

Information:

Drawer: Accounts Payable - Invoices

Vendor Number: 1188426

Vendor Name: Village of Glen Ellyn, Illinois

Check Details:

Check Number: 0336730

Check Amount: \$ 220.95

Check Date: 3/14/2025

Invoice Details:

Invoice Number: VILLAGETAXFEB25

Invoice Date: 3/11/2025

PO Number: NULL

Voucher Number: V0876114

Document Type: AP Invoice

Document Below

"Barrios, Isabel" <barriosi142@cod.edu>

Check Request - February 2025 Village Sales Tax.pdf

"Barrios, Isabel" <barriosi142@cod.edu>

Fri, Mar 14, 2025 at 01:29 PM UTC

CC:

BCC:

1 attachment

Check Request - February 2025 Village Sales Tax.pdf

Check Request Form

This form may be used to request check payments only for those items for which the issuance of a purchase order would not be appropriate. Attach supporting documentation (e.g., invoice or agreement). Please refer to Administrative Procedure 2.21, Vendor Payment.

Date: _____ Vendor ID: _____ Vendor Name: _____

Payee Address: _____ Payment Due Date: _____

Invoice Number	GL Account number(s) e.g. 01-80-00757-5401001	GL Account Name e.g. Office Supplies	Amount
Total			\$

Check the appropriate box below:

- ☐ We, the undersigned, hereby certify that the goods/services, for which payment is herein requested, have been provided in a satisfactory condition/manner. Consequently, payment is appropriate at this time.
- ☐ We, the undersigned, hereby certify that the goods/services, for which payment is herein requested, have not yet been provided. The first approver indicated below will notify the Accounts Payable Office in writing when the goods/services have been delivered in a satisfactory condition/manner.

Description on Check:

Other Instructions:

All requests will require the following approvals:

Requester: _____ Print Name: _____

Budget Officer: _____ Print Name: _____

Requests \$10,000 and over will require the additional approvals below:

Next Level Supervisor (if applicable): _____ Print Name: _____

Next Level Supervisor (if applicable): _____ Print Name: _____

Next Level Supervisor (if applicable): _____ Print Name: _____

Area Administrator (only required if request is \$10,000 and over): _____ Print Name: _____

Area Cabinet Officer (only required if request is \$25,000 and over): _____ Print Name: _____

Board Approval Date (only required if request is \$25,000 and over): _____

Return approved request and all supporting documentation to Accounts Payable (SRC 2132A), invoicing@cod.edu



VILLAGE OF GLEN ELLYN FOOD & BEVERAGE TAX REMITTANCE FORM

Owner / Corporate Name: Community College District 502

Address: 425 Fawell Blvd, Glen Ellyn, IL 60137

Contact: Robert Marek, Financial Affairs Analyst

Phone: (630) 942-2655

Email: marekr@cod.edu

DBA Business Name: College of DuPage

Address: same as above

Tax Preparer's Firm: n/a

Address: n/a


Contact: n/a

Phone: n/a

Email: n/a

CHECKLIST

- ☐ Fill out all Lines
- ☐ Attach ST-1
- ☐ Attach ST-2 if required
- ☐ Attach Check
- ☐ Sign Form
- ☐ Remit all documents
by 20th of the
month after
collected

 **Tax Collection Period:** **MONTH** February **YEAR** 2025

1. Gross Sales of Food & Beverage: 1 \$ 14,878.39

2. Gross Sales of Packaged Alcohol, Spirits, Wine and Beer 2 \$ -

3. TOTAL SALES SUBJECT TO TAX: (Add lines 1 & 2) 3 \$ 14,878.39

4. Food and Beverage Tax: (Multiply Line 3 by 1.5%) 4 \$ 223.18

5. Discount for timely payment: (Multiply Line 4 by 1%) 5 \$ 2.23

6. Late payment penalty: (Multiple Line 4 by 5% per month) 6 \$ -

7. TAX DUE: (Line 4, minus Line 5, plus Line 6) 7 \$ 220.95

Mail To: Village of Glen Ellyn
Attn: Food & Beverage Tax
535 Duane St
Glen Ellyn, IL 60137

Drop Off: Civic Center, Cashier's Dept.
535 Duane St
Glen Ellyn, IL 60137

Contact: Finance Department
Email: finance@glenellyninfo.org
Phone: 630-547-5219

OR: drop box located in rear parking lot

Under penalties of perjury and other penalties provided by law, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete. I further declare that the information set forth is taken from the books and records of the business for which this is filed.

