

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, LAW DIVISION

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DOROTHY BROWN
CIRCUIT CLERK
COOK COUNTY, IL
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TOWNSHIP TRUSTEES OF SCHOOLS)	
TOWNSHIP 38 NORTH, RANGE 12 EAST,)	
)	No. 13 CH 23386
Plaintiff and Counter-Defendant,)	
)	
v.)	Hon. Thomas M. Mulroy
)	
LYONS TOWNSHIP H.S. DISTRICT 204,)	Calendar I
)	
Defendant and Counter-Plaintiff.)	(Transferred to Law)

**DEFENDANT AND COUNTER-PLAINTIFF LT'S ANSWER,
CONSOLIDATED AFFIRMATIVE DEFENSES, AND
CONSOLIDATED COUNTERCLAIM IN RESPONSE TO
THE TTO'S CONSOLIDATED SECOND AMENDED COMPLAINT (VERIFIED)**

Defendant and Counter-Plaintiff Lyons Township High School District 204 ("LT"), pursuant to this Court's Order of 10-7-2019 and the planned consolidation of this case with the case in 2018 CH 08263, responds to the consolidated Second Amended Complaint of Plaintiff Township Trustees of Schools Township 38 North, Range 12 East ("the TTO") as follows:

Answer To Second Amended Complaint

1. Plaintiff, Lyons Township Trustees of Schools, Township 38 North, Range 12 East ("Trustees"), is a body politic organized under the laws of the State of Illinois with its principal office in LaGrange, Cook County, Illinois.

RESPONSE: LT admits the allegations of this paragraph.

2. Defendant, Lyons Township High School District 204 ("LT"), is a public school district organized under the laws of the State of Illinois with its principal office in LaGrange, Cook County, Illinois.

RESPONSE: LT admits the allegations of this paragraph.

3. LT is subject to the personal jurisdiction of this Court because it is an entity organized under the laws of the State of Illinois.

RESPONSE: LT admits the allegations of this paragraph.

4. Venue is proper in Cook County because LT has its principal office in Cook County and because the transactions, or some part thereof, out of which the cause of action alleged herein arose occurred in Cook County.

RESPONSE: LT admits the allegations of this paragraph.

5. Pursuant to the Illinois School Code, 105 ILCS 5/1 et seq. (the “School Code”), and more particularly Section 8-1 thereof, the Trustees, who are elected by and responsible to the voters within Lyons Township, have appointed the Lyons Township School Treasurer (the “Treasurer”) to serve as the statutorily-appointed treasurer for the school and other educational districts within Lyons Township for which the Trustees are responsible.

RESPONSE: LT admits that 105 ILCS 5/5-2 provides that the “school business of all school townships having school trustees shall be transacted by three trustees, to be elected by the qualified voters of the township, as hereinafter provided.” LT admits that 105 ILCS 5/8-1 provides that “the trustees of schools shall appoint a treasurer who shall be ex-officio clerk of the board.” LT otherwise denies the allegations of this paragraph.

6. These school and other educational districts for which the Trustees are responsible, and for which the Treasurer provides financial services (the “Districts”), include LT and: Western Springs School District 101; LaGrange School District 102; Lyons School District 103; Cook County School District 104; LaGrange School District 105; Highlands School District 106; Pleasantdale School District 107; Willow Springs School District 108; Indian Springs School District 109; Argo Community High School District 217; LaGrange Area Department of Special Education, which serves students from fifteen area school districts; Intermediate Service Center #2, which serves forty school districts in western Cook County; Lyons Township Elementary School District Employee Benefits Cooperative; and the Lyons Township Elementary School District Employee Benefits Cooperative.

RESPONSE: LT denies that the Lyons Township Elementary School District Employee Benefits Cooperative is an ongoing entity. LT admits that the other school districts and entities listed in this paragraph are located entirely or partially within Lyons Township. LT admits that the Treasurer provides financial services for some of the listed school districts and entities. LT otherwise denies the allegations of this paragraph.

7. The Districts contain thirty-eight schools servicing almost 20,000 students.

RESPONSE: LT admits the allegations of this paragraph.

8. The Districts comprise a Class II county school unit within the meaning of the School Code.

RESPONSE: LT denies the allegations of this paragraph.

9. The duties of the Trustees and the Treasurer are set out in Articles 5 and 8 of the School Code, respectively.

RESPONSE: LT admits that Articles 5 and 8 of the School Code contain statutory provisions applicable to Trustees and the Treasurer, respectively. LT otherwise denies the allegations of this paragraph.

10. As alleged more specifically herein, the obligation of the Treasurer is, in pertinent part, to take custody of public funds for the benefit of the Districts (with such funds coming from property taxes and other sources), invest those funds for the benefit of these Districts, and pay such amounts to those persons and entities as it is lawfully instructed to pay by the Districts, whether such payments are for payroll or other purposes.

RESPONSE: LT denies that the allegations of this paragraph accurately summarize the duties of the Treasurer and therefore denies the allegations of this paragraph.

11. The obligation of the Treasurer to serve the financial needs of the Districts, including managing the public funds upon which they depend and paying their bills, enables the Districts to fulfill one of the most important public obligations of government: the obligation to educate. It is the public policy of the State of Illinois, as expressed through Article X, Section I of its Constitution, that “[a] fundamental goal of the People of the State is the educational development of all persons to the limits of their capabilities.”

RESPONSE: LT denies the allegations of this paragraph.

12. Pursuant to Section 8-17 of the School Code, the Treasurer is to receive public funds, including property taxes, and hold those funds for the benefit of the Districts in furtherance of their obligation to provide for the education of students within Lyons Township.

RESPONSE: LT denies that the allegations of this paragraph accurately summarize the provisions of Section 8-17 and therefore denies the allegations of this paragraph.

13. Pursuant to Section 8-7 of the School Code, the Treasurer is, “the only lawful custodian of all school funds....”

RESPONSE: LT admits the allegations of this paragraph.

14. Section 8-6 of the School Code requires that the Treasurer “have custody of the school funds and shall keep in a cash book separate balances.”

RESPONSE: LT admits the allegations of this paragraph.

15. In accordance with Section 8-6, the Treasurer is required to maintain cash balances, by fund, for each district and the Treasurer is obligated to reconcile such balances with the respective cash balances shown by each district.

RESPONSE: LT admits that Section 8-6 provides, in part, “In the cash book he shall enter in separate accounts the balance, total of all moneys received in each fund, and the total of the orders countersigned or checks signed with respect to each fund and extend the balances and the aggregate cash balance for all funds balance at least monthly. The treasurer shall reconcile such balances with the accounting or bookkeeping department of the district in conformity with a template provided by the State Board of Education monthly.” LT otherwise denies the allegations of this paragraph.

16. Section 8-17 of the School Code also imposes upon the Treasurer the responsibility for all receipts, disbursements, and investments arising out of the operation of all the Districts.

RESPONSE: LT admits that Section 8-17 provides, in part, “It is also the duty of the township treasurer to: ... 9. Be responsible for receipts, disbursements and investments arising out of the operation of the school district under his supervision.” LT otherwise denies the allegations of this paragraph.

17. With respect to paying such amounts as each district may owe, Section 8-16 of the School Code requires that the Treasurer make payment on behalf of the districts out of the funds allocated to such districts, but “only upon an order of the school board signed by the president and clerk or secretary or by a majority of the board....”

RESPONSE: LT denies that the allegations of this paragraph accurately summarize the provisions of Section 8-16 and therefore denies the allegations of this paragraph.

