

Township Trustees of Schools

TOWNSHIP 38 NORTH, RANGE 12 EAST

www.lyonstto.net

BOARD OF SCHOOL TRUSTEES
Michael S. Thiessen, President
Michael Dickman, Trustee
Caroline P. Golden, Trustee

22 Calendar Ave. STE D
LaGrange, IL 60525
Phone 708-352-4480
Fax 708-352-4417

NOTICE

NOTICE OF A SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE LYONS TOWNSHIP SCHOOL TREASURER'S OFFICE

March 11, 2019 – 5:30 P.M.

The Board of Township Trustees of Schools, Range 38 North, Range 12 East, Illinois (Lyons Township) have called a special meeting to be held in the office of the School Treasurer located at 22 Calendar Court, Suite D., LaGrange, Illinois, on March 11, 2019 at 5:30 P.M.

AGENDA

1. Call to Order & Roll Call

2. Pledge of Allegiance

3. Public Comments

4. Review/Approval of Minutes

Board of School Trustees review and approval of the Lyons Township School Treasurer's minutes of:

1. February 4, 2019 – TTO Open Meeting
2. February 4, 2019 – TTO Closed Meeting

5. Review the Lyons Township Treasurer's Financial Reports

Board of School Trustees discussion and review of the Lyons Township School Treasurer's financial statements for the following months as presented.

- February 2019

6. Review/Approval of Payables List

Board of School Trustees approval and ratification for the payment of expenses is requested for the Lyons Township School Treasurer's payables in the amount of :

- March 6, 2019 - \$ 1,918.00
- March 11, 2019 - \$ 82,473.00
- **Total \$ 84,391.00**

7. **Review School Districts Official Records**

Board of School Trustees discussion and review of the Lyons Township Schools and Coop's financial records for:

- January 2019

NEW BUSINESS:

8. **Miller Cooper Audit Engagement Letter 06/30/2019**

9. **Pro-Rata Discussion**

OLD BUSINESS:

10. **West 40**

11. **Motion to suspend the Special Meeting for the purpose of entering closed session**

- *Illinois Open Meetings Act, (5 ILCS 120/2 (c)(11)*, "Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting."
- *Illinois Open Meetings Act, (5 ILCS 120/2 (c)(1)*, "Discussion on the appointment, employment, compensation, discipline, performance or dismissal of specific employees of the public body."

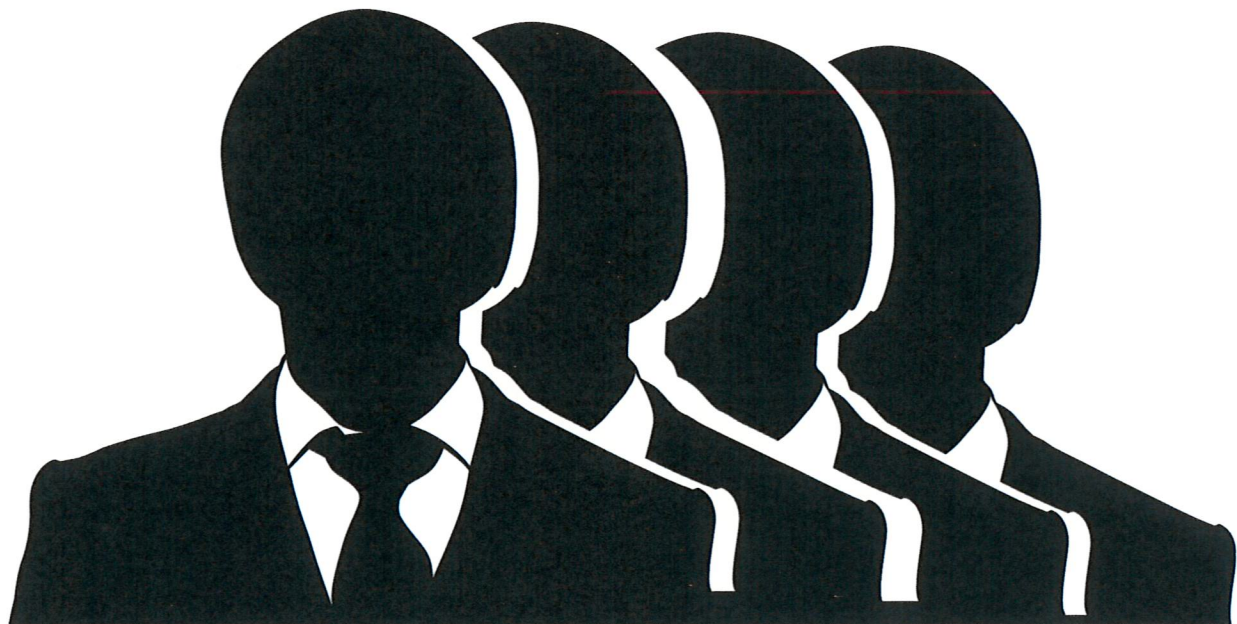
12. **Motion to reconvene the Special Meeting of the Board of Trustees**

13. **Action as a result of Closed Session**

14. **Adjournment**

Township of School Trustees
Special Board Meeting
March 11, 2019
5:30 P.M.