Preparer Name: Robert Marek

(Printed Name)

(Signature)

(Date)

Owner Name: David Virgilio, Controller

(Printed Name)

(Signature)

(Date)

Confirmation Number: 1-892-857-264

Date Submitted: 03/11/2025

Date Printed: 03/11/2025



Illinois Department of Revenue

ST-1 Sales and Use Tax and E911 Surcharge Return

Legal Name: COMMUNITY COLLEGE

DBA Name: MCANINCH ARTS CENT

Account ID: 0079-3264

Filing Period: 02/01/2025 - 2/28/2025

Due Date: 03/20/2025

Step 1: Alcoholic Liquor Purchases

If you are not required to report your purchases, go to Step 2.

Note: Distributors will also report your total purchases to us.

A Total dollar amount of alcoholic liquor purchased
(invoiced and delivered) 0.00

Step 2: Taxable Receipts

1	Total receipts (include tax.)	1	<u>17,284.00</u>
2	Deductions - Include tax collected (From Schedule A, Line 32.)	2	<u>1,317.00</u>
3	Taxable receipts (Subtract Line 2 from Line 1.)	3	<u>15,967.00</u>

Step 3: Tax on Receipts

Sales subject to Illinois sales tax

General merchandise

4a 15,967.00 x 0.0825 = **4b** 1,317.00

Food, drugs, and medical appliances

5a 0.00 x 0.0175 = **5b** 0.00

Sales subject to Illinois Use Tax collection

General merchandise

6a 0.00 x .0625 = **6b** 0.00

Food, drugs, and medical appliances

7a 0.00 x .01 = **7b** 0.00

Sales at prior rates

Receipts taxed at other rates

8a 0.00 x (rate) = **8b** 0.00

9 Tax due on receipts
(Add Lines 4b, 5b, 6b, 7b, and 8b.) **9** 1,317.00

Step 4: Retailers' Discount and Net Tax on Receipts

10 Retailers' discount. If qualified,
multiply Line 9 by the applicable rate. **10** 23.00

11 Net tax due on receipts
(Subtract Line 10 from Line 9.) **11** 1,294.00

Step 5: Tax on Purchases

General merchandise

12a 0.00 x .0625 = **12b** 0.00

Food, drugs, and medical appliances

13a 0.00 x .01 = **13b** 0.00

Purchases at other rates

14a 0.00 **14b** 0.00

15 Tax due on purchases
(Add Lines 12b, 13b, and 14b.) **15** 0.00

Step 6: Net Tax Due

16 Tax due from receipts and purchases
(Add Lines 11 and 15.) **16** 1,294.00

16a Manufacturer's Purchase Credit **16a** 0.00

17 Prepaid sales tax **17** 0.00

18 Quarter-monthly (accelerated)
payments **18** 0.00

19 Total prepayments
(Add Lines 16a, 17, and 18.) **19** 0.00

20 Net tax due
(Subtract Line 19 from Line 16.) **20** 1,294.00

Step 7: Payment Due

21 E911 Surcharge and ITAC Assessment
(From Schedule B, Line 10.) **21** 0.00

22 Excess tax, surcharge, and
assessment collected **22** 0.00

23 Total tax, surcharge, and
assessment due (Add Lines
20, 21, and 22.) **23** 1,294.00

24 Credit amount **24** 0.00

25 Payment due
(Subtract Line 24 from Line 23.) **25** 1,294.00

Schedule A—Deductions**Section 1: Taxes and miscellaneous deductions - If no Section 1 deductions, go to Section 2.**

1	Taxes collected on general merchandise sales and service	1	1,317.00
2	Taxes collected on food, drugs, and medical appliances sales and service	2	0.00
3	E911 Surcharge and ITAC Assessment collected	3	0.00
4	Resale	4	0.00
5	Interstate commerce	5	0.00
6	Manufacturing machinery and equipment (MM&E) - Do <u>not</u> include deduction for graphic arts.	6	0.00
7	Farm machinery and equipment	7	0.00
8	Graphic arts machinery and equipment - Do <u>not</u> combine with deduction for MM&E on Line 6.	8	0.00
9	Supplemental Nutrition Assistance Program (SNAP - formerly called food stamps)	9	0.00
10	Enterprise zone		
a	Sales of building materials	10a	0.00
b	Sales of items other than building materials	10b	0.00
11	High impact business		
a	Sales of building materials	11a	0.00
b	Sales of items other than building materials	11b	0.00
12	River edge redevelopment zone building materials	12	0.00
13	Exempt organizations	13	0.00
14	Uncollectible debt on which tax was previously paid	14	0.00
15	Sales of service - Identify here: _____	15	0.00
16	Other - Identify. _____	16	0.00
17	Total Section 1 deductions. Add Lines 1 through 16.	17	1,317.00

