

# McGladrey & Pullen

Certified Public Accountants

016/510/32

McGladrey & Pullen, LLP  
One South Wacker Dr Ste 800, Chicago, IL 60606-3392  
O 312.384.6000 F 312.634.3410  
www.mcgladrey.com

October 30, 2009

Mr. Daniel W. Hynes  
State Comptrollers Office  
100 West Randolph Street  
Suite 15-500  
Chicago, Illinois 60601

RECEIVED  
OCT 30 2009  
BY: \_\_\_\_\_  
COMPTROLLER I.G.A.D.

Dear Mr. Hynes:

Re: Village of Sauk Village

We are requesting an extension for filing the Annual Financial Report for the Village of Sauk Village for the fiscal year ended April 30, 2009. This report will be forthcoming.

Please advise disposition regarding the above-mentioned request for extension.

Thank you for your consideration in this matter.

Very truly yours,

McGLADREY & PULLEN, LLP



John George, C.P.A.  
Partner

JG:gb

cc: Beverly Sterrett

# McGladrey & Pullen

Certified Public Accountants

010 / 510 / 132

McGladrey & Pullen, LLP

One South Wacker Dr., Ste. 800

Chicago, IL 60606-3392

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RECEIVED

NOV 03 2008

COMPTROLLER  
CHICAGO OFFICE

October 30, 2008

Mr. Daniel W. Hynes  
State Comptrollers Office  
100 West Randolph Street  
Suite 15-500  
Chicago, Illinois 60601

Dear Mr. Hynes:

Re: Village of Sauk Village

We are requesting an extension for filing the Annual Financial Report for the Village of Sauk Village for the fiscal year ended April 30, 2008. This report will be forthcoming.

Please advise disposition regarding the above-mentioned request for extension.

Thank you for your consideration in this matter.

Very truly yours,

McGLADREY & PULLEN, LLP



John George, C.P.A.  
Partner

JG:gb

cc: Beverly Sterrett



21801 Torrence Ave., Sauk Village, IL 60411 - Phone (708) 758-3330 - (708) 758-1634

March 17, 2010

RECEIVED

MAR 22 2010

Ms. Aurea Scadron  
IL Office of the Comptroller  
Local Government Division  
100 W. Randolph, Suite 15-500  
Chicago, IL 60601

Subject: Village of Sauk Village – Fiscal Year 2010

Dear Ms. Scadron:

Enclosed for your records is a copy of Ordinance No. 09-44 amending the Village of Sauk Village fiscal year 2010 from ~~April 30, 2010 to October 31, 2010~~. If you should require additional information pertaining to this Ordinance No. 09-44 please do not hesitate to contact me at (708) 753-5122.

Sincerely,

Brunetta Hill-Corley  
Chief of Staff

FY END - DUE  
10-31-2009 04-29-2010

K

RECEIVED

MAR 22 2010

VILLAGE OF SAUK VILLAGE  
COOK AND WILL COUNTIES, ILLINOIS

ORDINANCE NO. 09 - 44

AN ORDINANCE APPROVING AN ADMENDMENT TO THE SAUK VILLAGE  
MUNICIPAL CODE FOR THE VILLAGE OF SAUK VILLAGE, ILLINOIS

ADOPTED BY THE  
MAYOR AND BOARD OF TRUSTEES  
OF THE

VILLAGE OF SAUK VILLAGE

THIS 13<sup>TH</sup> DAY OF OCTOBER , 2009

---

Published by authority of the Mayor and  
Board of Trustees of the Village of Sauk  
Village, Cook and Will Counties, Illinois  
this 13<sup>TH</sup> day of October , 2009



**VILLAGE OF SAUK VILLAGE  
COOK AND WILL COUNTIES, ILLINOIS**

**ORDINANCE NO. 09- 44**

**AN ORDINANCE APPROVING AN AMENDMENT TO THE SAUK VILLAGE  
MUNICIPAL CODE FOR THE VILLAGE OF SAUK VILLAGE, ILLINOIS**

**WHEREAS**, the Village of Sauk Village, Counties of Cook and Will, State of Illinois (the "Village") is a duly organized and existing village and unit of local government created under the provisions of the laws of the State of Illinois, and is operating under the provisions of the Illinois Municipal Code, as supplemented and amended, with the full power to enact ordinances and adopt resolutions for the benefit of its residents; and

**WHEREAS**, the Board of Trustees of the Village (the "Village Board") and the Village Mayor, who is also the President of the Village Board, (the "President" and with the Village Board, the "Corporate Authorities") are committed to ensuring the financial stability of the Village; and

**WHEREAS**, pursuant to Section 1-1-2 of the Illinois Municipal Code (65 ILCS 5/1-1-2) the corporate authorities of a municipality may establish by ordinance the dates of its fiscal year; and

**WHEREAS**, the Village's next fiscal year is scheduled to begin on May 1, 2010 and end on April 30, 2011; and

**WHEREAS**, in order to ease the time constraints and reduce the burden on newly elected administrations of passing an appropriation ordinance, the Corporate Authorities find that it is in the best interests of the Village and its residents to change the dates of the next fiscal year such that it will begin on November 1, 2009 and end on October 31, 2010; and

