Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No 1545-0047
2009
Open to Public Inspection

A For the 2009 calendar year, or tax year beginning MAR 1, 2009 and ending FEB 28, 2010

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

Doing Business As

Number and street (or P.O. box if mail is not delivered to street address): 1122 E. MARIETTA | Room/suite

City or town, state or country, and ZIP + 4: DECATUR, IL 62521

D Employer identification number: 37-0864527

E Telephone number: (217)428-0155

G Gross receipts $ 9,909,461.

F Name and address of principal officer: CAROL JONTRY
SAME AS C ABOVE

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c) (3) ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.DMCOC.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1964 **M** State of legal domicile: IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE SERVICES, ASSISTANCE AND ACTIVITIES TO AID LOW-INCOME PERSONS AND FAMILIES.

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of employees (Part V, line 2a)	5	119
6	Total number of volunteers (estimate if necessary)	6	725
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	6,877,798.	8,554,009.
	9	Program service revenue (Part VIII, line 2g)	132,555.	114,208.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	140,391.	<76,369.>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,405.	4,283.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,167,149.	8,596,131.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	2,210,235.	2,567,371.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	4,823,740.	6,002,967.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	7,033,975.	8,570,338.
	19	Revenue less expenses. Subtract line 18 from line 12	133,174.	25,793.

			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	4,338,472.	4,757,848.
	21	Total liabilities (Part X, line 26)	695,749.	548,505.
	22	Net assets or fund balances. Subtract line 21 from line 20	3,642,723.	4,209,343.

SCANNED SEP 27 2010

RECEIVED
SEP 07 2010
E1-97 IRS-OSC
OGDEN, UT

Part II Signature Block

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

Sign Here

▶ Carol Jontry — Signature of officer — Date 9/8/10

▶ Carol Jontry- President — Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Daniel Hall CPA	Date 8/20/10	Check if self-employed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ SIKICH LLP, 3201 WEST WHITE OAKS DRIVE, SUITE 102, SPRINGFIELD, ILLINOIS 62704		EIN ▶	Phone no. ▶ (217)793-3363

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

916-17 21

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission:

TO PROVIDE SERVICES, ASSISTANCE AND ACTIVITIES TO AID LOW-INCOME PERSONS AND FAMILIES.

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 4,063,499. including grants of $) (Revenue $)

ENERGY PROGRAM - PROVIDES ENERGY ASSISTANCE TO LOW-INCOME RESIDENTS (7,495 INDIVIDUALS SERVED); WEATHERIZES HOMES FOR AREA LOW-INCOME FAMILIES (61 HOUSEHOLDS SERVED)

4b (Code:) (Expenses $ 2,816,919. including grants of $) (Revenue $)

HEADSTART GRANT - PROVIDES EDUCATIONAL TRAINING TO LOW-INCOME PRE-SCHOOL CHILDREN AGES 3-5 (437 CHILDREN SERVED)

4c (Code) (Expenses $ 445,434. including grants of $) (Revenue $)

COMMUNITY SERVICES BLOCK GRANT - PROVIDES NUTRITIONAL MEALS, RECREATIONAL ACTIVITIES, AND TRANSPORTATION SERVICES TO SENIOR CITIZENS (1,086 INDIVIDUALS SERVED)

4d Other program services (Describe in Schedule O.)
(Expenses $ 829,646. including grants of $) (Revenue $)

4e Total program service expenses ▶ $ 8,155,498.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4		X
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		X
11	Is the organization's answer to any of the following questions "Yes"? *If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*			
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*			
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	X	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional* — 12A: Yes [ ] No [X]			
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	34		X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O.	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S. Information Returns. Enter -0- if not applicable	1a	29			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	119			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions)					
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?			3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a		X
b	If "Yes," enter the name of the foreign country. ▶					
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?			5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b		
7	**Organizations that may receive deductible contributions under section 170(c).**					
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?			7h		
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
a	Did the organization make any taxable distributions under section 4966?			9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b		
10	**Section 501(c)(7) organizations.** Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	**Section 501(c)(12) organizations.** Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

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

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body	1a 15		
b	Enter the number of voting members that are independent	1b 15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X	
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		X
6	Does the organization have members or stockholders?	6		X
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		X
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶IL

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶

DONNA LONG - 217-428-0155

1122 EAST MARIETTA STREET, DECATUR, IL 62521

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order. individual trustees or directors; institutional trustees; officers, key employees; highest compensated employees; and former such persons.

☐ Check this box if the organization did not compensate any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
JON BAXTER DIRECTOR	0.50	X						0.	0.	0.
ROSEMARIE SMITH DIRECTOR	0.50	X						0.	0.	0.
HILDA MARGERUM DIRECTOR	0.50	X						0.	0.	0.
JEAN TOHILL DIRECTOR	0.50	X						0.	0.	0.
SHIRLEY NAYLOR DIRECTOR	0.50	X						0.	0.	0.
PAT DAWSON DIRECTOR	0.50	X						0.	0.	0.
R. NICHOLAS BURTON DIRECTOR	0.50	X						0.	0.	0.
KEVIN MEACHUM DIRECTOR	0.50	X						0.	0.	0.
GAIL EVANS EXECUTIVE DIRECTOR	40.00			X				59,257.	0.	0.
CAROL JONTRY PRESIDENT	0.50			X				0.	0.	0.
CATHERINE DAVIS VIE-PRESIDENT	0.50			X				0.	0.	0.
LINDA LITTLE SECRETARY	0.50			X				0.	0.	0.
MIKE DIGGS TREASURER	0.50			X				0.	0.	0.
DONNA LONG ACCOUNTANT	40.00			X				50,383.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
1b Total							▶	109,640.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 0