18. Sections 10-18 and 10-20.19 of the School Code provide further detail as to the procedure to be followed in submitting the above orders for payment. The form of order is specifically provided for in Section 10-18.

RESPONSE: LT denies that the allegations of this paragraph accurately summarize the provisions of Sections 10-18 and 10-20.19 and therefore denies the allegations of this paragraph.

19. Section 10-20.19 also allows a board to choose to substitute a certified copy of the portions of the board minutes, properly signed by the secretary and president, or a majority of the board, showing all bills approved for payment by the board and clearly showing to whom, and for what purpose each payment is to be made by the Treasurer, and to what budgetary item each payment shall be debited. That certified copy provides “full authority” to the Treasurer to make the payments. A voucher system may also be used so long as it provides the same information.

RESPONSE: LT denies that the allegations of this paragraph accurately summarize the provisions of Section 10-20.19 and therefore denies the allegations of this paragraph.

20. In order to make payments as lawfully instructed by the Districts, the Treasurer utilizes what are called “Agency Accounts” at local banks.

RESPONSE: LT admits that the TTO uses agency accounts and denies the remaining allegations of this paragraph.

21. When a district has provided lawful instruction to the Treasurer to issue payment, the Treasurer effectuates the payment drawing on the appropriate Agency Account.

RESPONSE: LT denies that the allegations of this paragraph accurately and completely summarize the steps by which LT makes payments through the Treasurer’s office from LT’s funds and therefore denies the allegations of this paragraph.

22. Agency Accounts are funded by transfer from other accounts in the custody of the Treasurer and maintained and utilized by the Treasurer to hold funds belonging to districts and for which there is not an immediate need. The funds in the Agency Account, both before and after they arrive in the Agency Account, remain in the custody of the Treasurer.

RESPONSE: LT admits that the Treasurer maintains custody over the funds in the agency accounts. LT denies the remaining allegations of this paragraph.

23. The Districts do not have signatory power on the Agency Accounts, with the exception of certain revolving and flex-spending accounts not at issue in this litigation. The Treasurer has signatory power on the Agency Accounts.

RESPONSE: LT admits that LT must direct and authorize the Treasurer to sign checks that LT provides to the Treasurer for signature. LT denies the remaining allegations of this paragraph.

24. The Treasurer has its own costs to run its office and provide its financial services to the Districts, including the Treasurer's compensation and expenses of the Treasurer's office. The Treasurer pays these operating expenses from its General Fund, which is funded through each district's Agency Account as alleged more fully below.

RESPONSE: LT admits that the Treasurer's office incurs certain costs and pays certain compensation. LT otherwise denies the allegations of this paragraph.

25. Section 8-4 of the School Code requires that each district "shall pay a proportionate share of the compensation of the township treasurer serving such district or districts and a proportionate share of the expenses of the treasurer's office."

RESPONSE: LT admits the allegations of this paragraph.

26. Pursuant to Section 8-4 of the School Code, each district's pro rata share "shall be determined by dividing the total amount of all school funds handled by the township treasurer by such amount of the funds as belong to each such...district."

RESPONSE: LT admits the allegations of this paragraph.

27. This statutory formula obligates the districts with the most money to pay the largest proportion of the costs. For example, if a district is allocated twenty-five percent of all public funds handled by the Treasurer, then it is required by the School Code to pay twenty-five percent of the Treasurer's operating expenses.

RESPONSE: LT admits that under Section 8-4, the more money a school district has in its agency account, the higher proportion of costs it pays. LT otherwise denies the allegations of this paragraph.

28. This statutory formula is mandatory and can only be changed by the General Assembly. No district may unilaterally decide it does not wish to pay its pro rata share, nor may any private agreements be made between public bodies in violation of the School Code. A district is required to pay the amount calculated and has no statutory authority to deduct any of its own expenses from its pro rata share it owes.

RESPONSE: LT admits that the requirements of Section 8-4 are mandatory and not optional. LT denies that the allegations of this paragraph accurately describe the agreement that the parties to this case reached with respect to payment for the costs of LT's business functions in certain years. LT otherwise denies the allegations of this paragraph.

29. In accordance with the statutory requirements of the School Code, on an annual basis the Treasurer determines LT's pro rata share of the Treasurer's operational expenses and submits an invoice to LT for payment thereupon.

RESPONSE: LT admits that in all years relevant to this case, the Treasurer submitted an invoice to LT requesting that LT pay certain amounts to the TTO. LT otherwise denies the allegations of this paragraph.

30. As alleged more particularly above, in order for LT to pay these invoices, LT would lawfully issue an order or voucher to the Treasurer for payment (or submit a certified copy of the school board minutes approving payments). The Treasurer would then transfer, via check, the funds from the appropriate Agency Account to its General Fund.

RESPONSE: LT denies the allegations of this paragraph.

31. Prior to fiscal year 2000, LT paid the full amount of the invoices submitted for its pro rata share.

RESPONSE: LT admits the allegations of this paragraph.

32. In fiscal years 2000 through 2002, the Treasurer submitted invoices to LT for its pro rata share, but LT did not pay those invoices in full and instead only made a partial payment. For these fiscal years LT failed to pay \$381,169.

RESPONSE: LT admits that the Treasurer submitted pro rata expense invoices to LT for fiscal years 2000-02. LT admits that pursuant to the agreement between the TTO and LT, LT set

off the disclosed costs of LT's business functions against the TTO's invoices. LT denies the remaining allegations of this paragraph.

33. In fiscal years 2003 through 2012, the Treasurer submitted invoices to LT for its pro rata share. LT, however, failed to pay any portion of the amount it owed. For these fiscal years LT failed to pay \$2,143,289.66.

RESPONSE: LT admits that the Treasurer submitted pro rata expense invoices to LT for fiscal years 2003-12. LT admits that pursuant to the agreement between the TTO and LT, LT set off the disclosed costs of LT's business functions against the TTO's invoices. LT denies the remaining allegations of this paragraph.

34. In fiscal years 2013 through 2018, the Treasurer submitted invoices to LT for its pro rata share, but LT again did not pay those invoices in full and only made a partial payment. For these fiscal years LT failed to pay \$642,702.94.

RESPONSE: LT admits that the Treasurer submitted invoices to LT for fiscal years 2013-18. LT admits that LT deducted certain expenses that were improper or that the TTO was unwilling to explain and/or document from those invoices and paid the remaining balance. LT denies the remaining allegations of this paragraph.

35. In total, for fiscal years 2000 through 2018, the amount of LT's unpaid pro rata share totals \$3,167,161.60.

RESPONSE: LT denies the allegations of this paragraph.

36. LT's failure to pay its pro rata share in full has created a deficit. As custodian for the districts, the Treasurer has not incurred a loss – the other fourteen districts it serves have incurred a loss to the detriment of the thirty-eight schools and nearly twenty thousand school children that they are charged with educating.

RESPONSE: LT denies the allegations of this paragraph.

37. Because of its statutory obligations all of the districts it serves, the Treasurer brings this action seeking declaratory relief for the public purpose of recovering payment from LT and

making certain bookkeeping entries so that the other districts the Treasurer serves will not suffer harm.

RESPONSE: LT denies the allegations of this paragraph.

Note: Paragraphs 38-47 state a claim for alleged overallocation of interest income that is completely barred by the Court's Order dated July 31, 2019, which granted LT's motion for partial summary judgment on the statute of limitations issue, and by the Court's Order dated September 4, 2019, which recognized that the interest allocation issue is no longer part of this case. No response to these paragraphs is necessary. To the extent an answer is necessary, LT denies the allegations of these paragraphs.