22 Calendar Court, Suite D
LaGrange, IL 60525



MEETING

Call to Order & Roll Call

Pledge of Allegiance

Public Comments

Review/Approval of Minutes

February 4, 2019 - TTO Open Meeting
February 4, 2019 - TTO Closed Meeting

Review the Lyons Township Treasurer's Financial Reports

- February 2019

Lyons Township Trustee of Schools

Revenues-Expenditures by Function

Fiscal Year: 2018-2019

From Date: 2/1/2019

To Date: 2/28/2019

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.4.1940.0000.000.4001	PRORATA - CURRENT YEAR	(\$1,678,186.00)	\$0.00	\$0.00	(\$1,678,186.00)	\$0.00	(\$1,678,186.00)	100.00%
10.4.1940.0000.000.4002	PRORATA - IMMEDIATE PRIOR YEAR	(\$354,104.00)	\$0.00	(\$218,150.11)	(\$135,953.89)	\$0.00	(\$135,953.89)	38.39%
10.4.1940.0000.000.4003	PRORATA - PRIOR YEARS	(\$386,985.00)	\$0.00	\$0.00	(\$386,985.00)	\$0.00	(\$386,985.00)	100.00%
	FUNCTION: SERVICES PROVIDED TO OTHER DISTRICTS - 1940	(\$2,419,275.00)	\$0.00	(\$218,150.11)	(\$2,201,124.89)	\$0.00	(\$2,201,124.89)	90.98%
10.5.2520.1000.000.5001	SALARIES - TREASURER	\$140,000.00	\$11,666.66	\$93,333.28	\$46,666.72	\$0.00	\$46,666.72	33.33%
10.5.2520.1000.000.5002	SALARIES - OFFICE MANAGER	\$71,193.00	\$5,932.76	\$47,462.08	\$23,730.92	\$0.00	\$23,730.92	33.33%
10.5.2520.1000.000.5004	SALARIES - PAYROLL	\$60,000.00	\$5,000.00	\$40,000.00	\$20,000.00	\$0.00	\$20,000.00	33.33%
10.5.2520.1000.000.5008	SALARIES - PT RECORDS MANAGEMENT	\$10,815.00	\$1,168.00	\$7,054.00	\$3,761.00	\$0.00	\$3,761.00	34.78%
10.5.2520.1000.000.5010	SALARIES - OVERTIME	\$2,000.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$2,000.00	100.00%
10.5.2520.1000.000.5011	SALARIES - DIR OF FINANCE AND	\$90,000.00	\$7,500.00	\$41,250.00	\$48,750.00	\$0.00	\$48,750.00	54.17%
10.5.2520.1000.000.5012	SALARIES - ACCOUNTANT	\$38,603.00	\$3,216.92	\$25,689.40	\$12,913.60	\$0.00	\$12,913.60	33.45%
10.5.2520.1000.000.5013	SALARIES - SR ACCOUNTANT	\$76,126.00	\$6,343.84	\$50,660.05	\$25,465.95	\$0.00	\$25,465.95	33.45%
10.5.2520.1000.000.5014	SALARIES - RECEPTION/BANKING	\$0.00	\$0.00	\$1,237.58	(\$1,237.58)	\$0.00	(\$1,237.58)	0.00%
10.5.2520.1000.000.5015	SALARIES - PT BUSINESS SERVICE	\$15,000.00	\$728.00	\$9,882.30	\$5,117.70	\$0.00	\$5,117.70	34.12%
10.5.2520.2120.000.0000	BENEFITS - IMRF	\$43,802.00	\$3,027.56	\$27,843.57	\$15,958.43	\$0.00	\$15,958.43	36.43%
10.5.2520.2130.000.0000	FICA	\$39,912.00	\$3,422.43	\$26,389.01	\$13,522.99	\$0.00	\$13,522.99	33.88%
10.5.2520.2140.000.0000	MEDICARE	\$9,334.00	\$800.40	\$6,172.17	\$3,161.83	\$0.00	\$3,161.83	33.87%
10.5.2520.2210.000.0000	LIFE INSURANCE	\$1,608.00	\$0.00	\$759.17	\$848.83	\$0.00	\$848.83	52.79%
10.5.2520.2220.000.0000	MEDICAL INSURANCE	\$127,393.00	\$8,217.38	\$62,452.07	\$64,940.93	\$0.00	\$64,940.93	50.98%
10.5.2520.2230.000.0000	DENTAL INSURANCE	\$7,994.00	\$0.00	\$4,084.16	\$3,909.84	\$0.00	\$3,909.84	48.91%
10.5.2520.2341.000.0000	VISION INSURANCE	\$1,076.00	\$0.00	\$547.66	\$528.34	\$0.00	\$528.34	49.10%
10.5.2520.3100.000.0000	CPA SERVICES	\$90,000.00	\$3,802.50	\$33,718.75	\$56,281.25	\$0.00	\$56,281.25	62.53%
10.5.2520.3100.000.0019	PROGRAMMING & TRAINING	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	100.00%
10.5.2520.3100.000.0023	PROF. & TECH. SERVICES - IT	\$13,000.00	\$525.00	\$4,410.50	\$8,589.50	\$0.00	\$8,589.50	66.07%
10.5.2520.3110.000.0000	EMPLOYEE ASSISTANCE SERVICES	\$2,500.00	\$625.00	\$1,875.00	\$625.00	\$0.00	\$625.00	25.00%
10.5.2520.3160.000.0000	ANNUAL I.V. LICENSE	\$124,000.00	\$0.00	\$119,739.00	\$4,261.00	\$0.00	\$4,261.00	3.44%
10.5.2520.3160.000.0027	SOFTWARE	\$9,000.00	\$258.00	\$3,575.99	\$5,424.01	\$0.00	\$5,424.01	60.27%
10.5.2520.3170.000.0000	AUDIT/FINANCIAL SERVICES	\$23,000.00	\$0.00	\$19,800.00	\$3,200.00	\$0.00	\$3,200.00	13.91%
10.5.2520.3180.000.0000	DEL GALDO LEGAL SERVICES	\$32,000.00	\$3,700.00	\$15,152.50	\$16,847.50	\$0.00	\$16,847.50	52.65%
10.5.2520.3180.000.0001	MILLER CANFIELD - LITIGATION	\$500,000.00	\$24,392.79	\$255,211.07	\$244,788.93	\$0.00	\$244,788.93	48.96%
10.5.2520.3190.000.0000	OTHER PROFESSIONAL AND TECHNIC	\$1,000.00	\$0.00	\$235.80	\$764.20	\$0.00	\$764.20	76.42%
10.5.2520.3200.000.0000	PROPERTY SERVICES	\$575.00	\$46.52	\$386.14	\$188.86	\$0.00	\$188.86	32.85%
10.5.2520.3200.000.0002	PROPERTY APPRAISAL	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	100.00%
10.5.2520.3210.000.0000	SANITATION SERVICES	\$840.00	\$70.00	\$560.00	\$280.00	\$0.00	\$280.00	33.33%
10.5.2520.3220.000.0000	CLEANING SERVICES	\$5,100.00	\$425.00	\$3,400.00	\$1,700.00	\$0.00	\$1,700.00	33.33%
10.5.2520.3250.000.0000	RENTALS	\$51,000.00	\$4,533.00	\$33,864.00	\$17,136.00	\$0.00	\$17,136.00	33.60%
10.5.2520.3250.000.0003	COPIER & PRINTER LEASE	\$13,500.00	\$968.00	\$8,624.00	\$4,876.00	\$0.00	\$4,876.00	36.12%
10.5.2520.3250.000.0004	NEOPOST LEASE	\$2,004.00	\$501.00	\$1,503.00	\$501.00	\$0.00	\$501.00	25.00%
10.5.2520.3320.000.0000	TRAVEL	\$1,800.00	\$37.86	\$55.79	\$1,744.21	\$0.00	\$1,744.21	96.90%
10.5.2520.3330.000.0000	MEETING EXPENSE	\$1,200.00	\$101.30	\$538.52	\$661.48	\$0.00	\$661.48	55.12%
10.5.2520.3400.000.0000	TELEPHONE SERVICE	\$9,000.00	\$710.44	\$4,806.66	\$4,193.34	\$0.00	\$4,193.34	46.59%
10.5.2520.3400.000.0005	POSTAGE	\$500.00	\$90.51	\$199.97	\$300.03	\$0.00	\$300.03	60.01%
10.5.2520.3400.000.0008	INTERNET	\$2,700.00	\$236.85	\$1,585.95	\$1,114.05	\$0.00	\$1,114.05	41.26%
10.5.2520.3600.000.0000	PRINTING AND BINDING	\$16,500.00	\$0.00	\$18,930.91	(\$2,430.91)	\$0.00	(\$2,430.91)	-14.73%
10.5.2520.3800.000.0000	COBRA ADMINISTRATION	\$750.00	\$0.00	\$532.14	\$217.86	\$0.00	\$217.86	29.05%
10.5.2520.3800.000.0011	RETIREE/COBRA BENEFITS	\$15,844.00	(\$3,067.27)	\$10,838.15	\$5,005.85	\$0.00	\$5,005.85	31.59%
10.5.2520.3800.000.0013	COMMERCIAL PACKAGE	\$10,000.00	\$0.00	\$8,958.00	\$1,042.00	\$0.00	\$1,042.00	10.42%
10.5.2520.3800.000.0014	WORKERS COMPENSATION	\$4,000.00	\$0.00	\$3,210.00	\$790.00	\$0.00	\$790.00	19.75%
10.5.2520.3800.000.0015	COMMERCIAL UMBRELLA	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$200.00	100.00%
10.5.2520.3800.000.0016	PUBLIC OFFICIALS LIABILITY	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	100.00%