			Yes	No
3	Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation
HAWKEYE FOOD SERVICE P.O. BOX 1820, IOWA CITY, IA 52244	FOOD SUPPLIER	274,640.
FIRST STUDENT, INC. 22157 NETWORK PLACE, CHICAGO, IL 60673	BUS USAGE AND MAINTENANCE	143,402.
J V WEATHERIZATION 807 #6 LANCASHIRE, EDWARDSVILLE, IL 62025	WEATHERIZATION	137,461.
SIKICH LLP, 3201 WEST WHITE OAKS DRIVE, SPRINGFIELD, IL 62704	TECHNOLOGY SERVICES	123,419.
ALL SEASON CO. 167 EXCELSIOR SCHOOL RD, DECATUR, IL 62521	HVAC	109,140.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 5

Form **990** (2009)

932008 02-04-10

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,976,519.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	577,490.				
	g Noncash contributions included in lines 1a-1f $ 350,835.						
	h **Total.** Add lines 1a-1f ▶			8,554,009.			
Program Service Revenue			Business Code				
	2 a PROGRAM INCOME		900099	114,208.	114,208.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f ▶			114,208.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			91,195.			91,195.
	4 Income from investment of tax-exempt bond proceeds ▶						
	5 Royalties ▶						
		(i) Real	(ii) Personal				
	6 a Gross Rents	550.					
	b Less: rental expenses						
	c Rental income or (loss)	550.					
	d Net rental income or (loss) ▶			550.			550.
	7 a Gross amount from sales of assets other than inventory	(i) Securities 1145766.	(ii) Other				
	b Less. cost or other basis and sales expenses	1313330.					
	c Gain or (loss)	<167564.>					
	d Net gain or (loss) ▶			<167,564.>			<167,564.>
	8 a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events ▶						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities ▶						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less. cost of goods sold	b					
	c Net income or (loss) from sales of inventory ▶						
	Miscellaneous Revenue		Business Code				
	11 a OTHER INCOME		900099	3,733.	3,733.		
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ▶			3,733.			
	12 **Total revenue.** See instructions. ▶			8,596,131.	117,941.	0.	<75,819.>

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	109,640.	82,230.	27,410.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,457,731.	2,206,100.	251,631.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	808,904.	808,904.		
b Legal	184.		184.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	26,750.		26,750.	
12 Advertising and promotion	5,102.	968.	4,134.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	445,198.	429,695.	15,503.	
17 Travel	45,164.	44,455.	709.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,729.	14,729.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	109,946.	107,304.	2,642.	
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a DIRECT CLIENT ASSISTANC	3,598,426.	3,598,426.		
b WEATHERIZATION MATERIAL	373,202.	373,202.		
c SUPPLIES	270,765.	264,141.	6,624.	
d INSURANCE	90,851.	63,225.	27,626.	
e REPAIRS AND MAINTENANCE	60,546.	54,157.	6,389.	
f All other expenses	153,200.	107,962.	45,238.	
25 **Total functional expenses.** Add lines 1 through 24f	8,570,338.	8,155,498.	414,840.	0.
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing		721,290.	1	479,291.
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		466,429.	3	453,338.
	4	Accounts receivable, net		2,538.	4	51,723.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		12,786.	9	732.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,739,619.			
	b	Less. accumulated depreciation	10b 792,918.	904,553.	10c	946,701.
	11	Investments - publicly traded securities			11	
	12	Investments - other securities. See Part IV, line 11		2,230,876.	12	2,826,063.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		4,338,472.	16	4,757,848.
Liabilities	17	Accounts payable and accrued expenses		587,299.	17	474,771.
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		108,450.	25	73,734.
	26	**Total liabilities.** Add lines 17 through 25		695,749.	26	548,505.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		1,186,128.	27	1,163,155.
	28	Temporarily restricted net assets		2,456,595.	28	3,046,188.
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117, check here ▶ [ ] and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building, or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		3,642,723.	33	4,209,343.
	34	Total liabilities and net assets/fund balances		4,338,472.	34	4,757,848.

Part XI Financial Statements and Reporting

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

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2009
Open to Public Inspection

Name of the organization DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

Employer identification number 37-0864527

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state. ______
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

a ☐ Type I b ☐ Type II c ☐ Type III - Functionally integrated d ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	11g(i)		
(ii) A family member of a person described in (i) above?	11g(ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g(iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	5977720.	6689887.	6380332.	7010353.	8668217.	34726509.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	5977720.	6689887.	6380332.	7010353.	8668217.	34726509.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						34726509.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	5977720.	6689887.	6380332.	7010353.	8668217.	34726509.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	201,405.	289,303.	205,925.	129,237.	91,195.	917,065.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						35643574.