**WHEREAS**, the Village shall pass an appropriation ordinance for the fiscal year beginning November 1, 2009 before December 1, 2009; and

**WHEREAS**, based on the foregoing findings, the Corporate Authorities have determined that it is necessary and in the best interests of the Village and its residents to amend Section 30.01 of the Sauk Village Municipal Code (the "Village Code") to change the dates upon which the fiscal year will begin and end;

**NOW, THEREFORE, BE IT ORDAINED** by the President and Board of Trustees of the Village of Sauk Village, Cook and Will Counties, Illinois, as follows:

**SECTION 1:** The preambles to this Ordinance are found to be full, true and correct and are hereby incorporated into the terms of this Ordinance as if fully set forth

herein. This Ordinance is adopted pursuant to the authority granted to the Village by the Constitution of the State of Illinois and the Illinois Compiled Statutes. All applicable provisions of the Illinois Compiled Statutes, including the Illinois Municipal Code, as may be amended from time to time, relating to the purpose of this Ordinance are incorporated herein by this reference.

**SECTION 2:** That Section 30.01 of the Village Code is hereby amended, notwithstanding any provision, ordinance, resolution or Village Code section to the contrary, as follows:

The fiscal year for the ~~v~~Village shall begin on ~~November~~May 1 of each year and end on ~~October~~April 30 of the following year.

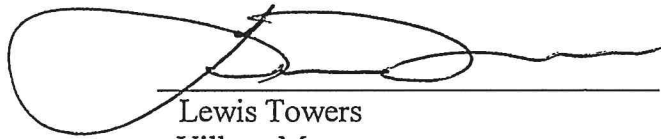
**SECTION 3:** The headings of the sections, paragraphs and subparagraphs of this Ordinance are inserted solely for the convenience of reference and form no substantive part of this Ordinance nor should they be used in any interpretation or construction of any substantive provision of this Ordinance. The provisions of this Ordinance are hereby declared to be severable. If any portion of this Ordinance is held to be invalid or determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said portion shall be stricken from this Ordinance and the remaining portions of this Ordinance shall continue in full force and effect to the fullest extent possible. All codes, provisions, ordinances, resolutions and orders, or parts thereof, in conflict herewith are, to the extent of such conflict, hereby superseded. This Ordinance shall be in full force and effect from and after the date of its passage, approval and publication in pamphlet form as provided by law.

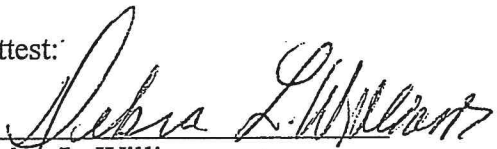
AYES: ANDERSON, HANKS, BURGESS, MYERS, WILLIAMS

NAYS: NONE

ABSENT: BENSON

PASSED AND APPROVED THIS 3<sup>th</sup> day of October, 2009

  
\_\_\_\_\_  
Lewis Towers  
Village Mayor

Attest:  
  
\_\_\_\_\_  
Debra L. Williams  
Village Clerk

STATE OF ILLINOIS     )  
  )  
COUNTY OF COOK     )    SS.

CERTIFICATE

I, the undersigned, certify that I am the duly qualified and acting Village clerk of the Village of Sauk Village, Cook and Will Counties, Illinois ( the "Village" ), and as such, I am the keeper of the records and files of the Village and of the Village's Mayor and Board of Trustees.

I further certify as follows:

Attached to this Certificate is a true, correct and complete copy of Village of Sauk Village Ordinance No. 09 – 44 entitled:

**AN ORDINANCE APPROVING AN AMENDMENT TO THE SAUK VILLAGE MUNICIPAL CODE FOR THE VILLAGE OF SAUK VILLAGE, ILLINOIS**

This Ordinance was passed and approved by the Village's Mayor and Board of Trustees on October 13, 2009. A true, correct and complete copy of this Ordinance was published in pamphlet Form on October 13, 2009.

Given under my hand and official seal at the Village of Sauk Village, Cook and Will Counties, Illinois, this 13<sup>th</sup> day of October , 2009.

---

Debra L. Williams  
Village Clerk

(SEAL)

DANIEL W. HYNES  
COMPTROLLER

www.ioc.state.il.us

August 31, 2010

Gloria Gibson, Finance Director  
Sauk Village  
21701 Torrence Ave  
Sauk Village, IL 60411  
VIA FACSIMILE

Unit Code: 016/510/32

Dear Ms. Gibson:

The IL Office of the Comptroller has received a copy of Sauk Village Ordinance No. 09-44 that states that the fiscal year end date for the village has been changed from April 30 to October 31.

The IL Office of the Comptroller has updated its records accordingly.

If you have any questions, you can contact me at (312) 814-6963.