Lyons Township Trustee of Schools

Revenues-Expenditures by Function

Fiscal Year: 2018-2019

From Date: 2/1/2019

To Date: 2/28/2019

- Subtotal by Collapse Mask
 Include pre encumbrance
 Print accounts with zero balance
 Filter Encumbrance Detail by Date Range
 Exclude Inactive Accounts with zero balance

Account Number	Description	GL Budget	Range To Date	YTD	Balance	Encumbrance	Budget Balance	% Bud
10.5.2520.3800.000.0017	CYBER LIABILITY	\$1,875.00	\$0.00	\$1,875.00	\$0.00	\$0.00	\$0.00	0.00%
10.5.2520.3800.000.2009	ILLINOIS DEPT OF EMPLOYMENT SE	\$16,550.00	\$0.00	\$959.00	\$15,591.00	\$0.00	\$15,591.00	94.21%
10.5.2520.4100.000.0000	OFFICE SUPPLIES	\$12,000.00	(\$432.11)	\$4,091.90	\$7,908.10	\$0.00	\$7,908.10	65.90%
10.5.2520.4100.000.0018	PAPER	\$500.00	\$0.00	\$261.18	\$238.82	\$0.00	\$238.82	47.78%
10.5.2520.4100.000.0024	ENVELOPES	\$1,100.00	\$569.37	\$1,094.37	\$5.63	\$0.00	\$5.63	0.51%
10.5.2520.4400.000.0000	PERIODICALS	\$500.00	\$0.00	\$337.00	\$163.00	\$0.00	\$163.00	32.60%
10.5.2520.4900.000.0020	CHECKS	\$1,500.00	\$0.00	\$1,656.83	(\$156.83)	\$0.00	(\$156.83)	-10.46%
10.5.2520.5500.000.0000	CAPITALIZED EQUIPMENT	\$6,000.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	100.00%
10.5.2520.6400.000.0000	DUES AND FEES	\$3,500.00	\$6.36	\$2,199.68	\$1,300.32	\$0.00	\$1,300.32	37.15%
	FUNCTION: FISCAL SERVICES - 2520	\$1,726,464.00	\$95,138.07	\$1,009,003.30	\$717,460.70	\$0.00	\$717,460.70	41.56%
Grand Total:		(\$692,811.00)	\$95,138.07	\$790,853.19	(\$1,483,664.19)	\$0.00	(\$1,483,664.19)	214.15%

End of Report

Review/Approval of Payables List


- March 6, 2019- \$1,918.00
 - March 11,2019- \$82,473.00
- **Total Amount- \$84,391.00**

LYONS TOWNSHIP TRUSTEE OF SCHOOLS VOUCHER

Voucher No: 1078

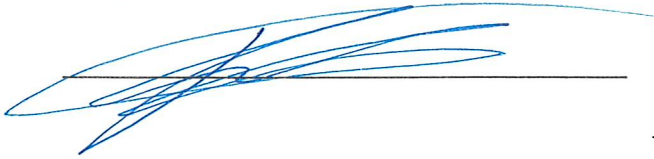
Voucher Date: 03/06/2019

Prepared By:


Printed: 03/06/2019 09:37:24 AM

LYONS TOWNSHIP TRUSTEE OF SCHOOLS is hereby authorized to draw warrants against LYONS TOWNSHIP TRUSTEE OF SCHOOLS funds for the sum of \$1,918.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2018 to June 30, 2019 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Michael S. Thiessen Board President