Section 2: Motor fuel deductions - If no Section 2 deductions, go to Section 3.

State motor fuel tax		Number of gallons/DGEs/GGEs		Rate			
18	Gasoline	18a	0.00	x	47¢	=	18b 0.00
19	Gasohol, mid-range ethanol blends, and majority blended ethanol	19a	0.00	x	47¢	=	19b 0.00
20	Diesel (including biodiesel and biodiesel blends)	20a	0.00	x	54.5¢	=	20b 0.00
21	Dieselhol and other fuels at diesel rate	21a	0.00	x	54.5¢	=	21b 0.00
22	Liquefied natural gas and liquefied petroleum gas	22a	0.00	x	54.5¢	=	22b 0.00
23	Compressed natural gas and other fuels at gasoline rate	23a	0.00	x	47¢	=	23b 0.00
Specific fuels sales tax exemption		Receipts		Percentage			
24	Biodiesel blend (no less than 1% but no more than 10% biodiesel)	24a	0.00	x	20% (.20)	=	24b 0.00
25	Diesel fuel >10% bio/renewable diesel	25a	0.00	x	100% (1.00)	=	25b 0.00
26	100 percent biodiesel or renewable diesel	26a	0.00	x	100% (1.00)	=	26b 0.00
27	Gasohol (E15, not E10)	27a	0.00	x	10% (.20)	=	27b 0.00
28	Mid-range ethanol blends	28a	0.00	x	20% (.20)	=	28b 0.00
29	Majority blended ethanol fuel	29a	0.00	x	100% (1.00)	=	29b 0.00
30	Other motor fuel deductions						30 0.00
31	Total Section 2 deductions. Add Lines 18b through 30.						31 0.00

Section 3: Total deductions

32	Add Lines 17 and 31. Enter this amount on Step 2, Line 2 on the front page of this return.	32	1,317.00
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Schedule B—E911 Surcharge and ITAC Assessment**Receipts from retail transactions of prepaid wireless telecommunications service**

1	Enter receipts subject to E911 Surcharge and ITAC Assessment.	1	0.00
Figure your breakdown of retail transactions for Chicago locations			
2	For Chicago locations	2a 0.00	x 0.0907
3	For Chicago locations at prior rates	3a 0.00	
4	Total for Chicago locations. Add Lines 2b and 3b.	4	0.00
Figure your breakdown of retail transactions for non-Chicago locations			
5	For non-Chicago locations	5a 0.00	x 0.0307
6	For non-Chicago locations at prior rates	6a 0.00	
7	Total for non-Chicago locations. Add Lines 5b and 6b.	7	0.00
Figure your net E911 Surcharge and ITAC Assessment			
8	Total E911 Surcharge and ITAC Assessment. Add Lines 4 and 7.	8	0.00
9	Discount - If you qualify, see instructions.	9	0.00
10	Subtract Line 9 from Line 8. Enter this amount on Step 7, Line 21 on the front page of this return.	10	0.00

SALES TAX ALLOCATION SHEET

Step 1:

Run General Ledger Trial

Use Report GLTB to fill out Spreadsheet below. The accounts that usually have activity are as follows:

	Sales Account #	Sales Tax Account #
Culinary	01-10-00069-4509030	01-00-00000-2900002
AUX MAC Rental	05-60-11401-4600001	05-60-11401-2900002
Auto Parts	01-10-00017-4509030	01-00-00000-2900011
Concessions Sales	05-60-11301-4509008/4509009	05-60-11301-2900002
Conf & Events	01-90-13290-4509030	01-00-00000-2900013
New Philharmonic	05-60-11701-4509008/4509009	05-60-11701-2900002
Horticulture	05-60-00577-4509030	05-60-00577-2900002

