



VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Wednesday, June 12, 2024 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

APPROVAL OF AGENDA (Voice Vote)

APPROVAL OF MINUTES (Voice Vote)

- [1.](#) Motion to approve Board of Trustees meeting minutes from May 14, 2024

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

UNFINISHED BUSINESS

- [2.](#) Motion to discuss and possible approval of selection of contractor to perform tennis court restoration repairs.
- [3.](#) Motion to discuss/approve **Ordinance 2024-** An Ordinance of the Village of Poplar Grove, Illinois amending Title VI, Chapter 2, of the Village's Code of Ordinances to create a new section 6-2-10 to provide for commercial sewer credit.

NEW BUSINESS

- [4.](#) Motion to discuss/approve **Resolution 2024-** A Resolution appointing Ancel Glink P.C. as the Village Attorney for the Village of Poplar Grove, Illinois.

5. Motion to discuss/approve Class K Liquor license application to allow to-go cocktails from Hyde Out Bar & Grill.
6. Motion to discuss/approve **Ordinance 2024-** An Ordinance of the Village of Poplar Grove, Illinois amending Title 1 "Administration," Chapter 6 "Village Officers and Employees," article H. "Reserved" of the code to hereby create the position of Village Administrator.
7. Motion to discuss/approve retaining Green Forensic Accounting Solutions, LLP to perform Forensic Audit for January 1, 2019 to December 31, 2022.
8. Motion to discuss retaining Sikich to perform annual audit.
9. Motion to discuss Veteran's Park.
10. Motion to discuss/approve Mansfield Park Tree Donation.
11. Motion to discuss/approve Village Hall closing July 5th, 2024.

ADJOURNMENT (Voice Vote)

KJ 06/07/2024



VILLAGE OF POPLAR GROVE

"A Great Place to Call Home"

VILLAGE BOARD OF TRUSTEES

Tuesday, May 14, 2024 - 7:00 PM

200 N. Hill Street, Poplar Grove, IL 61065

<https://www.youtube.com/watch?v=8ZzdeOdv81g>

CALL TO ORDER

the meeting was Called to order by Village President Don Sattler at 7 pm.

ROLL CALL

PRESENT

President Don Sattler

Admin Chairman Owen Costanza

Finance Chairman Jeff Goings

Trustee Dan Cheek

Trustee Betsy Straw

Trustee Austin Davies

Trustee Bruce Moore (once sworn in)

Clerk Karri Miller

Attorney Aaron Szeto

Treasurer Carina Boyd

Engineer Chris Dopkins

PLEDGE OF ALLEGIANCE

APPROVAL OF PHONE PARTICIPATION (Roll Call)

none

APPROVAL OF AGENDA (Voice Vote)

Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings. Motion passed via voice vote.

Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings to move items 10 and 11 to the beginning of unfinished business, add discussion of Lauterbach & Amen

letter to unfinished business, and add discussion of P.A.C letter under new business. Motion passed via voice vote.

Motion made by Trustee Davies, Seconded by Trustee Straw to move item 19 to the top of new business. Motion passed via voice vote.

APPROVAL OF MINUTES (Voice Vote)

- 1. Motion to approve Board of Trustee Meeting minutes from April 17, 2024.
 Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek. Motion passed by voice vote.
 Motion made by Trustee Davies, Seconded by Trustee Straw to add to item 15 Attorney Szeto explained the state statute and that the reports are not in compliance with the state statute. Motion passed by voice vote.

Motion made by Trustee Straw, Seconded by Trustee Davies to add a public comment in front of David Allgood on item 14 and change a few to fee and change it to too from item 9. Motion passed by voice vote.

PUBLIC COMMENT *Public Comment is encouraged. The Village Board will receive comments from the public, pursuant to State Statutes. Comments will be limited to five minutes on topics relating to the Village of Poplar Grove. Be further advised that matters brought up at this time may be referred to the appropriate committee or individual for further discussion or consideration.*

David Allgood - David Allgood expressed concerns about the board's actions, the appointment process, and the need for more proactive engagement with state officials and neighboring communities.

DEPARTMENT REPORTS

- 2. Engineer Report, McMahon
no questions for Engineer Dopkins
- 3. Public Works Report, David Howe
No questions for Director Howe
- 4. Treasurer Report, Carina Boyd
Treasurer Boyd will meet with Trustee Straw later this month to go over how things are done in the Treasurer Department.
- 5. Wastewater Report, TEST
Clerk Miller stated that Test is currently hiring for the Poplar Grove Waster Water Plant.

UNFINISHED BUSINESS

- 6. Motion to discuss/approve **Ordinance 2024-10** An Ordinance of the Village of Poplar Grove, Illinois Granting an amendment to Special Use Permit 2018-03 to allow residential uses within the hangars at Poplar Grove Airport (11619 Illinois Route 76).

Motion made by Admin Chairman Costanza, Seconded by Trustee Davies.
 Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek,
 Trustee Straw, Trustee Davies

Attorney Szeto explained the current airport has an existing Special Use Permit that authorizes the use of the airport and the museum. There are residential units built within hangars, which the current zoning does not contemplate. The airport requested an amendment to their Special Use Permit to allow residential hangars. This request was discussed at the Planning and Zoning Commission meeting last month.

Board members asked questions and discussed the ordinance

7. Motion to discuss/approve modification of Building Code requirements regarding Residential Units within Hangars at Poplar Grove Airport.
 Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.
 Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek,
 Trustee Straw, Trustee Davies
 Attorney Szeto went over the modifications to building code requirements for residential units within hangars at Poplar Grove Airport.
 Attorney Gino Galuzzo on behalf of Steve Thomas stated that the code is a different standard than the standard residential code. Attorney Galuzzo stated the airport's goal is compliance.
 The board discussed whether to require tenants to sign a waiver to protect the village from liability in case of deviations from building codes. The board felt it was not necessary at this time to require waivers
8. Motion to discuss/approve Ordinance for water/sewer credit for Pacemaker.
 Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.
 Trustee Goings stated he talked to the company and received a response from the company that he emailed out to the board.
 Trustee Straw asked how much the credit would be per year.
 Attorney Szeto will draft an ordinance for sewer credit for commercial businesses that have filter water machines.
9. Motion to discuss forensic audit quotes.

 Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.
 President Sattler went over the quotes that he received and the board asked questions.

10. Motion to discuss/approve forensic audit quotes.

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.

The board discussed the quotes received for a forensic audit and the need to narrow down the options.

Trustee Costanza stated that he feels the board should not do anything with the forensic audit until Lauterbach & Amen is done with the FY 2023-2024 audit

Motion made by Trustee Straw, Seconded by Trustee Cheek to table indefinitely.

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies

- 10.5 Motion to discuss Lauterbach & Amen letter

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.

Trustee Costanza stated that he feels President Sattler should resign the engagement letter and now that the forensic audit has been put on hold.

President Sattler agreed to resign the letter.

NEW BUSINESS

11. Motion to discuss and appoint Bruce Moore as Trustee to fill the vacancy of Kristi Richardson to Poplar Grove Village Board.

Motion made by Trustee Davies, Seconded by Trustee Straw.

Voting Yea: Admin Chairman Costanza, Trustee Straw, Trustee Davies

Voting Nay: Finance Chairman Goings, Trustee Cheek

Public comment David Allgood expressed concerns about Bruce Moore's suitability for the trustee position, citing past and current behavior and historical controversies.

Trustee Costanza asked to share his vision and plans for the community.

Mr. Moore stated issues like parking and the importance of community engagement through platforms like Facebook.

Clerk Miller swore in Bruce Moore as Trustee

12. Motion to discuss/approve to approve check disbursement for payments scheduled to be paid prior to May 31, 2024, in the amount of \$204,608.94 in AP checks, \$17,487.41 in insurance expense checks, \$25,344.53 EFTS, and Payroll with estimates included \$72,836.66 for a grand total of \$320,277.54.

Motion made by Admin Chairman Costanza, Seconded by Finance Chairmen Goings.

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

Trustee Straw asked if the Amazon bill was a credit card. Trustee Costanza stated that it was a line of credit.

13. Motion to discuss/approve additional scope of work regarding Comprehensive Plan. Motion made by Admin Chairmen Costanza, Seconded by Trustee Cheek.

Attorney Szeto - explained the comp plan went to Planning and Zoning members last month and Planning and Zoning members would like a 2nd open house and most of them missed the 1st meeting. Consultant willing to conduct additional sessions for \$1,260

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek not to exceed \$2,000.

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

14. Motion to discuss/approve Petting Zoo for Neighbors Night.

Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings.

Voting Nay: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

Treasurer Boyd stated she finally heard from Sunshine farms and the contract is in the packet.

public comment Amy Ekberg stated that FFA is willing to do the petting zoo for free and that she would give the contact information over to the village on who she spoke to. the board discussed both options.

15. Motion to discuss total expenditures and not to exceed amount for Community Events. Motion made by Admin Chairmen Costanza, Seconded by Trustee Cheek.

Treasurer Boyd asked the Board how much they wanted to spend on neighbors' night. Trustees discussed that they would be ok with up to \$2,500.

Discussion only

16. Motion to discuss and possible approval of selection of contractor to perform tennis court restoration repairs.

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.

Engineer Dopkins reviewed the necessary repairs for the tennis courts and outlined the costs for each option.

Motion made by Admin Chairman Costanza, Seconded by Trustee Davies to postpone the discussion to May 29th.

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

17. Motion to discuss/approve award of Construction Contract 24-00000-00-GM 2024 Pavement Maintenance Program. (Resolution)

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.

Engineer Dopkins reviewed the bids and noted that they were favorable for the Village this year, with Rock Road being the lowest bidder. Dopkins stated the bid was for \$274,000

Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings to award Rock Road the contract for the 2024 Pavement Maintenance Program .

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

- 18. Motion to discuss/approve **Resolution 2024-12** A Resolution of the Village of Poplar Grove resolving to enter into a Professional Service Agreement for the development of Poplar Grove's Source Water Protection Plan.

Motion made by Admin Chairman Costanza, Seconded by Trustee Cheek.

Voting Yea: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Straw, Trustee Davies, Trustee Moore

Engineer Dopkins reviewed the resolutions and emphasized that the plan is essential for the village to maintain compliance with our water system.

- 19. Motion to discuss/approve an Ordinance regarding Expulsion of Elected Officials from Meetings.

Motion made by Trustee Straw, Seconded by Trustee Davies.

Voting Yea: Trustee Straw, Trustee Davies, Trustee Moore, President Sattler

Voting Nay: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek
Attorney Szeto reviewed the ordinance, stating that Trustee Davies requested its drafting. Trustee Davies also asked for the inclusion of language about trespassing, allowing individuals to be removed from the property if they refuse to leave when asked.

Motion made by Trustee Davies, Seconded by Trustee Straw to add trespassing language

Voting Yea: Trustee Straw, Trustee Davies

Voting Nay: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek, Trustee Moore.

Motion made by Trustee Davies, Seconded by Trustee Straw to add that the ordinance applies to appointed officials as well.

Voting Yea: Trustee Straw, Trustee Davies, Trustee Moore, President Sattler

Voting Nay: Admin Chairman Costanza, Finance Chairman Goings, Trustee Cheek

19.5 Discussion on PAC Letter

Motion made by Admin Chairman Costanza, Seconded by Finance Chairman Goings.

Trustee Costanza stated that he was unaware of the PAC letter or any response regarding OMA violations regarding the minutes until he received screenshots 45

minutes before the meeting. He questioned why the PAC letter mentioned the board when he had not received any email from them.

President Sattler clarified that the letter was directed to him, and he responded accordingly. Trustee Costanza expressed that the entire board should have discussed it before responding. He also inquired about the minutes being posted on the website. Attorney Szeto explained that, in his opinion, since the website is not managed by the Village's full-time staff, there is no requirement to post the minutes there. Trustee Costanza also expressed that trustees should not use the village logo for personal attacks on other officials.

GOOD OF THE VILLAGE

20. May 27th, 2024 - Village Hall Closed in observance of Memorial Day
Community Event June 8th, 2024 - 6:00 pm through Fireworks
Board of Trustee Meeting June 12th, 2024 - 7:00 pm
Board of Trustee Meeting June 19th, 2024 - 7:00 pm

ADJOURNMENT (Voice Vote)

Motion made by Admin Chairman Costanza, Seconded by Trustee Davies. Motion passed by voice vote.

The meeting adjourned at 10:06 pm



To: The Village President and Board of Trustees
From: Chris Dopkins, P.E., Village Engineer
Re: Tennis Court Rehabilitation
Date: May 9, 2024

Please allow this memorandum to follow up the discussions of the April 17th Board Meeting regarding the repair of the tennis courts where staff presented two options for consideration. The first option was to rehabilitate the courts which had a cost of approximately \$53k. The second option was to remove and replace the courts altogether, which had a cost of approximately \$90k. After discussion, it was determined that the most feasible option for the Village is to remediate the existing courts. The Board was interested to see the proposals, and I have attached copies of the correspondence received from contractors. I have subsequently added notes and/or email excerpts to help clarify the information provided by the contracting community as they can be a little hard to follow. The Board was also interested to know if improvements could be made yet this calendar year if the contractor had approval in June or July. I reached out to Midwest Sports Surfaces with that very question, and they advised that, assuming things do not change they could be on site between 3-5 weeks after formal approval.

Please do not hesitate to contact me at 636-9590 if I may provide additional assistance.

Chris Dopkins

From: mw <mwtennis1@aol.com>
Sent: Monday, April 15, 2024 10:59 PM
To: Chris Dopkins
Subject: Re: Village of Poplar Grove

Midwest Sports Proposal

Chris,

I am putting some numbers together for you.
The change in weather forecast for took my office time away.

\$44.7K includes:
Crack repair
Armor install
surface leveling
Application of 4 layer Laykold ColorFlex coating

Court Rehab Cost

Color coating of new asphalt, lines for 1 TC & 2 PB courts - \$17,5K.

Cost to mark new courts

3 sets of inground net posts ' \$9.0K

Cost to install new nets/posts, which is necessary no matter which option is selected.

Best,

Paul Tulacka
MSS, LLC

On Monday, April 8, 2024 at 12:31:21 PM CDT, Chris Dopkins <cdopkins@mcmgrp.net> wrote:

Hi Paul,

We have a budget number to remove and replace the HMA and honestly I want to give the Board all of the options and let them choose the path forward. That said, I need to get a price for the following:

- Marking the new surface for one tennis court and two pickle ball courts.
- Installing the posts and nets for the new courts.

I also want to make sure that I am understanding the proposal below....I understand it to mean that all in the Village is looking at \$44.7k to complete the crack repair, place the armor, and mark the courts and install the nets....correct??

Chris Dopkins

From: Chris Dopkins
Sent: Tuesday, April 16, 2024 12:01 PM
To: Tyler Willis
Subject: RE: Village of Poplar Grove Tennis Courts

Got it....THANKS!

From: Tyler Willis <tyler@rhinosealcoat.com>
Sent: Tuesday, April 16, 2024 11:49 AM
To: Chris Dopkins <CDopkins@mcmgrp.net>
Subject: Re: Village of Poplar Grove Tennis Courts

Yes the \$54,475 includes prevailing wage and is remarking the courts if they are repaved.

On Apr 16, 2024, at 11:42 AM, Chris Dopkins <CDopkins@mcmgrp.net> wrote:

Thanks Tyler,

There is a water source nearby....so no worries there.

To confirm, the \$54,475 is to remark/install nets/posts/sleeves....correct? Please confirm prevailing wage rate as well.

Thx

Rhino Sealcoat Proposal

Chris

From: Tyler Willis <tyler@rhinosealcoat.com>
Sent: Tuesday, April 16, 2024 11:39 AM
To: Chris Dopkins <CDopkins@mcmgrp.net>
Subject: Re: Village of Poplar Grove Tennis Courts

New asphalt

\$54,475

Cost to mark new courts, provide and install nets.

Redo current court. Two colors total (standard colors) I failed to mention I would need a water source within 200 feet of the courts for power washing or if I have to bring in my own that cost would be passed on to the owners.

\$49,800

Cost for rehabilitation, does NOT include Armor repair, no warranty

AMERICAN SEALCOATING, INC

American Sealcoating, Inc.
 109 Coolspring Cir
 Michigan City, IN 46360
 +1 2192290025
 american_sealcoating@yahoo.com

ADDRESS

Christopher D. Dopkins
 McMahan
 1700 Hutchins Road
 Machesney Park, IL 61115

Estimate 1767

DATE 03/18/2024

ACTIVITY	QTY	RATE	AMOUNT
<p>Sport Court Package ONE TENNIS COURT AND CONVERT TENNIS COURTS INTO TWO PICKLEBALL COURTS</p> <p>Open and clean cracks with wire wheel and routing machine</p> <p>Clean entire court surface using high power blowers and brooms to remove debris.</p> <p>Fill cracks and low-spots with SportMaster acrylic patch binder.</p> <p>Apply (2) coats of SportMaster acrylic resurfacer via squeegee.</p> <p>Apply (2) coats of SportMaster court color via squeegee.</p> <p>Stripe standard tennis court layout.</p> <p>Apply SportMaster Stripe Rite for primer to ensure no bleeding of the color.</p> <p>Finish off striping using SportMaster Line Paint.</p>	1	24,900.00	24,900.00
<p>INSTALL PICKLEBALL SLEEVES Furnish and install pickleball post sleeves, digging below frost line, and according to project specs.</p>	2	2,950.00	5,900.00
<p>Pickleball Net Furnish and install a pickleball net according to manufacturer's specs.</p>	2	300.00	600.00
<p>Tennis Posts Furnish and install Pickleball posts into sleeves. Furnish and install a center hook.</p>	2	1,000.00	2,000.00

*Color coating materials (acrylic resurfacer, acrylic color coating, and striping) are covered under warranty for one year from date of completion.