48. Article 3, Section 7 of the School Code requires that each school district have an audit of its accounts completed at least once a year by a person who is lawfully qualified to practice public accounting in Illinois. Further requirements regarding a school district's obligation to undertake annual audits are included in the Illinois Administrative Code.

RESPONSE: LT admits that 105 ILCS 3/7 of the School Code states, "Each school district shall, as of June 30 of each year, cause an audit of its accounts to be made by a person lawfully qualified to practice public accounting as regulated by the Illinois Public Accounting Act..." LT admits that the Illinois Administrative Code contains certain provisions relating to school audits. LT otherwise denies the allegations of this paragraph.

49. These audits are ordered by and undertaken for the benefit of each individual district. Each individual district is, therefore, obligated to pay for its own audit expenses. Typically, the auditing firm that each district elects to use submits an invoice to that district and the district arranges for such invoice to be paid in the same way the district would arrange for any other account payable to be paid.

RESPONSE: LT denies the allegations of this paragraph.

50. Thus, the district would ordinarily issue a lawful order or voucher (or submit a certified copy of the school board minutes approving payment) and the Treasurer would sign a check prepared by the district and drawn on that district's Agency Account.

RESPONSE: LT denies the allegations of this paragraph.

51. Between 1993 and 2012, LT engaged Baker Tilly and/or its predecessor-in-interest to provide these audit and other professional services, including, but not limited to, preparation of audited financial statements and independent auditor's reports.

RESPONSE: LT states that from 1993-2012, the TTO chose Baker Tilly and its predecessors to conduct an audit of the TTO and all of the member districts, which involved the preparation of audited financial statements. LT otherwise denies the allegations of this paragraph.

52. LT's auditors sent their invoices to LT.

RESPONSE: LT denies the allegations of this paragraph.

53. Between 1993 and 2012, each district except LT paid for its audit through their Agency Account, with just a few isolated exceptions. The Treasurer did not pay for those districts' audits from its General Fund.

RESPONSE: LT denies the allegations of this paragraph.

54. Between 1993 and 2012, however, the Treasurer improperly advanced money from its General Fund and paid \$511,068.60 for LT's audit expenses.

RESPONSE: LT admits that the TTO knowingly paid for LT's annual audit expenses in certain years relevant to this case. LT denies the remaining allegations of this paragraph.

55. The Treasurer has requested that LT reimburse the costs of LT's audit expenses from 1993 to 2012, but LT has failed and refused to do so.

RESPONSE: LT admits that the TTO made certain demands for payment on LT to which LT did not agree. LT otherwise denies the allegations of this paragraph.

56. Since 2012, LT has paid its own audit expenses.

RESPONSE: LT admits the allegations of this paragraph.

57. Because the Treasurer's General Fund is funded by the pro rata payment of all of the Districts, the practical effect of LT's failure and refusal to pay for its own audit expenses is that all of the other districts have to absorb the cost of LT's audits. This violates the School Code's requirement that LT pay for its own audit, but it also violates the School Code because LT's audit is not an expense of the Treasurer's office; it is an expense of LT.

RESPONSE: LT denies the allegations of this paragraph.

58. In order to reimburse the Treasurer, LT would need only issue a lawful order or voucher (or submit a certified copy of the school board minutes approving payment) and the funds would be taken from LT's Agency Account. The funds at issue remain and have always been within the Treasurer's custody.

RESPONSE: LT denies the allegations of this paragraph.

59. The Treasurer has not incurred a loss through LT's failure and refusal to pay for its own audit expenses – the other fourteen districts it serves have incurred a loss to the detriment of the thirty-eight schools and nearly twenty thousand school children that they are charged with educating.

RESPONSE: LT denies the allegations of this paragraph.

60. Because of its statutory obligations all of the districts it serves, the Treasurer brings this action seeking declaratory relief for the public purpose of recovering payment from LT so that the other districts it serves will not suffer harm and to make those bookkeeping entries necessary to properly allocate the funds at issue.

RESPONSE: LT denies the allegations of this paragraph.

61. An actual controversy exists between Trustees and LT with respect to the disputes alleged herein and, by the terms and provisions of Section 2-701 of the Code of Civil Procedure, this Court is vested with the power to declare and adjudicate the rights and liabilities of the parties hereto and to grant such other and further relief as it deems necessary under the facts and circumstances presented.

RESPONSE: LT admits that there is an actual controversy between the TTO and LT concerning the monetary claims that the TTO has made with respect to the pro rata invoices issue, as limited by the Court's application of the five-year statute of limitations to this claim. LT otherwise denies the allegations of this paragraph.

WHEREFORE, LT respectfully asks this Court to enter judgment in its favor, and against the TTO, on all claims set forth in the TTO's Second Amended Complaint (as limited by this Court's partial summary judgment ruling on the statute of limitations); to award LT its costs of suit; and to grant LT all other relief that is just and proper.

Consolidated Affirmative Defenses

First Affirmative Defense: Laches

1. The laches doctrine applies when a party's failure to timely assert a right causes prejudice to the adverse party. The two fundamental elements of laches are lack of due diligence by the party asserting the claim and prejudice to the opposing party.

2. The evidence supporting a laches defense against a public entity must present unusual or extraordinary circumstances.

3. The TTO lacked diligence in pursuing both its Pro Rata Expenses Claim and the Audit Payments Claim (which are the remaining claims of the TTO in this case).

4. On the Pro Rata Expenses Claim, the TTO – including its Trustees and Treasurer – knew in 2000 that the TTO's Trustees voted in 2000 to accept LT's proposal that the TTO pay the costs of LT's business functions; that LT was setting off these costs against the TTO's pro rata expenses invoice; that the TTO accepted the net payments LT made, after setoff, as satisfying LT's obligations under Section 8-4 of the School Code; that the Trustees approved the Treasurer's reports and expenses that included these transactions and setoffs; and that LT was providing its own business services and thereby saving the TTO the costs of hiring additional personnel to perform LT's business functions.

5. On the Audit Payments Claim, the TTO – including the Trustees and Treasurer – knew at least as early as 1993 that the TTO selected the auditor for LT's annual audit and paid the costs of the annual audits of LT.

6. Despite its long-standing knowledge of the operative facts of its claims, the TTO chose not to file suit against LT until 2013.

7. The TTO's long delay in filing suit caused prejudice to LT.

8. On the TTO's Pro Rata Expenses Claim, but for the TTO's lack of diligence in filing suit, LT could have chosen to shift its business functions over to the TTO. Also, absent the setoff arrangement, LT could have sought legislative action at an earlier time to remove LT from the TTO's operation. Additionally, in reliance on this arrangement, LT continued to pay the salaries of several business office employees who performed work that the TTO otherwise would have had to perform at the TTO's expense.

9. On the Audit Payments Claim, due to the TTO's lack of diligence in filing suit, LT used Baker Tilly as its auditor only because the TTO selected that firm and paid for its audit work. Had the TTO filed suit earlier, LT could have competitively bid out its audit services in order to save money and could have switched to a more capable auditing firm.

10. During the TTO's long delay in filing suit, LT relied on its financial arrangements and long course of dealings with the TTO in formulating budgets, allocating resources, and managing its public funds.

11. The TTO's long delay in filing suit prevented LT from conducting its defense in this case before critical witnesses like TTO Trustee Joseph Nekola and LT Business Manager Leon Eich died; before many of the TTO's records were lost to flooding, sloppy recordkeeping, and possibly, the criminal conduct of the then TTO Treasurer; and before some recollections faded.