12 Gross receipts from related activities, etc. (see instructions) | 12 | 316,174.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)) | 14 | 97.43 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 | 15 | 96.78 %

16a **33 1/3% support test - 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test - 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10% -facts-and-circumstances test - 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10% -facts-and-circumstances test - 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2) (Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 **Total support** (Add lines 9, 10c, 11, and 12)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2009.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2008.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Schedule D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

Employer identification number 37-0864527

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" to Form 990, Part IV, line 6

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (e.g., recreation or pleasure)

☐ Protection of natural habitat

☐ Preservation of open space

☐ Preservation of an historically important land area

☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ______

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

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

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

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

b If "Yes," explain the arrangement in Part XIV and complete the following table.

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

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

b If "Yes," explain the arrangement in Part XIV

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

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

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ ______ %

b Permanent endowment ▶ ______ %

c Term endowment ▶ ______ %

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

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

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

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		918,758.	271,610.	647,148.
c Leasehold improvements				
d Equipment		820,861.	521,308.	299,553.
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				946,701.

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
SECURITIES	2,826,063.	END-OF-YEAR MARKET VALUE
Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶	2,826,063.	

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount
Federal income taxes	
REFUNDABLE GRANT ADVANCES	61,734.
SECURITY DEPOSITS	12,000.
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	73,734.

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	8,596,131.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,570,338.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	25,793.
4	Net unrealized gains (losses) on investments	4	540,827.
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	540,827.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	566,620.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	9,136,958.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12.				
a	Net unrealized gains on investments	2a	540,827.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines **2a** through **2d**			2e	540,827.
3	Subtract line **2e** from line **1**			3	8,596,131.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c**. *(This must equal Form 990, Part I, line 12.)*			5	8,596,131.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	8,570,338.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	8,570,338.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c**. *(This must equal Form 990, Part I, line 18.)*			5	8,570,338.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

Employer identification number: 37-0864527

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions	(c) Revenues reported on Form 990, Part VIII, line 1g	(d) Method of determining revenues
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial	X		188,007.	FAIR MARKET VALUE
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ ( )				
26 Other ▶ ( )				
27 Other ▶ ( )				
28 Other ▶ ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgment — 29

		Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?	30a		X
b If "Yes," describe the arrangement in Part II.			
31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?	31		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	32a		X
b If "Yes," describe in Part II			
33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II			

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

Employer identification number: 37-0864527

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

TRANSPORTATION AND NUTRITION PROGRAMS - PROVIDE NUTRITIONAL MEALS, RECREATIONAL ACTIVITIES, AND TRANSPORTATION SERVICES TO SENIOR CITIZENS (1,057 SENIORS SERVED)

EXPENSES $ 538939. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

COMMUNITY CARE PROGRAM

EXPENSES $ 32575. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FEMA GRANTS

EXPENSES $ 32110. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

HOMEWARD BOUND GRANT

EXPENSES $ 21561. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

HOMELESS PROGRAM

EXPENSES $ 50456. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

CHILD CARE FOOD PROGRAM

EXPENSES $ 154005. INCLUDING GRANTS OF $ 0. REVENUE $ 0.

FORM 990, PART VI, SECTION A, LINE 4: SEE ATTACHED BYLAWS FOR CHANGES MADE SINCE THE PRIOR 990 WAS FILED.

FORM 990, PART VI, SECTION B, LINE 11: FORM 990 WAS PROVIDED TO THE BOARD FOR THEIR REVIEW PRIOR TO FILING.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization	Employer identification number
DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION	37-0864527

FORM 990, PART VI, SECTION B, LINE 12C: THE CONFLICT OF INTEREST POLICY IS CONTAINED IN THE PERSONNEL POLICY AND PROCEDURES MANUAL. EACH EMPLOYEE IS ENCOURAGED TO DISCUSS ANY CONFLICTS WITH THE EXECUTIVE DIRECTOR.

FORM 990, PART VI, SECTION B, LINE 15: THE ORGANIZATION ATTEMPTS TO PROVIDE COMPARABLE SALARIES AND BENEFITS FOR SIMILAR POSITIONS OUTSIDE OF THE CORPORATION. THE EXECUTIVE DIRECTOR IS RESPONSIBLE FOR WAGE COMPARISONS IN ACCORDANCE WITH GUIDELINES AND REGULATIONS.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

THE ORGANIZATION DID NOT CHANGE ITS OVERSIGHT PROCESS NOR DID THEY CHANGE THE SELECTION PROCESS DURING THE TAX YEAR.

DECATUR-MACON OPPORTUNITIES CORPORATION

BY-LAWS

Revised: 01/15/2010

BY-LAWS
OF THE
DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

TABLE OF CONTENTS

BY-LAWS
OF THE
DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION

ARTICLE I: NAME

1.1 The name of this organization shall be Decatur-Macon County Opportunities Corporation, hereinafter called the Corporation, as provided for in its Articles of Incorporation and hereinafter shall be designated as the Corporation.

1.2 The Corporation shall have a corporate seal which shall be as follows: A circular disc, on the outer margin of which shall appear the corporate name and State of Illinois, with the words "Corporate Seal" through the center, so mounted that it may be used to impress these words in raised letters upon paper. The Executive Director shall be in charge of the seal.

1.3 The Fiscal Year of the Corporation shall begin at the beginning of the first day of March and end at the close of the last day of February next succeeding.

ARTICLE II: PURPOSE

MISSION STATEMENT

2.1 The purpose of the Corporation, which is charitable and educational, is to carry out Community Action Programs in Decatur and Macon County, Illinois.