*Crack repairs are entirely weather dependent and are covered under warranty for 3 months from date of completion.

ACTIVITY	QTY	RATE	AMOUNT
Armor Crack Repair System OPCIONAL: Install (800) linear feet of Armor Crack Repair System according to manufacturer's instructions. * WARRANTIED FOR 2 YEARS \$16,000.00	1	0.00	0.00

Thank you for your business!

TOTAL	\$33,400.00
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Chris Dopkins

From: Chris Dopkins
Sent: Tuesday, April 16, 2024 3:24 PM
To: David Howe
Subject: RE: draft memo

Thanks Dave,

I should have mentioned that I reached out to American Sealcoating as they had quoted 800' of Armor protection and in reality there is about 1,050 feet. They indicated that the protection runs \$20/ft (which is what they quoted) and I told them that I was going to revise the quantity to 1,050' and use the \$20/LF unit price.

I'll send Katie and Karri the final version of the memo in a few minutes.

Chris

Subtotal	\$33,400.00
800' of Armor Repair	\$16,000.00
250' Additional Feet of Armor Repair at \$20/LF	\$5,000.00
Total Rehab Cost for Courts w/ 1,050 LF Armor Repair	\$54,400.00

*Color coating materials (acrylic resurfacer, acrylic color coating, and striping) are covered under warranty for one year from date of completion.

*Crack repairs are entirely weather dependent and are covered under warranty for 3 months from date of completion.

ORDINANCE 2024-

**AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, ILLINOIS AMENDING
TITLE VI, CHAPTER 2, OF THE VILLAGE’S CODE OF ORDINANCES TO CREATE
A NEW SECTION 6-2-10 TO PROVIDE FOR COMMERCIAL SEWER CREDIT**

WHEREAS, the Village of Poplar Grove, Illinois (“Village”) has adopted a Code of Ordinances (“Village Code”); and

WHEREAS, the Village Code Title VI “Public Ways and Property,” Chapter 2 “Combined Waterworks and Sewerage System,” provides for regulation of the Village’s waterworks and sewerage system; and

WHEREAS, the Village now desires to create a new Section 6-2-10 to provide a mechanism for a commercial retailers of water to request sewer credits for water that is sold to consumers in containers and is not sent to the Village’s sanitary sewer treatment system; and

WHEREAS, the Village has determined that such amendments are in the best interest of the Village and its citizens.

NOW THEREFORE, be it ordained by the President and Board of Trustees for the Village of Poplar Grove, Illinois, as follows.

1. The above-recitals are incorporated herein and made a part hereof.
2. That Title VI, Chapter 2, of the Village Code, is hereby amended to create a new Section 6-2-10 and which shall read as follows: (deletions identified by ~~strikethroughs~~ and additions by **bold and underline**):

“6-2-10. - COMMERCIAL SEWER CREDIT.

Commercial retailers of water to consumers (i.e. grocery or similar type stores that sell water via a dispenser that fills gallon or multi-gallon containers) may apply to the Village for sewer credits as such water is not sent to the Village’s sanitary sewer treatment system. Such application shall be submitted quarterly to the Village and shall include documentation evidencing the number of gallons of water that has flowed through the dispenser for that quarter. Examples of such documentation includes, but is not limited to, receipts for sale of containers of water which shall include the number of gallons sold on each transaction and water meter reads from the dispenser.

i. The quarterly receipts shall be compared with the amount of water usage shown on the meter for the dispenser.

ii. Upon submission of a request for sewer credit for a quarter, the Village Board shall review the receipts and the meter reading for a retailer and shall determine whether a sewer credit is due for that quarter and whether to grant such a credit.

iii. Any sewer credit approved by the Village Board will appear on a subsequent utility bill.

- 3. Except as amended in this Ordinance, all other provisions and terms of Village Code of Ordinances shall remain in full force and effect as previously enacted except that those ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.
- 4. This Ordinance shall be in full force and effect from after its passage, approval, and publication in pamphlet form as provided by law.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2024
AS FOLLOWS:

VOTING "AYE": _____

VOTING "NAY": _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2024

ATTEST:

CLERK

PRESIDENT

RESOLUTION NO. 2024-

A RESOLUTION APPOINTING ANCEL GLINK P.C. AS THE VILLAGE ATTORNEY FOR THE VILLAGE OF POPLAR GROVE, ILLINOIS

WHEREAS, the Village of Polar Grove, Illinois (“Village”) has the authority to adopt ordinances and to promulgate rules and regulations that pertain to its government and affairs, and to review, interpret and amend its ordinances, rules and regulations; and

WHEREAS, Section 1-6E-1 of the Code of Ordinances for the Village of Poplar Grove, Illinois (the “Village Code”) provides that the Village Attorney, shall be appointed by the President, with the advice and consent of the Village Board; and

WHEREAS, Section 3.1-30-5 of the Illinois Municipal Code (65 ILCS 5/3.1-30-5) provides that the President, by and with the advice and consent of the Village Board, may appoint an attorney for the Village (the “Village Attorney”); and

WHEREAS, the President, by and with the advice and consent of the Village Board, has determined that it is necessary for conducting Village business and for the effective administration of government to appoint Ancel Glink P.C. to the office of Village Attorney pursuant to the law firm’s proposal (the “Proposal”), a copy of which is attached hereto and incorporated herein as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF POPLAR GROVE, BOONE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1: RECITALS. The facts and statements contained in the preamble to this Resolution are found to be true and correct and are hereby adopted as part of this Resolution.

SECTION 2: APPOINTMENT. The President, by and with the advice and consent of the Village Board, hereby appoints Ancel Glink P.C. to the office of Village Attorney pursuant to the terms of the Proposal. The Village President is authorized to sign any documents necessary to effectuate the intent of this Resolution and the Village Clerk is authorized to attest the same.

SECTION 3: EFFECTIVE DATE. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS ____ DAY OF _____, 2024

AS FOLLOWS:

VOTING “AYE”: _____

VOTING "NAY": _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2024

VILLAGE PRESIDENT

ATTEST:

VILLAGE CLERK



A Professional Corporation
1979 N. Mill Street, Suite 207
Naperville, IL 60563
www.ancelglink.com

Keri-Lyn J. Krafthefer
kkrafthefer@ancelglink.com
(P) 312.604.9126
(F) 630.596.4611

June 4, 2024

By E-mail to DSattler@villageofpoplargo.com

Don Sattler
Village President
Village of Poplar Grove
200 Hill Street
P.O. Box 1
Poplar Grove, IL 61065

Re: Proposal to perform legal services for Village of Poplar Grove

Dear President Sattler:

On behalf of Ancel Glink, P.C., we greatly appreciate your consideration of Ancel Glink to serve as the Village Attorneys for the Village of Poplar Grove. Ancel Glink has represented Illinois public entities, including municipalities, park districts, school districts, townships and other governmental bodies for over 80 years. We are a well-respected law firm with approximately 40 attorneys who concentrate on all facets of legal practice affecting Illinois public entities. Our goal is to provide effective and efficient representation at a reasonable cost. Many of our relationships with public entities have continued for more than 20 years. We believe that such long-term relationships result from our view that governmental attorneys are to serve the policy-makers of the community, but are not to become the policy-makers themselves.

Members of this firm are familiar with the myriad of governmental issues facing Illinois public entities. We serve as regular counsel to many municipalities, as itemized on our enclosed client list. Ancel Glink has substantial experience in all facets of governmental law. We expect that the primary attorneys serving the Village of Poplar Grove will be Keri-Lyn Krafthefer, Mike Stillman, Richard Bruen and Kevin Sterk.

Our collective experience in government law is reflected in our attorneys' contributions to various local, state, and national publications. In addition to authoring the *Illinois Municipal Handbook* published by the Illinois Municipal League, our attorneys work diligently to give back to the municipal community by presenting and lecturing at seminars and workshops throughout Illinois and around the country. Our lawyers regularly contribute articles to local and national publications, and have written or edited several books on government law and practice. Ancel Glink writes the books that other attorneys have on their bookshelves to help them answer their clients' questions. In addition, our attorneys give the seminars that other attorneys attend in order to stay up to date on legal issues impacting local governments.

We regularly attend Village Board, Plan Commission, Zoning Board of Appeals, liquor control hearings, and other advisory board meetings on behalf of our municipal clients. We routinely

ANCEL GLINK

June 4, 2024

Page 2

counsel government officials and employees on all types of legal issues that affect governmental bodies. Our attorneys have experience in reviewing and drafting contracts, ordinances, resolutions, and other legal documents on a wide-range of issues. We draft, negotiate, and review intergovernmental agreements, and prepare policies to comply with federal and state laws. Our attorneys have represented numerous governmental entities in real estate transactions and condemnation actions. We also advise our clients on personnel matters, as well as participate in collective bargaining negotiations and handle grievances and arbitrations for our governmental clients. We have negotiated annexation and redevelopment agreements and drafted land use and zoning ordinances for large and small projects throughout the State.

In addition to the day to day representation of our local government clients, our attorneys are involved in a wide-range of litigation matters, relating to civil rights actions, including those related to police conduct, workers compensation, tort defense, employment and personnel claims, land use challenges, and many others. We evaluate and respond to insurance claims and represent governmental bodies in all aspects of insurance matters. We also represent a number of governmental bodies in litigation matters assigned by their insurance carriers or pools.

We are forwarding to you a copy of our firm brochure, which describes in greater detail the comprehensive services provided by Ancel Glink to local public entities. We have the experienced personnel to attend any Village Board meetings of the Village of Poplar Grove as requested and/or needed, along with meetings of committees at which legal representation is necessary or advisable. For many of our Village clients, much of our legal services are provided by phone or electronically.

Regarding our fee structure, Ancel Glink has a long-standing commitment to public service, education and to providing quality legal services at a reasonable cost. Our fees are determined based on time spent providing services to the Village by our professional staff at each person's applicable hourly billing rate. Our schedule of hourly billing rates is based upon years of experience, specialization and training and practice, and level of professional attainment. For our representation, we would charge a fee of \$255.00 per hour for work by attorneys and paralegal services at \$145.00 per hour.

We also charge standard copying charges, computer research charges, and messenger delivery charges. Any expenses, disbursements and other charges incurred on the Village's behalf will be billed to the Village in addition to our charges for professional services in accordance with our regularly established procedures. We charge a separate rate for bond deals. The Village will be responsible for the payment of all directly incurred costs (including the fees of any experts). We will, of course, consult with you before the hiring of any experts. We may ask you either to pay or reimburse certain vendors directly or advance to us those sums prior to our expenditure.

On our invoices, all of our time is fully itemized and documented. Our time is billed in quarter-hour increments. Each monthly bill for services includes the initials of the individual performing the assigned task, the date on which the work was performed, a detailed description of the work

ANCEL GLINK

June 4, 2024

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performed and the amount of time spent completing the assignment. Our rates are adjusted annually at the beginning of each calendar year.

We are willing to work out a retainer agreement with the Village once we have an understanding of the work that would be included in the retainer.

We look forward to discussing with you the strengths that Ancel Glink can bring to Village of Poplar Grove, and we hope to have the opportunity to develop a close and confident relationship with you and your fellow Village officials.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Keri-Lyn J. Krafthefer". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Keri-Lyn J. Krafthefer

Enclosures:

Firm Brochure
Attorney Resumes
Governmental Client List

Ancel Glink

ABOUT OUR FIRM

For over 90 years, Ancel Glink has built and modernized the practice of local government law in Illinois. From litigation to land use and labor relations—our clients enjoy access to top attorneys and large firm resources in a small, personalized setting. Our specialized legal staff has one fundamental goal: Empower our clients. We present legal advice in a form that can be easily understood, evaluated and applied. We tailor our services to your unique needs and give clients tools to reduce their reliance on legal advisors. Every step of the way, Ancel Glink is working for your success.

Chicago Office

140 S. Dearborn Street, 6th Floor
Chicago, IL 60603
312.782.7606

DuPage County Office

1979 N. Mill Street, Suite 207
Naperville, IL 60563
630.596.4610

North Suburban Office

175 E. Hawthorn Parkway, Suite 145
Vernon Hills, IL 60061
847.247.7400

McHenry County Office

101 N. Main Street, Suite 2
Crystal Lake, IL 60014
815.477.8980

Central Illinois Office

202 N. Prospect Drive, Suite 203
Bloomington, IL 61704
309.828.1990

Western Illinois Office

1515 5th Avenue, Suite 320
Moline, IL 61265

THE FIRM AND ITS ATTORNEYS

ANCEL GLINK, P.C. was founded more than 85 years ago. As one of the preeminent local government law firms in Illinois, our firm has a tradition of excellence and innovation. ANCEL GLINK has adhered to the principle of providing the quality of work normally associated with the largest firms within a small firm environment. Our goal is to offer our clients effective and comprehensive representation at a reasonable cost. Our legal services and strategies match our clients' needs and resources. We represent and advise clients statewide, often serving as special counsel in assisting local attorneys with complex matters.

ANCEL GLINK attorneys bring to our clients diverse educational and occupational backgrounds. Our attorneys have joined ANCEL GLINK from the fields of government, education, business and insurance. Others served as members of governmental boards and administrators, hearing officers, court arbitrators, and law clerks for both trial and appellate courts. Several attorneys have taught at universities and law schools in the Chicago area. Our attorneys regularly lecture on each area of law practiced by the firm, and the firm periodically sponsors seminars on new developments affecting local officials and practitioners.

Our lawyers have chaired the local government committees of both the Chicago and Illinois State Bar Associations, and have served in various capacities for the Illinois Municipal League, the Illinois Association of School Boards, and the Illinois Association of Park Districts. ANCEL GLINK enjoys the highest rating, "AV," given by Martindale Hubbell and is listed by the A.M. Best Company in its Directory of Recommended Insurance Attorneys.

We advise elected and appointed officials in a nonpartisan manner and are successful in creating practical and lawful ways to accomplish the objectives of our clients. We are not hesitant to suggest new and innovative ideas and approaches while, at the same time, we are conscious of the need to contain the costs of representation.

Perhaps the best way to learn about ANCEL GLINK is to visit our web site at www.ancelglink.com. There you will find a description of the history of the firm and our current attorney roster. You can also review dozens of commonly asked questions and answers and download materials and publications from the ANCEL GLINK Resource Center, including our 10 pamphlets relating to local governmental issues.

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OUR CLIENTS

The essence of our practice is the representation of governmental entities of all types both as general corporate counsel and as special counsel on a wide variety of legal issues. The firm also represents businesses and real estate owners and developers, particularly in their relationships with and before governments.

Municipalities

Our clients include cities, villages, and towns throughout the state. We serve as the regular corporate attorney for many municipalities and as special counsel to communities that seek our assistance for particular matters. We have represented communities with fewer than 1,000 residents and those with over 100,000 residents. We have originated, written, updated or edited many publications, including the *Illinois Municipal Handbook*, published by the Illinois Municipal League, and the four volume *Illinois Municipal Law Series*, published by the Illinois Institute for Continuing Legal Education.

Townships

In the last decade, ANCEL GLINK has become a premier firm in the representation of townships. The firm can offer not only legal assistance, but practical expertise for both standard and complex issues. We can assist our township clients in complex and mixed questions of law, economics, finance, general assistance, open space, personnel and collective bargaining. ANCEL GLINK attorneys are the authors of the Township of Illinois Laws and Duties Handbook. The firm also assisted in the Creation of the Illinois Township Supervisors Guide.

Park Districts

Illinois park districts recognize ANCEL GLINK's expertise in this field. We currently represent

more than 50 park districts and special recreation associations as general counsel or special counsel in unusual or complex matters. Our attorneys author the handbook *Illinois Park District Law*, published by the Illinois Association of Park Districts. The firm has been awarded the Lifetime Appreciation Award by the Illinois Association of Park Districts.

School Districts

We represent school districts as their general attorney and as counsel on special matters. Creative and innovative approaches to problem solving are what these difficult and constantly changing circumstances demand and what the firm's experience makes possible. Our firm also serves as chief defense attorney for several educational self-insurance pools, which keeps us in constant contact with the problems faced by more than 100 Illinois school districts. One of our partners is the founding General Editor and current Co-Editor of the two volume treatise published by the Illinois Institute for Continuing Legal Education entitled *Illinois School Law*.

Libraries

ANCEL GLINK represents a number of library districts and boards throughout the state. Whether a library operates as a separate district or as a municipal library board, it is no longer possible to maintain and operate a library without developing substantial knowledge of finance, personnel issues, zoning and property questions, and liability

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concerns. We have the resources to assist in all of these areas, either on a day-to-day or consulting basis.

ANCEL GLINK attorneys are authors of the Financial Manual for Illinois Public Libraries, which is published by and available through the Illinois Library Association.