Sincerely,

*Aurea Grace A. Scadron*

Aurea Scadron  
Deputy Director  
Local Government Division

James R. Thompson Center  
Local Government Division  
100 W. Randolph Street, Suite 15-500  
Chicago, IL 60601  
Tel.: (312) 814-2451 Fax: (312) 814-2986  
e-mail: locgov@mail.ioc.state.il.us

618 (312) 814-2451  
4717

DANIEL W. HYNES  
COMPTROLLER

www.ioc.state.il.us

100 W. Randolph St., Suite 15-500  
Chicago, Illinois 60601

## Facsimile Cover Letter

TO: Gloria Gibson, Finance Director  
COMPANY: Sauk Village  
PHONE: \_\_\_\_\_  
FAX: (708) 758-1634  
RE: FY End date Change

FROM: Aurea Grace Scadron, Deputy Director  
COMPANY: LOCAL GOVERNMENT DIVISION  
PHONE: (312) 814-6963  
FAX: (312) 814-2986  
DATE: August 31, 2010

Pages including  
cover letter: 2

If you have not received all the pages that are indicated, or are having a problem with the reception of this material, please contact sender.

Comments:

MODE = TRANSMISSION

START=AUG-31 11:23

END=AUG-31 11:24

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-IL STATE COMPTROLLER -

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- \*\*\*\*\* - 312 814 2986- \*\*\*\*\*



21701 Torrence Ave., Sauk Village, IL 60411 - Phone (708) 758-3330 - (708) 758-1634

March 9, 2011

Attention; Kathy  
Illinois State Comptrollers Office  
Local Government Division  
100 West Randolph, Suite 15-500  
Chicago, IL 60601-3252  
Fax: 312-814-2986

Subject: Village of Sauk Village -016/510/32-Extension to file Audit/AFR for the  
fiscal year ending 10/30/2010.

We respectfully request an extension to file the above Audit/AFR for the Village  
of Sauk Village.

Thank you,

Mohan Rao  
Finance Director  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
[mr Rao@sauk village.org](mailto:mr Rao@sauk village.org)  
708-757-5120



016/510/32

March 24, 2011

Mr. Daniel W. Hynes  
State Comptrollers Office  
100 West Randolph Street  
Suite 15-500  
Chicago, Illinois 60601

Dear Mr. Hynes:

Re: Village of Sauk Village

We are requesting an extension for filing the Annual Financial Report for the Village of Sauk Village for the fiscal year ended October 31, 2010. This report will be forthcoming.

Please advise disposition regarding the above-mentioned request for extension.

Thank you for your consideration in this matter. If you should have any questions, please do not hesitate to contact me at 312-634-4402.

Very truly yours,

McGLADREY & PULLEN, LLP



John George, C.P.A.  
Partner

JG:gb

cc: Mohan Rao, Finance Director



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

January 10, 2012

Lewis Towers, Village Mayor  
Sauk Village  
21801 Torrence Ave.  
Sauk Village, IL, 60411

016/310/32

Dear Mayor Towers:

The Local Government Division has reviewed the compliance status of the following reports that the Sauk Village currently owes the Illinois Comptroller's Office. It is necessary for Sauk Village to provide target dates for completion of the following:

FY 2010 Annual Financial Report  
FY 2010 Annual Audit  
FY 2011 Annual Financial Report  
FY 2011 Annual Audit  
FY 2009 Annual TIF Report Districts 1,2,3,4  
FY 2010 Annual TIF Report Districts 1,2,3,4  
FY 2011 Annual TIF Report Districts 1,2,3,4

According to the Municipal Code [65 ILCS 5/8-8-4], governments are required to submit financial documents to the IL Office of the Comptroller within 180 days of their fiscal year end date. The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.] require municipalities with one or more TIF districts to file an Annual TIF Report with the IL Office of the Comptroller.

If you have any questions regarding this letter or if your village requires assistance filing any of these required reports, please call me at (312) 814 - 5921.

Sincerely,

Daniel R. Mumpher  
Director of Local Government

Cc Genorise Carmichael, Sauk Village Treasurer  
Debbie Williams Sauk Village Clerk  
Enoch Benson IV, Sauk Village Trustee  
Derrick Burgess, Sauk Village Trustee  
Robert Chavez, Sauk Village Trustee  
David Hanks, Sauk Village Trustee  
Edward Myers, Sauk Village Trustee  
Rosie Williams, Sauk Village Trustee  
James Waters, Compliance Manager, Local Government Division, State of Illinois Comptroller  
Gerry Gorman, Field Staff / TIF, Local Government Division, State of Illinois Comptroller

Office of the State Comptroller  
100 West Randolph Street, Suite 15-500  
Chicago, Illinois 60601-3252  
Tel: 877/304-3899 Fax: 312/814-2986  
E-mail: locgov@mail.ioc.state.il.us



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

January 31 , 2013

Mohan Rao, Acting Agent  
**Sauk Village Village**  
21801 Torrence Ave  
Sauk Village, Illinois 60411  
**Unit Code:** 016/510/32

**RE: OFFICIAL NOTICE OF CHANGES TO ILLINOIS LAW AFFECTING LOCAL GOVERNMENT ENTITIES**

Dear Acting Agent Rao:

As you may be aware, the Illinois legislature recently passed various amendments to Illinois law that affect local government entities operating under the jurisdiction of the Illinois Office of the Comptroller. The changes allow the Local Government Division of the IOC to collect fines for delinquent Annual Financial Reports (AFRs) and/or Audits.