Pre Month End Close

		Culinary Arts (00069)	AUX MAC Rental (11401)	Auto Parts (00017)	Concessions Sales (11301)	Conf & Events (13290)	Gift Shop (11900)	Total	Rounded Total
Per GL	Sales Amount	3,138.95	-	-	11,734.59	-	1,084.21	15,957.75	15,958
Per GL	Sales Tax Amounts	258.97	-	-	968.49	-	89.81	1,317.27	1,317
Per GL	Village Tax Amount	47.08	-	-	176.17	-	-	223.25	223
Per Tax Ru	Sales Tax S/B 8.25%	258.96	-	-	968.10	-	89.45	1,316.51	1,317
Sales Tax Difference		0.01	-	-	0.39	-	0.36	0.76	
Adj. To Sales		0.12	0.00	0.00	4.73	0.00	4.36	9.21	0.00
		A	B	C	D	E	K		

JE for Approval	DR	CR
A 01-10-00069-4509030	-	0.12
A 01-10-00069-4509022	0.12	-
D 05-60-11301-4509008	-	2.37
D 05-60-11301-4509009	-	2.36
D 05-60-11301-4509022	4.73	-
K 05-60-11900-4509030	-	4.36
K 05-60-11900-4509019	4.36	-
Check	9.21	9.21

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Post Adjustments

		A Culinary Arts (00069)	B AUX MAC Rental (11401)	C Auto Parts (00017)	D Concessions Sales (11301)	E Conf & Events (13290)	K Gift Shop (11900)	Food & Bev Total	Total	Rounded Total
Adj	Sales after Adj	3,139.07	-	-	11,739.32	-	1,088.57	14,878.39	15,966.96	15,967
Per GL	Sales Tax Amounts	258.97	-	-	968.49	-	89.81	-	1,317.27	1,317
Per GL	Village Tax Amount	47.08	-	-	176.17	-	-	223.25	-	-
Per Tax Ru	Sales Tax S/B 8.25%	258.97	-	-	968.49	-	89.81	-	1,317.27	1,317
Per Tax Ru	Village Tax S/B 1.5%	47.09	-	-	176.09	-	-	223.18	-	-
Village Tax Difference		0.01	-	-	(0.08)	-	-	(0.07)	-	
Sales Tax Difference		-	-	-	-	-	-	-	-	0.00
Adj. To Sales		-	-	-	-	-	-	-	-	0.00

Sales Amount & Tax - Line 1 on tax form:

17,284

Village Tax Adj

A 01-00-00000-2900018	-	0.01
A 01-10-00069-4509022	0.01	-
D 05-60-11301-2900018	0.08	-
D 05-60-11301-4509022	-	0.08
Check	0.09	0.09

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Village Tax Amount	47.09	-	-	176.09	-	-	223.18	Submitting
Less Discount 1%	0.47	-	-	1.76	-	-	2.23	Discount
Amount on Check Request	46.62	-	-	174.33	-	-	220.95	Paying

	00000-2900002	11401-2900002	00000-2900011	11301-2900002	00000-2900013	11900-2900002		
Rounded Tax Amount	258.97	-	-	968.49	-	89.81	1,317.27	1,317.00 Submitting
Less Discount 1.75% to Whole Rounded	4.97	-	-	16.49	-	1.81	23.27	23.00 Discount
Amount After Discount	254.00	-	-	952.00	-	88.00	1,294.00	Amount After Discount
Sales Tax Holiday Reduction	-	-	-	-	-	-	-	Sales Tax Holiday Reduction
Amount on Check Request	254.00	-	-	952.00	-	88.00	1,294.00	1,294.00 Paying

Discount Entry

		DR	CR
Culinary Arts	01-00-00000-2900002	4.97	-
Concessions Sales	05-60-11301-2900002	16.49	-
Gift Shop	05-60-11900-2900002	1.81	-
Misc. Revenues	01-10-00409-4900099	-	23.27
Check		23.27	23.27

03/10/25

TAXABLE SALESCollege Of DuPage
General Ledger Detail Trial Balance
For Period 02/01/2025 thru 02/28/2025

Page: 1

Fiscal Year: 2025

ASSET.CLASS: Unassigned

Date	Src	Ref.No	Description	Opening Balance	Debits	Credits	Closing Balance

01-10-00069-4509030 Culinary : Taxable Sales and Services							

Prior Activity Total:				0.00	0.00	54,390.88	
Feb 27	CR	A000058033	Summary for session 76971		0.00	3,138.95	
Feb Totals					0.00	3,138.95	
Totals for 01-10-00069-4509030				0.00	0.00	57,529.83	57,529.83-