Fire Protection Districts

ANCEL GLINK helps fire protection districts, whether big or small, volunteer, full-time or a combination, solve any number of problems involved in the operation of a fire department. Our attorneys have decades of experience providing advice and assistance to Chiefs and Board of Trustees to control district affairs and the provision of fire prevention services. The firm is the author of a financial manual for fire departments published by the Northern Illinois Alliance of Fire Protection Districts.

Special Districts and Other Units of Local Government

ANCEL GLINK attorneys are experienced in the representation of community colleges, sanitary and water districts, and specialized intergovernmental agencies. Generally, only sketchy statutory language and sparse case

law govern the operations of these important governmental bodies. Our experience is extremely important in guiding these special districts through uncharted areas. As one example, we represented a water agency which financed and constructed, under budget and on time, a system serving more than one hundred thousand users.

Self-Insurance Pools

ANCEL GLINK has helped organize and has represented more governmental self-insurance pools than any other law firm in the United States. In 1978, we wrote the contract and by-laws for one of the first comprehensive governmental self-insurance pools in the country. In addition to developing general liability defense pools, the firm has developed specialized pools to provide high-level excess coverage, for workers' compensation and for group health and accident coverage of employees.

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OUR GOVERNMENT PRACTICE

ANCEL GLINK offers full service representation to our clients. We have substantial experience in general and litigation matters involving all aspects of government law including:

- Policies and Meeting Practices
- Ordinance and Resolution Drafting
- Governmental Finance
- Purchase and Sale of Property
- Eminent Domain
- Liability and Civil Rights Defense
- Special Service Areas and Special Assessments
- Business Development Districts
- Tax Increment Financing
- Economic Development
- Contracts for Goods and Services
- Contracts
- Collective Bargaining and Personnel
- Workers' Compensation
- Zoning and Planning
- Annexations
- Insurance
- Risk Management
- Intergovernmental Agreements
- Cable Television and Telecommunications
- Public Relations
- Recreational Programs
- Student Issues

Our areas of practice are described in more detail in the individual practice group materials that follow, including descriptions of our local government, land use, labor and employment (including workers' compensation), litigation, and election practice groups.

THE FUTURE

Although our firm's history is very important to us, so is our future. Recently, we opened additional offices to better serve our growing and diverse client base. We updated our technology so we can respond to our clients. We continue to employ attorneys with special experience and interest in serving our clients.

We pledge to continue our long tradition of scholarship and innovation and to offer superior services at prices that governments can afford. We are confident that we can provide the highest quality legal services to local governments at a reasonable cost.

If you would like to discuss what we can do for you, please contact one of our senior

partners Thomas DiCianni, Keri-Lyn Krafthefer, Derke Price, Scott Puma, Julie Tappendorf, Margaret Kostopulos or David Silverman. We would be happy to visit with you to discuss our services.

We also invite you to review our website at WWW.ANCELGLINK.COM. There, you can learn more about the firm and download many pamphlets and articles from the Resource Center.

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Keri-Lyn J. Krafthefer

Equity Partner



Clients choose Keri-Lyn when they need an experienced lawyer who understands local government.

Naperville Office

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Practice Areas

Local Government
Labor & Employment
Taxation
Elections
Litigation

Education

J.D., The John Marshall School
of Law
B.A., University of Illinois

Bar & Court Admissions

Illinois
Northern District of Illinois
Seventh Circuit Court of Appeals
United States Supreme Court

Keri-Lyn has spent her entire legal career representing units of local government and public officials. She advises villages, cities, school districts, townships and park districts. She counsels her clients regarding the issues that arise in the day-to-day representation of public entities, including matters related to board practices and procedures, personnel, labor, employment, election law, economic development and financial matters. She serves as the primary Attorney for the Village of Wadsworth and the Village of Worth, and assistant Village Attorney for Oak Brook, Lisle and numerous other municipalities.

Keri-Lyn is the head of our Ancel Glink's labor and employment practice group, our election law practice group and our local government taxation practice group. In addition to advising municipalities as regular or special counsel in labor and employment, election and taxation matters, Keri-Lyn represents municipalities in other types of matters that arise on a daily basis in the operation of municipalities, including Boards of Fire and Police Commissioners. She serves as the primary attorney for the Municipal Clerks of Illinois.

Keri-Lyn speaks regularly before the Illinois Municipal League, DuPage County Mayors and Managers and for municipal clerks, both at the Municipal Clerk Institute and Academy. Keri-Lyn is the co-author of the [Illinois Municipal Handbook](#), which her firm distributes through the Illinois Municipal League, and has written chapters of the IICLE [Municipal Law and Practice in Illinois Practice Handbook](#). She is the former Chair of the Chicago Bar Association's Local Government Law Committee, its Election Law Committee, and its Entertainment Committee.

ANCEL GLINK, P.C.

Presentations

Keri-Lyn is a frequent speaker at municipal, township, park district, and other conferences on various local government topics, including the following:

- Demystifying the Transgender Laws: How to Prevent the Battle of the Bathrooms from Becoming an Issue in Your Municipality
- Is it a Bird? Is it a Plane? Municipal Use and Regulation of Drones
- Governing with Civility and Respect
- Purchasing and Procurement
- Human Resources: Dealing with Personnel Policy Manuals & Employment Issues
- Legal Update to Municipal Clerks Institute and Academy
- Council Wars
- How to Get On and Stay On the Ballot for Local Government Office
- Managing Employment Issues
- Illinois Freedom of Information Act & Open Meetings Act
- FOIA-AAGGHH The Dark Side
- Transitioning Executive Employees
- Tweeting into Trouble

Publications

- Co-Editor and Contributing Author, Illinois Municipal Handbook (Illinois Municipal League, 2014)
- Editor in Chief and Primary Author, Township Officials of Illinois Laws And Duties Handbook (Township Officials of Illinois, 2015)
- Co-Editor, Illinois School Law Practice Handbook: Organization, Finance & Property (IICLE, 2012)
- Co-Editor, Illinois School Law Practice Handbook: Personnel and Student Issues (IICLE, 2012)
- Contributing author, Illinois Park District Law Handbook (Illinois Association of Park Districts 2010)
- Contributing author, "Elections," Illinois Municipal Law (IICLE, 2011)
- Contributing author, "Municipal Labor Law," Illinois Municipal Law (IICLE, 2011)
- Contributing author, "Community Colleges," Illinois School Law (IICLE, 2012)
- Contributing author, "Education Technology Issues," Illinois School Law (IICLE, 2012)
- Contributing author, "Employee Rights And Responsibilities," Illinois School Law (IICLE, 2012)
- Contributing author, "Local Government Elections," Illinois Election Law (IICLE, 2010)

Honors & Awards

Leading Lawyers has listed Keri-Lyn as one of the top ten female lawyers in Illinois in governmental and municipal law. Leading Lawyers also named her as the only female Leading Lawyer in Political, Campaign and Election Law. Keri-Lyn has been named by [Chicago Magazine](#) and Illinois Super Lawyers as one of the "Top Women Attorneys in Illinois." Illinois Super Lawyers has also named Keri-Lyn as one of the Top 50 Female Attorneys in the State of Illinois, as well as designating her as a Super Lawyer in municipal law every year that such distinction has been awarded, including 2017.

ANCEL GLINK, P.C.

Michael B. Stillman

Partner

West Suburban Office

1979 N. Mill Street, Suite 207
Naperville, IL 60563

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mstillman@ancelglink.com

Practice Areas

Local Government
Litigation
Labor & Employment
School Districts
Elections

Education

J.D., DePaul University College of Law
B.A./B.S. Bradley University

Bar & Court Admissions

Illinois
Northern District of Illinois
Central District of Illinois
Seventh Circuit Court of Appeals
United States Supreme Court

Mike represents a variety of government bodies, including cities, municipalities, school districts and park districts. He is also retained by governmental bodies and private clients for complex litigation matters. Additionally, Mike represents private clients for zoning and development matters.

Michael Stillman is a veteran attorney with a varied practice representing governmental entities and significant trial experience in civil litigation matters. He is general counsel of multiple municipalities and Illinois governmental entities in which he oversees all facets of their legal work. Additionally, he is also a well-recognized practitioner of zoning and development law and related real estate matters with a focus in utilizing economic development and redevelopment tools to result in new facilities.

Previously, Mike served as a Managing Shareholder of a well-known mid-sized Chicago law firm overseeing their governmental practice and high exposure litigation matters. In that capacity, Mike led the firm's diversity community implementing a proactive policy to recruit a diverse workforce as well as awareness of related issues.

Mike has been involved in his communities, previously being elected as a School Board Member and eventually President of one of the largest High School Districts in Illinois. Further, he later served as an elected Township trustee and its Finance Chair. His efforts resulted in recognition from his College, Bradley University who recognized him as their Young Graduate of the year in 2005.

Mike has been an adjunct professor in various law topics at Lewis University and South Suburban College in Illinois. Mike is the President of Brother Rice High School (Chicago) Foundation and is the Secretary of This Is Iowa Ballpark, an organization which is responsible for overseeing the ballpark where the Major League game is played at the Field of Dreams Movie Site.

Currently, Mike serves as the Village Attorney for Lemont and Merrionette Park and special counsel to Chicago Ridge and Oak Lawn. He also serves as the school district attorney for Community High School District 218 (South Suburbs) and the Chicago Ridge Park District. He also has served as special counsel for many units of government.

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Experience

- Successfully represented City of Rockford in Cash v. City of Rockford et al., where hundreds of residents sued Rockford after a 2007 flooding adjacent to Keith Creek. After lengthy litigation and eventually mediation, the matter resolved.
- Jaskoviak v Industrial Commission Illinois Appellate Court 2003 Represented Will County in a worker compensation claim when a juror was allegedly injured while serving. In a case of first impression, both the Industrial Commission and Appellate agreed that no employee relationship existed and asserted that serving as a juror was an obligation of citizenship.
- Initiated the redevelopment of Chicago Ridge Mall by initiating and implementing a Business District.
- Handled many land reclamation redevelopments in multiple municipalities.

Presentations

Michael has been a frequent presenter on various legal issues which units of governments face including the following:

- IPELRA Conference - Legal Updates
- IML Conference – Use of Business Districts as a Revelopment Tool

Richard F. Bruen

Senior Counsel

Chicago Office

140 S. Dearborn Street, 6th Floor
Chicago, IL 60603

Direct Phone:

312.604.9157

Email:

rbruen@ancelglink.com

Practice Areas

Elections
Local Government
Litigation
Labor & Employment
School Districts

Education

JD, DePaul University College of Law
BS, Northern Illinois University

Bar & Court Admissions

Illinois
U.S. District Court for the Northern
District of Illinois, Trial Bar
Seventh Circuit Court of Appeals

Memberships

Illinois Bar Association
Chicago Bar Association

Rich represents municipalities, park districts, school districts, townships, libraries & special agencies. His practice includes appeals and trial work in both federal and state courts and concentrates in labor and employment, civil rights, and school law.

Richard has been an attorney since 1997. He has practiced in the field of governmental law for 17 years. During that time, he has represented numerous local governmental entities, including cities and villages, school districts, townships, park districts, and sanitary districts. He represented these entities and their employees, officers, and elected officials in a diverse range of matters, including federal civil rights litigation.

Prior to shifting his focus to governmental law, Richard was an associate attorney at FagelHaber LLC, a large Chicago corporate law firm for 6 years. He represented large and mid-sized companies in the commercial litigation department of this firm. Prior to that, he worked at two smaller law firms, practicing both commercial litigation, employment discrimination law, and personal injury law.

As a law student, Richard served as an administrative hearing officer for the Illinois Department of Labor, conducting hearings under the Illinois Wage Payment and Collection Act, Illinois Minimum Wage Law, and other laws enforced by the Department.

Richard was a member of the Berwyn Zoning Board of Appeals for 7 years. He has served on the board of directors of several not-for-profit entities, including the Berwyn Development Corporation, the City of Homes Organization, and the Berwyn Arts Council. He was a founding member of the latter two and got them 501(c)(3) tax-exempt status from the IRS. He is also a veteran of the United States Army.

ANCEL GLINK | DIAMOND BUSH DICIANI & KRAFTHEFER

Kevin L. Sterk

Senior Counsel

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Practice Areas

Local Government
Municipalities
Litigation
Labor & Employment
Elections
Townships
Civil Rights Defense

Education

J.D., University of Kansas School of Law
B.A., University of Illinois at Urbana-
Champaign

Bar & Court Admissions

Illinois
Northern Districts of Illinois
Central District of Illinois

Memberships

Illinois Township Attorneys Association
Cook County Bar Association
DuPage County Bar Association
National Association of Criminal Defense
Lawyers

Kevin represents a wide array of clients, including governmental bodies, corporations, and private individuals.

Kevin concentrates primarily on representing Illinois municipalities and their officials in the day-to-day matters that arise, including litigation and corporate, labor, real estate, and employment matters. He also represents politicians and candidates in election law matters, as well as private individuals, businesses, musicians, and artists in civil and criminal matters. He has successfully litigated cases throughout the State of Illinois, ranging from disputes amongst business partners to first-degree murder cases, and has served as an adjunct professor at Kendall College teaching Hospitality and Business Law courses.

His eclectic practice affords his clients a unique perspective that consistently culminates in favorable outcomes.

Kevin has an active personal life, raising two beautiful and charismatic daughters with his incredible wife, Shawn in Lombard. He enjoys playing the guitar and golf, as well as collecting vinyl records and comic books.

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Presentations

- Township Officials of Illinois – Understanding the Paid Leave for All Workers Act (May 2024)
- Bremen Township – An Overview of Township Functions (May 2024)

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OUR CLIENTS

MUNICIPAL CLIENTS

CITY OF ALEDO
 VILLAGE OF ALGONQUIN (SPECIAL COUNSEL)
 VILLAGE OF BARTLETT
 VILLAGE OF BEACH PARK (SPECIAL COUNSEL)
 VILLAGE OF BEDFORD PARK (SPECIAL COUNSEL)
 VILLAGE OF BELLFLOWER
 CITY OF BLOOMINGTON (SPECIAL COUNSEL)
 VILLAGE OF BOURBONNAIS (SPECIAL COUNSEL)
 CITY OF CALUMET CITY
 CITY OF CARBONDALE (SPECIAL COUNSEL)
 CITY OF CARROLLTON (SPECIAL COUNSEL)
 VILLAGE OF CEDAR POINT (SPECIAL COUNSEL)
 CITY OF CHARLESTON
 CITY OF CHICAGO (SPECIAL COUNSEL)
 VILLAGE OF CHICAGO RIDGE
 VILLAGE OF COAL CITY
 CITY OF CREST HILL (SPECIAL COUNSEL)
 VILLAGE OF DAVIS JUNCTION
 CITY OF DECATUR (SPECIAL COUNSEL)
 CITY OF DIXON (SPECIAL COUNSEL)
 VILLAGE OF DOLTON
 VILLAGE OF DWIGHT (LABOR COUNSEL)
 CITY OF EAST MOLINE
 CITY OF EFFINGHAM (SPECIAL COUNSEL)
 VILLAGE OF ELK GROVE VILLAGE (SPECIAL COUNSEL)
 CITY OF EL PASO (SPECIAL COUNSEL)
 CITY OF EVANSTON (SPECIAL COUNSEL)
 CITY OF FAIRVIEW HEIGHTS (SPECIAL COUNSEL)
 VILLAGE OF FOX LAKE (SPECIAL COUNSEL)
 CITY OF GALESBURG (LEGISLATIVE COUNSEL)
 CITY OF GARY (SPECIAL COUNSEL)
 CITY OF GENESEO
 CITY OF GENEVA (SPECIAL COUNSEL)
 VILLAGE OF GILBERTS
 VILLAGE OF GLEN ELLYN (SPECIAL COUNSEL)
 VILLAGE OF GLENVIEW
 CITY OF GREENVILLE (SPECIAL COUNSEL)
 VILLAGE OF GRIDLEY (SPECIAL COUNSEL)

ANCEL GLINK, P.C.

