decades of experience and passion for action necessary to face your challenges head-on with you.

Partner, Supervisory and Staff Qualifications and Experience

A crucial component to Village of Itasca's success is working with a team completely dedicated to the government industry, ensuring that those individuals understand your challenges and what it takes to realize success. Your engagement team is made up of senior professionals who will provide the expertise, insights and responsiveness your organization requires.

Specific Audit Approach

Our approach is always holistic, forward-thinking and customized for Village of Itasca's specific needs. We operate in a way that provides full attention to evaluating significant areas, including those that present the greatest risk and where new opportunities for financial and operational improvement may exist.

Scope of Services for Village of Itasca

The scope of our work for Village of Itasca is outlined in the following proposal. We want to invest in what we hope will become a long-lasting relationship with your organization, which is why we commit to delivering the results your governmental entity requires. The timeline of the engagement on which we are proposing is outlined in this section.

We would be honored to call Village of Itasca our client and look forward to working with you.

Technical Proposal

Statement of Independence

Sikich has evaluated its independence from Village of Itasca in accordance with generally accepted auditing standards, the Governmental Auditing Standards, 2011 revision, published by the U.S. Government Accountability Office, and the AICPA Code of Professional Conduct. Based upon our evaluation, Sikich is free of any personal and external impairment with respect to Village of Itasca, and is independent with respect to any non-attest services provided to Village of Itasca, both in fact and in appearance to any knowledgeable third party.

License to Practice in Illinois

Sikich is a licensed Public Accountant Limited Liability Partnership in Illinois (license #066-003284). All of the partners assigned to the engagement are registered and licensed Certified Public Accountants (CPAs) in Illinois. In addition, all of the professional staff assigned to the engagement are full time staff and are either registered Certified Public Accountants or are completing the exam.

Scope of Services for Village of Itasca

We will exceed your expectations by conducting and delivering on a high-quality engagement within your required timeline—all for a reasonable fee.

We are proposing to provide the following services to Village of Itasca:

- › Audit of basic financial statements Village of Itasca for the fiscal year ending April 30, 2016.
- › Reproduction and formatting of twenty (20) hard copies and an electronic copy (.pdf) of the annual financial report (electronic copy of report provided by the Village);
- › Preparation of twenty (20) hard copies and an electronic copy (.pdf) of the management letter for the Village, communicating any material weaknesses and significant deficiencies found during the audit and our recommendations for improvement;
- › Preparation of fifteen (15) copies and an electronic copy (.pdf) of the separately issued Itasca Police Pension Fund annual financial report;
- › Preparation of two copies and the electronic filing of the Annual Financial Report (AFR) filed with the County Clerk and State Comptroller;
- › Preparation of fifteen (15) copies of the Single Audit Report, if applicable;
- › Assistance in completing the required application and supporting documents to apply for the Certificate of Achievement for Excellence in Financial Reporting, if applicable;
- › Retain workpapers for five (5) years in accordance with firm standards;
- › Reporting to the Board of Trustees in accordance with Statement on Auditing Standards (SAS) No. 114, *Communications with Those Charged with Governance*; and
- › Exit conference(s) with Village Officials to present the completed audit and related materials.

Identification of Potential Audit Problems

Our firm's approach to resolving any problems that arise during the audit is the same as our overall approach to the audit—professionalism. Professionalism in performing the audit is the cornerstone to our philosophy during all phases of the audit. Any problems encountered during the audit, except for irregularities and illegal acts, will be discussed and documented with the Finance Director. The timing of this discussion will provide Village of Itasca with ample time to rectify any situations that may otherwise result in the issuance of a qualified audit opinion. Irregularities and illegal acts detected or of which we become aware of will be communicated in writing to Finance Director or the appropriate level as defined in our professional standards.

Our firm's philosophy on additional fees and/or billings is based on an understanding between the firm and the client of the scope of the work to be performed. We have proposed a "not-to-exceed fee" for the audit, the scope and timing of which was specified by Village of Itasca. The billings for the audit would not exceed this fee unless Village of Itasca specifically requests that the scope of the engagement be expanded and Village of Itasca and the firm reach a mutual agreement, in writing, as to the expanded scope of the engagement and the fee, if any, for the expanded scope.

Additional Resources and Services

With more than a dozen services, our areas of expertise are oftentimes complementary of one another. How else can we help you meet your government's goals?

Many times, the challenges for which you enlist Sikich's help may be faced more effectively by integrating several of our services. Based on our initial conversations with you, we believe that Village of Itasca could benefit from audit. Take a look at what we offer, and talk to your engagement partner about how these services may complement what you are already seeking.

Dispute Advisory

Disputes of any kind or size can be difficult to handle on your own. For example, what would happen if you began suspecting employee fraud within your organization? A dispute advisory expert can handle every aspect, from insurance claim preparation and being the liaison with law authorities, to creating a fraud prevention program and improving your organization's internal controls.

Executive Search & Staffing

Whether you have an immediate, full-time job vacancy to fill or are faced with an unexpected short-term staffing need, you need access to the best talent in all positions across a range of disciplines and industries. When you work with Sikich's search and staffing team, you can find candidates for high-level positions that fit your personal, professional and cultural qualifications.