2.2 Purposes are to be designed to assure everyone the opportunity to be educated and trained, to work, and to live in decency and dignity.

2.3 Purposes are to provide services, assistance, and activities to aid those of low income by enlarging employment opportunities, by improving human performance, motivation and productivity, and by bettering the conditions in which people live, learn, and work.

2.4 Purposes are to encourage the greatest possible participation by residents of the areas and the groups served.

2.5 In the affairs and activities of the Corporation, its employees or agents, there shall be no discrimination based upon age, race, handicap, creed, sex, religion, color, national origin or sexual orientation.

2.6 The Corporation shall operate as a not for pecuniary profit corporation and shall have all the powers that are authorized by the General Not For Profit Corporation Act of the State of Illinois, except as may be expressly limited by these By-Laws.

2.7 The Corporation shall have and continuously maintain a registered office in the State of Illinois and a registered agent whose office is identical with such registered office. The location of the registered office may be changed by the members.

GOVERNANCE

The corporate powers, property and affairs of the Corporation, except as otherwise provided by law, shall be vested in the Board of Directors

INDEMNIFICATION

In the event that legal or administrative proceedings are commenced against a director or officer of the Corporation (serving without compensation) for acts or omissions committed within the scope of his or her corporate authority or responsibilities not involving intentional or willful or wanton conduct, the Corporation agrees to indemnify or hold harmless that director or officer against any civil claims and for related expenses including court costs and legal fees. Before the Corporation shall be so obligated, the director or officer shall agree in writing to fully cooperate with the Corporation including their availability at all reasonable times to assist the Corporation in the defense of a judicial or administrative proceeding. For purposes of this provision, "willful or wanton" conduct is defined as a course of action which shows an actual or deliberate intention to cause harm or which, if not intentional, shows an utter indifference to or conscious disregard for the safety of others or their property.

ARTICLE III: MEMBERSHIP

3.1 For the purpose of any statute or rule of law relating to non-profit corporations, the members of the Corporation shall be the members of its Governing Board, hereinafter called the Board.

3.2 The Board of Directors shall have fifteen voting members selected according to the provisions of section 676B of the Community Services Block Grant Act (42 USC 9910) and Chapter 1, Section 120.70 of Part 47 of the Illinois Administrative Code. The Board shall meet monthly.

3.3 Membership shall be limited to residents of Macon County, Illinois, in sympathy with the purposes of the Corporation. However, the Board may, for good cause, waive this residency requirement as to a Private Representative member who is designated by an invited entity operating in Macon County as its recommended representative.

3.4 Any member may resign by filing a written resignation with the Secretary.

3.5 Membership in this Corporation is not transferable or assignable.

ARTICLE IV: COMPOSITION OF THE BOARD

4.1 The Board shall be a triparte Board of Directors (as defined in 42 U.S.C. 9910) composed of fifteen (15) members. The (15) members will be comprised of 5 members from the Public Representatives, 5 members from the Individual Representatives and 5 members from the Private Representatives.

4.2 Membership of the Board shall have the following composition:

A. Public Representatives

One-third (1/3) or five (5) shall be elected public officials, currently holding office, or their representatives, except if the number of elected officials reasonably available and willing to serve is less than one-third of the membership of the board, membership on the board of appointive public officials may be counted in meeting the one-third requirement; public officials shall be appointed by and serve a the pleasure of the designating officials; Public Representative groups to be represented may include: the Macon County Board, the Decatur City Council, Area Townships and Villages, local School Districts and others to be identified.

B. <u>Individual Representatives</u>

Not fewer than One-third (1/3) or five (5) shall be chosen in accordance herewith intending to assure that these members are representatives of low-income individuals and families in the neighborhood served by the corporation in Decatur and/or Macon County, Illinois (as defined in 42 U.S.C. 9910).

One seat has been designated for an appointee from the Anna Waters Head Start Policy Council. The appointee shall be an elected member of the Anna Waters Head Start Policy Council, shall serve at their pleasure, and shall act as a liaison between the Council and the Board of Directors. Policy Council appointees will be seated on the DMCOC Board, immediately after the Head Start Policy Council members are elected each year.

The remaining (4) seats shall be filled through elections held at meetings called for the purpose, as determined by the Board of Directors. Notice of such meetings, stating their purpose, shall be posted and otherwise disseminated or published not more than thirty (30) days before the meeting. Each voter must sign a Board Election Ballot, certifying that he or she meets the income criteria, is eighteen (18) years of age or older, and resides within the geographic area in which that meeting is being held. Then, voting for low-income members shall be by secret ballot on nominations made at the meeting. The number of signatures will then be compared to the number of votes to insure there is no duplicate voting. The person or persons receiving the most votes shall be elected to low-income member vacancy or vacancies being filled.

C. Private Representatives

One-third (1/3) or five (5) shall be officials or members of business, industry, labor, religious, law enforcement, education, or other major groups and interests in Decatur and/or Macon County, Illinois. Interested private groups selected by the Board shall designate their respective representative to serve on the Board.