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VILLAGE OF HAINESVILLE
 VILLAGE OF HARWOOD HEIGHTS
 CITY OF HARVEY
 VILLAGE OF HAWTHORN WOODS (SPECIAL COUNSEL)
 VILLAGE OF HERRICK
 VILLAGE OF HEYWORTH (SPECIAL COUNSEL)
 CITY OF JERSEYVILLE (SPECIAL COUNSEL)
 CITY OF JOLIET (SPECIAL COUNSEL)
 VILLAGE OF KAPPA
 CITY OF KEWANEE (LABOR COUNSEL)
 VILLAGE OF KENILWORTH
 CITY OF LAKE FOREST
 VILLAGE OF LAKEWOOD
 VILLAGE OF LEMONT
 CITY OF LEROY
 CITY OF LINCOLN (SPECIAL COUNSEL)
 VILLAGE OF LINCOLNSHIRE
 VILLAGE OF LINDENHURST
 VILLAGE OF LYONS
 VILLAGE OF MACHESNEY PARK
 CITY OF MACOMB (SPECIAL COUNSEL)
 CITY OF MATTOON (SPECIAL COUNSEL)
 VILLAGE OF MERRIONETTE PARK
 VILLAGE OF MILLINGTON
 CITY OF MINONK
 CITY OF MOLINE
 CITY OF MOMENCE
 CITY OF MONMOUTH
 CITY OF MONTICELLO
 VILLAGE OF MOUNT STERLING (SPECIAL COUNSEL)
 CITY OF NEOGA (SPECIAL DEVELOPMENT COUNSEL)
 TOWN OF NORMAL (SPECIAL COUNSEL)
 CITY OF NORTH CHICAGO
 VILLAGE OF NORTHFIELD (SPECIAL COUNSEL)
 CITY OF NORTHLAKE
 VILLAGE OF OAK LAWN
 VILLAGE OF OAK PARK (SPECIAL COUNSEL)
 CITY OF O'FALLON (SPECIAL COUNSEL)
 CITY OF OREGON (SPECIAL COUNSEL)
 VILLAGE OF OSWEGO (SPECIAL COUNSEL)
 CITY OF PANA
 CITY OF PARK RIDGE

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CITY OF PEORIA (SPECIAL COUNSEL)
 VILLAGE OF PLAINFIELD (SPECIAL COUNSEL)
 CITY OF PLANO (SPECIAL COUNSEL)
 CITY OF QUINCY (SPECIAL COUNSEL)
 VILLAGE OF ROSCOE (SPECIAL COUNSEL)
 VILLAGE OF ROSELLE (SPECIAL COUNSEL)
 VILLAGE OF ROUND LAKE BEACH
 VILLAGE OF SAUK VILLAGE
 CITY OF SILVIS
 CITY OF SOUTH BELOIT (SPECIAL COUNSEL)
 VILLAGE OF SOUTH ELGIN
 CITY OF SPRINGFIELD (SPECIAL COUNSEL)
 VILAGE OF SPRING GROVE
 VILLAGE OF STANDARD (SPECIAL COUNSEL)
 CITY OF SULLIVAN
 VILLAGE OF TOWER HILL
 VILLAGE OF VARNA
 VILLAGE OF VILLA PARK
 VILLAGE OF WADSWORTH
 VILLAGE OF WAPELLA
 VILLAGE OF WESTCHESTER
 CITY OF WHITE HALL
 VILLAGE OF WINFIELD (SPECIAL COUNSEL)
 VILLAGE OF WONDER LAKE (SPECIAL COUNSEL)
 CITY OF WOODSTOCK (SPECIAL COUNSEL)
 VILLAGE OF WORTH

COUNTY CLIENTS

BOONE COUNTY (SPECIAL COUNSEL)
 CHAMPAIGN COUNTY (SPECIAL COUNSEL)
 COOK COUNTY (SPECIAL COUNSEL)
 COOK COUNTY BOARD OF REVIEW (SPECIAL COUNSEL)
 DEKALB COUNTY (SPECIAL COUNSEL)
 LAKE COUNTY SHERIFF (LABOR COUNSEL)
 LEE COUNTY (SPECIAL COUNSEL)
 LIVINGSTON COUNTY (LABOR COUNSEL)
 MERCER COUNTY (SPECIAL COUNSEL)
 MERCER COUNTY HOUSING (SPECIAL COUNSEL)
 OGLE COUNTY (SPECIAL COUNSEL)
 PEORIA COUNTY (SPECIAL COUNSEL)
 ROCK ISLAND COUNTY (SPECIAL COUNSEL)
 VERMILION COUNTY (SPECIAL COUNSEL)

ANCEL GLINK, P.C.

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PARK AND RECREATION CLIENTS

BATAVIA PARK DISTRICT
 BERKELEY PARK DISTRICT
 BIG ROCK PARK DISTRICT
 BLACK HAWK PARK DISTRICT
 BLOOMINGDALE PARK DISTRICT
 BROADVIEW PARK DISTRICT
 BYRON FOREST PRESERVE DISTRICT
 CANTON PARK DISTRICT (SPECIAL COUNSEL)
 CARBONDALE PARK DISTRICT
 CAROL STREAM PARK DISTRICT
 CHANNAHON PARK DISTRICT
 CHICAGO PARK DISTRICT (SPECIAL COUNSEL)
 CHICAGO RIDGE PARK DISTRICT
 CHILLICOTHE PARK DISTRICT (SPECIAL COUNSEL)
 CLARENDON HILLS PARK DISTRICT
 COMMUNITY PARK DISTRICT OF LA GRANGE
 CRYSTAL LAKE PARK DISTRICT
 DEERFIELD PARK DISTRICT
 DEKALB PARK DISTRICT
 DIXON PARK DISTRICT
 DOWNERS GROVE PARK DISTRICT
 DUNDEE TOWNSHIP PARK DISTRICT
 DUPAGE COUNTY FOREST PRESERVE DISTRICT
 FOREST PRESERVES OF COOK COUNTY (SPECIAL COUNSEL)
 FOREST PRESERVE DISTRICT OF DUPAGE COUNTY
 FOSS PARK DISTRICT
 FRANKFORT SQUARE PARK DISTRICT
 GENESEO PARK DISTRICT
 GENEVA PARK DISTRICT
 GLENCOE PARK DISTRICT
 GLEN ELLYN PARK DISTRICT
 GLENVIEW PARK DISTRICT
 GOLFOVIEW HILLS PARK DISTRICT
 GRANDWOOD PARK DISTRICT
 GURNEE PARK DISTRICT
 PARK DISTRICT OF HIGHLAND PARK
 HUNTLEY PARK DISTRICT
 ILLINOIS PARK & RECREATION FOUNDATION
 KENILWORTH PARK DISTRICT

ANCEL GLINK, P.C.

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PARK DISTRICT OF LA GRANGE
 LAKE BLUFF PARK DISTRICT
 LEMONT PARK DISTRICT
 LINDENHURST PARK DISTRICT
 LONG GROVE PARK DISTRICT
 MEDINAH PARK DISTRICT
 METAMORA PARK DISTRICT (SPECIAL COUNSEL)
 MUNDELEIN PARK & RECREATION DISTRICT
 NAPERVILLE PARK DISTRICT
 OSWEGOLAND PARK DISTRICT
 PARK RIDGE PARK DISTRICT
 PEORIA PARK DISTRICT
 PROSPECT HEIGHTS PARK DISTRICT
 RIVER FOREST PARK DISTRICT
 ROUND LAKE AREA PARK DISTRICT
 SALT CREEK RURAL PARK DISTRICT
 SOUTH BARRINGTON PARK DISTRICT
 STREAMWOOD PARK DISTRICT
 SUGAR GROVE PARK DISTRICT
 SUMMIT PARK DISTRICT
 SYCAMORE PARK DISTRICT
 TRI-TOWNSHIP PARK DISTRICT
 WAUCONDA PARK DISTRICT
 WEST CHICAGO PARK DISTRICT
 WILDWOOD PARK DISTRICT
 WINNETKA PARK DISTRICT
 ZION PARK DISTRICT

SPECIAL RECREATION ASSOCIATION CLIENTS

MAINE-NILES ASSOCIATION OF SPECIAL RECREATION
 NORTHERN ILLINOIS SPECIAL RECREATION ASSOCIATION
 NORTHERN WILL COUNTY SPECIAL RECREATION
 ASSOCIATION
 SOUTH EAST ASSOCIATION FOR SPECIAL PARKS AND
 RECREATION (SEASPAR)
 SOUTH SUBURBAN SPECIAL RECREATION ASSOCIATION
 (SSSRA) (SPECIAL COUNSEL)
 WARREN SPECIAL RECREATION ASSOCIATION (WSRA)

TOWNSHIP CLIENTS

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AURORA TOWNSHIP
AVON TOWNSHIP
BELLFLOWER TOWNSHIP
BELVIDERE TOWNSHIP
BIG ROCK TOWNSHIP
BREMEN TOWNSHIP
CHEBANSE TOWNSHIP
COE TOWNSHIP
COLLINSVILLE TOWNSHIP (SPECIAL COUNSEL)
CORDOVA TOWNSHIP
CORTLAND TOWNSHIP
CRETE TOWNSHIP
CUBA TOWNSHIP
CUSTER TOWNSHIP
DRY GROVE TOWNSHIP
DUPAGE TOWNSHIP
EDFORD TOWNSHIP
ELA TOWNSHIP
ELA TOWNSHIP ASSESSOR
ELK GROVE TOWNSHIP
EMPIRE TOWNSHIP
ERIENNA TOWNSHIP (SPECIAL COUNSEL)
FLORA TOWNSHIP
GANEER TOWNSHIP
GRANT TOWNSHIP
HAMPSHIRE TOWNSHIP
HAMEL TOWNSHIP
HOMER TOWNSHIP
LAKE COUNTY TWP ASSESSORS ASSOC
LAKE VILLA TOWNSHIP
LEYDEN TOWNSHIP
LIMESTONE TOWNSHIP
LODA TOWNSHIP
MAINE TOWNSHIP
MAY TOWNSHIP
MERCER TOWNSHIP (SPECIAL COUNSEL)
NEWCOMB TOWNSHIP
NEWPORT TOWNSHIP
NUNDA TOWNSHIP
OSWEGO TOWNSHIP
PALOS TOWNSHIP (SPECIAL COUNSEL)
PECATONICA TOWNSHIP

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PEMBROKE TOWNSHIP
 PLATO TOWNSHIP
 PRAIRIE DU LONG TOWNSHIP
 REED TOWNSHIP
 RIDOTT TOWNSHIP
 RIVER FOREST TOWNSHIP
 ROCKTON TOWNSHIP
 RURAL TOWNSHIP
 RUTLAND TOWNSHIP (SPECIAL COUNSEL)
 SENACHWINE TOWNSHIP
 SHIELDS TOWNSHIP
 SPRING TOWNSHIP
 STOOKEY TOWNSHIP (SPECIAL COUNSEL)
 SUGAR GROVE TOWNSHIP
 VERNON TOWNSHIP ASSESSOR (SPECIAL COUNSEL)
 WAUCONDA TOWNSHIP
 WESLEY TOWNSHIP
 WEST DEERFIELD TOWNSHIP
 WEST TOWNSHIP
 WHITE OAK TOWNSHIP
 WILMINGTON TOWNSHIP

ROAD DISTRICT CLIENTS

BRIGHTON TOWNSHIP ROAD DISTRICT
 CAMPTON TOWNSHIP ROAD DISTRICT
 CHERRY VALLEY TOWNSHIP ROAD DISTRICT
 FELIX TOWNSHIP ROAD DISTRICT
 FREEBURG TOWNSHIP ROAD DISTRICT
 HARRISON TOWNSHIP ROAD DISTRICT
 LISBON TOWNSHIP ROAD DISTRICT
 LISLE TOWNSHIP ROAD DISTRICT
 MAINE TOWNSHIP ROAD DISTRICT
 MILLBROOK TOWNSHIP ROAD DISTRICT
 NEWPORT TOWNSHIP ROAD DISTRICT
 OLD TOWN TOWNSHIP ROAD DISTRICT
 ORLAND TOWNSHIP ROAD DISTRICT
 OSWEGO TOWNSHIP ROAD DISTRICT
 RURAL TOWNSHIP ROAD DISTRICT
 SHELBY TOWNSHIP ROAD DISTRICT

SCHOOL DISTRICT CLIENTS

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BELLWOOD SCHOOL DISTRICT #88 (SPECIAL COUNSEL)
 CHICAGO PUBLIC SCHOOLS (SPECIAL COUNSEL)
 COMMUNITY H.S.D. #218
 DECATUR PUBLIC SCHOOLS (SPECIAL COUNSEL)
 DOLTON RIVERDALE SCHOOL DISTRICT NO. 148 (SPECIAL
 COUNSEL)
 EAST MOLINE PUBLIC SCHOOL
 MAYWOOD-MELROSE PARK #89
 OAK PARK - RIVER FOREST H.S.D. #200
 (SPECIAL COUNSEL)
 SOUTH SUBURBAN COLLEGE
 WINTHROP HARBOR SCHOOL DISTRICT #1

LIBRARY CLIENTS

ATLANTA LIBRARY DISTRICT
 BARCLAY PUBLIC LIBRARY
 BLOOMINGTON PUBLIC LIBRARY
 BRIGHTON MEMORIAL LIBRARY DISTRICT
 BYRON PUBLIC LIBRARY DISTRICT
 CAROL STREAM PUBLIC LIBRARY
 CHICAGO RIDGE PUBLIC LIBRARY
 COLONA DISTRICT PUBLIC LIBRARY (SPECIAL COUNSEL)
 CORDOVA DISTRICT LIBRARY
 CRESTWOOD PUBLIC LIBRARY DISTRICT
 DEER CREEK DISTRICT LIBRARY
 DEERFIELD PUBLIC LIBRARY
 DEKALB PUBLIC LIBRARY
 DES PLAINES PUBLIC LIBRARY
 DOWNERS GROVE PUBLIC LIBRARY (SPECIAL COUNSEL)
 EFFINGHAM PUBLIC LIBRARY
 ELA AREA PUBLIC LIBRARY DISTRICT
 ELK GROVE VILLAGE PUBLIC LIBRARY
 ELLA JOHNSON MEMORIAL PUBLIC LIBRARY DISTRICT
 ELIZABETH TOWNSHIP PUBLIC LIBRARY
 EVANSTON PUBLIC LIBRARY
 FOX RIVER VALLEY PUBLIC LIBRARY DISTRICT
 (SPECIAL COUNSEL)
 FREMONT PUBLIC LIBRARY DISTRICT
 GAIL BORDEN PUBLIC LIBRARY DISTRICT
 GLENVIEW PUBLIC LIBRARY
 GLENWOOD-LYNWOOD LIBRARY

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GOOSE CREEK DISTRICT LIBRARY
 HARRISTOWN PUBLIC LIBRARY DISTRICT
 HARVARD DIGGINS LIBRARY (SPECIAL COUNSEL)
 HAVANA LIBRARY DISTRICT
 HAVANA LIBRARY FOUNDATION
 HIGHWOOD PUBLIC LIBRARY
 HILLSIDE PUBLIC LIBRARY
 INDIAN PRAIRIE PUBLIC LIBRARY
 ILLINOIS LIBRARY ASSOCIATION (ILA)
 JULIA HULL DISTRICT LIBRARY
 KEWANEE PUBLIC LIBRARY DISTRICT
 LA GRANGE PUBLIC LIBRARY
 LAKE BLUFF PUBLIC LIBRARY
 LIBRARY INTEGRATED NETWORK CONSORTIUM
 LINCOLNWOOD PUBLIC LIBRARY DISTRICT
 LISLE LIBRARY DISTRICT
 MAYWOOD PUBLIC LIBRARY DISTRICT
 MCHENRY PUBLIC LIBRARY DISTRICT (SPECIAL COUNSEL)
 MESSENGER PUBLIC LIBRARY OF NORTH AURORA (SPECIAL
 COUNSEL)
 NORTHBROOK PUBLIC LIBRARY
 OAK PARK PUBLIC LIBRARY
 OREGON PUBLIC LIBRARY
 PEORIA PUBLIC LIBRARY (SPECIAL COUNSEL)
 POLO PUBLIC LIBRARY DISTRICT
 POPLAR CREEK PUBLIC LIBRARY DISTRICT
 REACHING ACROSS ILLINOIS LIBRARY SYSTEM (RAILS)
 RIVER VALLEY DISTRICT LIBRARY
 SCHAUMBURG TOWNSHIP DISTRICT LIBRARY
 SHERRARD PUBLIC LIBRARY DISTRICT
 SHOREWOOD-TROY PUBLIC LIBRARY DISTRICT
 SIX MILE LIBRARY DISTRICT
 SKOKIE PUBLIC LIBRARY
 STOCKTON TOWNSHIP PUBLIC LIBRARY
 TALCOTT FREE LIBRARY
 TOLONO PUBLIC LIBRARY DISTRICT
 VERNON AREA PUBLIC LIBRARY DISTRICT
 VESPASIAN WARNER PUBLIC LIBRARY DISTRICT
 WESTERN DISTRICT LIBRARY
 WOOD DALE LIBRARY DISTRICT (SPECIAL COUNSEL)

PENSION FUND CLIENTS

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GLENCOE POLICE PENSION BOARD

INTERGOVERNMENTAL AGENCIES

CENTRAL LAKE COUNTY JOINT WATER AGENCY (CLCJAWA)
GREATER LIVINGSTON COUNTY ECONOMIC DEVELOPMENT
COUNCIL

NORTHWEST SUBURBAN MUNICIPAL JOINT WATER AGENCY
(NSMJAWA)

SOLID WASTE AGENCY OF LAKE COUNTY (SWALCO)
SOLID WASTE AGENCY OF NORTHERN COOK COUNTY
(SWANCC)

SOUTH SUBURBAN MAYORS AND MANAGERS ASSOCIATION
(SSMMA)

VERMILION VALLEY REGIONAL EMERGENCY
COMMUNICATIONS JOINT AUTHORITY

FIRE PROTECTION DISTRICT CLIENTS

BELLFLOWER FIRE DISTRICT
ELBURN & COUNTRYSIDE FIRE PROTECTION DISTRICT (SPECIAL
COUNSEL)
ITASCA FIRE PROTECTION DISTRICT (SPECIAL COUNSEL)
NEW LENOX FIRE PROTECTION DISTRICT
(SPECIAL COUNSEL)