In particular, the legislature adopted multiple changes to the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes allow the Comptroller to charge fines for delinquent AFRs or Audits as stated below.

<b>Delinquent 1-15 days:</b>	<b>\$5 per day, per delinquent AFR/Audit</b>
<b>Delinquent 16-30 days:</b>	<b>\$10 per day, per delinquent AFR/Audit</b>
<b>Delinquent 31-45 days:</b>	<b>\$15 per day, per delinquent AFR/Audit</b>
<b>Delinquent over 45 days:</b>	<b>\$20 per day, per delinquent AFR/Audit</b>

The Local Government Division will allow a GRACE PERIOD for local government entities to submit any delinquent AFRs or Audits electronically prior to being assessed a late fine. All delinquent AFRs and/or Audits received on or after MAY 1, 2013 will be subject to the above referenced penalties.

Additionally, the Illinois Municipal Code (65 ILCS 5/8-8-3 (f)), the Governmental Account Audit Act (50 ILCS 310/3), and the Illinois Counties Code (55 ILCS 5/6-31003) now requires that Annual Financial Reports and/or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits.

If you have any questions regarding your local government's compliance status, please call the Local Government Division Hotline at (877) 304-3899 to discuss options that may be available to you. Thank you for your cooperation.

Sincerely,

Dan Mumpher  
Director  
Local Government Division

---

Office of the State Comptroller  
James R. Thompson Center  
100 West Randolph Street, Suite 15-500  
Chicago, Illinois 60601-3252  
Tel: 877/304-3899 Fax: 312/814-3117  
e-mail: locgov@mail.ioc.state.il.us





STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

February 20 , 2013

Mohan Rao, Acting Agent  
**Sauk Village Village**  
 21801 Torrence Ave  
 Sauk Village, Illinois 60411  
**Unit Code:** 016/510/32

**RE: AMNESTY GRACE PERIOD ENDS TUESDAY, APRIL 30, 2013**

Dear Acting Agent Rao:

Our records show that the following required Annual Financial Reports (AFRs) / Audits from Sauk Village Village have not been received by our office:

Annual Audit	Fiscal Year:	2010	Fiscal Year End:	10/31/2010
Annual Audit	Fiscal Year:	2011	Fiscal Year End:	10/31/2011
Annual Report	Fiscal Year:	2011	Fiscal Year End:	10/31/2011

The Local Government Division requires these AFRs or Audits to be submitted electronically prior to MAY 1, 2013 to avoid any incurred late fines.

As you may be aware, the Illinois legislature recently amended the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes require that AFRs or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits. In addition, the changes allow the Comptroller to charge fines for delinquent AFRs or Audits as stated

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

If you feel you may have already submitted the AFRs and Audits listed or if you have any questions regarding the compliancy for your local government, please call the Local Government Division Hotline at (877) 304-3899.

Sincerely,

Dan Mumpher  
 Director  
 Local Government Division



## **Waters, James R.**

---

**From:** Waters, James R.  
**Sent:** Friday, March 15, 2013 9:14 AM  
**To:** mrao@saukvillage.org  
**Subject:** FW: user name and password  
**Attachments:** Sauk\_Village\_2012\_Password Letter.pdf

Good morning Mohan – I have been having trouble with my Outlook emails and just received Gerry's request this morning. Attached is the password for entry into the Comptroller Connect Internet Filing program. Please contact our Hot Line (877-203-3401) or me directly if you have any further questions or problems.

*James R. Waters*

Compliance Manager  
Office of the Comptroller-Judy Baar Topinka  
Local Government Division  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Phone: (312) 814-5465  
Email: [waterjr@mail.ioc.state.il.us](mailto:waterjr@mail.ioc.state.il.us)  
[www.illinoiscomptroller.com](http://www.illinoiscomptroller.com)

---

**From:** Gorman, Gerald W.  
**Sent:** Thursday, March 14, 2013 2:56 PM  
**To:** Waters, James R.  
**Subject:** FW: user name and password

---

**From:** Mohan Rao [<mailto:mrao@saukvillage.org>]  
**Sent:** Tuesday, March 12, 2013 4:49 PM  
**To:** Gorman, Gerald W.  
**Subject:** user name and password

Hello Mr. Gorman,

Would you please send us the user name and password for reporting 2010-2011 Financial Report of Village of Sauk Village?

Thank you & sincerely,

Mohan Rao  
Finance Director/rmc  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)



STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

April 09 , 2013

Unit Code: 016/510/32

David Hanks, Mayor

**Sauk Village Village**

21801 Torrence Ave.

Sauk Village, Illinois 60411

**RE: AMNESTY GRACE PERIOD ENDS TUESDAY, APRIL 30, 2013**

Dear Mayor Hanks:

Our records show that the following Annual Financial Reports (AFRs), Audits, and/or Component Units from Sauk Village Village have not been received by our office:

Annual Audit	Fiscal Year:	2010	Fiscal Year End:	10/31/2010
Annual Audit	Fiscal Year:	2011	Fiscal Year End:	10/31/2011
Annual Report	Fiscal Year:	2011	Fiscal Year End:	10/31/2011

The Local Government Division requires that all AFRs and/or Audits be submitted electronically prior to MAY 1, 2013 to avoid any incurred late fines.