Caroline P Golden Trustee

Michael Dickman Trustee

LYONS TOWNSHIP TRUSTEE OF SCHOOLS

Fund		Amount
10	EDUCATION	\$1,918.00
		<hr/> \$1,918.00

Lyons Township Trustee of Schools

Voucher Detail Listing

Voucher Batch Number: 1078 03/06/2019

Fiscal Year: 2018-2019

Vendor Remit Name
Description

Amount


Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
ILL Dept of Employment Security					
Check Group:					
4th quarter benefits 10/01/2018-12/31/2018	1	0	V457363 3/6/2019	10.5.2520.3800.000.2009 ILLINOIS DEPT OF EMPLOYMENT SECURITY	\$1,918.00
			Check #: 0		
				PO/Invoice Total:	\$1,918.00
				Vendor Total:	\$1,918.00
				Grand Total:	\$1,918.00

End of Report

LYONS TOWNSHIP TRUSTEE OF SCHOOLS VOUCHER

Voucher No: 1079

Voucher Date: 03/11/2019

Prepared By: 

Printed: 03/06/2019 04:01:55 PM

LYONS TOWNSHIP TRUSTEE OF SCHOOLS is hereby authorized to draw warrants against LYONS TOWNSHIP TRUSTEE OF SCHOOLS funds for the sum of \$82,473.00 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2018 to June 30, 2019 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.



Michael S. Thiessen Board President

Caroline P Golden Trustee

Michael Dickman Trustee

LYONS TOWNSHIP TRUSTEE OF SCHOOLS

Fund		Amount
10	EDUCATION	\$82,473.00
		\$82,473.00

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name
Description

Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
1000021					
ADT SECURITY SERVICES					
Check Group:					
03/19 - 04/02/2019	1	0	MARCH 2019 3/11/2019	10.5.2520.3200.000.0000 PROPERTY SERVICES	\$46.52
			Check #: 0		
				PO/InvoiceTotal:	\$46.52
				Vendor Total:	\$46.52
AP Technology					
Check Group:					
ANNUAL CHECK SIGNER LICENSE	1	0	in021302 3/11/2019	10.5.2520.3160.000.0027 SOFTWARE	\$255.00
			Check #: 0		
				PO/InvoiceTotal:	\$255.00
				Vendor Total:	\$255.00
COMCAST					
Check Group:					
02/16/2018 - 03/15/2019	1	0	Feb, 09, 2019 3/11/2019	10.5.2520.3400.000.0008 INTERNET	\$246.85
			Check #: 0		
				PO/InvoiceTotal:	\$246.85
				Vendor Total:	\$246.85
De Lage Landen Financial Services, Inc.					
Check Group:					
Samsung - 02/15 - 03/14/2019	1	0	62629530 3/11/2019	10.5.2520.3250.000.0003 COPIER & PRINTER LEASE	\$968.00
			Check #: 0		
				PO/InvoiceTotal:	\$968.00
				Vendor Total:	\$968.00

DEL GALDO LAW GROUP, LLC

Check Group:

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name
Description

Vendor #	QTY	PO No.	Invoice Date	Account	Amount
Legal Services - January 2019					
	1	0	22096	10.5.2520.3180.000.0000	\$3,607.50
			3/11/2019	DEL GALDO LEGAL SERVICES	
				Check #: 0	
				PO/Invoice Total:	\$3,607.50
				Vendor Total:	\$3,607.50
FIRST COMMUNICATIONS					
Check Group:					
Feb 2019	1	0	11278505	10.5.2520.3400.000.0000	\$710.61
			3/11/2019	TELEPHONE SERVICE	
				Check #: 0	
				PO/Invoice Total:	\$710.61
				Vendor Total:	\$710.61
FIRST NATIONAL BANK OF LAGRANGE					
Check Group:					
Dell Office Equipment	1	0	February 2019	10.5.2520.5500.000.0000	\$871.24
			3/11/2019	CAPITALIZED EQUIPMENT	
MEETING EXPENSE	1	0	February 2019	10.5.2520.3330.000.0000	\$93.30
			3/11/2019	MEETING EXPENSE	
Office Expense	1	0	February 2019	10.5.2520.3190.000.0000	\$75.95
			3/11/2019	OTHER PROFESSIONAL AND TECHNICAL SERVICES	
USPS	1	0	February 2019	10.5.2520.3400.000.0006	\$6.70
			3/11/2019	DELIVERY SERVICES	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$46.93
			3/11/2019	OFFICE SUPPLIES	
Adobe Acrobat Annual Renewal	1	0	February 2019	10.5.2520.3160.000.0027	\$178.88
			3/11/2019	SOFTWARE	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$47.99
			3/11/2019	OFFICE SUPPLIES	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$18.85
			3/11/2019	OFFICE SUPPLIES	

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name
Description

Vendor #	QTY	PO No.	Invoice Date	Account	Amount
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$14.39
			3/11/2019	OFFICE SUPPLIES	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$18.64
			3/11/2019	OFFICE SUPPLIES	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$53.44
			3/11/2019	OFFICE SUPPLIES	
Amazon - OFFICE SUPPLIES	1	0	February 2019	10.5.2520.4100.000.0000	\$24.99
			3/11/2019	OFFICE SUPPLIES	
FEDEX	1	0	February 2019	10.5.2520.3400.000.0006	\$30.10
			3/11/2019	DELIVERY SERVICES	
GOOGLE APPS - FEBRUARY 2019	1	0	February 2019	10.5.2520.3160.000.0027	\$170.00
			3/11/2019	SOFTWARE	
FINANCE CREDIT	1	0	February 2019	10.5.2520.6400.000.0000	(\$14.39)
			3/11/2019	DUES AND FEES	
Check #: 0					
PO/InvoiceTotal:					\$1,637.01
Vendor Total:					\$1,637.01
HINCKLEY SPRINGS					
Check Group:					
HINCKLEY - January 2019	1	0	14650680020919	10.5.2520.4100.000.0000	\$57.83
			3/11/2019	OFFICE SUPPLIES	
Check #: 0					
PO/InvoiceTotal:					\$57.83
Vendor Total:					\$57.83
IMAGETEC					
Check Group:					
03/05/2019 - 06/04/2019	1	0	555571	10.5.2520.3250.000.0003	\$315.72
			3/11/2019	COPIER & PRINTER LEASE	
Imagetec contract overage charges -03/04/2019	1	0	555571	10.5.2520.3250.000.0003	\$196.43
			3/11/2019	COPIER & PRINTER LEASE	