SELF-INSURANCE RISK POOL CLIENTS

DAVIES GROUP
EDUCATIONAL BENEFIT COOPERATIVE (EBC)
ILLINOIS SCHOOL INSURANCE COOPERATIVE
(ISIC)
INTERGOVERNMENTAL PERSONNEL BENEFIT COOPERATIVE
(IPBC)
INTERGOVERNMENTAL RISK MANAGEMENT AGENCY (IRMA)
LIBRARIES OF ILLINOIS RISK AGENCY (LIRA)
MCHENRY COUNTY MUNICIPAL RISK MANAGEMENT AGENCY
(MCMRMA)
MUNICIPAL INSURANCE COOPERATIVE AGENCY
(MICA)
NORTHERN ILLINOIS HEALTH INSURANCE PLAN

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(NIHIP)
 NORTHERN SUBURBAN BENEFIT COOPERATIVE
 (NSBC)
 SALUS WORKERS COMPENSATION
 SCHOOL EMPLOYEES LOSS FUND
 (SELF)
 SUBURBAN SCHOOL COOPERATIVE INSURANCE PROGRAM
 (SSCIP)
 SECONDARY SCHOOLS COOPERATIVE RISK MANAGEMENT
 PROGRAM (SSCRMP) (SPECIAL COUNSEL)

PRIVATE SECTOR COMPANIES AND INSURANCE CARRIERS

AIG GENERAL INSURANCE
 ALLIED WORLD INSURANCE COMPANY
 B & L DEVELOPMENT AT THE QUARTER, LLC
 BIBERK
 BRADFORD ALLEN REALTY SERVICES
 BRICKSTREET INSURANCE COMPANY
 BRIT INTERNATIONAL INSURANCE COMPANY
 CCSMI
 CEVA LOGISTICS LLC
 COLLECTIVE PAYROLL, LLC
 COMPASS INSURANCE COMPANY
 CORNFIELDS, INC.
 CYRUSONE
 DEERE & COMPANY
 DOGGIE DEPOT, INC.
 DUPAGE P.A.D.S. INC.
 DYNACOM MANAGEMENT, LLC
 EAST MOLINE GLASS CO.
 ELF COURT BUILDING OWNERS ASSOCIATION
 EMC INSURANCE COMPANIES
 GLATFELTER CLAIMS MANAGEMENT, INC.
 GRANGE INSURANCE COMPANY
 GRINNELL MUTUAL INSURANCE CO.
 GREEN HORIZON LANDSCAPING, LLC
 GUARD INSURANCE GROUP
 ILLINOIS INSURANCE GUARANTY FUND (IIGF)
 IMPERIEN, LLC
 THE INNOVATION FOUNDATION, INC.
 LARABIDA CHILDREN'S HOSPITAL

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LENDLEASE ENERGY DEVELOPMENT LLC
 LOGISTICS PROPERTY CO, LLC
 LOTUS DESIGN/DEVELOPMENT
 J. TIMOTHY BRUGH (FORMERLY MAECLIFF DEVELOPMENT, LLC)
 MAPLE WOOD FARM, LLC
 METROPOLITAN AIRPORT AUTHORITY
 NATIONAL LIABILITY & FIRE INSURANCE
 NEIGHBORHOOD CAPITAL INSTITUTE
 NSM, INC.
 NU-TREND ACCESSIBILITY SYSTEMS, INC.
 PACKAGING CORP, INC.
 PARK SOURCE
 QUAD CITY CIVIC CENTER
 SAFETY NATIONAL
 SAMCO PROPERTIES
 STREAM DATA CENTERS
 STREAMLINE ARCHITECTS, PLC
 TESKA ASSOCIATES, INC.
 THREE INSURANCE
 TKG ENVIRONMENTAL SERVICES GROUP, LLC
 VIBRANT CREDIT UNION
 VULCAN MATERIALS COMPANY
 WAYFAIR LLC
 WINDY CITY PROMOTIONS, LLC
 XPAC
 ZURICH AMERICAN INSURANCE COMPANY

ELECTION COMMISSIONS

CITY OF BLOOMINGTON BOARD OF ELECTION
COMMISSIONERS

TRANSPORTATION

BLOOMINGTON NORMAL PUBLIC TRANSIT SYSTEM
 LYFT, INC. (SPECIAL COUNSEL)
 ROCK ISLAND COUNTY METROPOLITAN MASS TRANSIT
 DISTRICT (METROLINK)

NOT-FOR-PROFIT

BETHEL WESLEY UNITED METHODIST CHURCH
 CHAMPAIGN COUNTY ENVIRONMENTAL STEWARDS

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CHICAGO SOUTHLAND ECONOMIC DEVELOPMENT CORP.
COLUMBIA COLLEGE CHICAGO
EARLY CHILDHOOD ALLIANCE OF NILES TOWNSHIP
EDWARDSVILLE COMMUNITY FOUNDATION (SPECIAL COUNSEL)
GLENWOOD RESORT OWNERS ASSOCIATION
KEWANEE FIRST UNITED METHODIST CHURCH
MEMORIAL HEIGHTS METHODIST CHURCH
THE MORTON ARBORETUM
NATIONAL ASSOCIATION OF TELECOMMUNICATIONS
OFFICERS & ADVISORS (NATOA)
PREGNANCY RESOURCES
RIVERSIDE UNITED METHODIST CHURCH
TWO RIVERS METHODIST CHURCH
VETERANS PREMIER CHARITY RAFFLE, INC.
WAUKEGAN HISTORICAL SOCIETY

4834-3098-4524, v. 6

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VILLAGE OF POPLAR GROVE
200 N. HILL ST
POPLAR GROVE IL 61065
Phone : (815) 765-3201

Received From: HYDEOUT BAR & GRILL
Date: 05/10/2024 Time: 3:27:28 PM
Receipt: 98396
Cashier: KATIE

ITEM REFERENCE	AMOUNT
LIQUOR LIQUOR LICENSES	
LIQUOR CLASS K	\$50.00
TOTAL	\$50.00
CHECK 5289	\$50.00
Total Tendered:	\$50.00
Change:	\$0.00



Village of Poplar Grove
APPLICATION FOR LICENSE TO SELL
ALCOHOLIC LIQUOR AT RETAIL

Item 5.

Check Class of License Applied for: *Initial Application will include a \$100 administrative fee

<input type="radio"/> Class A (6 Day, On Premise, Full Kitchen) \$900	<input type="radio"/> Class F (BYOB with Food) \$150	OFFICE USE ONLY
<input type="radio"/> Class B (6 Day, Retail off Premise) \$500	<input type="radio"/> Class G (Golf) \$900	
<input type="radio"/> Class BB (Boutique) \$5000	<input type="radio"/> Class H (Local Catering) \$250	
<input type="radio"/> Class C (6 Day, Less 12% on Premise) \$700	<input type="radio"/> Class I (Non-Local Cater) \$350	
<input type="radio"/> Class D (Sunday) \$100	<input type="radio"/> Class J (Beer Garden) \$100	
<input type="radio"/> Class E (Event) \$100	<input type="radio"/> Class K (Sealed Delivery) \$ 50	

License No: _____
 Date Issued: _____
 License Expires: _____
 Liquor: _____ Gaming: _____
 Tobacco: _____ Fees: _____
 Cash: _____ Check #: _____

SECTION 1: Applicant Information:

Applicant Name: Benny Bjar NEB16 Date of Birth: [REDACTED]
 Address: 13502 Julie Dr Phone: (815) 765-7061
 Primary Contact Person: BENNY Phone: [REDACTED]
 Business Name: Hyde Out BAR Phone: ()
 d/b/a Name: ARVAT 5 INC
 Premise Address: _____

Entity Information (if applicable):

Date of formation: _____ Illinois Secretary of State Number: _____
 Assumed Name; If any: _____
 Is Entity in good standing with Illinois Secretary of State: _____
 If foreign Entity, date registered to do business in Illinois: _____

General Information: (applies to anyone listed in Section 2):

Owner of Premises: _____ (if leased, attach a copy of the lease to the application)
 Renter of Premises: _____ Illinois Liquor License No.: _____

- YES NO Has applicant ever made an application for a liquor license which was denied?
- YES NO Has applicant ever had any previous liquor license suspended or revoked?
- YES NO Has the applicant ever been convicted of a felony?
- YES NO Has the applicant ever been convicted of a gambling offense?
- YES NO Do you possess a current federal wagering or gambling device stamp?
- YES NO Are you, or any other owner, in your place of business, a public official?

*If yes to any of the above, please explain on a separate sheet and attach to application.

Dram Shop Coverage:

Applicant must provide a copy of their dram shop insurance naming the Village as certificate holder and additional insurer pursuant to Village Ordinance 2-2-3-A-2.

Insurance Company: Kaufman Insurance Policy Number: [REDACTED]

Coverage Limit: _____ Policy Effective Date: _____ Expiration Date: _____



Village of Poplar Grove
APPLICATION FOR LICENSE TO SELL
ALCOHOLIC LIQUOR AT RETAIL

Section 2: Owner & Officer Information:

For every individual applicant, sole owner, partner, member, corporate officer, stockholder or director (whether or not they own any stock), stockholder owning in the aggregate more than 5% of the stock (including officers, directors, and stockholders of more than 5% for all corporate stockholders), manager or agent conducting the business please supply the following information. All Not-for-Profit organization and associations must supply the requested information for all officers, directors and managers. Indicate the total percentage of stock of the corporation, if any, which is held by persons who have less than 5% interest.

**If additional space is needed, please attach the additional sheet to the application.*

1) Name: <u>NADRIT</u> <u>NEBIV</u> First Middle Last	<u>[REDACTED]</u> <u>IL</u> <u>President</u> <u>20</u> Date of Birth Driver's License No. State Title % Ownership
2) Name: <u>FLAMOR</u> <u>NEBIV</u> First Middle Last	<u>[REDACTED]</u> <u>IL</u> <u>Secretary</u> <u>20</u> Date of Birth Driver's License No. State Title % Ownership
3) Name: <u>BUJAR I</u> <u>NEBIV</u> First Middle Last	<u>[REDACTED]</u> <u>IL</u> <u>Treasurer</u> <u>20</u> Date of Birth Driver's License No. State Title % Ownership
4) Name: <u>MURAT</u> <u>NEBIV</u> First Middle Last	<u>[REDACTED]</u> <u>IL</u> <u>Vice President</u> <u>20</u> Date of Birth Driver's License No. State Title % Ownership
5) Name: <u>KASEM</u> <u>NEBIV</u> First Middle Last	<u>[REDACTED]</u> <u>IL</u> <u>Vice President</u> <u>20</u> Date of Birth Driver's License No. State Title % Ownership
6) Name: _____ First Middle Last	_____ Date of Birth Driver's License No. State Title % Ownership

ORDINANCE NUMBER:

AN ORDINANCE OF THE VILLAGE OF POPLAR GROVE, ILLINOIS AMENDING TITLE I “ADMINISTRATION,” CHAPTER 6 “VILLAGE OFFICERS AND EMPLOYEEES,” ARTICLE H. “RESERVED” OF THE CODE TO HEREBY CREATE THE POSITION OF VILLAGE ADMINISTRATOR

WHEREAS, the Village of Poplar Grove, Illinois (“Village”) has adopted a Village Code of Ordinances (“Code”); and

WHEREAS, Title I, Chapter 6, Article H. of the Code is entitled “RESERVED”; and

WHEREAS, the Village desires to amend Article H. to create the position of Village Administrator and outline the duties and responsibilities thereof; and

WHEREAS, the Village has determined such amendments and revisions are in the best interest of the Village and its citizens.

NOW THEREFORE, be it ordained by the President and Board of Trustees of the Village of Poplar Grove, Illinois as follows:

1. The above recitals are incorporated herein and made a part hereof.
2. That Title 1—Administration, Chapter 6—Village Officers and Employees, Article H—Village Administrator is amended to read as follows (deletions shown as ~~strikethroughs~~ and new language as **bold and underlined**):

“ARTICLE H. - **VILLAGE ADMINISTRATOR.**” ~~RESERVED.~~

Section 1-6H-1. —OFFICE CREATED.

There is hereby created in the Village the position of one Village Administrator.

1-6H-2. —COMPENSATION.

The Village Administrator shall receive such compensation as is fixed from time to time by the Village Board of Trustees.

1-6H-3. —APPOINTMENT.

The Village Administrator shall be appointed by the Village President with the advice and consent of the Village Board of Trustees for a term concurrent with that of the Village President.

1-6H-4. —REMOVAL.

The corporate authorities may remove the Village Administrator at any time by a two-thirds vote for the Village Board without incurring liability to the Village Administrator for any compensation due him/her for the remainder of his/her annual appointment.

1-6H-5. —TRANSFER OR ASSUMPTION OF DUTIES IN ABSENCE OR INCAPABILITY.

In the event that the Village Administrator shall be absent from the Village or incapable of discharging such duties and responsibilities for any reason, the Village President may appoint an interim administrator or delegate the duties of the Village Administrator to one or more current Village Officers.

1-6H-6. —EDUCATION.

Minimum education should include a bachelor's degree in business administration, public administration, community planning or related field, and a minimum of three years direct employment experience in the public sector. A preference will be given for strong accounting and budgeting skills and for those holding a master's or related advanced degree. Furthermore, the position requires the following.

A. Proficiency in general accounting principles, public finance, municipal accounting and budgeting;

B. Experience in cost-benefit analysis, risk and project management principles;

C. Experience with communication, graphics and database programs;

D. Strong communication and interpersonal skills;

E. Verbal and writing skills associated with public and customer service for effectively interacting with citizens, colleagues, elected officials and various outside contractors;

F. Basic research and record keeping principles and disciplines.

1-6H-7. —DUTIES.

A. Primary Duties and Responsibilities. The primary responsibilities of this position include but are not limited to the following.

1. Carry out directives of the Village President and Village Board which require administrative implementation, reporting promptly to the Village President;

2. Serve as the primary staff person in procuring and monitoring the annual operating budget in accordance with all statutory requirements; and serve as the primary staff responsible for monitoring the budget and answering budget inquiries of staff and elected officials;

3. In consultation with the Village President, administer all day-to-day operations of the Village government, including the monitoring of all Village ordinances, resolutions, Village Board meetings and state statutes;

4. Draft administrative procedures to increase the effectiveness and efficiency of Village government according to the best practices in local government;
5. Promote the economic and business development of the Village through the use of outreach, marketing and promotion of development within Poplar Grove and a variety of other means to produce expanded property and commercial tax base;
6. Except as otherwise provided in this Code, oversee all aspects of personnel and benefits administration including evaluation, discipline, pay and wage recommendation, and health insurance claims. He/she is responsible for maintaining all personnel files for the Village. This section shall not be construed to provide any oversight over any Officer appointed by the Village President under this Code;
7. Oversee the engagement of independent consultants/contractors through drafting RFPs or bid requests, review the bids or proposals and make a recommendation to the Village Board;
8. Establish and maintain procedures to facilitate communications between citizens and Village government to assure that complaints, grievances, recommendations and other matters receive prompt attention by the responsible official;
9. Promote the economic well-being and growth of the Village through public and private sector cooperation;
10. Attend all meetings of the Village Board, assisting the President and the Board as required in the performance of their duties;
11. Attend all regular, special, and committee meetings of the Village Board of Trustees deemed to be appropriate unless excused therefrom by the Village President or other committee chairperson;
12. Keep the President and Board regularly informed about the activities of the administrator's office by written monthly reports at regular meetings of the Administration and Zoning committee;
13. Serve as the purchasing agent for the Village, supervising all purchasing and overseeing the contracting for supplies and services;
14. With the assistance of the Department heads, conduct and maintain an inventory of all Village real and personal property;
15. Perform all other duties as may be assigned by the Board.

B. Secondary, Incidental Duties and Responsibilities. In addition to the essential duties and responsibilities of this position, other needs arise on an as needed or less frequent basis. Some of those duties include.

1. Attend conferences, seminars, workshops and court proceedings as needed;
2. Administratively approve and issue certain requests for permits such as; block parties, one-day special events not involving the sale of alcohol, use of Village facilities following submittal of the appropriate application, and any other permit which can be approved administratively not in violation of the Illinois Municipal Code as the Village Board may determine from time to time.

C. Supervisory Responsibilities. The supervisory responsibility of this position includes, but is not limited to, the following.

1. Provide administrative direction and coordination for all Department heads of the Village according to the established organization procedures;

2. Work closely with Department heads to assure that employees receive adequate opportunities for training to maintain and improve their job-related knowledge and skills.”

- 3. Except as amended in this Ordinance, all other provisions and terms of Village Code of Ordinances shall remain in full force and effect as previously enacted except that those ordinances, or parts thereof, in conflict herewith are hereby repealed to the extent of such conflict.
- 4. This Ordinance shall be in full force and effect after its approval, passage and publication in pamphlet form as required by law.

PASSED UPON MOTION BY _____

SECONDED BY _____

BY ROLL CALL VOTE THIS _____ DAY OF _____, 2024

AS FOLLOWS:

VOTING “AYE”: _____

VOTING “NAY”: _____

ABSENT, ABSTAIN, OTHER _____

APPROVED _____, 2024

ATTEST:

CLERK

PRESIDENT

Benefits of a Village Administrator:

Local governments are complex organizations that require expertise in personnel, planning, finance, and intergovernmental relations and an administrative structure that provides coordination of municipal services. Communities throughout Illinois are increasingly facing global economic competition. Their abilities to compete depend not only on private sector initiatives, but on sophisticated and aggressive public efforts as well.