4.3 When there are more organizations interested in serving on the Corporation Board, from the Private Groups, than there are seats available, the said seats will be rotated. A representative hereinafter called the Board. from each organization shall be entitled to serve for five (5) consecutive years. At the end of that time, a new representative from that organization shall be appointed, unless another organization has requested a seat. If this is the case, that seat will automatically become available to that organization for the next five (5) year term. The displaced organization shall be reseated at the next available opening. from each organization shall be entitled to serve for five (5) consecutive years. At the end of that time, a new representative from that organization shall be appointed, unless another organization has requested a seat. If this is the case, that seat will automatically become available to that organization for the next five (5) year term. The displaced organization shall be reseated at the next available opening.

4.4 Upon receipt of a petition signed by at least fifty (50) residents of Macon County, Illinois, in any representative group stating that the group is inadequately represented on the Board of Directors, written notice of such petition shall be sent to the Illinois Department of Commerce and Economic Opportunity within ten (10) days of receipt of it. A fair hearing shall be conducted by the Board of Directors within sixty (60) days to determine whether such group is represented in its membership.

4.5 If the petition described in 4.4 above is approved as a result of said fair hearing, the Board of Directors shall be expanded or revised to provide adequate representation and maintain the proportion of Directors representing the low-income and appointive public officials.

4.6 Public Officials, or their representatives, serve on the Board at the pleasure of the designating officials and as long as the public official is holding office. Private Representatives serve on the Board at the pleasure of the organization they are representing, and will be reviewed by the Membership Committee every three (3) years to determine their interest and compliance with Section 4.7 in remaining on the Board. Low-Income Representatives must remain residents Decatur and/or Macon County, and will be reviewed by the Membership Committee every three (3) years to determine their interest and compliance with Section 4.7 in remaining on the Board. The Representative of the Head Start Policy Council is elected each year.

4.7 Any Private Representatives of the Board of Directors, may be removed from the Board for any of the reasons listed below: (1) Conflict of Interest, (2) Nepotism, (3) Lack of sympathy with the purpose and mission of the Corporation, (4) Missing three (3) consecutive Board Meetings in a twelve (12) month period without legitimate excuses, (5) No longer a resident of Decatur and/or Macon County, (6) Improper classification as a Private Representative, (7) Acting as an official representative of the Corporation without consent of the Board, (8) Non-response to written notifications, or (9) any other reason constituting an action by such Board member contrary to the best interest of the Corporation.

4.8 The Board of Directors will send written notification to Individual Representatives and Private Representatives members stating the reason their removal is being considered and the time and place of the Board Meeting at which said matter will be discussed. Such noticed member will have the right to present oral or written argument against removal at said meeting. At such meeting, after an appropriate hearing and upon recommendation of the Membership Committee, the Board of Directors may, upon a vote of two-thirds (2/3) of all other members present, remove such a noticed Individual or Private Representative.

4.9 Public Representatives may be removed from the Board only by the designating government body or public official, as long as the public official is presently holding office.

4.10 Low-Income Representatives whose income is at or lower than 100% level of poverty, can be compensated for attendance at Board and Committee meetings.

4.11 The Board of Directors shall use all reasonable efforts to maintain representation of minority groups in its membership.

4.12 Board vacancies are filled in the following manner:

A. <u>Public Representatives:</u>

If the vacancy is in this category, the Secretary of the Board shall inform the head of the political subdivision from which the Board member was appointed.

B. <u>Individual Representatives</u>:

If the vacancy is in this category, the Board shall schedule another election within the designated geographic area. If the election is unsuccessful, the remaining Individual Representatives shall select a person to fill out the term, with the condition that the person selected represent as nearly as possible the same constituency as the original representative. If the Head Start Policy Council Representative must be replaced, the Policy Council will be ask to select another member to complete the term.

C. <u>Private Representatives</u>:

If the vacancy is in this category, the Secretary of the Board shall notify said organization involved to submit in writing a name of a representative who may qualify as a replacement.

4.13 Further composition of the Board in order to meet Head Start Agency requirements:

(i) Not less than one member shall have a background and expertise in Fiscal Management or Accounting.

(ii) Not less than one member shall have a background and expertise in Early Childhood Education and Development.

(iii) Not less than one member shall be a Licensed Attorney familiar with issues that come before the Board.

(iv) Additional members shall –

(I) reflect the community to be served and include parents of children who are currently, or were formerly, enrolled in Head Start Programs; and

(II) are selected for their expertise in education, business administration, or community affairs.

(v) If a person described in clause (I), (ii), or (iii) is not available to serve as a member of the Board, the Board shall use a consultant, or an other individual with relevant expertise, with the qualifications described in that clause, who shall work directly with the Board.

ARTICLE V: OFFICERS

5.1 The officers of the Corporation shall be a President, a Vice President, a Secretary, a Treasurer, and an Assistant Treasurer who shall be elected by the Board from its membership during the organizational meeting and they shall serve for a period of one (1) year or until their successors are elected and qualified.

5.2 The **President** shall be the chief executive officer of the Corporation. It shall be the duty of the President to preside at all meetings of the membership, the Board, and the Executive Committee. The President shall designate, subject to concurrence of the Board, the chairman and members of all standing and special committees. The President shall serve **ex-officio** as a member of all Board Committees except the Nominating Committees and shall perform all duties that may pertain to his or her position. The President shall, on behalf of the Corporation, execute such notes, deeds, contracts or other documents as the Board may direct.

5.3 The **Vice President** shall have all the authority and perform all the duties of the President in the absence or inability of the President to act, and such other duties assigned by the President, by the Board of Directors, or by the membership.