As you may be aware, the Illinois legislature recently amended the Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004). These changes require that AFRs and/or Audits be submitted electronically to the Local Government Division. The IOC will no longer accept paper versions of AFRs and Audits. In addition, the changes allow the Comptroller to charge fines for delinquent AFRs and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

If you feel you may have already submitted the AFRs, Audits, and/or Component Units listed or if you have any questions regarding the compliancy for your local government, please call the Local Government Division Hotline at (877) 304-3899.

Sincerely,

Dan Mumpher  
 Director  
 Local Government Division





STATE OF ILLINOIS  
 COMPTROLLER  
 JUDY BAAR TOPINKA

May 15, 2013

Unit Code: 016/510/32

David Hanks, Mayor

Sauk Village Village

21801 Torrence Ave.

Sauk Village, Illinois 60411

**FIRST DELINQUENCY INVOICE**

Dear Mayor Hanks:

The Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c)), and the Illinois Counties Code (55 ILCS 5/6-31004) allow the Comptroller to charge fines for delinquent Annual Financial Reports (AFRs) and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

Our records indicate that the following AFRs and/or Audits from Sauk Village Village are delinquent or were received late by our office and are subject to the following late fines as of the date of this letter:

	FY	FYEnd	Due Date	Receipt Date	Days Late	Fines
Annual Audit	2010	10/31/2010	6/28/2011	Not Received	15	\$75.00
Annual Audit	2011	10/31/2011	4/28/2012	Not Received	15	\$75.00
Annual Report	2011	10/31/2011	4/28/2012	Not Received	15	\$75.00
Annual Audit	2012	10/31/2012	4/29/2013	Not Received	15	\$75.00
Annual Report	2012	10/31/2012	4/29/2013	Not Received	15	\$75.00
<b>Total Fines Due:</b>						<b>\$375.00</b>

To avoid incurring further late filing fines, submit any delinquent AFRs and/or Annual Audits to the Local Government Division. The Local Government Division may forward all late filing fines and penalties to the Budget and Fiscal Department for collection on or after 7/15/2013.

**MAKE ALL CHECKS/MONEY ORDERS PAYABLE TO: State of Illinois - Office of the Comptroller.**

Please include your Unit Code# on any payment and mail in payments as instructed below along with a copy of this invoice. If you have any questions regarding the compliance of your local government, please contact June Canello at (312) 814-4780 or at canelJM@mail.ioc.state.il.us.

**TO AVOID COLLECTION, MAIL ALL PAYMENTS FOR THE LATE FINES ITEMIZED ABOVE TO:**

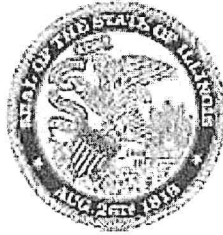
Office of the State Comptroller, Budget and Fiscal Department  
 325 W. Adams, Room 328  
 Springfield, IL 62704

Sincerely,

Dan Mumpher  
 Director  
 Local Government Division

Office of the State Comptroller  
 James R. Thompson Center  
 100 West Randolph Street, Suite 15-500  
 Chicago, Illinois 60601-3252  
 Tel: 877/304-3899 Fax: 312/814-3117  
 e-mail: locgov@mail.ioc.state.il.us





COPY

August 31, 2013

Unit Code: 016/510/32  
David Hanks, Mayor  
Sauk Village Village  
21801 Torrence Ave.  
Sauk Village, Illinois 60411

**DELINQUENCY INVOICE**

Dear Mayor Hanks:

The Illinois Municipal Code (65 ILCS 5/8-8-4 et seq.), the Governmental Account Audit Act (50 ILCS 310/4 (c), and the Illinois Counties Code (55 ILCS 5/6-31004) allow the Comptroller to charge fines for delinquent Annual Financial Reports (AFRs) and/or Audits as stated below.

Delinquent 1-15 days:	\$5 per day, per delinquent AFR/Audit
Delinquent 16-30 days:	\$10 per day, per delinquent AFR/Audit
Delinquent 31-45 days:	\$15 per day, per delinquent AFR/Audit
Delinquent over 45 days:	\$20 per day, per delinquent AFR/Audit

Our records indicate that the following AFRs and/or Audits from Sauk Village Village are delinquent or were received late by our office and are subject to the following late fines AS OF THE DATE OF THIS INVOICE:

	FY	FYEnd	Due Date	Receipt Date	Days Late	Fines
Annual Audit	2010	10/31/2010	06/28/2011	Not Received	123	\$2,010.00
Annual Audit	2011	10/31/2011	04/28/2012	Not Received	123	\$2,010.00
Annual Report	2011	10/31/2011	04/28/2012	Not Received	123	\$2,010.00
Annual Audit	2012	10/31/2012	04/29/2013	Not Received	123	\$2,010.00
Annual Report	2012	10/31/2012	04/29/2013	Not Received	123	\$2,010.00