12. This case presents unusual and extraordinary circumstances that justify the application of the doctrine of laches to bar completely the TTO's claims.

Second Affirmative Defense: Statute of Limitations

13. In its order of July 31, 2019, the Court entered summary judgment in favor of LT's affirmative defense on the statute of limitations when it granted LT's motion for reconsideration

on its partial summary judgment motion on the limitations issue and imposed a 5-year statute of limitations on the TTO's claims.

14. On the TTO's Pro Rata Expenses Claim, the TTO is barred by the applicable statute of limitations, 735 ILCS 5/13-205, from seeking damages based on any expense that the TTO incurred prior to 10-17-2008, which is 5 years before the date of the filing of this case.

15. On the TTO's Audit Payments Claim, the TTO is barred by the applicable statute of limitations, 735 ILCS 5/13-205, from seeking damages based on any payment that the TTO made to Baker Tilly and its predecessors prior to 10-17-2008.

16. The TTO's attempt, despite the Court's ruling, to seek damages based on expenses and payments that pre-date 10-17-2008 is contrary to applicable Illinois law.

Third Affirmative Defense: Voluntary Payment Doctrine

17. Under the voluntary payment doctrine, money voluntarily paid under a claim of right to the payment, and with knowledge of the facts by the person making the payment, cannot be recovered by the payor solely because the claim was allegedly illegal.

18. Absent fraud, misrepresentation, or mistake of fact, money voluntarily paid under a claim of right to the payment, with full knowledge of the facts by the person making the payment, cannot be recovered unless the payment was made under circumstances amounting to compulsion.

19. On the Pro Rata Expenses Claim, LT annually submitted to the TTO a claim for reimbursement for the costs of LT's business functions. Those annual claims included a detailed description of the employees who performed the business functions, their salaries and benefits, and any ancillary expenses. With full knowledge of the relevant facts, the TTO each year during that period made payment on LT's claims for payment of the costs of its business functions by

agreeing to offset those costs against the annual pro rata expense invoices that the TTO issued to LT.

20. On the Audit Payments Claim, LT plainly expected the TTO to pay for LT's audit expenses, as did Baker Tilly, as shown by the regular and consistent submission of invoices to the TTO for payment. Those invoices described the audit work that Baker Tilly did for LT. With full knowledge of the facts, the TTO made the disputed payments.

21. The voluntary payment doctrine applies even if the TTO is correct (which LT disputes) that the TTO's payments by setoff for the costs of LT's business expenses, and the TTO's payments to Baker Tilly for LT's annual audit costs, were illegal because they violated certain provisions of the School Code.

22. The TTO did not make the disputed payments due to any fraud, misrepresentation, mistake of fact, or coercion.

23. The voluntary payment doctrine should bar completely the TTO's claims in this case.

Fourth Affirmative Defense: American Rule on Recovery of Attorneys' Fees

24. Illinois follows the American Rule regarding the recovery of attorneys' fees. Under that rule, each party to litigation must normally bear its own litigation expenses. The American Rule prohibits a party from recovering its attorney's fees from its opponent in the absence of express authorization contained either in a statute or a contract.

25. The TTO filed this case in 2013, and it filed a second case against LT in 2018 ("the LT Litigation").

26. Since Fiscal Year 2013 and continuing through the present, the TTO included in its

pro rata expense invoices issued to LT and the other member districts the attorneys' fees and litigation expenses incurred in the LT Litigation ("the TTO Attorneys' Fees").

27. The TTO Attorneys' Fees are not "expenses of the township treasurer's office" within the meaning of Section 8-4 of the School Code, 105 ILCS 5/8-4. Accordingly, the TTO had no right to include the TTO Attorneys' Fees in the pro rata expense invoices.

28. Nevertheless, even assuming that the TTO is correct that the TTO's Attorneys' Fees are "expenses of the township treasurer's office" under Section 8-4, an intervening legal principal – namely, the American Rule – supersedes Section 8-4 and prohibits the TTO from including this particular type of expense in its pro rata expenses invoices to LT.

29. No contract between the TTO and LT expressly authorizes the TTO to recover attorneys' fees from LT.

30. Section 8-4 of the School Code does not expressly authorize the TTO to recover attorneys' fees from LT. The phrase "attorneys' fees" does not appear anywhere in Section 8-4.

31. No other Illinois statute expressly authorizes the TTO to recover attorneys' fees from LT.

32. Under the American Rule, the TTO cannot use Section 8-4 of the School Code to recover a portion of the TTO Attorneys' Fees from LT, its opponent in the LT Litigation, because Section 8-4 does not expressly authorize the TTO to recover attorneys' fees from LT.

33. The American Rule serves to bar that portion of the Pro Rata Expenses Claim that is based on expenses for the TTO Attorneys' Fees.

WHEREFORE, LT respectfully asks this Court, based on one or more of the affirmative defenses set forth above, to enter judgment in LT's favor on the TTO's claims in this case; award LT its costs of suit; and grant LT all other relief that is just and proper.

Consolidated Counterclaim

1. LT is a public school district organized under the laws of the State of Illinois with a principal office located in LaGrange, Cook County, Illinois. LT sometimes is called “District 204” or “204.”

2. The TTO is a local public entity organized under the law of the State of Illinois with a principal office located in LaGrange, Cook County, Illinois.

3. The TTO has three elected Trustees. The Trustees select a Treasurer.

4. The Treasurer manages the TTO’s operations on a daily basis, supervises the TTO’s employees and outside service providers, and interfaces with the school districts and educational entities that are members of the TTO.

5. The Treasurer is an officer and employee of the TTO.

6. LT is a member district of the TTO. LT’s membership in the TTO is mandated by state statute.

7. The TTO holds the funds, received through tax revenues and other sources, belonging to LT as well as the other member school districts and educational entities associated with the TTO (“the Other Districts”). The TTO pools the funds of the member districts together and invests those funds on behalf of LT and the Other Districts.

Count I: Setoff

8. LT incorporates by reference the allegations in paragraphs 1-7 above.

9. Since at least the 1980s, LT has performed its own business and accounting functions – essentially, accounts payable, payroll, accounting computer services, and check preparation – through the employment of its own highly skilled and experienced personnel.

10. LT has not allowed the TTO to perform LT's business functions for several legitimate reasons: (a) the TTO and its staff have a low level of skill and experience; (b) the TTO's computer systems have been incompatible with LT and have been unable to handle the volume and complexity of LT's high school operations; (c) the TTO's operations have been beset by errors and problems; (d) the TTO has refused to provide information and transparency to its member districts about finances, investments, and transactions; and (e) the TTO has a history of public corruption and political cronyism.

11. LT's performance of its own business functions has meant that the TTO did not have to hire and pay for additional employees in order to perform LT's business functions.

12. Throughout the relevant period in this case until about August 2012, the TTO Treasurer was Robert G. Healy ("Healy").

13. During the 1990s, the TTO sent LT an annual invoice for LT's pro rata share of the TTO's claimed salaries and expenses. The invoices in those years were substantial, in the range of \$150,000 to \$200,000. This meant that in those years, LT paid the direct costs of its own business functions, plus an approximately 25 percent share of the TTO's services, which LT did not use.

14. In 1999, the inequity in LT's payment for services that it did not use became the subject of discussions between LT and the TTO.

15. On May 28, 1999, Healy attended the meeting of the Finance Committee of the Board of Education for LT. According to the minutes, the Finance Committee "directed Mr. Healy and Dr. Beckwith to work during the summer months to prepare options for the Board of Education to review that would provide more equity in the services provided the District."