The need for professional municipal administration is not a matter of the failure of local government, but rather of adapting to changing conditions by increasing the capacity of municipalities to provide effective and efficient services.

Mayors/Village Presidents are elected for their political leadership, not their experience and education in administering the day-to-day business of the municipality. Some mayors may have administrative skills; other mayors may not. The President of the Village of Poplar Grove is not a full-time position and as such, is not designed to serve as administrator of the Village.

The Village flourished under the term of former Village Administrator, Diana Dykstra, who served the Village until September of 2018 and helped to implement internal control measures from an internal controls audit, to ensure ethical and cost-effective village operations. In 2017, the Village received a Distinguished Budget Presentation Award from the Government Finance Officers Association, which was credited to Diana Dykstra's budget presentation and preparation.

Through efficient management, Village Administrators are likely to pay for themselves within a short period of time. For small communities, it is common for the administrator position to be combined with the clerk or clerk/treasurer position or other positions.

A Village Administrator strengthens the position of the governing body to make key decisions. Due to not having a manager handling the day-to-day operation and budgeting for the Village, we have seen politics seep into what should be non-partisan functions of local government which has caused disorganization, delaying vital decisions the Village must make.

Another benefit of having a Village Administrator is that administrators are trained to operate cities, villages, and towns. They are professionals in the same way that company executives, school superintendents, doctors, and attorneys are professionals.

Most of them have master's degrees in public administration, with training in budgeting, finance, personnel, labor relations, intergovernmental affairs, public works, community and economic development, and public safety. They gain administrative experience in other communities before they are ready to assume the position of municipal administrator. They are part of a network of expertise, and they know where to go to get the correct answers. They are committed to municipal administration as a career.

The community's success is their success and, consequently, they have a very strong interest in doing the best job possible.

This creates a responsive organizational structure. Administrators are responsible for the day-to-day operations of their municipalities. It is their responsibility to bring coordination to the provision of municipal services. They work to build a municipal team of department heads and other employees. They establish and enforce policies in the areas of personnel, purchasing, cash management, risk management, planning, and employee development to provide more efficient and effective government. Administrator's attract business and community development and work to secure grants for municipalities.

Having an administrator provides more direct accountability to the board or council for the proper operation of municipal services. Elected officials know who is responsible. A dissatisfied board or council can easily dismiss the administrator.

The Village Board will further benefit in several ways from an administrator, creating a stronger board. With an Administrator, the board can spend more of their valuable time focusing on policy issues, community goals, and major projects rather than on administrative details. They get better and more comprehensive information and analysis from the administrator in a staff role to enable them to make more informed decisions. The changing role of the board or council may encourage more people to run for elected office, and the administrator can provide continuity when new persons are elected as officials.



GREENE

Forensic Accounting Solutions LLP

April 8, 2024

The Office of the Village Clerk
Village of Poplar Grove
200 N. Hill Street
Poplar Grove, Illinois 61065

RE: Forensic Audit of Credit Card Expenditures January 1, 2019, to December 31, 2022

Dear Ms. Anderberg:

On behalf of Greene Forensic Accounting Solutions LLP, it is my pleasure to submit our firm's proposal for conducting a Forensic Audit of the Village's credit card expenditures for the fiscal years 2019 to 2022. Per Mr. Edmonstone's discussions with Mr. Sattler, Greene will provide a quote to expand the scope of the engagement to include a full forensic audit of the Village's General Fund for the same period, if requested by the Village.

Enclosed is our detailed proposal for performing this engagement. We have provided detailed backgrounds about our firm; our team members; list of references; and descriptions of prior engagements that we have performed that illustrate our ability to not only meet but exceed your expectations.

Please read through our proposal and contact me with any questions you may have. I am sure we can address any issues.

Sincerely yours,
Greene Forensic Accounting Solutions LLP

A handwritten signature in black ink that reads "Craig L. Greene".

Craig L. Greene, CPA/CFF, CFE, MAFF, MCJ

**Proposal for
Forensic Audit of Credit Card Expenditures
for Years 2019 to 2022 for the Village of
Poplar Grove, Illinois**

APRIL 08, 2024

SUBMITTED BY

CRAIG L. GREENE, CPA/CFF, CFE, MAFF, MCJ



GREENE
Forensic Accounting Solutions LLP

Section I: Executive Summary

Greene Forensic Accounting Solutions LLP (“Greene”) is pleased to offer our proposal for a Forensic Audit of the Village Credit Card Expenditures for the Village of Poplar Grove, Illinois. Founded in 2003, the Firm has provided forensic accounting and fraud examination services to various clientele, including governmental agencies, publicly and privately held business entities, not-for-profit organizations, and tribal organizations.

Greene is a CPA and consulting firm with offices in Chicago, Illinois, and Las Vegas, Nevada. The firm is a limited liability partnership consisting of two partners. Craig L. Greene holds 90% of the partnership interest, and Jonathan Bobb, CPA, holds the remaining 10% of the partnership interest.

Since its founding in 2003, Greene has specialized in fraud examination, risk consulting, forensic accounting, litigation services, evaluation and assessment of internal controls, and internal auditing services. Our firm is highly qualified for this assignment as we have worked extensively with organizations, including numerous government agencies, regarding fraud examinations, their internal control systems, fraud risks, and issues, as well as recommendations for improving related deficiencies.

Greene’s professionals have the experience and training to grasp your needs quickly, and the skill set to work diligently and effectively on your engagement. Unlike many of our competitors, Greene experiences very little turnover in our staff, and thus, you can be assured that the team assigned to this engagement comprises well-versed and experienced consultants working as a unit. Our consultants come from diverse backgrounds.

International corporations, large publicly traded companies, not-for-profit organizations, major law firms, governmental regulatory and law enforcement agencies, and tribal organizations have retained members of our firm to perform hundreds of fraud examinations/financial investigations, special examinations, fraud risk assessments, internal control reviews, due diligence examinations, litigation assignments, training assignments, and audits of financial statements.

Since the firm specializes in forensic accounting and litigation services, we are a project-oriented firm that numerous law firms retain on behalf of their clientele, corporations, and organizations that may require our services occasionally.

Greene’s current public engagements include a major forensic engagement for the Jicarilla Apache Nation and a forensic engagement for the Mohave Arizona Airport Authority. Since its formation, Greene has provided forensic and internal control accounting services to numerous governments and governmental agencies as shown below. We are also performing multiple forensic examinations related to investments in the construction and operation of hotels in Illinois and other states and other forensic engagements for nonpublic entities.

Greene is the tax preparer and consultant to the Office of the Cook County Public Administrator, and we have provided these services for over 18 years.

Greene and its personnel have a deep understanding of and sensitivity to the forensic auditing needs of the County and we are experienced performing forensic examinations for civil and criminal matters.

Greene is not a subsidiary of another entity. Greene has had no dealings with the Village of Poplar Grove and employees; there are no lobbyists.

Greene personnel are members of numerous professional organizations which are noted on each of their CVs. Our personnel are CPA's and/or CFE's with deep and varied experience, allowing us to be able to quickly assess and analyze any potential case. Greene has no exceptions to the terms and conditions outlined in the request for proposal and we do not assert any claim of confidentiality.

Section II: Detailed Response to RFP

(Greene's responses are in **Bold**)

RFP Statement of Objectives

The successful firm will provide a forensic audit and analysis of all Village of Poplar Grove General Fund records for fiscal years 2019,2020, 2021, and 2022. The Village will be providing payment for the subject services, and all direction and guidance on the auditing process will be solely provided by the Village Board of Trustees so as to ensure the accuracy of results.

An exit conference is required to be held with the Village Board of Trustees prior to the issuance of the final audit reports. After issuance, a representative of the audit firm must be available to present the reports to the Village Treasurer, and to the Village Board of Trustees at the next public meeting of the Village Board of Trustees following the issuance of the final audit reports.

As per our discussion with the Village President, this proposal is limited to performing a Forensic Audit of the Village's Corporate Credit Card Expenditures for the years 2019 through 2022 (Phase I). If it is later determined by the Village to expand the scope of the engagement to a Forensic Audit of the Village's General Fund for 2019 to 2022, Greene will provide proposal for the expanded scope (Phase II).

As shown in our summary of current and recent projects below, Greene has extensive experience in all of the requirements noted above. Mr. Greene has extensive experience testifying as an expert witness at trial. Certain of our investigations are in the public domain and we can provide these upon request. During the course of an engagement, we meet regularly with the client either in person or via ZOOM/Teams and review the status of the engagement. These meetings may include outside parties including law enforcement, legal counsel, or specialized consultants. We are currently performing a similar engagement for an airport authority.

Our detailed response provides a detailed overview of Greene’s capabilities, engagement approach, current and previous governmental engagement and the qualifications of the professionals who will be assigned to this engagement.

Proposal Requirements.

The firm must have, and present for verification, an active license or registration with the Illinois Department of Financial and Professional Regulation (IDFPR).

Greene’s Current IDFPR Registration.

04/05/24 18:36:31

CPAverify Firm Report Results

NAME: GREENE FORENSIC ACCOUNTING SOLUTIONS LLP
STATE OF LICENSE: IL
LAST UPDATED: 2024-04-05

Address:

Business

GREENE FORENSIC ACCOUNTING SOLUTIONS LLP
120 N LA SALLE ST STE 2000
CHICAGO, IL, 60602-2452
066.003974

License/Permit/Certificate Number:

Registration Number:

License/Permit/Certificate Status:

ACTIVE

License/Certificate Status Details:

License is not encumbered in any way and licensee can practice in the profession, license was issued according to law.

License Type:

CPA

Basis for License:

Issue Date:

2003-12-02

Expiration Date:

2024-11-30

Enforcement, Non-Compliance or Disciplinary Actions:

None Reported To This Site By The Board

Other Information:

Prior to 2006, the Illinois Board of Examiners issued certificates for passing the Uniform CPA Examination. Certificate holders were allowed to use the CPA title, but were restricted from performing attest services without obtaining a public accounting license from the Illinois Department of Professional Regulation. The records for these individuals who did not register with the IDPR after 2006, are not included in CPAverify.org. Those records can be searched at the Illinois Board of Examiners website: www.ilboa.org

Contact the Board for official verification of information.

State Board Contact Information:

ILLINOIS DEPARTMENT OF PROFESSIONAL REGULATION
320 WEST WASHINGTON STREET
SPRINGFIELD, IL 62786

Phone: 1 (888) 473-4858

Fax: 217-782-7645

Email: Null

Website: <https://idfpr.illinois.gov/>

Licensee Lookup: <https://idfpr.illinois.gov/>

Details of Enforcement, Non-Compliance or Disciplinary Actions:

1. If "Contact State Board For Details" is displayed then the State Board has reported some type of enforcement, non-compliance or disciplinary action to this site and the State Board should be contacted for full details about the action reported.
2. If "None Reported To This Site By The Board" is displayed then the State Board provides enforcement, non-compliance and disciplinary action data to this site and none was indicated for this record.
3. If "State Does Not Provide This Type of Data At This Site" is displayed then CPAverify is not currently receiving enforcement, non-compliance or disciplinary action data for licensees in this state. Some states are limited to sharing this type of data with third party websites due to privacy laws or policies, but most State Boards offer this information on their official State Board websites.
4. Contact the State Board for official verification of all enforcement, non-compliance and disciplinary activity.

The results shown here include all data made available by [participating states](#). Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the [Participating States](#) tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of Interest is not participating, you may refer to the ["Contact Boards"](#) tab where a link to every Boards' website and therefore individual license lookup tool is available.

Ideally, the firm's lead auditor shall be certified by either the National Association of Certified Fraud Examiners (ASFE) as a Certified Fraud Examiner or the American Institute of Certified Public Accountants (AICPA) as Certified in Financial Forensics (CFF). The firm must have the qualifications necessary to conduct the forensic audit in accordance with auditing standards generally accepted in the United States of America, including, but not limited to, the standards for financial audits set forth in the General Accounting Office's (GAO) *Government Auditing Standards* (as amended), the provisions of the federal Single Audit Act Amendments of 1996 (as amended) and U.S. Office of Management and Budget (OMB) Circular A- 133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Details of the standards to be utilized should be provided with responses.

The professionals on this engagement are CPAs and/or CFEs as well as a CFF.

Our approach and methodology will be consistent and conducted in accordance with the Institute of Internal Auditors International Professional Practices Framework (The Red Book) and in accordance with American Institute of Certified Public Accountants' Statement on Standards for Forensic and Valuation Services No. 1. Our team will partner with the designated representatives to provide real-time interaction, identifying issues and recommending solutions as issues surface.

The firm shall have a minimum of 3 years of experience in forensic audits.

Greene has been conducting forensic investigations since 2003 and its partners since 1987.

The firm shall have experience providing professional services (audit, consulting, etc.) to local governments with a population of at least 20,000 persons. The firm must have trained staff who are experienced in working with governmental entities. It is strongly preferred that the firm has experience working with municipal finances in general. Please provide a listing of the applicable continuing professional education provided by your firm to assure adequate training in the areas referred to above.

Greene has performed internal audits and forensic investigations for numerous governmental entities including a large municipality in the Southwest, the Navajo Nation; the Jicarilla Apache Nation; Waukesha County, Wisconsin; Seward, Alaska; and Piqua, Ohio. Greene provided professional consulting services for the Ohio Consumers Counsel and for the past three years has been the Guardian Auditors for the Maryland Judicial System.

Greene professionals participate in a variety of in-person and remote training programs annually and all professionals exceed their required continuing professional education requirements.

The firm's audit team should be of sufficient size to conduct the audit in a timely and efficient manner and complete the engagement prior to the deadline specified within the RFP.

The audit will be staffed appropriately by CPAs and CFEs. The CVs of the proposed professionals are included in this proposal.

Describe your firm's quality control procedures that ensure compliance with

professional standards and federal and state auditing requirements.

Each phase of the audit process is reviewed by the firm’s managing partner and project director. All reports are reviewed by the firm’s managing partner, prior to submission to the client. The managing partner attends client meetings as required. The firm’s managing partner and the project director are both licensed CPAs and CFE’s. They have worked together on major engagements for over 20 years.

The firm must provide a description of its approach to the unique management as described herein.

The objective of this engagement is for Greene to perform a forensic audit of the Village’s Credit Card Expenditures for fiscal years 2019, 2020, 2021, and 2022. In the performance of this audit, GFAS will include the following:

- An opening conference with the Village to review the audit scope. After the opening conference Greene will provide the Village with an initial document request and provide a Dropbox for the Village’s response.
- Greene will conduct interviews of appropriate individuals during the initial phase of the engagement. The interviews will be scheduled as to not be overly burdensome to the Village or its employees. We request that the Village appoint a “point of contact person” to facilitate scheduling interviews and information requests.
- We recommend weekly meetings to discuss the engagement progress and identify any issues that may have been identified. If we identified any major issues that required management attention.
- Our process includes immersing the audit team in the project effort and implies that the team will be familiar with all aspects of the project. Our proposed audit team has considerable experience in this area.

Our project will follow the following four major steps:



At the conclusion of the audit, we will provide a draft report to the Village. Once Greene has presented the Draft Report, the Village may provide comments, critiques, and further discussion points. Greene will consider these comments prior to issuing our final report. The

final report will be produced by Greene in a manner suitable for distribution as specified by the Village.

Greene will meet with the Village to present its Findings, Observations, and Recommendations.

A listing of governmental clients of similar size and complexity for whom forensic auditing services have been performed within the last three years shall be included with the proposal. In addition, please provide sample audit(s) and financial report(s) from any of these entities which are the most similar to the Village of Poplar Grove.

Greene has had extensive experience in working with Governmental Entities. The following is a representative sample of our client experiences, with more recent engagements posted first:

Ongoing and Recent Governmental Engagements:

Jicarilla Apache Nation – Greene has been performing a forensic audit of the Apache Nugget Corporation for the past year. The project is now completing its second phase. We report to the law firm, the ANC General Manager and Board of Directors, and periodically to the Nation’s Legislative Council.

Navajo Nation – Greene performed an internal audit of the Nation’s Fleet Management Operations. The audit was performed remotely due to the Nation’s COVID-19 protocols. The audit report is posted on the Navajo Nation Auditor General’s website. This audit was performed 100% remotely due to COVID-19 restrictions imposed by the Nation.

Waukesha County Wisconsin – Greene conducted an internal audit of the Register of Deeds Office.

Mohave County Airport Authority – Greene is currently conducting a forensic audit for the Airport Authority located in Mohave County, Arizona.

Seward Alaska – Greene completed a forensic audit of the utility billing process and systems for the city-owned Water, Sewer, and Electric Utilities. The audit report is posted on the City Council’s website.

Office of the Ohio Consumers' Counsel – Greene provided expert advice related to the ongoing bribery criminal proceedings involving an Ohio public utility and the former Speaker of the Ohio House.

City of Piqua, Ohio – Greene performed a special audit of the City's Finance Department.

Older Completed Governmental Engagements:

Ho-Chunk Nation – Greene performed an internal investigation on behalf of the Tribal Attorney General's Office

Georgia Lottery Corporation – Greene was retained as the Lottery's forensic accountants for several years reviewing Coin Operated Amusement Machine operators. Prior to that assignment, Greene assisted on an internal investigation into a Lottery Contractor.