Total Abatement: \$0.00  
 Total Adjustments: \$0.00  
 Total Fines Paid: \$0.00

Total Statement Balance Due: \$10,050.00

\*\*\*\*\*ACCEPTABLE PAYMENTS MUST BE ACCOMPANIED BY A COPY OF THIS INVOICE\*\*\*\*\*

To avoid incurring further late filing fines, submit any delinquent AFRs and/or Annual Audits to the Local Government Division. The Local Government Division may forward all late filing fines and penalties to the Budget and Fiscal Department for collection.

**MAKE ALL CHECKS/MONEY ORDERS PAYABLE TO: State of Illinois - Office of the Comptroller.**

Please include your Unit Code# on any payment and mail payments as instructed below along with a copy of this invoice. If you have any questions regarding the compliance of your local government, please contact June Canello at (312) 814-4780 or at canelJM@mail.ioc.state.il.us.

**TO AVOID COLLECTION, MAIL ALL PAYMENTS FOR THE LATE FINES ITEMIZED ABOVE TO:**

Office of the State Comptroller, Budget and Fiscal Department, 325 W. Adams, Room 328 Springfield, IL 62704

Sincerely,

Dan Mumpher  
Director  
Local Government Division





**Waters, James R.**

---

**From:** Mohan Rao <mrao@saukvillage.org>  
**Sent:** Wednesday, August 22, 2012 3:08 PM  
**To:** Waters, James R.  
**Cc:** Mumpher, Daniel R.; Meunier, Kathleen E.; Canello, June M.  
**Subject:** RE: Sauk Village AFR, Annual Audits and TIF reports

Mr. Waters,

I'm sorry, I was out of US for almost about 20 days and now I'm back. Hopefully the Audit should be completed before 08/31/2012 (the Auditors are working on this completion) and will be ready to complete AFR thru Comptroller connect. Moving forward the 2010-11 Audits will be completed with in 11/30/2012.

Thank you and sincerely,

Mohan rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, Il 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)

---

**From:** Waters, James R. [mailto:WaterJR@mail.ioc.state.il.us]  
**Sent:** Monday, July 30, 2012 9:56 AM  
**To:** mrao@saukvillage.org  
**Cc:** Mumpher, Daniel R.; Meunier, Kathleen E.; Canello, June M.  
**Subject:** FW: Sauk Village AFR, Annual Audits and TIF reports

Mohan – I noted that in your 6/28/12 email to Dan Mumpher you committed to submitting your FY2010 Audit and AFR by 7/20/12. You also indicated that you would submit 1 or more years of TIF reports at the same time. To date we have not received any of these. Please advise us of the current status and expected submittal dates.

*James R. Waters*  
Compliance Manager  
Office of the Comptroller-Judy Baar Topinka  
Local Government Division  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Phone: (312) 814-5465  
Email: [waterjr@mail.ioc.state.il.us](mailto:waterjr@mail.ioc.state.il.us)  
[www.illinoiscomptroller.com](http://www.illinoiscomptroller.com)

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**From:** Mumpher, Daniel R.  
**Sent:** Thursday, June 28, 2012 3:31 PM  
**To:** Canello, June M.; Waters, James R.; Gomez, Nancy R.  
**Subject:** FW: Sauk Village AFR, Annual Audits and TIF reports

I did put copy in the data base

Daniel R. Mumpher

Director of Local Government  
Office of the Illinois State Comptroller  
Judy Baar Topinka  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Office (312) 814 - 5921  
Fax (312) 814 - 2986

[www.illinoiscomptroller.com](http://www.illinoiscomptroller.com)

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**From:** Mohan Rao [mailto:mrao@saukvillage.org]  
**Sent:** Thursday, June 28, 2012 3:52 PM  
**To:** Mumpher, Daniel R.  
**Cc:** 'Henrietta Turner'  
**Subject:** RE: Sauk Village AFR, Annual Audits and TIF reports

Mr. Mumpher,

TIF Reports will also be done at the same time as well.

Thanks,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)

---

**From:** Mumpher, Daniel R. [mailto:MumphDR@mail.ioc.state.il.us]  
**Sent:** Thursday, June 28, 2012 2:27 PM  
**To:** mrao@saukvillage.org  
**Cc:** 'Henrietta Turner'  
**Subject:** RE: Sauk Village AFR, Annual Audits and TIF reports

Mohan,

Thank you for the update.

Are the TIF deliverable dates the same as these?

Daniel R. Mumpher  
Director of Local Government  
Office of the Illinois State Comptroller  
Judy Baar Topinka  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Office (312) 814 - 5921  
Fax (312) 814 - 2986

**From:** Mohan Rao [mailto:mrao@saukvillage.org]  
**Sent:** Thursday, June 28, 2012 2:16 PM  
**To:** Mumpher, Daniel R.  
**Cc:** 'Henrietta Turner'  
**Subject:** RE: Sauk Village AFR, Annual Audits and TIF reports

Director Mr. Mumpher,

Village Annual Audit/AFR for 2009-2010 will be completed in 07/2012 and will be filed with Illinois State Comptroller.