16. On July 27, 1999, the Board of Trustees for the TTO held a regular meeting. As reflected in the minutes, "There was a discussion regarding Lyons Township High School and the

problems the district has with the Pro Rata billing system. The Trustees discussed with Treasurer Healy several options to improve relations with the high school. Some of the items discussed are for the Treasurer's office to assume more duties, possibly fund certain business functions, computer sharing and legislation." (Emphasis added).

17. On August 18, 1999, Healy wrote Beckwith a letter ("the 8/18/1999 Letter"), which he copied on the TTO Trustees, concerning the "Pro-Rata Billing System." Healy said that the letter was "[i]n response to our most recent discussion regarding the possibility of instituting certain measures to balance the efforts of our respective staffs." Healy said that he was presenting "proposed possible solutions."

18. The first proposal in the 8/18/1999 Letter was "Deviation from Pro-Rata Billing." Healy said that the first proposal would involve LT not paying its pro rata share of the TTO's expenses and having the other districts absorb LT's share. Healy said this proposal would require the Other Districts to sign an intergovernmental cooperation agreement, and said that was "highly unlikely."

19. The second proposal in the 8/18/1999 Letter was "Funding by Township School Treasurer of Some District Functions." Healy recommended this proposal to LT. Healy explained, "If the responsibilities for the Accounts Payable and Payroll production were returned to the School Treasurer's office it would mean higher operating costs for the Treasurer's office in the form of salaries and benefits for increased staff and higher related expenses to accommodate the increase in work load."

20. In the 8/18/1999 Letter, Healy explained why the TTO Board of Trustees was likely to approve the second proposal: "I would expect that when the Trustees of Schools take into consideration these necessary increases, they would logically conclude that a partial funding by

the Treasurer's office to cover District 204's costs for the business functions District 204 now performs would be reasonable. Especially in light of the fact that the Treasurer's office is currently performing the same business functions for the eleven other districts."

21. In the 8/18/1999 Letter, the TTO's second proposal made no mention of an intergovernmental cooperation agreement or seeking the consent of the Other Districts.

22. On September 29, 1999, the LT Finance Committee met with Healy and considered the TTO's proposals. The Finance Committee proceeded with the second proposal in the 8/18/1999 Letter. The Finance Committee, according to the minutes, "directed Dr. Beckwith to work with Mr. Healy to further define the costs of the business office that can be charged to the Treasurer's office. These charges could include salaries for the accounts payable, payroll and computer services staff.... Mr. Healy indicated the Township Board of Trustees is supportive of this method."

23. Healy and Beckwith worked out the terms of a written agreement based on the second proposal in the 8/18/1999 Letter. In the February 29, 2000 Memorandum that Beckwith sent to Healy ("the 2/29/2000 Memo," attached as Exhibit A), LT provided the TTO with a proposal of the specific responsibilities that the TTO would assume for the costs of LT's business functions:

Following is a list of responsibilities that District 204 proposes become the direct cost and responsibility of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable., payroll, imprest, and student activities.
- Annual salary and benefits costs for 3 employees as listed below:

[Three job positions listed, with salary and benefit costs specified for each, for a total cost of \$106,403.]

An invoice will be sent to the Township Treasurer in May with receipt of funds expected prior to the close of the year.

24. On March 21, 2000, the TTO Trustees had a meeting. The meeting agenda included an item for "8. District 204 Business Office." The Trustees received the 2/29/2000 Memo in the meeting packet.

25. At March 21, 2000 meeting, according to the minutes, "Healy submitted to the Trustees the proposal from District 204 stating that this office absorb certain payroll, accounts payable and computer processing expenditures by District 204. As these costs would be incurred by the Treasurer's office if Lyons Township High School were to totally utilize the facilities of the Treasurer's office."

26. At the March 21, 2000 meeting, according to the minutes, the TTO Trustees voted unanimously to approve the agreement between LT and the TTO: "A motion was made by Russell Hartigan seconded by Joseph Nekola to accept the proposal given to the Lyons Township Trustees of Schools by Cook County High School District #204. ROLL CALL: Ayes – Joseph Nekola, Russell Hartigan; Nays – None".

27. On June 14, 2000, Beckwith wrote a memorandum to the LT Board seeking approval of the agreement with the TTO. The memo included the TTO's current pro rata expenses invoice and the 2/29/2000 Memo. Beckwith said that the TTO's payment of \$106,403 for LT's business functions (as detailed in the 2/29/2000 Memo) would be set off against the TTO's pending pro rata expenses invoice of \$165,476. Beckwith asked the LT Board to approve the agreement and authorize the net payment to the TTO.

28. On June 19, 2000, the LT Board held a meeting. The agenda included a line item for "P. Township Treasurer's Invoice." The minutes state that the Board received the "Township

Treasurer's Invoice Exhibit T," which was Beckwith's June 14, 2000 memo. The LT Board provided its approval by a unanimous vote on the consent agenda.

29. On or about July 15, 2000, LT authorized the net payment to the TTO of \$59,073. The TTO accepted this net setoff payment as full payment of the pending pro rata expenses invoice issued to LT.

30. On September 7, 2000, Healy wrote LT and acknowledged that the TTO's payment of the costs of LT's business functions would continue: "As was done last year the Trustees will continue funding certain business functions. Funding last year totaled \$106,403.00 (which brought the district's net payment to \$59,073.00)."

31. In each subsequent year through fiscal year 2012, the TTO and LT continued and reaffirmed their agreement. LT sent the TTO an annual written memo of LT's costs and set those costs off against the TTO's pending pro rata expenses invoices. Those memos are attached hereto as Exhibit B.

32. The TTO received the memos in Exhibit B, never questioned or disputed them, and treated the pro rata expenses invoices, as set off by LT's business expenses listed in those memos, as satisfied. The TTO Trustees regularly approved the reports and expense records of the Treasurer's office, which included the costs and invoice payments associated with the parties' agreement. The LT Board regularly approved the net payments to the TTO.

33. Until 2013, the TTO viewed the parties' agreement on the payment for LT's business functions as fully consistent with LT's obligations to pay its pro rata share of expenses under Section 8-4 of the School Code.

34. The parties' agreement on the payments for LT's business functions, and the parties' long course of dealing under that agreement, ended in 2013. On April 19, 2013, the TTO

sent a letter to LT denying the existence of the agreement, accusing LT of violating Section 8-4 in past years, and demanding payment from LT of over \$2 million.

35. LT treated the agreement and course of dealing with the TTO on the payment of LT's business costs as being terminated for fiscal year 2013.

36. Since fiscal year 2013, LT has resumed paying the TTO for business and accounting services that LT does not and will not use.

37. In the Second Amended Complaint's Pro Rata Expenses Claim, the TTO contends that LT did not pay in full the invoices that the TTO sent LT for certain fiscal years. Implicit in this claim is the TTO's refusal to acknowledge the existence and validity of the parties' agreement on the payment for LT's business functions, and the setoff of those costs against the pro rata expenses invoices.

38. The parties' agreement on the payment for the costs of LT's business services was approved by the parties' respective Boards, reaffirmed in succeeding years, and is legally enforceable.

39. Under the circumstances of this case, LT is entitled to a setoff in the amount of the costs of LT's business functions against the TTO's claimed damages for the Pro Rata Expenses Claim from the start of the 5-year limitations period through fiscal year 2012, as stated in Exhibit B. This setoff eliminates entirely the TTO's requested damages for the Pro Rata Expenses Claim through fiscal year 2012.