Pokagon Band of Potawatomi Indians Gaming Commission – Greene provided training services to its internal audit staff including gaming topics as well as training in forensic accounting and fraud procedures in the gaming enterprises.

Gila River Gaming Enterprises, Inc. – Regulatory Compliance Office – Greene performed an outside assessment of the Gaming Enterprises' compliance with its Title 31/BSA policies and procedures. The engagement led to numerous changes in the Enterprise's policies and procedures.

Oneida Tribe of Indians of Wisconsin – Greene was retained by the internal audit department to assist in an investigation of alleged fraud within one of the governmental offices of this Native American Nation.

Fort Mojave Indian Tribe – Greene was retained to write procurement, payment and inventory policies and procedures for the Tribe's service station/convenience stores located near the casinos, which were subsequently implemented.

San Manuel Band of Mission Indians Gaming Commission – Greene provided specialized consulting services to the Tribal Gaming Commission on vendor licensing and other issues.

Taos Mountain Casino Gaming Commission – Greene provided specialized consulting services to the Tribal Gaming Commission on the rewriting of the Casino’s Minimum Internal Control Standards and other procedural issues.

Clearwater River and It’s Ye Ye Casinos – Enterprise Funds of the Nez Perce Tribe - Greene served as the independent auditor of the two casinos in 2009 for both the financial statement audit and reporting on the casinos’ compliance with National Indian Gaming Commission’s (“NIGC”) Minimum Internal Control Standards. In addition, as a part of our audit we reviewed the Casino’s compliance with Title 31 and BSA.

Fort Hall and Bannock Peak Casinos – Enterprise Funds of the Shoshone-Bannock Tribe - Greene served from 2006 to 2008 as the independent auditor of the two casinos. The audits performed by Greene were consistently more extensive than a traditional audit, providing thorough and considered recommendations for improvements in their accounting systems and procedures. In 2009 Greene served as the Casinos’ internal auditors. In addition, Greene provided other professional services including an in-depth review of the Casino’s Title 31 compliance; auditing the employee benefits plan; training and developing the Gaming Commission’s Internal Audit Staff; and assessing the Human Resources Departments records and procedures.

Pueblo of Santa Ana –Greene was retained to perform an internal investigation of Tribal officials and vendors surrounding allegations of extensive fraudulent conduct including conflicts of interest, embezzlement, mortgage fraud and corruption. The results of our extensive investigation were used as the basis for changes in tribal governance, as well as investigations by civil attorneys and Federal law enforcement.

Southern Sandoval Investments – Greene was retained to audit four years of financial statements for this enterprise corporation of the Pueblo of Santa Ana.

Michigan Gaming Control Board – Members of Greene were retained by the Board to act on their behalf as forensic accountants and financial investigators as part of the licensing review of a proposed Detroit, Michigan casino operator applicant. This extensive high profile international investigation resulted in the voluntary withdrawal of the proposed applicant and the awarding of the license to a Native American Tribal applicant.

Illinois Department of the Lottery – Greene was retained by the Illinois Lottery Director as fraud examiners working closely with the Illinois State Police and the FBI in an investigation of a major embezzlement by the Agency’s chief accountant. The investigation gathered the necessary evidence which led to the successful conviction and subsequent incarceration of the accountant in an Illinois State penitentiary. In addition, the team worked on several other smaller investigations involving illicit activities of other Lottery employees and served as external auditors for the Lottery’s televised game show, “Illinois’ Luckiest”.

Nebraska State Lottery – Members of Greene are regularly retained by the Lottery’s Deputy Director of Finance to perform due diligence review of the Lottery’s gaming vendors.

The firm must submit three references. References should be governmental with a contact name, title and telephone number.

Greene References:

Jicarilla Apache Nugget Corporation
 Ms. Valentina Vigil
 General Manager
 P.O. Box 507 Dulce, NM 87528
 505-486-0726
vigilvalentina@yahoo.com

Large Southwest Municipality
 C/O Rothstein Donatelli LLP
 Mr. Marc Lowry, Esq.
 500 4th Street NW, Suite 400
 Albuquerque, New Mexico 87102
 505.243.1443 (t)
mlowry@rothsteinlaw.com
rothsteinlaw.com

Beverly M. Yount, CPPB, NIGP-CPP
 Purchasing Analyst
 2022 CO-OPP Buyer of the Year
 City of Piqua
 201 W. Water St.
 Piqua, OH 45356
 937-778-4002
byount@piquaoh.org

Mr. James H. Scheller, C.M.
 Airport Director
 Laughlin/Bullhead International Airport
 2550 Laughlin View Dr. Suite 117
 Bullhead City, AZ 86429
 P: 928 754-2134
 C: 941-323-2178

Greene is currently performing a forensic credit card audit for the airport.

An estimated time schedule of fieldwork shall be included in the proposal.

To be provided upon completion of Greene's assessment (see fee schedule).

The firm must provide the results of the most recent peer review of your firm.

Greene's practice is limited to forensic and internal audits, tax, and consulting. It does not perform attestation engagements and accordingly is not required to have peer reviews.

The firm may not be presently, or previously, engaged in financial and/or auditing functions with the Village of Poplar Grove or County of Boone.

Greene is not now and has not previously had an engagement with the Village of Poplar Grove or County of Boone.

The proposer must identify the key personnel that will be committed to this project. All such personnel are required to be committed to the subject forensic audit project and not have conflicting or competing priorities.

Craig L. Greene CPA/CFF, CFE, MAFF – Managing Partner

James Edmonstone CPA, CGMA, CFE, MBA – Project Director

Christine Edmonstone CPA, MBA, CGMA – Project Professional

James Scordo CFE – Project Professional

All Responders shall disclose the names and contact information of their lobbyists, agents and representatives who are or will be having contact with the Village, or its employees, in relation to the project and shall update such disclosure with any changes that may occur.

Craig L. Greene – Managing Partner

James Edmonstone – Project Director

Christine Edmonstone – Project Professional

James Scordo – Project Professional

Detail (In percentages) the amount of time to be put in on the audit by the following categories:

Craig Greene - 10%

James Edmonstone – 20%

Christine Edmonstone - 25%

James Scordo - 45%

Staff Qualification

The following highlights the specialties and background of our proposed team members for this important assignment.

Craig L. Greene, CPA/CFE, CFE, MAFF, will be the firm partner in charge of this engagement and will be actively involved with the assignment. He will be responsible for performing some of the procedures discussed above, reviewing the work of the consultants, and editing and/or preparing the Report of Findings. Craig received his bachelor's degree in accounting from Aurora University and his master's degree in criminal justice from Boston University. Over the past 45 years, he has worked on hundreds of engagements providing forensic accounting services and investigating fraud, including all the consulting assignments listed above.

Before the formation of Greene, Craig was a partner in charge of Forensic Accounting and Litigation Services for a Chicago CPA firm; owner of his own CPA firm; audit manager for a suburban Chicago firm; and staff auditor at Coopers & Lybrand (n/k/a PriceWaterhouseCoopers), where he specialized primarily in audits of large publicly traded companies. He has worked in public and forensic accounting for over 40 years. His first forensic accounting assignment was with Coopers & Lybrand in the spring of 1976. Craig is currently licensed to practice as a CPA in the states of Illinois and Nevada. He is also Certified in Financial Forensics through the American Institute of CPAs ("AICPA"), a Certified Fraud Examiner through the Association of Certified Fraud Examiners ("ACFE"), and a Master Analyst in Financial Forensics through the National Association of Certified Valuators and Analysts ("NACVA").

Since 1987, Craig has provided expert testimony in a wide variety of litigation matters involving commercial disputes, partner/shareholder litigation, and complex financial matters, as well as frauds, insurance claims, white-collar criminal investigative and defense matters, CPA malpractice, high net worth family and other financial disputes.

Mr. Greene has worked with prosecutorial and law enforcement agencies on numerous investigations and prosecutions involving illegal drug sales, money laundering, casino licensing, and other criminal fraud cases. He has also worked with corporations and numerous state and local governments on internal investigations, fraud prevention, remediation, and due diligence matters.

He has worked with local and Federal Public Defender's offices. As a Certified Public Accountant, Mr. Greene has supervised audits of large publicly traded corporations and performed audit, accounting, and tax services for many privately held business enterprises, government agencies, and not-for-profit corporations.

He is a member of numerous professional and trade associations, including the AICPA, ACFE, Illinois Society of CPAs, NACVA, and other organizations.

Craig was a senior instructor of Fraud Examination and Forensic Accounting for the ACFE, teaching courses in fraud examination throughout the world; former Regional Governor of the ACFE; winner of the 2003 Hubbard Award of the ACFE; and founding member and inaugural president of the Chicago Chapter of the ACFE. He is and has been a fraud instructor for the IIA, ISCPA, U.S. Naval Criminal Investigative Service ("NCIS"), U.S. Postal Inspection Service, U.S. Departments of Transportation, Agriculture, and Education, and numerous other organizations. Craig has been a guest lecturer on fraud examinations at University of Illinois – Chicago, University of Texas, University of Notre Dame, Northwestern University and several other small colleges.

Christine Edmonstone, CPA, MBA, CGMA, is a Strategic Partner with Greene and an owner of a woman-owned consulting firm. She has over 20 years of senior management and audit experience in public accounting and Fortune 50 corporations. She holds a BBA in Public Accounting from Loyola University and an MBA from Northwestern University's Kellogg School of Management.

Chris is licensed to practice public accountancy in Illinois and is a Chartered Global Management Accountant (CGMA). Chris is a member of the American Institute of Certified Public Accountants, the Illinois CPA Society, and the Project Management Institute.

For the past year Chris has been conducting forensic engagements for an investor of commercial properties and a forensic engagement of a medical facility in the greater Chicago area. She is also a member of the team conducting a complex forensic and criminal investigation on behalf of a tribal nation.

Chris has managed complex financial projects for some of the world's largest corporations. She was the Financial Program Manager for BP's U.S. Fuels Re-Organization and chaired the Governance Committee coordinating the North America reorganization. The committee was comprised of each impacted organization's senior and executive leadership, including the head of U.S. refining, trading, etc. The reorganization included the consolidation of BP and Amoco's accounting and general ledger systems. After merging with BP, Amoco had operated as a separate financial entity for decades.

Additional BP assignments included preparing and reporting BP's U.S. Downstream Financial Margin Forecasts for the eastern half of the U.S. and coordinating the \$5B balance sheet integrity effort for Sarbanes Oxley compliance.

For Sears, Chris was responsible for managing multiple concurrent internal audit engagements focused on Sears' credit operations. Following that assignment, Chris was one of four CPAs who

reported and analyzed the consolidated results for Sears 850 full-line stores with \$21B in revenues. In this capacity, she was also responsible for providing the Sears CEO with personalized analysis and responding to his requests.

On another assignment, Chris functioned as the assistant controller for Sears Home Services, \$2.5B Sears Warranty Protection Agreements, and Appliance Repair Business. She was responsible for driving cost reduction/savings initiatives through comprehensive SG&A analysis and productivity improvement recommendations.

In addition to her audit work at Sears, Chris has also led audit engagements and performed financial analysis for IBM, Citicorp, a regional public accounting firm, and has represented the government in an unannounced closing of a distressed financial institution and its subsequent reopening as a new entity the following day.

James Edmonstone. CPA, CGMA, CFE, MBA is a Strategic Partner with Greene. Jim has directed financial, insurance, and audit organizations in Fortune 50 Corporations and has worked with closely held companies, nonprofits, and governmental entities. Jim received his bachelor's degree in accounting from Bob Jones University and his master's degree in business administration from the University of Alabama, Birmingham, and he completed the Negotiation, Advanced Negotiation, and Mediation programs at Harvard Law School.

He is a member of numerous professional and trade associations, including the AICPA, ACFE, Texas Society of CPAs, Houston Chapter of CPAs, and other organizations.

Jim has worked with Greene and its staff on many forensic accounting and fraud examination assignments, including several major municipalities, County Offices, and Tribal governments. He has settled numerous complex federal, state, and local tax matters; identified and recovered funds resulting from diversions of client assets, including the theft of tangible and intellectual property; and has valued and negotiated settlements with distressed insurers and reinsurers. He has negotiated settlements between parties in pre-trial disputes and numerous construction claims. Jim has also assisted governments with debt compliance matters. Currently, in addition to other engagements, he is directing a forensic investigation and assisting the Special Prosecutor for the Jicarilla Apache Tribal Nation.

Jim's industry experience includes Heavy Industrial Construction; Commercial Construction; Nuclear, Fossil, and Alternative Energy Power Generation; Power Transmission; Public Utility; Public Utility Holding Company; Pulp and Paper; Petrochemical; Property and Casualty Insurance; Health Care; M&A, and Multi-National Retailers. He has worked with corporations such as Ahold, Bechtel, Budget, Danaher, Emerson, Exxon, Fluor, H&R Block, Huffy, Kimberly-Clark, Miracle-Ear, Monsanto, NextEra Energy, Quaker, Sears, Shell, South Carolina Electric and Gas, Target, and Walgreens.

For Colonial Penn Insurance Jim was responsible for the run-off of its commercial insurance lines. For Sears, he identified Sears' manufacturing production lines being used to create a competing line for a direct competitor and directed the multi-year effort to recover the assets and damages. The case was featured in numerous publications.

Jim's practice has included compliance and fraud audits of health care providers, asset evaluation projects; corporate, nonprofit, and personal tax matters, nonprofit accounting and startups, business consulting, elder care, corporate bankruptcy matters, profit recovery and profit enhancement; and corporate workout and restructuring matters.

James Scordo, CFE, is the Manager of Fraud Examination Services for Greene. Jim has over 20 years of experience working on a variety of projects. Jim has a B.S. in Applied Mathematics and a Minor in Computer Science from the University of Illinois Urbana-Champaign. He has completed Graduate Work in accounting at the University of Chicago and Northwestern University.

Since 2001, he has performed forensic accounting analysis for a wide variety of litigation matters involving governmental entities, commercial disputes, partner/shareholder litigation, complex financial issues, as well as a wide variety of frauds, insurance claims, white-collar criminal investigative and defense matters, CPA malpractice, embezzlement, high net worth family and other financial dispute.

**EXHIBIT A
FEE SCHEDULE**

Date of Proposal April 8, 2024

Contact Name James Edmonstone

Contact Phone # 847-274-0823

Firm Name Greene Forensic Accounting Solutions, LLP

Address 120 N LaSalle St., Suite 2000
Chicago, IL 60602

Authorized Signature & Title  Managing Partner

Forensic Audit by Fiscal Year	Fee
FY2019	Per Fee Schedule
FY2020	Per Fee Schedule
FY2021	Per Fee Schedule
FY2022	Per Fee Schedule

Fee Schedule:

Managing Partner: \$400/hr
 Project Director: \$250/hr
 Project Professionals: \$200/hr

Greene will provide an estimated not-to-exceed fee limit once we have assessed the records. We estimate that this will take two days on-site for two individuals. Travel is included in our rates.



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Mr. Don Sattler, Village President
The Office of the Village Clerk
Village of Poplar Grove
200 N. Hill Street
Poplar Grove, Illinois 61065

5/1/24

First and foremost, thank you for your time and the opportunity to present the Village of Poplar Grove ("Village") with our proposal. In this proposal we have provided a description of our approach and our skilled team. Below are some highlights on the benefits that Sikich brings to the Village.

PEOPLE – Collectively, our project team has over 100 years of experience in investigations and audits. Their wealth of knowledge, honed skills, and seasoned judgment will play a pivotal role in the success of this engagement.

PERFORMANCE – Our performance is characterized by a combination of exceptional qualities that set us apart. It encompasses a relentless commitment to excellence, a passion for continuous improvement, and an unwavering focus on surpassing goals.

CULTURE – Sikich values a diverse and inclusive workplace, encouraging employees to bring their unique perspectives to the table. We are known for fostering a culture of collaboration, innovation, and client-centricity.

BRAND – Sikich is one of the country's top 30 Certified Public Accounting firms with more than 1,800 employees serving clients in all 50 states. Clients turn to us for their professional service needs due to our deep industry knowledge and for the caliber of service and attention we provide.

We appreciate the opportunity to compete for your business and welcome the opportunity to discuss this relationship further. Thank you for your consideration, and we look forward to teaming together.

Sincerely,

A handwritten signature in blue ink that reads "Steve Randall".

Steve Randall
Partner

A handwritten signature in black ink that reads "Kerri Urbanski".

Kerri Urbanski, CPA, CFE
Director



SERVICE PROPOSAL

FORENSIC AUDIT
INTERNAL CONTROL EVALUATION

SUBMITTED BY:
SIKICH CERTIFIED PUBLIC ACCOUNTANTS AND ADVISORS

Steve Randall
Partner

Kerri Urbanski
Director

PROJECT SUMMARY

FORENSIC AUDIT 2019-2022

Scope: The scope of the forensic audit and analysis will cover the Village's General Fund records for fiscal years 2019, 2020, 2021, and 2022. It will include an evaluation of the past and present practices of the Village to determine whether the usage of the General Fund has been in compliance with the laws of the State of Illinois. This will include all aspects of the General Fund, such as: fund usage, use of credit card accounts and revolving fund accounts, financing, earmarking, administrative costs, prior auditing, and internal monitoring and shall identify areas of error, fraud and misconduct if existent.