05-60-11301-4509008 AUX MAC Operations : Concession Sales - Other							

Prior Activity Total:				0.00	0.00	27,622.40	
Feb 07	CR	A000057810	Summary for session 76690		0.00	855.13	
Feb 17	CR	A000057907	Summary for session 76812		0.00	397.27	
Feb 18	CR	A000057918	Summary for session 76828		0.00	1,380.53	
Feb Totals					0.00	2,632.93	
Totals for 05-60-11301-4509008				0.00	0.00	30,255.33	30,255.33-

05-60-11301-4509009 AUX MAC Operations : Concession Sales Beer & Wine							

Prior Activity Total:				0.00	0.00	62,372.61	
Feb 07	CR	A000057810	Summary for session 76690		0.00	1,529.61	
Feb 17	CR	A000057907	Summary for session 76812		0.00	654.90	
Feb 18	CR	A000057918	Summary for session 76828		0.00	6,917.15	
Feb Totals					0.00	9,101.66	
Totals for 05-60-11301-4509009				0.00	0.00	71,474.27	71,474.27-

05-60-11900-4509030 MAC Gift Shop : Taxable Sales and Services							

Prior Activity Total:				0.00	0.00	8,866.03	

Fiscal Year: 2025

SALES TAX

ASSET.CLASS: Unassigned

Date	Src	Ref.No	Description	Opening Balance	Debits	Credits	Closing Balance

01-00-00000-2900002			General : Sales Tax				

			Prior Activity Total:	0.00	0.00	4,487.25	
Feb 27	CR	A000058033	Summary for session 76971		0.00	258.97	
			Feb Totals		0.00	258.97	
			Totals for 01-00-00000-2900002	0.00	0.00	4,746.22	4,746.22-

01-00-00000-2900018			General : Glen Ellyn Food/Beverage Tax				

			Prior Activity Total:	0.00	0.00	815.87	
Feb 27	CR	A000058033	Summary for session 76971		0.00	47.08	
			Feb Totals		0.00	47.08	
			Totals for 01-00-00000-2900018	0.00	0.00	862.95	862.95-

05-60-11301-2900002			AUX MAC Operations : Sales Tax				

			Prior Activity Total:	0.00	0.00	7,186.74	
Feb 07	CR	A000057810	Summary for session 76690		0.00	196.74	
Feb 17	CR	A000057907	Summary for session 76812		0.00	86.80	
Feb 18	CR	A000057918	Summary for session 76828		0.00	684.95	
			Feb Totals		0.00	968.49	
			Totals for 05-60-11301-2900002	0.00	0.00	8,155.23	8,155.23-

05-60-11301-2900018			AUX MAC Operations : Glen Ellyn Food/Beverage Tax				

			Prior Activity Total:	0.00	0.00	1,349.73	
Feb 07	CR	A000057810	Summary for session 76690		0.00	35.77	

03/10/25

College Of DuPage
General Ledger Detail Trial Balance
For Period 02/01/2025 thru 02/28/2025

Page: 2

Fiscal Year: 2025

ASSET.CLASS: Unassigned

Date	Src	Ref.No	Description	Opening Balance	Debits	Credits	Closing Balance

05-60-11301-2900018 AUX MAC Operations : Glen Ellyn Food/Beverage Tax							

Feb 17	CR	A000057907	Summary for session 76812		0.00	15.78	
Feb 18	CR	A000057918	Summary for session 76828		0.00	124.62	
Feb Totals					0.00	176.17	
Totals for 05-60-11301-2900018				0.00	0.00	1,525.90	1,525.90-

05-60-11900-2900002 MAC Gift Shop : Sales Tax							

Prior Activity Total:				0.00	0.00	948.25	
Feb 07	CR	A000057810	Summary for session 76690		0.00	44.59	
Feb 17	CR	A000057907	Summary for session 76812		0.00	2.70	
Feb 18	CR	A000057918	Summary for session 76828		0.00	42.52	
Feb Totals					0.00	89.81	
Totals for 05-60-11900-2900002				0.00	0.00	1,038.06	1,038.06-
Totals for ASSET.CLASS: Unassigned				0.00	0.00	16,328.36	16,328.36-