40. In this Count I for setoff, LT does not seek any affirmative recovery of damages in against the TTO.

WHEREFORE, LT respectfully asks this Court to enter judgment in favor of LT and against the TTO on Count I, deny the TTO any recovery on the Pro Rata Expenses Claim through fiscal year 2012, award LT its costs of suit, and grant LT any other relief that is just and proper.

Count II: Fiduciary Duty

41. LT incorporates by reference the allegations in paragraphs 1-7 above.

42. As the fiscal agent of LT, the TTO owed and owes LT a fiduciary duty to handle and manage the funds and investments of LT, credit earnings to LT, distribute revenues to the member districts, and invoice LT for the salaries of expenses of the Treasurer's office in a fair, responsible, even-handed, and open manner.

43. The TTO has admitted repeatedly that it serves as a fiduciary for its member districts, including LT.

Insurance Recoveries

44. By the time that Healy resigned from the TTO in 2012, the TTO had learned that Healy had stolen more than \$1 million through wrongful wire transfers of funds and through wrongful payments for sick and vacation days. The money that Healy stole belonged to LT and the Other Districts.

45. The TTO made claims for Healy's thefts to Liberty Mutual Insurance Company and The Hanover Insurance Company (a/k/a Massachusetts Bay Insurance Company), who had issued fidelity bonds for the Treasurer's malfeasance ("the Bonds").

46. Among the purposes of the Bonds was to protect LT and the Other Districts from losing money as a result of thefts by the Treasurer.

47. Through their payments of TTO's pro rata expenses invoices, LT and the Other Districts paid the premiums on the Bonds.

48. In 2013, the State of Illinois charged Healy with the crime of Theft in Excess of \$1 million, a Class X felony. Healy pled guilty and received a sentence of nine years in prison.

49. The TTO recovered \$1,040,000 on its two claims on the Bonds, with the second and final recovery occurring in June 2014 ("the Recoveries").

50. In an affidavit filed in this case and dated June 5, 2015, the Treasurer of the TTO asserted that \$1,040,000 in recoveries on the Bonds "has been set aside while Township Trustees continue their efforts to recover additional sums"; that the TTO can apply the \$1,040,000 recovery "to pay unrelated expenses of the Treasurer's office"; that the TTO can "otherwise" use the money in an unspecified manner "in accordance with Illinois law"; and that the TTO had no obligation to distribute the Recoveries to the member districts.

51. The Recoveries consist of money that rightly belongs to LT and the Other Districts, and that must be used to compensate LT and the Other Districts for Healy's theft of their funds.

52. Despite LT's repeated demands to the TTO for payment of LT's share of the Recoveries, the TTO refused to make payment. The TTO failed to distribute a single dollar of the Recoveries to its member districts.

53. The TTO claimed, through its counsel in this case, that it spent the entire amount of the Recoveries on claimed expenses of the TTO, including alleged underbillings of expenses in several earlier years. The TTO had no statutory authority to take the Recoveries and spend them without authorization from LT and the Other Districts. The TTO thereby breached its fiduciary duty to LT.

54. In June 2014, LT's proportionate share of revenues for FY2014 was 21.6674%. Accordingly, LT was and is entitled to have its agency account credited with 21.6674% of the \$1,040,000 in Recoveries – which is \$225,341 – to compensate LT for the TTO's breach of fiduciary duty.

Investment Earnings from FY2014 to the Present

55. Section 8-7 of the School Code, 105 ILCS 5/8-7, provides in part as follows (emphasis added):

When moneys of more than one fund of a single school district are combined for investment purposes or when moneys of a school district are combined with moneys of other school districts, community college districts or educational service regions, the moneys combined for such purposes shall be accounted for separately in all respects, and the earnings from such investment shall be separately and individually computed and recorded, and credited to the fund or school district, community college district or educational service region, as the case may be, for which the investment was acquired.

56. Section 8-7 sets forth the responsibility of the TTO Treasurer. In practice, the TTO Trustees determine the amounts of investment income to be paid to its member districts, and they direct the Treasurer to credit the member districts' accounts accordingly. Thus, the TTO – including its Trustees and Treasurer – have a fiduciary duty to LT to honor the requirements of Section 8-7 governing the payment of investment income to LT.

57. Since at least FY2014, the TTO has failed to credit LT with the full amount of its investment earnings on its share of the districts' pooled investment fund. Instead, the TTO has failed to credit the member districts, including LT, with about 6-10 percent of the investment earnings in each fiscal year.

58. The TTO claims that it withholds investments earnings from the districts, and fails to credit their account with, about 6-10 percent of the investment earnings as a supposedly prudent business practice that protects the parties against fluctuations in investment values. However, this

is a pretense for the TTO taking money from the member districts. The TTO is not delaying the payment of the withheld earnings to ward against market fluctuations. On the contrary, the TTO fails to credit the member districts during the following fiscal year with investment income that the TTO retained in the prior fiscal year.

59. The TTO's practices violate the requirements of Section 8-7 and the TTO's fiduciary duty owed to LT in at least the following respects: (a) the TTO fails to "account[] for separately in all respects" the monies combined for investment purposes – and instead pretends that the investment pool is a fund that has its own existence and in which each district has some vague, fractional interest (*i.e.*, a 'one big pot' approach); (b) the TTO does not "separately and individually compute[] and record[]" LT's earnings on the investment pool – and instead treats the investment pool as one pot of funds while refusing to provide full information to LT on its investments; and (c) the TTO does not ensure that "the earnings from such investment ... [are] credited to the fund or school district" for LT – and instead credits LT with only a portion of its earnings.

60. In addition, during the relevant time period, the TTO took investment earnings of the districts and used it to pay claimed investment-related expenses such as custodial fees, investment advisory fees, and bank fees. The TTO diverted these investment earnings without the authorization of the member districts.

61. The TTO had no statutory authority under Section 8-7, or any other provision of the School Code, to use investment earnings belonging to the member districts to pay alleged expenses.

62. Both in response to requests from LT's school personnel to the TTO's officers, and in formal discovery requests in the LT Litigation, the TTO thus far has refused to provide LT with

clear and candid information on the investment earnings not credited to LT, as well as the claimed investment expenses that the TTO diverted from the investment earnings.

63. The TTO's refusal to account for LT's investments separately and individually, its refusal to credit LT with the full amount of its investment earnings, its diverting of investment earnings to pay alleged investment-related expenses, and its refusal to provide clear and timely information to LT as requested constitute breaches of the TTO's fiduciary duty to LT that have caused LT to lose hundreds of thousands of dollars in investment earnings.

Investment Earnings Distributed in Nov. 2013

64. In November 2013, the TTO informed LT and the Other Districts that it was holding investment earnings that the districts earned prior to July 1, 2013, but that the TTO had failed to credit to the member districts. The TTO further informed that it would distribute these earnings, and that it was making a distribution of \$500,000.

65. However, in violation of the TTO's fiduciary duty to LT to provide truthful, complete, and candid information to LT, the TTO failed to disclose to the districts that it was not crediting the districts with the full amount of the undistributed earnings that the TTO was holding from those earlier years.

66. Both in response to requests from LT's school personnel to the TTO, and in formal discovery in the LT Litigation, the TTO thus far refuses to provide LT with clear and candid information on the total amount of investment earnings from prior years that the TTO chose not to distribute to LT.

67. In 2017, LT learned that the TTO still was holding on to the balance of the undistributed earnings the TTO located in 2013.