Human Resources

Your people are a large part of what makes up your organization. Recruiting, training and retaining employees are vital parts of ensuring your organization continues to provide only the best for your constituency. With services such as recruiting and onboarding, compensation and compliance, employee benefits and more, you can better understand what will keep your employees happy and productive.

Marketing

The effectiveness of your marketing efforts can make or break your organization's success. From eye-catching logos to print and digital collateral, every piece must work for an intended audience. By delivering the right stories and amplifying those messages, you will properly position your organization in the marketplace.

Performance-Based Strategic Planning

In an environment where there is increasing pressure for governments to be more efficient, effective and transparent, strategic planning allows an organization to engage stakeholders, focus on its mission, and logically establish short and long-term goals. Our approach, performance-based strategic planning, guides the organization toward its most productive activities and focuses on an institutionalized process. The strategic planning process is a true transition, where Sikich facilitates governments in:

- › Developing ideals about what they aspire to
- › Transforming ideals into ideas to meet goals
- › Converting ideas into specific, actionable items
- › Constructing performance measures

We ensure the results of strategic planning meet client expectations by filtering goals, objectives and/or strategies with the organization's internal capacity and available resources. The process of performance-based strategic planning has proven to assist governments in fulfilling the ideals of their community and accomplishing goals through measurable, reportable actions.

Process Improvement

Processes truly define organizations, but are often forgotten when seeking root causes to problems or managing more efficient and effective services. Improvements to existing processes—ranging from development review to utility billing—have the potential to decrease cycle time, increase quality and result in higher customer satisfaction. Sikich employs a customer-centric approach to process improvement by involving internal and external customers to understand and make meaningful improvements while continuing to meet their needs.

Public Relations

Achieve a higher media profile, greater mindshare among your constituents and proper positioning in the marketplace with a thoughtful, research-based and integrated approach to public relations. From overall positioning to media relations, conveying the right stories to the right people is critical in an effective public relations program.

Technology: ERP & CRM Solutions

Your organization can better stay on track with the right enterprise resource planning (ERP) or customer relationship management (CRM) solution. Whether you are at the start of your search for a new solution or need a new partner to fix a failed implementation, you will have the freedom to explore a variety of products to identify the technology investment that will best capitalize on your potential.

Technology: IT Services

Staying ahead of, or even simply keeping up with, continually changing and complex technology developments can be challenging. Organizational management software, cloud solutions, strategic information technology and IT consulting can all drive your organization toward increased productivity—if implemented the right way.

Technology: Security and Compliance

Keeping your organization safe from data breaches and other information security concerns is critical, especially given the vast number of organizations that have been compromised in the last couple of years. Understand where the vulnerabilities in your network lie by obtaining independent, unbiased and technically qualified security assessments—from penetration testing to forensic analyses.

Fee Proposal

Proposal Cost Summary

Schedule of professional auditing services rendered based on the following not-to-exceed fees:

	2016	2017	2018
Village	\$ 39,031	\$ 39,812	\$ 40,608
Annual Financial Report Preparation **	4,800	3,500	3,570
GASB Statement No. 68***	1,500	-	-
Comptroller's Report	750	765	780
Single Audit*	4,372	4,459	4,549
Police Pension	3,839	3,916	3,994

* The single audit report fee would only be applicable if the Village expends more than \$750,000 in federal awards in a fiscal year.

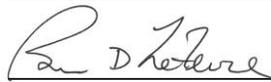
** The Village currently prepares the annual financial report and Sikich formats the report and reproduces. This fee applies if Sikich also prepares this report based on the adjusted trial balances provided by the Village.

*** This is a one-time fee for the implementation of GASB Statement No. 68.

We understand that the Village is interested in participating in the GFOA Certificate of Achievement Program and preparing a comprehensive annual financial report. In the first year the Village applies for the Certificate of Achievement, there would be a one-time fee of \$1,500.

FIRM SUBMITTING PROPOSAL

Sikich LLP



Signature of Authorized Representative

Brian D. LeFevre

Name of Authorized Representative

Partner

Title

1415 W Diehl Road, Suite 400, Naperville, IL 60563

February 5, 2016

Date

(630) 566-8505

Phone Number

These fees assume that the Village will provide the auditors with electronic copies of adjusted trial balances by individual funds, a year-to-date general ledger with details of postings to all accounts, subsidiary ledgers that agree or are reconciled to the general ledger, and will prepare certain schedules of account analysis and confirmations of account balances.

We invoice our clients on a monthly basis as services are provided. Payments for all services are due within 60 days of receipt of an invoice. Invoices not paid within 60 days are assessed a finance charge of 1 percent per month (12 percent annually).

Additional Services

Schedule of Hourly Rates

For any additional services required by the Village, the following are our standard hourly rates through December 31, 2016, subject to change on an annual basis:

Partner	\$	395
Manager		245
Supervisor		215
In-Charge		185
Staff		165

Exhibits

We know you likely have many more questions for us. Take a look at the attached documents for additional information about our firm.

State & Local Government Services

Firm Profile

Peer Review

State and Local Government Services

WHAT CAN SIKICH DO?