5.4 The **Secretary** shall have charge of recording minutes of all meetings of the Board, the Executive Committee, and the membership. All official records of minutes shall be presented for approval at the next meeting of the body whose minutes they are and kept and maintained in the principal office of the Corporation available to the public for viewing upon request. The Secretary shall see that all notices are duly given in accordance with the provisions of these By-laws or as required by law; keep a register of the post office address of each member and in general, have all the usual powers and duties incident to the office of Secretary of a corporation and such other duties as may be assigned by the President, by the Board of Directors, or by the membership.

5.5 The **Treasurer** shall serve as Chairman of the Budget and Finance Committee and shall be a member of any auditing committee. The Treasurer shall monitor the Corporation's revenue and expenditures, and shall countersign all payment vouchers or checks, together with the signature of the Executive Director. In the absence of either the Treasurer or the Executive Director, the President and/or the Assistant Treasurer shall sign said payment instruments. All persons authorized to sign or countersign payment instruments shall post surety bond in an amount determined by the Board. Bond premiums shall be paid by the Corporation.

5.6 The **Assistant Treasurer** shall have all of the authority and perform all of the duties of the Treasurer in the absence or inability of the Treasurer to act and such other duties as assigned by the President, by the Board of Directors or by the membership.

5.7 Whenever any vacancy shall occur in any office by death, resignation, or otherwise, the same shall be filled by the Board and the officer so elected shall serve until the end of the unexpired term.

5.8 Any officer can be recalled or removed from office by the Board. Notwithstanding the provisions of Section 4.7, a recall or removal of a Board officer shall require an affirmative vote of at least seventy percent (70%) of the current authorized membership. A recalled or removed officer shall remain a member of the Board.

5.9 Service as an officer of the Corporation shall be without compensation.

ARTICLE VI: MEETINGS

6.1 There shall be an Annual Meeting of the Corporation on or before the third Thursday of February at which only members may vote, but to which the public shall be invited. If any such meeting day be a legal holiday, the meeting shall be held at the same hour on the next succeeding business day.

6.2 During such Annual Meeting, at least the following business shall be transacted:

A. Establishment of Board membership for the ensuing year.

B. Receipt of reports concerning program operation, evaluation, and plans.

C. Execution of public hearing during which the visitors may offer opinions, comments and suggestions concerning the functions and activities of the Corporation.

D. Establishment of day, hour and place for regular monthly meetings of the Board for the ensuing year.

6.3 The business and affairs of the Corporation shall be managed, conducted, and controlled by the Board of Directors. The Powers of the Board include: (1) to appoint the Executive

Director of the Corporation; (2) to determine (subject to funding source policies) major personnel, organization, fiscal and program policies; (3) to determine overall program plans and priorities for the Corporation, including provisions for evaluating progress against performance; (4) to make final approval of all program proposals and budgets; (5) to oversee the extent and quality of the participation of low-income persons in the programs of the Corporation; (6) to determine (subject to funding source priorities) rules and procedures for the Board; and (7) to select the officers and the Executive Committee of the Board; and (8) perform such functions and adopt such procedures necessary to monitor and oversee the funding and administration of the Head Start agency as required by 42 U.S.C. 9801 et. seq.

6.4 The Board of Directors shall hold a regular monthly meeting, the day, hour and place for which shall be established at the Annual Meeting. The day, hour and place of such regular monthly meeting may be changed for a given meeting if the President deems such change appropriate; provided the notice required in 6.6 below reflects such change.

6.5 Special Meetings of the Board may be convened by the President, or upon receipt of petition signed by at least twenty percent (20%) of the Board membership.

6.6 All meetings shall be held at such time and place as shall be convenient for the attendance of the membership, with particular regard to the convenience of low-income representatives. Written notice of every meeting shall be mailed to every Board Member pursuant to a schedule that will provide for receipt at least five days prior to the meeting. Such notice shall state the purpose or purposes for which the meeting has been called, shall include an agenda, and shall be deemed delivered when deposited in the United States mail. Notice of all meetings shall also be given to the residents of the community through postings in all of the Corporation's facilities.

6.7 The order of business at all meetings of the Board shall be as follows: (1) Roll Call and establishment of a quorum; (2) Reading of Minutes of the preceding meeting; (3) Reports of Officers; (4) Reports of committees; (5) Administrative Reports; (6) Unfinished Business; (7) New Business; (8) Other. All Special Meetings shall be limited to the business for which such meeting is specifically called.

6.8 All Directors shall have the right to vote and participate with regard to all matters which shall come before the Board. Each Director shall cast one vote on each matter coming before the Board. Vote by proxy shall not be permitted.

6.9 A quorum of the Board of Directors shall consist of a majority of the actual Directors serving on the Board. If a quorum is present when the meeting is called to order and afterwards the number present is reduced below a quorum, the business of the meeting shall continue according to the notice of the meeting and the agenda, unless a member calls attention to the absence of a quorum.

6.10 Any Director may waive notice of any meeting of the Board of Directors. The attendance of a Director at any meeting shall be a waiver of notice of such meeting, unless he or she attends for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

ARTICLE VII: BOARD COMMITTEES

7.1 The following provisions shall apply uniformly to all Board committees:

A. Committee members shall be members of the Board. Any sub-committees created by Board committees may include other interested residents of the community.