68. LT believes that the earnings from those prior years that the TTO failed to distribute in November 2013 are at least \$283,968.

69. By withholding pre-July 1, 2013 investment earnings from LT, and failing to be candid with LT and the Other Districts about making a partial distribution only, the TTO breached its fiduciary duty to LT, violated the clear requirement of Section 8-7 of the School Code to credit LT with all of its investment earnings, and caused LT to suffer a monetary loss.

The Loan Deal with West 40

70. West 40 Intermediate Service Center #2 (“West 40”) is a regional education agency operating in the Western Cook County suburbs.

71. West 40’s geographic area is both within and outside of Lyons Township. Accordingly, West 40’s geographic area includes school districts that are both within and outside of the jurisdictional boundaries of the TTO.

72. For years, West 40 has had financial difficulties. Due to these financial difficulties, West 40 was unable to pay its share of the TTO’s pro rata expenses, and therefore had an account at the TTO that ran a large deficit.

73. The TTO allowed West 40 to run a deficit account at the TTO. As a result, LT and the Other Districts earned less money on their invested funds, given that the TTO effectively used their money to make a loan to West 40. The TTO failed to seek authorization for this use of the member districts’ funds from LT and the Other Districts.

74. In 2018, the TTO participated in a loan deal for West 40. In this loan deal, the Community Bank of Oak Park River Forest (“the Bank”) agreed to make a multi-million dollar loan to West 40, while the TTO provided \$2.5 million in collateral for the loan in the form of CDs (“the Collateral”).

75. The Collateral consisted of money that the TTO took from the funds of the member districts without their authorizations.

76. In connection with the loan deal, the TTO executed a document entitled Commercial Pledge Agreement, in which the TTO represented and warranted that the TTO was “the lawful owner of the Collateral free and clear of all security interests, liens, encumbrances and claims of others except as disclosed to and accepted by Lender in writing prior to execution of this Agreement.”

77. This representation and warranty of the TTO is inaccurate because the Collateral belongs to LT and the Other Districts, and not to the TTO.

78. In placing the Collateral with the Bank to guarantee West 40’s payment of the loan, the TTO unreasonably placed the funds of LT and the Other Districts at a risk of loss from a default on the loan.

79. The TTO’s unauthorized use of the Collateral, the risk of loss that it created for those funds, and the inaccurate representations and warranties that the TTO made concerning the ownership of the Collateral breached the TTO’s fiduciary duty to LT.

80. These breaches of fiduciary duty damaged LT in that it was unable to earn normal investment income on its share of the Collateral while held at the Bank, its funds continue to be at an unreasonable risk of loss from a loan default, and its funds are tied up in a loan deal that LT never authorized.

81. As compensatory damages for these breaches of the TTO’s fiduciary duty, LT is entitled to have its agency fund credited with its full share of the Collateral being held at the Bank, in addition to being reimbursed for lost investment earnings.

The TTO's Excessive and Unreasonable Attorneys' Fees

82. In the pro rata expense invoices that the TTO sent LT for fiscal years 2013 through the present, the TTO has included the attorneys' fees and litigation costs associated with the cases that the TTO filed against LT ("the TTO Attorneys' Fees" for "the LT Litigation"). Thus, the TTO attempted to charge LT for about 20-25 percent of the TTO Attorneys' Fees.

83. It is the position of LT that TTO's Attorneys' Fees are not expenses of the Treasurer's office, and therefore are not proper expenses under Section 8-4.

84. Alternatively, it is the position of LT that the American Rule on the recovery of attorneys' fees from opponents in litigation, which Illinois has adopted, prohibits the TTO from recovering the TTO Attorneys' Fees from LT because Section 8-4 does not specifically mention or authorize the recovery of attorneys' fees, and because there is no contract between the parties that authorizes such recovery.

85. Nevertheless, in the alternative to LT's positions, should this Court determine that Illinois law allows the TTO to charge LT with 20-25 percent of the TTO Attorneys' Fees, the TTO breached its fiduciary duty to the member districts, including LT, by incurring excessive and unreasonable attorneys' fees and litigation expenses and thereby misusing LT's money.

86. The TTO Attorneys' Fees are grossly excessive and unreasonable because, among other things, the TTO spent far more in attorneys' fees and expenses than it can recover in damages at the trial in this case; the TTO hired an excessive number of attorneys and law firms to pursue the LT Litigation; and the TTO allowed its attorneys to incur excessive fees and expenses by routinely overstaffing case events, duplicating efforts, delaying the LT Litigation, and pursuing meritless claims and arguments.

87. Both in response to requests from LT's school personnel to the TTO's officers, and in formal discovery requests in the LT Litigation, the TTO thus far has refused to provide LT with clear and candid information on the amount and components of, and backup document for, the TTO Attorneys' Fees.

88. The TTO's breach of its fiduciary duty by incurring of excessive and unreasonable attorneys' fees and litigation expenses caused damages to LT, in the event that LT must pay for a share of these fees and expenses.

WHEREFORE, LT respectfully asks this Court to enter judgment in favor of LT and against the TTO on Count II, award LT compensatory damages in an amount to be determined at trial, award LT its costs of suit, and grant LT any other relief that is just and proper.

Count III: Declaratory Judgment

89. LT incorporates by reference the allegations in paragraphs 1-7 above.

90. Section 8-7 of the School Code requires the TTO to account separately for LT's funds and to credit LT with the full amount of its investment earnings.

91. No provision of the School Code authorizes the TTO to divert investment earnings belonging to the member districts to pay alleged investment-related expenses.

92. For many years, the TTO has operated at a deficit. No provision of the School Code authorizes the TTO to operate with a deficit.

93. The TTO finances its deficit by borrowing money from the member districts without their authorization. This borrowing is called Advances to Township Treasurer in the TTO's audited financial statements. No provision of the School Code authorizes the TTO to borrow money from LT and the Other Districts.

94. The TTO has threatened to charge LT for the TTO's claimed structural deficit. No provision of the School Code authorizes the TTO to charge LT for any amount related to a claimed structural deficit.

95. The TTO has threatened to unilaterally, and without authority from this Court, take money from LT's account at the TTO to satisfy monetary claims that the TTO has asserted against LT.

96. Section 8-16 of the School Code, 105 ILCS 5/8-16, provides as follows (emphasis added):

The school treasurer shall pay out funds of the school district only upon an order of the school board signed by the president and clerk or secretary or by a majority of the board, except payment of the obligations for Social Security taxes as required by the Social Security Enabling Act and payment of recurring bills, such as utility bills, may be made upon a certification by the clerk or secretary of the board of the amount of the obligation only.

97. 105 ILCS 5/8-17, which sets forth the duties of the Treasurer, limits the Treasurer's spending power as follows: "Pay all lawful orders issued by the school board of any district in his township." 105 ILCS 5/5-17 limits the spending power of the Trustees as follows: "1. The compensation of the treasurer. 2. The cost of publishing the annual statement. 3. The cost of a record book, if any. 4. The cost of dividing school lands and making plats."

98. Section 5-25 of the School Code requires that the Trustees "shall cause all moneys for the use of the school districts to be paid to the proper treasurer thereof." 105 ILCS 5/5-25.

99. No provision of the School Code authorizes the TTO to make unilateral withdrawals, adjustments, ledger entries, disbursements, or other reductions to the amounts of LT's funds held at the TTO.

100. The TTO had no legal right under the School Code to use LT's funds, without authorization, as part of the collateral for the West 40 loan.