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name
Description

Vendor #	QTY	PO No.	Invoice Invoice Date	Account	Amount
1000114					
KELLY BRADSHAW					
Check Group:					
01/01/2019 - 01/31/2019					
	1	0	83	10.5.2520.3100.000.0000	\$512.15
			3/11/2019	CPA SERVICES	\$512.15
				Check #: 0	
				PO/Invoice Total:	\$512.15
				Vendor Total:	\$512.15
1000132					
LYONS TOWNSHIP ELEMENTARY SCHOOL DIST.					
Check Group:					
M - March 2019	1	0	March 2019	10.2.0481.0000.000.9944	\$8,231.37
			3/11/2019	HEALTH INSURANCE PAYABLE-ER	
M - March 2019	1	0	March 2019	10.5.2520.3800.000.0011	\$2,755.16
			3/11/2019	RETIREE/COBRA BENEFITS	
L - March 2019	1	0	March 2019	10.5.2520.2210.000.0000	\$104.41
			3/11/2019	LIFE INSURANCE	
L - March 2019	1	0	March 2019	10.5.2520.3800.000.0011	\$75.35
			3/11/2019	RETIREE/COBRA BENEFITS	
				Check #: 0	
				PO/Invoice Total:	\$11,166.29
				Vendor Total:	\$11,166.29
1000133					
LYONS TOWNSHIP EMPLOYEE DENTAL COOP					
Check Group:					
D - March 2019	1	0	March 2019	10.5.2520.2230.000.0000	\$666.18
			3/11/2019	DENTAL INSURANCE	
D - March 2019	1	0	March 2019	10.5.2520.3800.000.0011	\$202.90
			3/11/2019	RETIREE/COBRA BENEFITS	
				Check #: 0	

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name Description

Amount

PO/Invoice Total: \$869.08
Vendor Total: \$869.08

MILLER CANFIELD PADDOCK & STONE, P.L.C 1000117

Check Group:

D204 Litigation - January 2019	1	0	1426733	10.5.2520.3180.000.0001	\$1,241.00
			3/11/2019	MILLER CANFIELD - LITIGATION	
D204 Post 2012 Pro-Rata - January 2019	1	0	1426740	10.5.2520.3180.000.0001	\$10,746.26
			3/11/2019	MILLER CANFIELD - LITIGATION	

Check #: 0

PO/Invoice Total: \$11,987.26
Vendor Total: \$11,987.26

RRP HOLDINGS, LLC

Check Group:

Rent - April 2019	1	0	April 2019	10.5.2520.3250.000.0000	\$4,053.00
			3/11/2019	RENTALS	
Garbage - April 2019	1	0	April 2019	10.5.2520.3210.000.0000	\$70.00
			3/11/2019	SANITATION SERVICES	

Check #: 0

PO/Invoice Total: \$4,123.00
Vendor Total: \$4,123.00

TASC

Check Group:

01/01/2019 - 01/31/2019	1	0	IN1456347	10.5.2520.3800.000.0000	\$38.01
			3/11/2019	COBRA ADMINISTRATION	

Check #: 0

PO/Invoice Total: \$38.01
Vendor Total: \$38.01

The Quinlan Law Firm

Check Group:

Lyons Township Trustee of Schools

Voucher Batch Number: 1079 03/11/2019

Voucher Detail Listing

Fiscal Year: 2018-2019

Vendor Remit Name
Description

D204 Post 2012 Pro-Rata - January 2019 Vendor # QTY PO No. Invoice Date Invoice Account Amount

618 1 0 3/11/2019 10.5.2520.3180.000.0001 MILLER CANFIELD - LITIGATION \$39,946.25

Check #: 0

PO/Invoice Total: \$39,946.25

Vendor Total: \$39,946.25

UNITED HEALTHCARE INSURANCE COMPANY 1000202

Check Group:

V - March 2019

1 0 March 2019 10.5.2520.2341.000.0000

VISION INSURANCE

\$81.86

V - March 2019

1 0 March 2019 10.5.2520.3800.000.0011

RETIREE/COBRA BENEFITS

\$42.28

Check #: 0

PO/Invoice Total: \$124.14

Vendor Total: \$124.14

WIPE N' KLEEN

Check Group:

March 2019

1 0 March 2019 10.5.2520.3220.000.0000

CLEANING SERVICES

\$425.00

Check #: 0

PO/Invoice Total: \$425.00

Vendor Total: \$425.00

Grand Total: \$82,473.00

End of Report

Review School Districts Official Records

- January 2019

Lyons Township School Treasurer's Office
 District Operations Report
 January 2019

District	Beginning FY19 Fund Balance	Beginning FY19 fund balance adjustments	Revenues	Beg. Balance + Revenues	Disbursements	Ending FY19 Fund Balance	% of Total Ending Fund Balance
995	242,435.83		104,726.96	347,162.79	109,842.28	237,320.51	0.13%
999	804,769.45		4,070,250.30	4,875,019.75	4,384,758.90	490,260.85	0.27%
101	10,031,198.70		9,028,550.77	19,059,749.47	10,188,421.17	8,871,328.30	4.81%
102*	8,511,248.89	-185.22	20,099,567.78	28,610,631.45	19,438,740.81	9,171,890.64	4.97%
103	12,774,199.15		18,008,730.00	30,782,929.15	21,286,782.46	9,496,146.69	5.15%
104	11,264,811.99		16,732,482.42	27,997,294.41	17,605,942.62	10,391,351.79	5.63%
105	16,467,035.97		12,687,839.98	29,154,875.95	15,019,862.03	14,135,013.92	7.66%
106	12,067,764.44		6,531,971.21	18,599,735.65	6,631,375.46	11,968,360.19	6.49%
106.5	1,559,655.42		4,283,899.29	5,843,554.71	5,401,438.37	442,116.34	0.24%
106.7	9,261.88		0.00	9,261.88	0.00	9,261.88	0.01%
107	13,721,883.36		7,514,543.66	21,236,427.02	8,138,334.53	13,098,092.49	7.10%
108	5,984,829.32		3,441,598.55	9,426,427.87	3,592,256.72	5,834,171.15	3.16%
109	29,249,565.48		19,926,704.28	49,176,269.76	21,829,237.84	27,347,031.92	14.82%
204	40,628,517.83		37,913,553.11	78,542,070.94	41,275,812.43	37,266,258.51	20.19%
2045	3,638,294.52		17,706,606.48	21,344,901.00	11,548,050.45	9,796,850.55	5.31%
217	27,210,053.43		19,867,204.86	47,077,258.29	21,079,131.59	25,998,126.70	14.09%
TOTAL	198,552,285.54	-185.22	197,918,229.65	392,083,570.09	207,529,987.66	184,553,582.43	100.00%