Regarding Audit for 2011 and 2012 will be completed in 2012 and will be filed by 12/2012.

Thanks,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)

---

**From:** Henrietta Turner [mailto:HTurner@saukvillage.org]  
**Sent:** Thursday, June 28, 2012 1:19 PM  
**To:** mrao@saukvillage.org  
**Subject:** FW: Sauk Village AFR, Annual Audits and TIF reports

Please respond and copy me.

---

**From:** Mumpher, Daniel R. [mailto:MumphDR@mail.ioc.state.il.us]  
**Sent:** Tuesday, June 26, 2012 3:04 PM  
**To:** hturner@saukvillage.org  
**Cc:** Waters, James R.; Canello, June M.  
**Subject:** Sauk Village AFR, Annual Audits and TIF reports

Ms. Turner,

If you can provide me an update on Annual Audit / AFR for 2010 & 2011.

Also delivery information on the four Sauk Village TIF reports for 2009, 2010 & 2011.

Regards,

Daniel R. Mumpher  
Director of Local Government  
Office of the Illinois State Comptroller  
Judy Baar Topinka  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Office (312) 814 - 5921  
Fax (312) 814 - 2986

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**Waters, James R.**

---

**From:** Mohan Rao <mrao@saukvillage.org>  
**Sent:** Wednesday, September 04, 2013 11:34 AM  
**To:** Canello, June M.  
**Cc:** 'Hanks, David'; 'Betsy Allen'; ilyons@millercooper.com  
**Subject:** FY2010/2011 & 2011/2013-Audited Financial Reports-Village of Sauk Village-016/510/32

Dear June,

I thank you for speaking with me regarding our Annual Financial Audit as well as Reporting. Our Annual Financial Audit as well as Reporting for the year 2009/2010(18 months) was done as of last year in October, 2012.

Moving forward the fiscal year 2010/2011(11/01/2010-10/30/2011) Audit is being completed now; we are working with the Auditors and will be available with in 2 to 3 weeks. The fiscal year 2011/2013(18 months) will be completed by 12/31/2013 and will be reported then.

We would greatly appreciate due to the circumstances beyond our control, (there were employee turnover in Finance Department as well as lack of revenues), and Village of Sauk Village was not able to complete the Audit on a timely fashion. Therefore, we sincerely request and appreciate if the Comptroller's Office waive the penalties assessed on Village of Sauk Village.

Thank you and sincerely,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)

## Waters, James R.

---

**From:** Mohan Rao <mrao@saukvillage.org>  
**Sent:** Thursday, September 05, 2013 12:38 PM  
**To:** Canello, June M.  
**Cc:** 'Hanks, David'; 'Betsy Allen'; ilyons@millercooper.com; Mumpher, Daniel R.; Waters, James R.  
**Subject:** RE: FY2010/2011 & 2011/2013-Audited Financial Reports-Village of Sauk Village-016/510/32

Hi Ms. Canello,

I sincerely appreciate your help in this regard and will soon be sending duly completed abatement form.

Thank you again and sincerely,

Mohan rao

---

**From:** Canello, June M. [<mailto:Caneljm@mail.ioc.state.il.us>]  
**Sent:** Thursday, September 05, 2013 11:32 AM  
**To:** [mrao@saukvillage.org](mailto:mrao@saukvillage.org)  
**Cc:** 'Hanks, David'; 'Betsy Allen'; ilyons@millercooper.com; Mumpher, Daniel R.; Waters, James R.  
**Subject:** RE: FY2010/2011 & 2011/2013-Audited Financial Reports-Village of Sauk Village-016/510/32

Mr. Rao,

FY 2010 Annual Financial Report was submitted on 11-30-12 however a copy of the FY 2010 Annual Audit has not been received by our office. FY 2010 should not be an 18 month report due to the fact that Sauk Village Fiscal Year End was changed in our system at the end of FY 2008, so therefore FY 2009AFR(received 02-16-12) and FY 2009 audit (received 05-06-10), would have reflected the reports from 05-01-08 through 10-31-2009. Starting then with FY 2010 they would be yearly reports.

To recap; the following are what is still required from the Village of Sauk:

- FY 2010 Audit original due date 04-29-11
- FY 2011 AFR original due date 04-28-12
- FY 2011 Audit original due date 04-28-12
- FY 2012 AFR original due date 04-28-13
- FY 2012 Audit original due date 04-28-32

I have attached a PDF of the abatement form which would need to be filled out completely, signed and sent back in order to be considered for any penalty waiver.  
Should you have any questions feel free to contact me directly.