- › **Accounting & Reporting Services**
- › **Audit & Compliance Services**
- › **Recruiting, Compensation Studies & Employee Benefit Consulting**
- › **ERP Selection, Implementation & Support**
- › **IT Infrastructure Services**
- › **Security & Compliance**
- › **Local Government Management & Operations Consulting**
- › **Outsourced Management, Finance, HR & Technology Functions**
- › **Police & Fire Pension Plan Accounting & Consulting**
- › **Strategic Planning & Performance Measurement**
- › **Forensic & Fraud Investigation**
- › **Marketing & Public Relations**



Elevate Performance

877.279.1900 | info@sikich.com
www.sikich.com

As a government leader, you know how important it is to find a premier professional services partner that can strategize, plan and implement a variety of ideas that will help you meet the goals of your organization. Budgetary constraints, conflicting demands of multiple constituencies and new regulations make reaching those goals difficult. Experience unparalleled commitment and high-quality, timely services when you partner with the experts at Sikich. For more than 30 years, we have provided:

- › A highly skilled staff and management team entirely dedicated to government services
- › An in-depth understanding of the governmental fiscal, management, operating and regulatory environments
- › Timely and cost-effective service delivery

Our government clients represent a wide range of industry sectors including:

- › State Departments and Agencies
- › Counties
- › Cities
- › Villages
- › Townships
- › Special Districts
- › Pension Plans
- › Park Districts
- › Public Libraries
- › Community Colleges
- › School Districts
- › Water Commissions
- › Water Reclamation Districts

Regardless of which type of government organization you represent, meet your goals and keep your many constituencies happy by seeking professional guidance in functions such as human resources, accounting, marketing, technology and more.

We're involved...

- › American Library Association
- › Central Association of College and University Business Officers
- › Community College Business Officers
- › Friends of Illinois Parks
- › Government Finance Officers Association
- › Government Finance Officers Association of Missouri
- › Government Management Information Sciences Illinois
- › Illinois Association of County Board Members and Commissioners
- › Illinois Association of Fire Protection Districts
- › Illinois Association of Municipal Management Assistants
- › Illinois Association of Park Districts
- › Illinois Association of School Business Officials
- › Illinois City/County Management Association
- › Illinois County Treasurers' Association
- › Illinois Government Finance Officers Association
- › Illinois Library Association
- › Illinois Municipal Treasurers Association
- › Illinois Public Pension Fund Association
- › Illinois Tax Increment Association
- › Indiana Library Federation
- › International City/County Management Association
- › National Association of College and University Business Officers
- › Wisconsin Government Finance Officers Association
- › Wisconsin Municipal Clerks Association

Sikich Snapshot

Organization

Sikich is a dynamic professional services firm specializing in accounting, technology, investment banking and advisory services. Founded in 1982, we are now one of the country's Top 35 largest CPA firms and among the top 1 percent of all enterprise resource planning solution partners in the world.

Industries

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

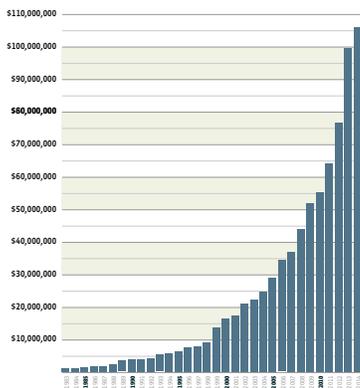
- › Agriculture
- › Construction & Real Estate
- › Government
- › Manufacturing & Distribution
- › Not-for-Profit
- › Oilfield Services

Statistics

2014 Revenues	\$106.5M
Total Partners	88
Total Employees	563
Total Personnel	651

Personnel count as of November 19, 2015

Sikich Total Revenues



Awards

- › *Accounting Today* Top 100 Value Added Reseller: ranked 7th, 2015
- › Bob Scott's Top 100 Value Added Reseller: ranked 9th, 2015
- › *Accounting Today* Top 100 Firms: ranked 34th nationally, 2014
- › *Accounting Today* Regional Leaders – Top Firms: Great Lakes: ranked 4th, 2014
- › *INSIDE Public Accounting* Top 50 Largest Accounting Firms: ranked 32nd nationally, 2014
- › Microsoft Dynamics Inner Circle and President's Club, 2014
- › *Milwaukee Business Journal* Largest Management Consulting Firms: ranked 12th, 2014
- › Best Places to Work in Indiana, 2014
- › Best Places to Work in Illinois, 2014
- › *Bob Scott's Insights* Value Added Reseller Stars, 2014
- › *Inc. Magazine's* Inc. 500|5000: ranked 4,627th fastest-growing private company nationally, 2013
- › *Crain's Chicago Business* Fast Fifty: ranked 49th, 2013
- › Alfred P. Sloan Award for Excellence in Workplace Effectiveness & Flexibility, 2013
- › *Daily Herald Business Ledger* Book of Lists: ranked 5th, "Accounting Firms;" Chicago Western Suburbs, 2013
- › *Springfield Business Journal* Book of Lists: ranked 1st, "Accounting Firms;" Springfield, Illinois, 2013
- › *Chicago Tribune's* Chicago's Top Workplaces, 2013
- › *Crain's Chicago Business* Top 25 Firms: ranked 11th in Chicagoland, 2013

SERVICES

- › Accounting & Assurance
- › Business Valuation
- › Dispute Advisory
- › ERP & CRM Software
- › Human Resources Consulting
- › Insurance Services
- › Investment Banking & Corporate Finance
- › IT Services
- › Marketing & Public Relations
- › Retirement Planning
- › Supply Chain
- › Tax Planning
- › Wealth Management