* District 102 presented financials represent December 2018, January 2019 Financials are pending District Level review


Miller Cooper
Audit Engagement Letter
06/30/2019

Township Trustees of Schools

TOWNSHIP 38 NORTH, RANGE 12 EAST
www.lyonstto.net

BOARD OF SCHOOL TRUSTEES
Michael S. Thiessen, President
Michael Dickman, Trustee
Caroline P. Golden, Trustee

22 Calendar Ave. STE D
LaGrange, IL 60525
Phone 708-352-4480
Fax 708-352-4417

DATE: March 7, 2019
TO: Board of School Trustees
FROM: Kenneth T. Getty, MBA, CSBO 
SUBJECT: FY2019 Audit Engagement Letter

The following is an engagement letter from Miller Cooper & Co. for the Lyons Township Treasurer's Office FY2019 annual audit. The terms and conditions remain unchanged from our previous agreements with Miller Cooper & Co. and the fee is \$20,600, which is an increase of \$100 from the previous year's audit.

Based on Miller Cooper & Co.'s past performance and reasonable audit fees, I recommend approving Miller Cooper & Co.'s engagement letter to complete the LTTO's FY2019 annual audit.

Recommended Motion: I move to approve the audit engagement letter with Miller Cooper & Co. for the FY2019 annual audit.

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

March 6, 2019

Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer
22 Calendar Ct., Suite D
LaGrange, Illinois 60525

Attention: Kenneth Getty, Treasurer

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the Lyons Township School Treasurer's (the Treasurer) governmental activities, each major fund and aggregate remaining fund information as of and for the year ending June 30, 2019, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audit will be conducted with the objective of our expressing an opinion on the basic financial statements.

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

The Responsibilities of the Auditor (Continued)

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements.

In making our risk assessments, we consider internal control relevant to the Treasurer's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control or to identify deficiencies in internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board of Trustees (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential). Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

The funds that you have told us are maintained by the Treasurer and that are to be included as part of our audit will be the same as the funds reported in the Treasurer's financial statements, for the year ended June 30, 2018.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that management and when appropriate, the Board of Trustees, and the Treasurer, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not evaluate subsequent events earlier than the date of the management's representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework
(Continued)

As part of our audit process, we will request from management and, when appropriate, the Treasurer, and the Board of Trustees written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole, if any.

You are also responsible for all management decisions and responsibilities, and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and any other non-audit services. You are responsible for evaluating the adequacy and results of services performed and accepting responsibility for such services.

Management is responsible for identifying and ensuring that the Treasurer complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements. Management is also responsible for informing us of its knowledge of any allegations of fraud, or suspected fraud, affecting the entity received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for the preparation of the required supplementary information, in accordance with accounting principles generally accepted in the United States of America. Management agrees to include the auditor's report on the required supplementary information in any document that contains the required supplementary information and indicates that the auditor has reported on such required supplementary information. Management also agrees to present the required supplementary information with the audited financial statements or, if the required supplementary information will not be presented with audited financial statements, to make the audited financial statements readily available to the intended users of the required supplementary information no later than the date of issuance of the required supplementary information and the auditor's report thereon.

The Board of Trustees is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud or abuse affecting the Treasurer.

You have informed us that, in the event that the Treasurer may issue public debt in the future, that you may include our report on your financial statements in the offering statement. You have further informed us that you do not intend for us to be associated with the proposed offering.

March 6, 2019
Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer

Page Four

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework
(Continued)

We agree that our association with any proposed offering is not necessary, provided the Treasurer agrees to clearly indicate that we are not associated with the contents of any such official statement or memorandum. The Treasurer agrees that the following disclosure will be prominently displayed in any such official statement or memorandum:

Miller, Cooper & Co., Ltd., our independent auditor, has not been engaged to perform, and has not performed, since the date of its report included herein, any procedures on the financial statements addressed in that report. Miller, Cooper & Co., Ltd. also has not performed any procedures relating to this official statement or memorandum.

Because of the importance of oral and written representations to an effective engagement, the Treasurer hereby releases Miller, Cooper & Co., Ltd., its current, former or future partners, principals, employees, and personnel from any or all claims, liabilities, costs, and expenses attributable to a misrepresentation by Treasurer management or false or incomplete information provided by any of the Treasurer's personnel or agents to us in the performance of our services. This provision shall survive the termination of this arrangement for services.

Lyons Township School Treasurer's Records and Assistance

If circumstances arise relating to the condition of the Treasurer's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement. The Treasurer agrees that Miller, Cooper & Co., Ltd. shall have no liability for any damages to the Treasurer that arise from any actions Miller, Cooper & Co., Ltd. may take pursuant to this paragraph.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Treasurer's books and records. The Treasurer will determine that all such data, if necessary, will be so reflected. Accordingly, the Treasurer will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by Treasurer personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with Kenneth Getty, Treasurer. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

If, in connection with our audit, you request us to perform accounting services necessary for the preparation of the financial statements (such as drafting the financial statements, assistance with modified accrual/full accrual entries, etc.) and any other non-attest services, you agree to assume all management responsibilities, designate an appropriate individual with suitable skills, knowledge, and experience to oversee the services, evaluate the adequacy and results of the services performed, accept responsibility for the services performed, establish and maintain internal controls, including monitoring ongoing activities, make an informed judgement on the results of the services, and accept responsibility for making the significant judgments and decisions that are the proper responsibility of management.