*June M Canello*

TIF Administrator  
Office of the Illinois State Comptroller  
Judy Baar Topinka  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601

Office (312) 814 - 4780  
Fax (312) 814 - 3117

[www.illinoiscomptroller.com](http://www.illinoiscomptroller.com)

---

**From:** Mohan Rao [<mailto:mrao@saukvillage.org>]  
**Sent:** Wednesday, September 04, 2013 11:34 AM  
**To:** Canello, June M.  
**Cc:** 'Hanks, David'; 'Betsy Allen'; [ilyons@millercooper.com](mailto:ilyons@millercooper.com)  
**Subject:** FY2010/2011 & 2011/2013-Audited Financial Reports-Village of Sauk Village-016/510/32

Dear June,

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Moving forward the fiscal year 2010/2011(11/01/2010-10/30/2011) Audit is being completed now; we are working with the Auditors and will be available with in 2 to 3 weeks. The fiscal year 2011/2013(18 months) will be completed by 12/31/2013 and will be reported then.

We would greatly appreciate due to the circumstances beyond our control, (there were employee turnover in Finance Department as well as lack of revenues), and Village of Sauk Village was not able to complete the Audit on a timely fashion. Therefore, we sincerely request and appreciate if the Comptroller's Office waive the penalties assessed on Village of Sauk Village.

Thank you and sincerely,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)

**Waters, James R.**

---

**From:** Mohan Rao <mrao@saukvillage.org>  
**Sent:** Tuesday, September 10, 2013 8:58 AM  
**To:** Canello, June M.  
**Subject:** Village of Sauk Village-016/510/32-Late Fee Abatement/Reduction Request Form  
**Attachments:** 20130910071406.pdf

Hi Ms. Canello,

Please find attached duly completed Late Fee Abatement/Reduction Request Form along with my request e-mail for complete abatement of fee and or penalties. I would greatly appreciate your help in this regard.

Thank you and sincerely,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)





**Office of the IL Comptroller**  
**Local Government Division**  
**Late Fine Abatement/Reduction Request Form**

Unit Code: 016/510/32

This section completed by  
the IOC Local Government  
Division

(1) Name of Local Government: Village of Sauk.	(2) Local Government Contact: MOHAN RAO	(3) Job Title: Finance Director
(4) Contact Telephone No. 708-753-5120	(5) E-mail Address: MRAO@SAUKVILLAGE.ORG	
(6) Annual Financial Reports and/or Annual Audits Associated with Late Fines (use attachments if necessary): FY 2010 to FY 2012		
(7) The Facts Supporting Abatement and/or Reduction of Late Fines AND Plan for Compliance (use attachments if necessary): Per my e-mail to your office, we greatly appreciate if you could abate all fees & penalties, please see attached e-mail.		
(8) Date: 9/10/2013	(9) Contact Signature: <i>A. Sharma</i>	
(10) Late Fine Abatement/Reduction Request Forms must be received by the IOC Local Government Division prior to the late fines being referred for collection to the IOC Office of the Budget and Fiscal.		

SEP 10 2013

-----OFFICE USE ONLY - DO NOT WRITE BELOW THIS LINE-----

**I. Committee Review**

Date Received:	Date Reviewed:	
Recommendation (use attachments if necessary): <input type="checkbox"/> Abatement denied <input type="checkbox"/> Full abatement approved <input type="checkbox"/> Partial abatement approved		
Date:	Respondent's Signature:	Telephone No.:

**Illinois Office of the Comptroller Local Government Division**  
100 W. Randolph Suite 15-500, Chicago, IL 60601  
Hot Line 877-304-3899 • FAX 312-814-3117  
[LOCGov@mail.ioc.state.il.us](mailto:LOCGov@mail.ioc.state.il.us)

**Waters, James R.**

---

**From:** Canello, June M.  
**Sent:** Tuesday, September 10, 2013 8:48 AM  
**To:** 'mrao@saukvillage.org'  
**Subject:** RE: Village of Sauk Village-016/510/32-Late Fee Abatement/Reduction Request Form

Mr. Rao,

The Office of the Comptroller has received the abatement form for Sauk Village. Please be aware that the government may continue to receive fines letters until the committee reaches their decision.

Sincerely,

*June M Canello*

TIF Administrator  
Office of the Illinois State Comptroller  
Judy Baar Topinka  
100 W. Randolph St., Suite 15-500  
Chicago, IL 60601  
Office (312) 814 - 4780  
Fax (312) 814 - 3117

[www.illinoiscomptroller.com](http://www.illinoiscomptroller.com)

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**From:** Mohan Rao [<mailto:mrao@saukvillage.org>]  
**Sent:** Tuesday, September 10, 2013 8:58 AM  
**To:** Canello, June M.  
**Subject:** Village of Sauk Village-016/510/32-Late Fee Abatement/Reduction Request Form

Hi Ms. Canello,

Please find attached duly completed Late Fee Abatement/Reduction Request Form along with my request e-mail for complete abatement of fee and or penalties. I would greatly appreciate your help in this regard.

Thank you and sincerely,

Mohan Rao  
Finance Director/RMC  
Village of Sauk Village  
21801 Torrence Avenue  
Sauk Village, IL 60411  
708-753-5120  
[mrao@saukvillage.org](mailto:mrao@saukvillage.org)