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Sikich Snapshot

Certifications

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2014, Sikich LLP received its 9th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Microsoft Partner

Gold Enterprise Resource Planning

Microsoft Partner

Sikich has earned a Microsoft ERP Gold competency; ranked among the top 1 percent of all Microsoft Dynamics partners worldwide; and carries the following certifications:

- ▶ Microsoft Small Business Specialist
- ▶ MCP (Microsoft Certified Professional)
- ▶ MCSE (Microsoft Certified System Engineer)
- ▶ CCNA (Cisco Certified Network Associate)
- ▶ CCDA (Certified Cisco Design Associate)
- ▶ CCEA (Citrix Certified Enterprise Administrator)
- ▶ MRMS (Microsoft Retail Management Systems)
- ▶ CISA (Certified Information Systems Auditor)
- ▶ CNE (Certified Novell Engineer)
- ▶ MS CSM (Microsoft Customer Service Manager)
- ▶ MS CAE (Microsoft Certified Account Executive)
- ▶ MCDBA (Microsoft Certified Database Admin.)



leading edge alliance
innovation • quality • excellence

Sikich is proud to be part of the Leading Edge Alliance

The Leading Edge Alliance (LEA) is the second largest international association of independent accounting firms.* The LEA is an international professional association of independently-owned accounting and consulting firms. Members are top quality firms who share an entrepreneurial spirit and a drive to be the premier provider of professional services in their chosen markets. The Alliance provides Sikich with an unbeatable combination: the comprehensive size and scope of a large multinational company while offering their clients the continuity, consistency, and quality service of a local firm.

**International Accounting Bulletin, 2011*



Sikich is proud to be part of PrimeGlobal

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

Securities are offered through Sikich Corporate Finance LLC, a registered broker dealer with the Securities Exchange Commission and a member of FINRA/SIPC. Advisory services offered through Sikich Financial, a Registered Investment Advisor. General securities offered through Triad Advisors, Member FINRA/SIPC. Triad Advisors and Sikich Financial are not affiliated.

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Indianapolis, IN

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Milwaukee, WI

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Rockford, IL

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Springfield, IL

(217) 793-3363

St. Louis, MO

(314) 275-7277



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System Review Report

July 17, 2014

To the Partners of
Sikich LLP
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Sikich LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As part of our peer review, we considered reviews by regulatory agencies, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, audits of employee benefit plans, and an examination of a service organization (Service Organizations Control [SOC] 1 engagement).

In our opinion, the system of quality control for the accounting and auditing practice of Sikich LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2014, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Sikich LLP has received a peer review rating of *pass*.

Heinold Banwart, Ltd



630.566.8400 // www.sikich.com

1415 W. Diehl Road, Suite 400
Naperville, Illinois 60563

Certified Public Accountants & Advisors
Members of American Institute of Certified Public Accountants

March 7, 2016

The Honorable President
Members of the Board of Trustees
Village of Itasca
550 W Irving Park Road
Itasca, Illinois 60143

Ladies and Gentlemen:

We are pleased to confirm our understanding of the services we are to provide the Village of Itasca for the year ended April 30, 2016. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the Village of Itasca as of and for the year ended April 30, 2016.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Village of Itasca's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Village of Itasca's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual, for the General Fund and any major special revenue funds.
3. Schedule of Funding Progress for the Other Postemployment Benefit Plan.
4. Schedule of Changes in the Employer's Net Pension Liability and Related Ratios for the Illinois Municipal Retirement Fund and the Police Pension Fund.

5. Schedule of Employer Contributions for the Illinois Municipal Retirement Fund, Police Pension Fund, and Other Postemployment Benefit Plan.
6. Schedule of Investment Returns for the Police Pension Fund.
7. Notes to Required Supplementary Information.

We have also been engaged to report on supplementary information other than RSI that accompanies the Village of Itasca's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. The Combining and Individual Fund Financial Statements and Schedules
2. Schedule of Expenditures of Federal Awards

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

1. Introductory Section
2. Supplemental Data

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements and the combining and individual fund financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. If required, the objective also includes reporting on—

- Internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, if applicable, in accordance with any state or regulatory audit requirements.

If required, the *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Village's internal control or on compliance and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. If required, the Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and if required, the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and, if required, *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. If required, we will include such matters in the reports required for a Single Audit.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors and financial institutions. We will request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal awards programs; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, and if required, *Government Auditing Standards* and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Village of Itasca's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures, if required, will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Village's major programs. The purpose of these procedures will be to express an opinion on the Village's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying all federal awards received and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the requirements of OMB Circular A-133.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Village in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These and other nonaudit services provided do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Other nonaudit services expected to be performed during our audit of the financial statements as of and for the year ended April 30, 2016 and other deliverables are as follows:

1. Prepare twenty (20) copies of the Annual Financial Report of the Village (MD&A to be provided by the Village);
2. Prepare twenty (20) copies of the management letter;
3. Prepare fifteen (15) copies of the single audit report, if required;
4. Prepare fifteen (15) copies of the separately issued Itasca Police Pension Fund Annual Financial Report;

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met, following laws and regulations, and ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements.

You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for ensuring that management and financial information is reliable and properly reported. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance, if required. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of

expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objective section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and related notes prior to their issuance and have accepted responsibility for them.

Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

In accordance with professional standards, any discussions during the period of the engagement between the Village and a member of the Sikich engagement team regarding potential employment or association with the Village creates an impairment of independence for the Sikich employee and possibly the firm. Such a situation could require us to temporarily or permanently remove that person from your engagement or to perform additional procedures or re-perform procedures, which would increase our fees. Should we not become aware of the impairment until after the conclusion of the engagement, the firm's independence would be deemed to have been impaired. Please inform appropriate personnel in your village to refrain from any such discussions with any Sikich staff while the engagement is ongoing and notify Brian LeFevre immediately if you or anyone else in your village becomes aware that any such discussions may have occurred.

The assistance to be supplied by Village personnel is described in the client assisted workpaper request list which outlines the specific schedules and analyses of accounts we are requesting for this engagement. The request list will be discussed with and coordinated with Julie Ciesla and Bill Fates. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report. This engagement letter assumes that all records, documentation, and information we requested in connection with our audit (and outlined in the client assisted work-paper request list) are complete and available at the beginning of final fieldwork. It also assumes that key personnel are available to us during the duration of the audit. The accuracy of these assumptions will allow us to conduct our audit without any delays or inefficiencies. The fee noted in our engagement letter is based on the accuracy of these assumptions. If the assumptions are not accurate and you fail to provide the records, documentation, information and key personnel required, there may be additional fees to cover our cost for the delays and possible rescheduling of the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We understand that your employees will prepare all cash, accounts receivable, and other confirmations we request and will locate any documents selected by us for testing.

You may request that we perform additional services not contemplated by this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter. Notwithstanding

the foregoing, this engagement letter will not include any services related to the Affordable Care Act or consideration of taxable fringe benefits including those impacted by Affordable Care Act; in all circumstances, services related to the Affordable Care Act and other taxable fringe benefit reporting will be the subject of a separate engagement letter and will be billable under a separate hourly rate structure than the services provided hereunder.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Village; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our report are to be made available for public inspection.

The audit documentation for this engagement is the property of Sikich LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Sikich LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, regulatory inquiry (other than that mentioned in the previous paragraph) or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

The audit and examination documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the cognizant or oversight agency for audit, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies)

contesting the audit finding for guidance prior to destroying the audit documentation. Sikich LLP does not keep any original client records so we will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

We expect to begin our preliminary fieldwork in May 2016 with final fieldwork scheduled to begin in August 2016 or when the client assist workpapers are prepared, and to issue our reports in preliminary form no later than September 2016. Final reports will be issued upon your approval of the preliminary drafts. Brian LeFevre is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual sign it.

Our fee for these services, in accordance with our proposal dated February 5, 2016, will not exceed \$39,031 for the financial audit of the Village; \$3,839 for the Police Pension Fund's audit report; and \$4,372 for the Single Audit Report, if required, which includes out-of-pocket costs such as report reproduction, postage, etc. In addition, there is a one-time fee of \$1,500 for the implementation of GASB Statement No. 68. There is also an additional fee of \$4,800 if Sikich prepares the annual financial report. Finally, there is a fee of \$750 if Sikich prepares the annual Comptroller's financial report. These fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Services will be invoiced to you from time to time as work progresses. In accordance with Illinois Compiled Statutes, payments for all services are due within sixty days of receipt of an invoice. Invoices not paid within sixty days are subject to finance charges of 1% per month (12% annually).

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2014 peer review accompanies this letter.

We reserve the right to suspend or terminate services for reasonable cause, such as failure to pay our invoices on a timely basis or failure to provide the information or cooperation necessary for successful performance of our services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed (specify expected deliverable). You will be obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

You agree to indemnify, hold harmless, and defend Sikich LLP or any of its partners, directors, employees, agents or subcontractors from and against any and all liability, suits, claims, demands, causes of action, judgments, and damages, including attorney's fees and costs, arising out of or in any way related to any loss, damage, or injury resulting from your negligent, willful and wanton, or intentional acts or omissions in connection with your performance under this engagement, including any errors in documentation given to Sikich LLP upon which Sikich LLP relies in forming conclusions and opinions.

Sikich LLP agrees to indemnify, hold harmless, and defend the Village or any of its trustees, officers, employees, or agents from and against any and all liability, suits, claims, demands, causes of action, judgments, and damages, including attorney's fees and costs, arising out of or in any way related to any loss, damage, or injury resulting from our own negligent, willful and wanton, or intentional acts or omissions in connection with the performance of any services under this engagement; provided, however, that any and all liability, suits, claims, demands, causes of action, judgments, and damages, including attorney's fees and costs, arising out of or in any way related to any loss, damages, or injury resulting from the negligent, willful and wanton, or intentional acts or omissions of the Village or any of its trustees, officers, employees, or agents shall be explicitly excluded from Sikich LLP's obligations to indemnify, hold harmless and defend hereunder.

Sikich represents and warrants that it maintains professional liability insurance in an amount of not less than \$1,000,000 per claim and covenants to maintain such throughout the term of this agreement and for a period of two years thereafter. You agree that Sikich's maximum liability to you for any matters arising out of or related to this agreement or the provision of services by Sikich will be eliminated to (i) with respect to matters for which we are able to recover under our professional liability insurance policy, \$1,000,000, and (ii) with respect to matters for which we are not able to recover under our professional liability insurance policy, ten (10) times the amount of fees we receive from you for this engagement, except to the extent determined to result from our own willful misconduct. You agree that this limitation applies to any and all liability or causes of action against us, however alleged or arising, unless otherwise prohibited by law or professional standards. Additionally, our liability as auditors shall be limited to the period covered by our audit and shall not extend to later periods for which we are not engaged as auditors or prior periods before we were engaged as auditors. In no event will Sikich be liable to you for any consequential, indirect, lost profit, punitive or similar damages relating to Sikich's services provided under this agreement.