March 6, 2019
Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer

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Other Relevant Information

Miller, Cooper & Co., Ltd. may mention the Treasurer's name and provide a general description of the engagement in Miller, Cooper & Co., Ltd.'s client lists and marketing materials.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

Fees, Costs, and Access to Workpapers

Our fees for the audit and non-audit services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Our fee estimate and completion of our work are based upon the following criteria:

- a. Anticipated cooperation from Treasurer personnel
- b. Timely responses to our inquiries
- c. Timely completion and delivery of client assistance requests
- d. Timely communication of all significant accounting and financial reporting matters
- e. The assumption that unexpected circumstances will not be encountered during the engagement
- f. No new accounting or auditing standards need to be implemented.

As stated above, all of the information we have requested needs to be completed by the dates that have been agreed to for the start of audit fieldwork in order for the audit to be completed in an efficient and timely manner and for the deliverables to be completed in accordance with the agreed upon timeline. If information is not available and additional time needs to be scheduled for the completion of the audit, we will discuss with management applicable inefficiencies and agree on additional charges in advance.

When an engagement has been suspended at the request of management or the Board of Trustees and work on that engagement has not recommenced within 120 days of the request to suspend our work, Miller, Cooper & Co., Ltd. may, at its sole discretion, terminate this arrangement letter without further obligation to the Treasurer. Resumption of audit work following termination may be subject to our client acceptance procedures and, if resumed, will necessitate additional procedures not contemplated in this arrangement letter. Accordingly, the scope, timing and fee arrangement discussed in this arrangement letter will no longer apply. In order for Miller, Cooper, & Co., Ltd. to recommence work, a new arrangement letter would need to be mutually agreed upon and executed.

Our fees for the year ending June 30, 2019 will be \$20,600 for the audit and non-audit services described above. This fee estimate will be subject to adjustments based on unanticipated changes in the scope of our work and/or incomplete or untimely receipt by us of information on the client participation list. Additional non-audit services that may be required will be billed at our standard rates in effect at the time the services are provided. All other provisions of this letter will survive any fee adjustment. Interim billings will be submitted as work progresses and as expenses are incurred. Billings are due upon submission.

March 6, 2019
Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer

Page Six

Fees, Costs, and Access to Workpapers (Continued)

Our professional standards require that we perform certain additional procedures, on current and previous years' engagements, whenever a partner or professional employee leaves the firm and is subsequently employed by or associated with a client in a key position. Accordingly, the Treasurer agrees it will compensate Miller, Cooper & Co., Ltd for any additional costs incurred as a result of the Treasurer's employment of a partner or professional employee of Miller, Cooper & Co., Ltd. To ensure that Miller, Cooper & Co., Ltd.'s independence is not impaired under professional standards, you agree to inform the engagement principal before entering into any substantive employment discussions with any of our personnel.

In the event we are requested or authorized by the Treasurer or are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the Treasurer, the Treasurer will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Miller, Cooper & Co., Ltd. and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and at our discretion and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Miller, Cooper & Co., Ltd. audit personnel and at a location designated by our firm, and such access shall not affect our ownership of or claim of privilege over these documents.

Claim Resolution

Any claim arising out of services rendered pursuant to this agreement shall be resolved in accordance with the laws of Illinois. The Treasurer and Miller, Cooper & Co., Ltd. agree that no claim arising out of services rendered pursuant to this agreement shall be filed more than two years after the date of the audit report issued by Miller, Cooper & Co., Ltd. or the date of this arrangement letter if no report has been issued, without delay in the running of this period based on the time of discovery of the claim. The Treasurer and Miller, Cooper & Co., Ltd. agree that neither of their liability to the other for any damages incurred as a result of this engagement, shall exceed the amount paid by you for services under this engagement. This damages limitation shall occur regardless of the nature of the claim, whether in contract, tort or otherwise, and including but not limited to Miller, Cooper & Co., Ltd.'s own negligence, but shall not apply to the extent that Miller, Cooper & Co., Ltd. is found to have acted with intentional misconduct or fraud. Furthermore, the Treasurer agrees that Miller, Cooper & Co., Ltd. shall not under any circumstances be liable for any special, consequential, incidental or exemplary damages or loss (nor any lost profits, taxes, interest, tax penalties savings or business opportunity).

In responding to any claim or action of any kind, regardless of whether it is in contract, tort, at law or in equity, we shall be entitled to assert your comparative fault as a defense to the claim or action to reduce any damages awarded against us in proportion to the culpable conduct attributable to you.

Claim Resolution (Continued)

In addition, the Treasurer agrees to indemnify, defend, and hold harmless Miller, Cooper & Co., Ltd. and its current, former and future partners, principals, employees, and personnel from any and all claims, liabilities, costs, and expenses, including attorney fees, relating to Miller, Cooper & Co., Ltd.'s services under this arrangement letter arising from or relating to the Treasurer's misrepresentations or false or incomplete information provided to us during the engagement, except to the extent finally determined to have resulted from the intentional misconduct or fraud of Miller, Cooper & Co., Ltd. relating to such services.

Information Security - Miscellaneous Terms

Miller, Cooper & Co., Ltd. is committed to the safe and confidential treatment of the Treasurer's proprietary information. Miller, Cooper & Co., Ltd. is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards, which govern the provision of services described herein. The Treasurer agrees that it will not provide Miller, Cooper & Co., Ltd. with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Treasurer's information, including the use of collaborative sites to ensure the safe transfer of data between the parties. In connection with this engagement, we request your authorization for use of Smartsheet, a collaborative site for the exchange and storage of files and other information. The authorization form is included in Appendix A.

Miller, Cooper & Co., Ltd. may terminate this relationship immediately in its sole discretion if Miller, Cooper & Co., Ltd. determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or Miller, Cooper & Co., Ltd.'s client acceptance or retention standards, or if the Treasurer is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, the Treasurer or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

If any term or provision of this agreement is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Reporting

We will issue a written report upon completion of our audit of the Treasurer's financial statements. Our report will be addressed to the Board of Trustees of the Treasurer. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. Betsy Allen is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

March 6, 2019
Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer

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Reporting (Continued)

Our work is prepared as a result of this engagement of Miller, Cooper & Co., Ltd. by you and the information contained, and any opinions expressed therein are solely for your internal use. Miller, Cooper & Co., Ltd. is not aware that this work is intended to benefit or influence any other party. This agreement can be altered only by an additional written agreement executed by both of us.