INTERNAL CONTROL EVALUATION

Scope: The scope is to evaluate the Village's system of internal controls as required by generally accepted auditing standards, and to prepare a detailed management letter with recommendations for improvement in internal controls, accounting systems and procedures. Sikich employs a risk-based approach to internal control evaluations, which meets the standards set by the Institute of Internal Auditors (IIA) for project quality and documentation. These standards are the result of careful study, consultation, and deliberation about the principles for providing consulting services; and provide a framework for executing these responsibilities ethically and effectively.



FORENSIC AUDIT & INTERNAL CONTROL EVALUATION APPROACH

SCOPE

The scope of the forensic audit and analysis will cover the Village's General Fund records for fiscal years 2019, 2020, 2021, and 2022. It will include an evaluation of the past and present practices of the Village to determine whether the usage of the General Fund has been in compliance with the laws of the State of Illinois. We will review the General Fund for fund usage, use of credit card accounts and revolving fund accounts, financing, earmarking, administrative costs, prior auditing, and internal monitoring and shall identify areas of error, fraud and misconduct if existent and recommend solutions, improvements and best practices.

Evaluate the Village's system of internal controls as required by generally accepted auditing standards, and to prepare a detailed management letter with recommendations for improvement in internal controls, accounting systems and procedures. The review will include internal control design and operating effectiveness to identify any areas of non-compliance, mismanagement and/or fraud in the General Fund.

STRUCTURED APPROACH

Sikich's structured approach to forensic auditing and internal control evaluation involves a meticulous and systematic examination of financial records, transactions, and other relevant data to uncover potential fraud, misconduct, or irregularities within an organization. The process typically begins with clearly defining the scope and objectives of the audit, followed by thorough planning and resource allocation. Gathering and analyzing evidence is central, utilizing techniques such as data mining, interviews, and forensic accounting methods. Throughout our process, we work with your employees to evaluate risks and ensure that appropriate internal control coverage is obtained. Using this systematic and disciplined approach, Sikich evaluates and contributes to the

improvement of governance, risk management, and compliance processes. Documentation of findings is comprehensive and adheres to professional standards, ensuring accuracy and reliability.

Our approach:

- 1) **Scope Definition and Objective Setting:** Sikich will work with the Village to clearly define the scope of the audit, including the time frame, areas to be investigated, and specific objectives to achieve.
- 2) **Planning and Resource Allocation:** Develop a comprehensive plan outlining the audit methodology, timelines, and resources required.
- 3) **Preliminary Assessment:** Conduct an initial assessment of potential risks and



areas of concern based on available information and preliminary analysis.

- 4) **Walkthroughs:** To identify the related processes for each of the inputs and outputs to the General Fund, Sikich will perform detailed walkthroughs along with understanding the Village’s policies and procedures for the following areas. (A walkthrough is a procedure to understand a process, identify all internal controls within the process, determine which internal controls are most important (“key”) and evaluate their design.):
 - Cash Accounts – tracing cash transactions including how cash is used, access to bank accounts and accuracy of the cash account.
 - Expenditure Accounts – reviewing transactions for salaries, services and expense reimbursements.
 - Revenue Accounts – tracing grant, tax and fees for proper recording.
 - Liability Accounts – accuracy of transactions for loans, bonds, etc.
 - Asset Accounts – Investments and other property are recorded properly.
 - Fund Balance Accounts – project the proper new worth (difference of assets and liabilities) of the fund.

Once the walkthroughs are completed, key internal controls may undergo further testing to confirm they are operating effectively.

- 5) **Data Collection:** Identify and request all relevant documentation and electronic data focusing on spending, allocating, expensing, reporting, certifying, and disbursements from the General Fund.
- 6) **Forensic Analysis:** Review transaction data with the use of data analytics to perform population analysis, trend

analysis and identify anomalies, patterns, or trends indicative of potential fraud or misconduct.

- 7) **Interviews:** Conduct interviews with key personnel and witnesses to gather additional information and insights.
- 8) **Documentation:** Document all findings, observations, and evidence obtained during the audit process.
- 9) **Analysis and Interpretation:** Analyze the collected evidence in-depth, to uncover any underlying schemes or irregularities. Cross-reference findings with relevant Village policies, laws, regulations, and industry standards.
- 10) **Report Preparation:** Prepare a comprehensive report summarizing the audit process, findings, conclusions, and recommendations. The report will be clear, concise, and well-documented, supporting each conclusion with relevant evidence. The draft report will provide an opportunity to include management responses or action plans prior to issuing a final report. The goal for the report is to serve as a roadmap for improvement.
- 11) **Presentation and Communication:** Sikich will present the findings and recommendations to the Village Board of Trustees, the Village Treasurer, and other stakeholders as appropriate. Sikich will also address any questions or concerns raised.
- 12) **Observation Follow-Up:** Upon request, the team at Sikich can follow up on the implementation of management action plans. This phase includes reviewing the design of the new procedures and the effectiveness of the intended remediation. This phase is optional and would be quoted separately.



SIKICH EXPERTS

OUR EXPERIENCED AND TENURED TEAMS COMBINE BUSINESS INSIGHT WITH A SYSTEMATIC AND DISCIPLINED APPROACH TO IMPROVE BUSINESS OPERATIONS, STREAMLINE TRANSACTION PROCESSING, AND PROMOTE LONG-TERM SUSTAINABILITY. OUR TEAM IS WHAT SETS US APART FROM OUR COMPETITION.

KERRI URBANSKI, CPA DIRECTOR

Ms. Urbanski will serve as the Engagement Director responsible for the coordination and execution of all aspects of the engagement. She has 25 years of audit, risk management, and operations experience with a focus on reviews of various accounting cycles, auditing strategies, compliance and risk analysis. She has performed numerous accounting cycle reviews and investigations. Ms. Urbanski is a Certified Public Accountant, a Certified Fraud Examiner and a Certified Risk Management Associate.

KATE BURIAN, CPA, CFE SR MANAGER – FORENSIC SERVICES

As a senior manager, Ms. Burian will be a secondary contact and will be responsible for conducting the forensic accounting services and internal control assessment and assisting in coordinating all risk and fraud assessment efforts.

She is an experienced not-for-profit and government sector auditor and consultant with more than 15 years of experience providing audit and attestation services. She has served on the Board of Directors of the Chicago Chapter of a national not-for-profit organization, as well as a firm ambassador and committee member for the Illinois CPA Society.

VISHAL DALAL SR MANAGER – INTERNAL CONTROL EVALUATION SERVICES

Mr. Dalal is a Senior Manager for Sikich and will serve as an engagement consultant on this project supporting Ms. Urbanski. Mr. Dalal brings more than 20 years of risk management experience in multiple industries. He is adept at performing comprehensive business risk assessments, overseeing and managing internal audit projects and communicating results to client management. Mr. Dalal holds a Bachelor of Science in Finance from the University of Illinois Urbana-Champaign. He is active in both the IIA and ISACA organizations.

GRANT AMES SR ACCOUNTANT

Mr. Ames is a senior accountant for our governmental and accounting practice. He has 5 years of experience analyzing and preparing financial statements. He has expertise in accounting cycles in order to properly trace transactions forwards and backwards through the cycles. Mr. Ames holds a bachelor's degree in accounting from Illinois State University. He is a Certified Public Accountant.

ALI RAZA SR ACCOUNTANT

Mr. Raza is a senior accountant in our accounting practice. He has 5 years of experience analyzing and preparing financial statements. He has expertise in accounting cycles in order to properly trace



transactions forwards and backwards through the cycles. Mr. Raza holds a bachelor's degree in accounting from the University of Kansas.

STEVE RANDALL, MBA PARTNER-IN-CHARGE – GRC SERVICES

Steve has over 30 years of management and consulting experience with specialized skills in project management, operational efficiency, and conflict resolution. Steve has a depth of knowledge in business management, risk, and internal control-related topics. Steve is recognized as a leader in the internal audit profession and has authored many articles covering leadership, risk management, and internal audit, including the Strategic Role of Internal Audits, which has over 15,000 downloads, and the Report on Fraud Risk Management. He has been asked to speak at conferences and symposiums in the US and Europe for multiple organizations such as the Institute of Internal Auditors, the Financial Executives International, and the MIS Training Institute.

Steve provides independent counsel, identifies core issues, develops strategic solutions, and provides leadership through tenuous situations. He is equally adept at speaking to management and presenting to Executive Management and Board Members.

Steve began his career in operations management, has a bachelor's degree from the Ohio State University, and an MBA with honors from Lewis University. He has served two terms as President of the Institute of Internal Auditors' Chicago Chapter, served on the board of the Adler-Caris Foundation, a not-for-profit raising funds for Alzheimer's research, and spent seven years volunteering as the President of the Oz Park Baseball Association, a youth baseball program in the city of Chicago.



REFERENCES

Sikich works with hundreds of city, county, and state government entities. We can provide a comprehensive list should you require additional assurance in our experience. The below references are local government engagements that were similar in scope to that reflected in the Village's RFP.

Client: Chippewa County, Wisconsin
 Project: Internal Control Review, Risk Assessments in 2019, 2021, and 2024 (pending)
 Contact: Mr. Randy Scholz
 County Administrator
 711 N. Bridge Street
 Chippewa Falls, WI 54729
 rscholz@co.chippewa.wi.us
 715.726.4597

Client: City of Mayville, Wisconsin
 Project: Forensic Accounting Services
 Contact: Mr. John Guinn
 Mayor
 P.O. Box 273
 Mayville, WI 53050
 mayor@mayvillecity.com
 920.387.7900 Ext. 1206

Client: City of Springfield, Illinois
 Project: Forensic Accounting Services and Internal Control Assessment
 Contact: Ms. Valeria Yazell
 Director, Office of Planning and Development
 800 E. Monroe
 Springfield, IL 62701
 valera.yazell@springfield.il.us
 217.789.2377 Ext. 5475



PROFESSIONAL FEES

We are pleased to present our fee proposal for the forensic audit, offering a blended rate structure that provides exceptional value to the Village. Our blended rate is thoughtfully designed to streamline cost management while ensuring access to our team's diverse expertise and resources. By combining rates across different roles and skill levels, we offer a cost-effective solution that maximizes efficiency without compromising on quality. Furthermore, we are delighted to extend a discounted rate as a testament to our commitment to the Village. This discounted rate reflects our appreciation for the opportunity to collaborate with the Village and our confidence in delivering exceptional results that exceed expectations. We provide transparency and flexibility in our pricing approach, and we look forward to the opportunity to discuss further and address any questions or concerns you may have.

	STANDARD RATE	BLENDED RATE
Director	\$285	\$185
Senior Manager – Forensics	\$350	
Senior Manager – Internal Controls	\$225	
Senior Accountant	\$175	

TRAVEL

Travel costs are not included in this proposal. The Village will reimburse reasonable travel costs, subject to adherence to the Village's travel policy and supported by appropriate documentation.

FINAL NOTES

This proposal does not represent formal acceptance of the engagement. We reserve the right to perform our firm's normal client acceptance procedures, as well as those procedures required by professional standards. Once these client acceptance procedures are completed, we will provide you with an engagement letter to formally document our scope of services, fees, and terms of the engagement.



WHO IS SIKICH?

Sikich is a leading professional services firm specializing in accounting, technology and advisory services. For over 30 years, Sikich has been helping clients focus on overall business growth and the components that result in building the bottom line. Sikich has more than 1,600 associates and has been ranked as one of the country's 30 largest accounting firms and among the top one percent of all enterprise resource planning solution partners in the world.

We provide a full range of specialized services, including:

ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- AUDIT & ASSURANCE
- OUTSOURCED ACCOUNTING
- CONSULTING SERVICES
- EMPLOYEE BENEFIT PLAN AUDITS
- INTERNATIONAL TAX
- TAX

TECHNOLOGY

- CYBERSECURITY & COMPLIANCE
- CLOUD & INFRASTRUCTURE
- BUSINESS APPLICATION
- CONSULTING & IMPLEMENTATION
- DIGITAL TRANSFORMATION CONSULTING

ADVISORY

- GOVERNANCE, RISK & COMPLIANCE SERVICES
- INTERNAL AUDIT OUTSOURCING AND CO-SOURCING
- REGULATORY, QUALITY & COMPLIANCE
- SUPPLY CHAIN
- WORKFORCE RISK MANAGEMENT
- TRANSACTION ADVISORY SERVICES
- INVESTMENT BANKING¹
- FORENSIC & VALUATION SERVICES
- HUMAN CAPITAL MANAGEMENT & PAYROLL CONSULTING
- INSURANCE SERVICES
- MARKETING & COMMUNICATIONS
- RETIREMENT PLAN SERVICES
- SITE SELECTION & BUSINESS INCENTIVES
- SUCCESSION PLANNING
- WEALTH MANAGEMENT²

¹ Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

² Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.



ABOUT SIKICH GRC

SIKICH GRC SERVICES ARE YOUR COMPANY'S FIRST LINE OF DEFENSE TO BUILD AND MAINTAIN TRUST OVER YOUR PEOPLE, PROCESSES, SYSTEMS AND DATA TO PROTECT AND PRESERVE VALUE.

THE GOVERNANCE, RISK, AND COMPLIANCE PORTFOLIO

Help your business reach its fullest potential as you take on the future and lean on our team's tailored approach and unmatched collaboration to get you there.

Internal Audit

With a team of experienced and passionate internal auditors, we deliver customized and OnDemand internal audit solutions to meet each company's needs. We will either enhance an existing team or take over as an outsourced internal audit function.

Sarbanes-Oxley Compliance

Compliance with Sarbanes-Oxley is mandatory for public companies; however, implementing it efficiently and effectively is a choice. Our expertise will streamline your compliance requirements whether, you are starting fresh with an IPO, experiencing changes in your organization, or reengineering an outdated process.

IT Audit

Our team of experienced IT audit professionals provides OnDemand access to various IT audit requirements. Whether you need to audit ITGCs, cybersecurity risk management, application controls or implementations, or conduct IT risk assessments, our certified technology experts are ready to help.

Investigation

It's not a problem until it is. Our investigations and fraud risk management team will examine internal control breakdowns and gather the necessary evidence for taking action.

Data Analytics

The volume of data is growing, and a company's ability to leverage it can provide a competitive advantage. When data analytics is used within a suite of internal audit and Sarbanes-Oxley services, the result is efficiency, improved effectiveness, and 100% assurance.

Governance

Your corporate governance structure establishes the tone at the top of your organization, creating a foundation for ethics, integrity, compliance, profitability, and long-term success. Our team will help you establish and maintain a robust corporate governance framework, positioning your organization for continued success.



Risk Management

The ability to identify and assess risks effectively gives a company insights and capabilities to meet future challenges. The alignment of enterprise risk management with internal audit risk assessments enables your company to make better-informed decisions on how to deploy resources best.

Regulatory and Compliance

As regulatory and compliance risks continue to grow, added pressure is placed squarely on the compliance team. We provide independent assessments of compliance functions to ensure your compliance program satisfies the regulators, third parties, and company policies.

Environmental, Social, and Governance

Sikich helps organizations integrate sustainable practices into their operations, advising on strategies to enhance environmental responsibility, social impact, and governance transparency. We offer guidance on assessing, managing, and reporting on ESG risks and opportunities, aligning businesses with evolving ethical and regulatory standards, and we provide assurance on existing ESG reporting.

Service and Organization Controls Reports

Sikich conducts SOC1, SOC2, and SOC3 services providing independent examinations of an organization's control environment to assess the effectiveness of its internal controls related to financial reporting, cybersecurity, data privacy, and other key areas.



GRC TESTIMONIALS

WHAT IS IT LIKE TO WORK WITH OUR TEAM? DON'T ASK US. **ASK OUR CLIENTS:**

"This team has not only been a service provider but a true partner. The team is always available when needed, and they ensure high-value results. Their expertise and partnership have helped accelerate our Internal Audit and Compliance programs to the next level. They approach every project with professionalism, an objective viewpoint, and keen insight to improve business processes and internal controls. Their recommendations and suggestions have been extremely valuable. We look forward to continuing our ongoing relationship."

Matthew Beland Chief Audit Executive at Entrust Corporation

"The experience that this time has brought our company was second to none. They quickly gained detailed understanding of our business processes, adding immediate value to our objective of SOX readiness. The team approaches all work with a deep passion and the utmost professionalism. Their knowledge on SOX and compliance was extensive and their recommendations helped us improve our processes and internal controls."

Marc Nelson Chief Accounting Officer Cambium Networks

"This is a firm that we have used time and time again to help with complicated internal control-focused projects. They consistently provide quality service to us through a dedicated and results-oriented team with strong leadership."

Rich Hoker Vice President and Corporate Controller at CF Industries

"Throughout the process of assisting us with developing our Internal Audit function, the team was able to provide continuous guidance on various Internal Audit aspects and best practices. Each individual we have worked with has been knowledgeable and an asset to our organization. They are a valued Balchem business partner!"

Denis Sangulin Director of Internal Audit at Balchem Corporation

"This team has been a consistent and reliable partner to Stericycle. They are flexible and accommodate our requests and changes whenever the project requires them. The team is experienced and has comprehensive SOX and audit knowledge. Overall, I am very pleased with the team's consistency and knowledge of our business."

Martijn Van Harten Vice President of Internal Audit at Stericycle



THANK YOU

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