If any dispute, controversy or claim arises in connection with the performance or breach of the agreement, either party may, on written notice to the other party, request that the matter be mediated. Such mediation will be conducted by a mediator appointed by and pursuant to the Mediation Rules of the American Arbitration Association. Both parties will exert their best efforts to discuss with each other in good faith their respective positions in an attempt to finally resolve such dispute or controversy.

Each party may disclose any facts to the other party or the mediator which it, in good faith, considers necessary to resolve the matter. All such discussions, however, will be for the purpose of assisting in settlement efforts and will not be admissible in any subsequent litigation against the disclosing party. Except as agreed by both parties, the mediator will keep confidential all information disclosed during negotiations.

The mediation proceedings will conclude within sixty days from receipt of the written notice unless extended or terminated sooner by mutual consent. Each party will be responsible for its own expenses. The fees and expenses of the mediator, if any, will be borne equally by the parties.

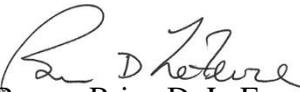
Acceptance

You acknowledge having read this agreement in its entirety, have had full opportunity to consider its terms in consultation with your attorney, have had full and satisfactory explanation of the same, and fully understand and agree to be bound by the terms of this agreement.

Please indicate your understanding and acceptance of this agreement and your intention to be legally bound by executing this agreement in the space provided below where indicated and return it to our offices, indicating your authorization for us to proceed on the above terms and conditions.

We appreciate the opportunity to be of service to the Village of Itasca and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know.

Very truly yours,


By: Brian D. LeFevre, CPA
Partner
On behalf of Sikich LLP

RESPONSE:

This letter correctly sets forth the understanding of the Village of Itasca.

By: _____

Title: _____

Date: _____

RESOLUTION NO. 852-16

A RESOLUTION AUTHORIZING TASK ORDER 16-R300 BETWEEN THE VILLAGE OF ITASCA AND ROBINSON ENGINEERING, LTD. FOR SERVICES RELATED TO SANITARY SEWER FLOW MONITORING

WHEREAS, the Village of Itasca has previously entered into a General Professional Services Agreement with Robinson Engineering, Ltd.; and,

WHEREAS, the Village now desires to approve Task Order 16-R300, attached hereto as Exhibit A and incorporated herein by reference, so as to allow for Robinson Engineering, Ltd. to perform services related to the Sanitary Sewer Flow Monitoring.

NOW, THEREFORE, BE IT RESOLVED by the President and the Board of Trustees of the Village of Itasca, DuPage County, Illinois, as follows:

SECTION ONE: The corporate authorities of the Village of Itasca hereby approve Task Order 16-R300, Exhibit A, between Robinson Engineering, Ltd. and the Village of Itasca.

SECTION TWO: The Village President, or his designee, is hereby authorized to sign and execute Task Order 16-R300, Exhibit A, on behalf of the Village.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Resolutions and Ordinances in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in effect immediately upon its passage and approval.

AYES: _____

NAYES: _____

ABSENT: _____

ABSTAIN: _____

APPROVED and ADOPTED by the Village President and Board of Trustees of the
Village of Itasca this _____ day of April, 2016.

APPROVED:

Village President Jeffery J. Pruyn

ATTEST:

Village Clerk Melody J. Craven

TASK ORDER 16-R300

In accordance with Paragraph 1.01 of the Agreement between the Village of Itasca ("Owner") and Robinson Engineering, Ltd. ("Engineer") for General Professional Services dated January 2013 ("Agreement"), Owner and Engineer agree to as follows:

1. Specific Project Data:

- A. Title: Sanitary Sewer Flow Monitoring
- B. Description: Planning, Installation, Monitoring and Data Analysis of automated flow monitors placed at Various locations throughout Village's sanitary sewer system

2. Services of Engineer:

Preparation and calibration of automated flow monitoring devices; meetings with public works; installation of meters; weekly data reads; meter retrieval, data downloads and analyses; preparation of written report summarizing results and recommendations for future I/I investigations. Scope of services intended to include two months of flow monitoring from approximately April 1, 2016 through May 31, 2016.

Estimated manhour summary:

CSE Subcontractor	12 HR	@	\$234/HR	=	\$ 2,808
Meter Rentals	4 EA	@	\$650/MO. X 2	=	\$ 5,200
Principal Engineer	6 HR	@	\$190/HR	=	\$ 1,140
Senior Project Manager	16 HR	@	\$170/HR	=	\$ 2,720
GIS Developer	8 HR	@	\$108/HR	=	\$ 864
Resident Engineer	80 HR	@	\$118/HR	=	\$ 9,440
Field Crew Member	24 HR	@	\$78/HR	=	\$ 1,872
Administrative Support	8 HR	@	\$75/HR	=	\$ 900
Total Not to Exceed Cost:					\$23,504

VILLAGE OF ITASCA

ROBINSON ENGINEERING, LTD.