B. The composition of every committee shall reflect the structure of the Board as specified in Section 5.2.

C. Committees and committee membership shall be established during the organizational meeting of the Board. However, the Board President shall maintain Committee Memberships as necessary between organizational meetings pursuant to Section 6.2. All terms of Committee Membership shall be deemed to begin or end on the date of the organizational meeting as established in Section 6.2.

D. The final authority for all matters considered by committees shall be the Board. Said committees shall report periodically to the Board concerning their activities, conclusions, and recommendations.

E. Each committee may establish its own rules of procedure except quorum and notice provisions which shall conform to those of the Board. Said notice provisions, however, may be waived by the Executive Committee for any meeting of the Executive Committee.

F. Each member of a committee shall continue as such until his or her successor is appointed, unless the committee shall be sooner terminated, or unless such member be removed from such by a majority of the Board, or unless such member shall cease to qualify as a member thereof.

7.2 There shall be an <u>Executive Committee</u> which shall have authority to transact routine and ordinary business between meetings of the Board. The composition of the Committee will fairly reflect the composition of the Board, and its membership shall include all Board Officers. The Executive Committee will report on the actions it takes between meetings at the next meeting of the Board. All actions of the Executive Committee shall be subject to ratification by the Board, but third parties acting upon a decision of the Executive Committee shall be fully protected in such action.

7.3 There shall be a <u>Membership Committee</u> which will have at least the following duties:

A. Establish and maintain, with the approval of the Board, a written procedure which sets forth in detail the manner by which members in each category are to be selected for membership.

B. Supervise the implementation of the procedure to assure proper selection of members.

C. Document each selection to assure the approved process was followed.

D. Report on each selection and recommend each seating on the Board.

E. Maintain records which will attest to the validity of Board Membership.

7.4 There shall be a Planning and Evaluation Committee which shall have at least the following duties:

A. Give preliminary study and considerations to all proposed programs and projects falling within the scope of purpose of the Corporation prior to consideration by the Board.

B. Review, for Board consideration, annual plans, priorities, and objectives.

C. Monitor the Corporation's progress in achieving official goals and objectives.

D. Evaluate the operational effectiveness of the Corporation.

7.5 There shall be a Budget and Finance Committee which shall have at least the following duties:

A. To identify community resources that can be of assistance, either directly or indirectly, in achieving goals and objectives established by the Board.

7.6 There shall be a Personnel Committee which shall have at least the following duties:

A. Review for Board consideration, a Position Specification and Pay Plan applicable to all employees of the Corporation.

B. Perform periodic review of the Personnel Policies and Procedures and make appropriate recommendations to the Board.

C. Develop a recommended Career Development Plan.

D. Serve as a Personnel Appeals Board to hear and to consider employee grievances.

7.7 There shall be an Internal Dispute Resolution Committee. It shall be comprised of at least three (3) members of the Board and shall be responsible for establishing and recommending to the Board and, upon its adoption thereof, for monitoring written procedures for resolving internal disputes, including impasse procedures between the Corporation and the Policy Council of the Anna Waters Head Start Program. This committee shall be encouraged to work in concert with the parallel committee of said Policy Council, and the Executive Director shall be an ex-officio member thereof.

7.8 Other special committees can be appointed by the President as outlined in Article VI: Section 6.5.

ARTICLE VIII: RULES OF MEETINGS

8.1 All meetings of the Board of Directors or of the Executive Committee shall be in accordance with these By-Laws and with Robert's Rules of Order.

ARTICLE IX: POLICY ADVISORY GROUPS

9.1 The Board shall recognize and cooperate fully with those participant groups that are, or may be, formed as an adjunct to the operation of programs for which the Corporation is responsible. Said groups shall have a membership of at least fifty percent (50%) low-income or representatives of the low-income population. Policy Advisory groups shall be responsible to the Board, and they shall be involved in the planning and evaluation activities of the Board.

ARTICLE X: ADMINISTRATION

10.1 The Board shall employ an Executive Director who shall be the Chief Administrative Official. Said Executive Director shall be selected on the basis of his or her professional qualifications and shall serve at the pleasure of the Board. The Board may also employ First and Second Deputy Directors to assist the Executive Director.

10.2 The duties of the Executive Director shall include, but not be limited to:

A. Execution of all policies and programs established by the Board.

B. Recruiting, directing, and maintaining the administrative staff pursuant to personnel policies established by the Board.

C. Keeping the Board informed of all problems and accomplishments of the administrative staff.

D. Preparing the preliminary budget and other funding documents for Board consideration.

E. Maintaining custody of funds and property of the Corporation. Maintaining financial and inventory records. The Executive Director shall make accurate financial statements of income and expenses, assets, and liabilities, in a form approved by the Board, and present at regular meetings, reports of the accounts.

F. The Executive Director shall prepare an agenda in cooperation with the President and assist the Secretary in issuance of notices of all Board and Executive Committee meetings. The Executive Director shall furnish staff support to the Board, its committees and policy advisory groups as directed by the Board.

10.3 Except for the purpose of inquiry, authorized by the Board, neither the Board nor the individual members thereof shall issue an order or instruction to a member of the administrative staff who is responsible to the Executive Director. Violation of this Section shall be reported to the Board for determination and the violator shall be subject to removal from office.