This letter constitutes the complete and exclusive statement of agreement between Miller, Cooper & Co., Ltd. and the Treasurer, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties. If because of a change in the Treasurer's status or due to any other reason, any provision in this letter would be prohibited by, or would impair our independence under, laws, regulations or published interpretations by governmental bodies, commissions, or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this letter shall consist of the remaining portions.

At the conclusion of this arrangement, we will return all original records you supplied to us. Your records comprise of the backup and support for your basic financial statements. Our firm destroys our files and all pertinent workpapers for current clients after a retention period of seven years.

Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

March 6, 2019
Board of Trustees
Mr. Michael Thiessen, President
Mr. Kenneth Getty, Treasurer
Lyons Township School Treasurer

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Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities. We appreciate your business.

Sincerely,

MILLER, COOPER & CO., LTD.



Betsy Allen, Principal
Enclosure

ENG/Lyons Township School Treasurer 19 ENG np

Confirmed on behalf of Lyons Township School Treasurer:

Mr. Michael Thiessen, President of the Board of Trustees

Date

Mr. Kenneth Getty, Treasurer

Date

Appendix A
Miller, Cooper & Co., Ltd. Client Smartsheet Authorization

In order to set up your Smartsheet account we need to know what e-mail address you wish to use and we also need confirmation as to the various Smartsheet engagement accounts to which you want access. Miller, Cooper & Co., Ltd. (MCC) considers each client engagement to be a separate account. Please contact your MCC representative if you need more information on your account(s) or how to setup this Smartsheet authorization. **Please note that anyone with authorized access will be able to see the entirety of the information contained within Smartsheet. Since there is confidential information that will be transmitted through the use of Smartsheet, access should only be authorized by you for those parties who are privy to this information. MCC is not responsible for any breach of information which is accessed through Smartsheet by an authorized user. By signing this authorization, you agree you are fully releasing and will hold MCC harmless from any liability of any kind arising out of the access provided under this Authorization.**

Examples:

1. MCC conducts a corporate review for the combined financial statements of XYZ Toy Corporation, XYZ Learning Corporation, and XYZ Recreation Corporation, all of which John Doe is the Controller. John Doe can authorize us to use his e-mail JDoe@XYZ.com to access all 3 of these accounts by listing all 3 entities in the space on the authorization form (see below).
2. MCC conducts a corporate review for XYZ Toy Corporation. Mary Cooper is the CFO and John Doe is the Controller. Mary can authorize us to set up an account for John's access by completing this form with John's name, John's e-mail address JDoe@XYZ.com and by listing the company and name of the engagement (IE: XYZ Toy Corporation – 2018 Review). Mary can separately fill out the form reporting her name, e-mail Mary@XYZ.com and the company name and engagement type so that she can access XYZ Toy Corporation files as well.
3. MCC conducts a corporate review for XYZ Toy Corporation and XYZ Learning Corporation. John Doe is the Controller for XYZ Toy Corporation and Joe Smith is the Controller for XYZ Learning Corporation. John can authorize us to use his e-mail JDoe@XYZ.com to access the XYZ Toy Corporation account only, and Joe can authorize us to use his e-mail JSmith@XYZ.com to access the XYZ Learning Corporation account only.

Please provide us with your authorized e-mail address and the accounts that you wish to access via the portal. **Use a separate authorization form for each e-mail address.** Fax completed form to 847-205-1400 or provide the signed copy directly to your MCC representative.

Full Name: _____ Email Address: _____

The individual listed above is authorized to access the following Smartsheet engagement accounts: **(Please list each engagement/entity individually below)**

Company Name	Engagement Type (Audit, Review, Etc.)
1.	
2.	
3.	

 Client Signature

 Date

 Miller Cooper Signature

 Date

Pro-Rata Discussion

Township Trustees of Schools

TOWNSHIP 38 NORTH, RANGE 12 EAST
www.lyonstto.net

BOARD OF SCHOOL TRUSTEES
Michael S. Thiessen, President
Michael Dickman, Trustee
Caroline P. Golden, Trustee

22 Calendar Ave. STE D
LaGrange, IL 60525
Phone 708-352-4480
Fax 708-352-4417

DATE: March 7, 2019
TO: Board of School Trustees
FROM: Kenneth T. Getty, MBA, CSBO
SUBJECT: FY2018 Pro-Rata Billing



The FY2018 Pro-Rata bill calculation has been delayed due to school district's final FY2018 Annual Financial Report (AFR) not published to the Illinois State Board of Education's (ISBE) website. I contacted ISBE on March 5, 2019 regarding the AFRs publishing schedule and I was told the information would be made available in late March 2019. Annual revenues from the AFR are used to calculate each of the LTTO's Member District's Pro-Rata share against which the LTTO's costs of services are distributed.

In FY2018 the total LTTO costs were \$1,608,192, which is 5.18% lower than the total FY2017 LTTO Pro-Rata bill (\$1,696,134). Litigation costs, related to the LTHS lawsuit, continue to impact the total LTTO expenses each fiscal year.

I provided a similar Pro-Rata billing update on February 28, 2019 via e-mail to all LTTO Member District Administrators and elected School Board officials as part of the LTTO's Second Quarter Investment Update.

It is forecasted that the FY2018 Pro-Rata bill and Member District invoices will be prepared and ready for Board approval at the April 8, 2019 LTTO Board meeting.

West 40

Closed Session

Motion to suspend the Special Board Meeting for the purpose of entering Closed Session.

- ***Illinois Open Meetings Act, (5 ILCS 120/2 (c)(11)***, “Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting.”
- ***Illinois Open Meetings Act, (5 ILCS 120/2 (c)(1)***, “Discussion on the appointment, employment, compensation, discipline, performance or dismissal specific employees of public body.”

Motion to reconvene the
Special Meeting
of the
Board of Trustees

Time: _____

Action as a result of Closed Session

Adjournment