By: _____

By: _____

Title: _____

Title: Aaron E. Fundich, PE, Exec. Vice President

Date Signed: _____

Date Signed: _____

RESOLUTION NO. 853-16

A RESOLUTION ACCEPTING A LOW BID FROM TRUGREEN FOR EMERALD ASH BORER TREATMENT AND AUTHORIZATION TO EXECUTE AN AGREEMENT BETWEEN TRUGREEN AND THE VILLAGE OF ITASCA

WHEREAS, the Village of Itasca advertised for bids for Emerald Ash Borer Treatment in the Village of Itasca; and,

WHEREAS, sealed bids were received by the Village and the Village accepts the low bid from TruGreen in the amount of \$19,904; and,

WHEREAS, the Village seeks to enter into an agreement with TruGreen for Emerald Ash Borer treatment services, attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED by the Village President and the Board of Trustees of the Village of Itasca, DuPage County, Illinois, as follows:

SECTION ONE: The corporate authorities of the Village of Itasca hereby approve the low bid of TruGreen for Emerald Ash Borer treatment services in the Village of Itasca.

SECTION TWO: The Village Administrator or the Village President is hereby authorized to sign and execute an agreement with TruGreen for Emerald Ash Borer treatment in the Village of Itasca, Exhibit A.

SECTION THREE: SEVERABILITY. If any section, paragraph or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.

SECTION FOUR: REPEAL OF PRIOR RESOLUTIONS. All prior Resolutions and Ordinances in conflict or inconsistent herewith are hereby expressly repealed only to the extent of such conflict or inconsistency.

SECTION FIVE: EFFECTIVE DATE. This Resolution shall be in effect immediately from and after its passage and approval.

AYES: _____

NAYES: _____

ABSENT: _____

ABSTAIN: _____

APPROVED and ADOPTED by the Village President and Board of Trustees of the
Village of Itasca this _____ day of April, 2016.

APPROVED:

Village President Jeffrey J. Pruyn

ATTEST:

Village Clerk Melody J. Craven



**Commercial Service Agreement
2016**

TruGreen Commercial
 Jack Gerdevich (Business Development Manager)
 1075 Carolina Dr, West Chicago, IL 60185
 Office Telephone: 630-231-8770 option 2 Fax: 630-231-8861

Service Address:
 ITASCA PUBLIC WORKS
 411 N PROSPECT AVE
 ITASCA, IL 60143
 ATTN: DAVE SLOAN
 Telephone: (630) 773-2455
 Call Ahead Needed

Bill To Address:
 ITASCA PUBLIC WORKS
 411 N PROSPECT AVE
 ITASCA, IL 60143
 ATTN: DAVE SLOAN

LAWN CARE SERVICES **TREE AND SHRUB CARE SERVICES**

TREATMENT	DESCRIPTION/ as needed	COST	TREATMENT	DESCRIPTION/ as needed	COST
Early Spring	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Preemergent Crabgrass <input type="checkbox"/> Weed Control	\$ -	Early Spring	<input type="checkbox"/> Superior Horticultural Oil	\$ -
Spring	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Preemergent Crabgrass <input type="checkbox"/> Weed Control	\$ -	Spring	<input type="checkbox"/> Root Zone Injection Fertilizer	\$ -
Early Summer	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Weed Control	\$ -	Early Summer	<input type="checkbox"/> Insect Control <input type="checkbox"/> Disease Control	\$ -
Summer	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Weed Control	\$ -	Summer	<input type="checkbox"/> Insect Control <input type="checkbox"/> Disease Control	\$ -
Early Fall	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Weed Control	\$ -	Early Fall	<input type="checkbox"/> Insect Control <input type="checkbox"/> Disease Control	\$ -
Fall	<input type="checkbox"/> Fertilizer <input type="checkbox"/> Weed Control	\$ -	Fall	<input type="checkbox"/> Root Zone Injection Fertilizer	\$ -
Winterizer	<input type="checkbox"/> Fertilizer	\$ -	Winterizer	<input type="checkbox"/> Antidesiccant <input type="checkbox"/> Superior Horticultural Oil	\$ -
ANNUAL LAWN CARE COST:		\$ -	ANNUAL TREE & SHRUB CARE COST:		\$ -