ARTICLE XI: MISCELLANEOUS PROVISIONS

11.1 No Board member shall solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub agreements. No Officer or Board Member of the Corporation shall participate in the selection or the award or administration of any contract in which the Corporation receives grant funds if a conflict of interest, real or apparent, would be involved. Such a conflict would arise when the Officer or Board Member, any member of his or her immediate family, his or her partner, or any organization which employs, or is about to employ, any of the above has a financial or other interest in the firm selected for the award (as prescribed by 10 CFR 600.436 (b) (3) (iv) or OMB Circular A-110, Attachment 0, 3.a.).

11.2 (A) In order to meet Head Start agency requirements Board Members shall:

(i) not have a financial conflict of interest with the Head Start agency (including any delegate agency);

(ii) not receive compensation for serving on the governing body or for providing services to the Head Start agency.

(iii) not be employed, nor shall members of their immediate family be employed, by the Head Start agency (including any delegate agency); and

(iv) operate as an entity independent of staff employed by the Head Start agency.

(B) EXCEPTION. If a Board Member holds a position as a result of public election or political appointment, and such individual has any conflict of interest described in clause (ii) or (iii) of Section 11.2 (A). However;

(i) such individual shall not be prohibited from serving as a member of the corporation and the Head Start agency shall report such conflict to the U.S. Secretary of Health and Human Services pursuant to regulations promulgated thereby; and

(ii) if the position held as a result of public election or political appointment provides compensation, such individual shall not be prohibited from receiving such compensation.

ARTICLE XII: MISCELLANEOUS PROVISIONS

12.1 EMERGENCY SHELTER HOUSES

The Corporation owns two single family residences commonly known as 960 North Jordan Street, and 262 East Center Street, in Decatur, Illinois, which, together with any additional residences the Corporation may, in the future, acquire for use as Homeless Shelters, shall be actually and exclusively used for the purpose of providing shelter to homeless families. Emergency Shelter will be provided without any charge to the family so served. Transitional Shelter may be provided to a homeless family for an extended period, if the client agrees to sign a Self-Help Contract stating willingness to work with DMCOC to attain stabilization and self-sufficiency goals. The transitional family may be required to pay thirty percent (30%) of its total household income for shelter during this phase, recognizing its ability to pay. The funds will be used to help defray the operation and upkeep of the facilities. The Corporation shall not adopt any rule or take any action as a result of which would be to jeopardize the real estate tax exempt status to which any such residence should otherwise be entitled under 35 ILCS 200/15-65 or any successor law.

ARTICLE XIII: PLAN OF DISTRIBUTION

13.1 The assets of the Corporation upon dissolution shall be distributed as follows:

A. All liabilities and obligations of the Corporation shall be paid, satisfied, and discharged, or adequate provision shall be made therefore.

B. Assets held by the Corporation upon condition requiring return, transfer or conveyance, when the condition occurs by reason of dissolution, shall be transferred or conveyed to a public or private nonprofit organization or agency having programs and purposes similar to those of the Corporation, except as may be required by law, by governmental regulation, or by contractual obligation of the Corporation.

ARTICLE XIIV: AMENDMENTS

13.1 These By-Laws may be altered, amended, repealed at any meeting of the Board provided that notice in writing of the proposed changes shall have been given to each member at least fourteen (14) days before such meeting.

Form **8868**
(Rev. April 2009)
Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return

▶ File a separate application for each return.

OMB No. 1545-1709

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box ▶ [X]
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Part I **Automatic 3-Month Extension of Time.** Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete Part I only ▶ [ ]

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Electronic Filing (e-file). Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for a corporation required to file Form 990-T). However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed and signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit *www irs gov/efile* and click on *e-file for Charities & Nonprofits*.

Type or print	Name of Exempt Organization	Employer identification number
	DECATUR-MACON COUNTY OPPORTUNITIES CORPORATION	37-0864527
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P O. box, see instructions. 1122 E. MARIETTA	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DECATUR, IL 62521	

Check type of return to be filed (file a separate application for each return):

[X] Form 990	[ ] Form 990-T (corporation)	[ ] Form 4720
[ ] Form 990-BL	[ ] Form 990-T (sec. 401(a) or 408(a) trust)	[ ] Form 5227
[ ] Form 990-EZ	[ ] Form 990-T (trust other than above)	[ ] Form 6069
[ ] Form 990-PF	[ ] Form 1041-A	[ ] Form 8870

DONNA LONG

- The books are in the care of ▶ 1122 EAST MARIETTA STREET - DECATUR, IL 62521

Telephone No. ▶ 217-428-0155 FAX No. ▶

- If the organization does not have an office or place of business in the United States, check this box ▶ [ ]
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ______ . If this is for the whole group, check this box ▶ [ ] . If it is for part of the group, check this box ▶ [ ] and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a corporation required to file Form 990-T) extension of time until OCTOBER 15, 2010 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

▶ [ ] calendar year ______ or

▶ [X] tax year beginning MAR 1, 2009 , and ending FEB 28, 2010 .

2 If this tax year is for less than 12 months, check reason: [ ] Initial return [ ] Final return [ ] Change in accounting period

3a	If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	$
b	If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	$
c	**Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	$ N/A

Caution. If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

MAILED CERTIFIED:
7009 1680 0001 1550 3448

923831
05-26-09

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