BENEFICIAL SERVICES **BENEFICIAL SERVICES**

<input type="checkbox"/> Grub Control	\$ -	<input type="checkbox"/> Trunk Injections (Merit)	\$ -		
<input type="checkbox"/> Spring Aeration & Overseed	\$ -	<input type="checkbox"/> Apple Scab Treatment 1	\$ -		
<input type="checkbox"/> Fall Aeration & Overseed	\$ -	<input type="checkbox"/> Apple Scab Treatment 2	\$ -		
<input type="checkbox"/> Extra Herbicide cost for summer	\$ -	<input type="checkbox"/> Apple Scab Treatment 3	\$ -		
<input type="checkbox"/> Nuisance Pest Control 1	\$ -	<input type="checkbox"/> Bed Weed Control (pre) 1	\$ -		
<input type="checkbox"/> Nuisance Pest Control 2	\$ -	<input type="checkbox"/> Bed Weed Control (post) 2	\$ -		
<input type="checkbox"/> Nuisance Pest Control 3	\$ -	<input type="checkbox"/> Bed Weed Control (post) 3	\$ -		
<input type="checkbox"/> Vegetation Control 1	\$ -	<input type="checkbox"/> Bed Weed Control (post) 4	\$ -		
<input type="checkbox"/> Vegetation Control 2	\$ -	<input checked="" type="checkbox"/> Emerald Ash Borer Injection (TreeAge)	\$ 19,903.80		
<input type="checkbox"/> Vegetation Control 3	\$ -		\$ -		
<input type="checkbox"/> Vegetation Control 4	\$ -		\$ -		
<input type="checkbox"/> Flight Control 1	\$ -		\$ -		
<input type="checkbox"/> Flight Control 2	\$ -		\$ -		
<input type="checkbox"/> Flight Control 3	\$ -		\$ -		
<input type="checkbox"/> ICE MELT	\$ -		\$ -		
Annual Beneficial Service Cost:		\$ -	Annual Beneficial Service Cost:	\$ 19,903.80	
Total Sales Tax:			Total Sales Tax:		
Total Annual Lawn Care Services Cost:		\$ -	Total Annual Tree & Shrub Care Cost:		\$ 19,903.80

Comments:
 Do Not Exceed \$ 19,903.80
 PK

Comments: 215 Estimated DBH - 4062
 The final treatment cost will be computed by the actual total DBH measurement, which could be less or more than the total estimated amount proposed.

SEE REVERSE SIDE FOR ADDITIONAL TERMS **Total Annual Service Cost:** \$ 19,903.80

Standard Terms and Conditions

- 1. Term. The term of this Agreement shall one (1) year from the date signed by you the Customer.
2. Price Increases. Prices of services provided in this agreement may be increased should you add property under this agreement...
3. Payment Terms. Payment is due to TruGreen within 30 days after the invoice date...
4. Check processing policy ACH: When you provide a check as payment, you authorize TruGreen either to use information from your check to make a one-time electronic fund transfer...
5. Termination. In the case of your non-payment or default, TruGreen has the right to terminate this Agreement immediately upon notice to you...
6. Sale of Property. You agree to notify TruGreen in writing immediately in the event that you sell any property which is the subject of this Agreement...
7. LIABILITY. TRUGREEN IS RESPONSIBLE FOR DIRECT DAMAGES RESULTING FROM ITS NEGLIGENCE OR BREACH OF THIS AGREEMENT, BUT IS NOT RESPONSIBLE FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE, OR SPECIAL DAMAGES ARISING OR RESULTING FROM THE PERFORMANCE OR NONPERFORMANCE OF ANY OBLIGATIONS UNDER THE AGREEMENT INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS OR INCOME REGARDLESS OF THE BASIS FOR THE CLAIM.
8. Duty to Inspect. You have a duty to inspect the property within fifteen (15) days after service has been performed by TruGreen...
9. Notice to tenants employees invitees. To the extent necessary, you have a duty to notify all tenants employees visitors and any other invitee on the premises of a scheduled service prior to the performance of any scheduled service by TruGreen.
10. No Warranties. Except as expressly set forth in this Agreement, TruGreen makes no warranty or representation of any kind, expressed or implied, concerning either products used or services performed...
11. Force majeure. Except for the payment of TruGreen's invoices owed by you if either TruGreen or you shall be prevented or delayed in the performance of any or all of the provisions of this Agreement...
12. No assignment. You shall not have the right to assign this Agreement or agree to the transfer of this Agreement by operation of law or otherwise without the prior written consent of TruGreen.
13. Watering Cultural Practices. The success of this program depends on proper watering, mowing and cultural practices. Some products used by TruGreen may include label directions requiring the watering of the material after application...
14. Modification of program. This program consists of lawn care and/or tree and shrub care as indicated above. Specific products, rates of application and method of application will vary with the season, weather conditions, and the needs of your lawn as determined by your TruGreen specialist.
15. Insects and Borers. Total insect elimination is not desirable with any program because beneficial insects will be lost along with the targeted pests.
16. Authorization to provide service. TruGreen agrees to furnish labor and materials for purposes of this Agreement and is authorized by you to treat the property at the address shown above.
17. MANDATORY ARBITRATION. Any claim, dispute or controversy regarding any contract, tort statute, or otherwise ("Claim"), arising out of or relating to this agreement or the relationships among the parties hereto shall be resolved by one arbitrator through binding arbitration administered by the American Arbitration Association ("AAA").
18. CLASS ACTION WAIVER. Any Claim must be brought in the parties' individual capacity, and not as a plaintiff or class member in any purported class, collective, representative, multiple plaintiffs or similar proceeding ("Class Action").
19. Unless expressly noted otherwise herein, this Agreement and any invoice issued by TruGreen pursuant to the terms hereof, set forth the entire understanding of the parties and supersede any and all proposals negotiations, representations and prior agreements relating to the subject matter of this Agreement written or otherwise including without limitation any sales agreement previously executed by the parties.
20. This customer service Agreement is only valid if accepted by you within 30 days of the date submitted to customer.

TruGreen Limited Partnership

By: [Signature] Date:
REPRESENTATIVE/GENERAL MANAGER
Print Name: Ross Hitchcock Date: 3-16-16
AUTHORIZED AGENT/CUSTOMER
Customer Signature: [Signature] Date: 3-16-16
AUTHORIZED AGENT/CUSTOMER