101. Section 8-4 of the School Code requires each district to “pay a proportionate share of the compensation of the township treasurer ... and a proportionate share of the expenses of the township treasurer’s office.” 105 ILCS 5/8-4.

102. In the pro rata expense invoices that the TTO sent LT for fiscal years 2013 through the present, the TTO has included the attorney’s fees and litigation costs associated with the cases that the TTO filed against LT (“the TTO Attorneys’ Fees” for “the LT Litigation”). Thus, the TTO attempted to charge LT for about 20-25 percent of the TTO Attorneys’ Fees.

103. The TTO’s Attorneys’ Fees are not expenses of the Treasurer’s office, and therefore are not proper expenses under Section 8-4.

104. Alternatively, the American Rule on the recovery of attorneys’ fees from opponents in litigation, which Illinois has adopted, prohibits the TTO from recovering the TTO Attorneys’ Fees from LT because Section 8-4 does not specifically mention or authorize the recovery of attorneys’ fees, and because no contract authorizes such recovery.

105. Actual controversies exist between the TTO and LT concerning their respective rights, powers, and obligations under the School Code and the transactions addressed in this Count III.

106. Section 2-701 of the Illinois Code of Civil Procedure, 735 ILCS 5/2-701, authorizes this Court to make binding declarations of the parties’ respective rights and obligations, having the force of final judgments, and to grant such further relief as this Court deems just and proper.

WHEREFORE, LT respectfully asks this Court to enter judgment in favor of LT and against the TTO on Count III, award LT its costs of suit, grant LT any further relief that is just and proper, and enter a declaratory judgment as follows:

- a. The TTO must separately account for all funds belonging to LT and credit LT's account with the full amount of LT's holdings and interests at the TTO;
- b. The TTO must credit LT with the full amount of its share of the investment earnings of the member districts on the investment pool, without any reductions for claimed investment-related expenses;
- c. The TTO's borrowing from the member districts is improper, and the TTO must repay its borrowing by crediting LT's account with LT's pro rata share of the current balance of the Advances to the Township Treasurer;
- d. The TTO has no legal right to charge LT for any amounts related to the TTO's claimed structural deficit;
- e. The TTO has no legal right to make unilateral withdrawals, adjustments, ledger entries, disbursements, or other reductions to the amounts of LT's funds held at the TTO;
- f. The TTO's use of LT's funds for the collateral for the West 40 loan was unauthorized and improper, and the TTO must credit LT's account with LT's pro rata share of the collateral; and
- g. LT has no obligation under the School Code, or alternatively under the American Rule on recovery of attorneys' fees, to pay those portions of the TTO's pro rata invoices, past or future, that are for TTO Attorneys' Fees in the LT Litigation.

Respectfully submitted,

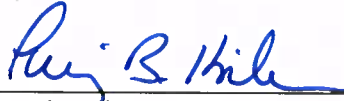
LYONS TOWNSHIP HIGH SCHOOL
DISTRICT 204

By s/Jay R. Hoffman
Its Attorney

Jay R. Hoffman
Hoffman Legal
20 N. Clark St., Suite 2500
Chicago, IL 60602
(312) 899-0899
jay@hoffmanlegal.com
Attorney No. 34710

VERIFICATION

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, as Superintendent of Lyons Township High School District 204, I certify that the statements set forth in the foregoing pleading are true and correct.



Dr. Timothy B. Kilrea

Memorandum

To: Robert Healy

From: Lisa Beckwith

Date: February 29, 2000

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost and responsibility of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- Annual salary and benefit costs for 3 employees as listed below:

	Salary	OASDI		Insurance	Insurance	
	<u>99-00</u>	<u>Medicare</u>	<u>IMRF</u>	<u>Medical</u>	<u>Life</u>	<u>Total</u>
Programmer Analyst	\$41,205	\$3,152	\$3,045		\$48	\$47,450
Accounts Payable Bkkeeper	\$23,192	\$1,774	\$1,714	\$7,028	\$48	\$33,756
Payroll Bookkeeper	\$21,861	\$1,672	\$1,616		\$48	\$25,197
Total	\$86,258	\$6,598	\$6,375	\$7,028	\$144	\$106,403

An invoice will be sent to the Township Treasurer in May with receipt of funds expected prior to the close of the fiscal year.

EXHIBIT

A

D204-00176

Memorandum

To: Robert Healy

From: Harold Huang

Date: May 30, 2001

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost and responsibility of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- Annual salary and benefit costs for 3 employees as listed below:

	Salary	OASDI		Insurance	Insurance	
	00-01	Medicare	IMRF	Medical	Life	Total
Programmer Analyst	\$43,265	\$3,310	\$2,328		\$48	\$48,903
Accounts Payable Bkkeeper	\$29,431	\$2,252	\$1,583	\$7,650	\$48	\$40,916
Payroll Bookkeeper	\$34,000	\$2,601	\$1,829	\$4,896	\$48	\$43,326
Total	\$106,696	\$8,163	\$5,740	\$12,546	\$144	\$133,289

An invoice will be sent to the Township Treasurer in May with receipt of funds expected prior to the close of the fiscal year.

EXHIBIT

2
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B

D204-00192

Memorandum

To: Robert Healy

From: Harold Huang *HH*

Date: February 4, 2002

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost and responsibility of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- Annual salary and benefit costs for 3 employees as listed below:

	Salary	OASDI		Insurance	Insurance	
	<u>01-02</u>	<u>Medicare</u>	<u>IMRF</u>	<u>Medical</u>	<u>Life</u>	<u>Total</u>
Programmer Analyst	\$43,000	\$3,290	\$2,124	\$2,836	\$152	\$51,402
Accounts Payable Bkkeeper	\$30,618	\$2,342	\$1,454	\$7,946	\$51	\$42,411
Payroll Bookkeeper	\$34,908	\$2,670	\$1,571	\$5,386	\$51	\$44,586
Total	\$108,526	\$8,302	\$5,149	\$16,168	\$254	\$138,399

An invoice will be sent to the Township Treasurer in February with receipt of funds expected prior to the close of the fiscal year.

444152

CUSTOMER ORDER NO. 032897

ALPHABETICAL

CUSTOMER ORDER NO. 1261

01 MAY 30 AM 7:30

SHIP TO:

Same

Attn: Stockroom

LaGrange, IL 60525

Wove with a

with an Inside

D CHARGE

received per Gina Shadde

TERMS: NET 15 DAYS

PARTIAL

X COMPLETE

White: Vendor Pink: Business Office Green and Blue: Requisitioner Yellow: Receiving

5

Memorandum

To: Robert Healy

From: Harold Huang

Date: March 10, 2003

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- The attached invoices were paid by LTHS. Future invoices will be sent to the Township Treasurer for payment.
- Annual salary and benefit costs for 4 employees as per attached invoice.

Receipt of funds in payment of attached invoice is expected prior to close of the fiscal year.

6

**LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2002-03**

	Salary 02-03	OASDI Medicare	IMRF	TRS	Medical Insurance	Life Insurance	Total
Database Administrator (75%)	\$ 50,625	\$ 3,873	\$ 2,784		\$ 2,701	\$ 279	\$ 60,262
Accounts Payable							
Bookkeeper	\$ 31,845	\$ 2,436	\$ 1,751		\$ 9,932	\$ 55	\$ 46,020
Payroll Specialist	\$ 36,774	\$ 2,813	\$ 2,023		\$ 6,732	\$ 55	\$ 48,397
Accounts Manager (15%)	\$ 9,070			\$ 956	\$ 540	\$ 370	\$ 10,936
							\$ 165,615
Invoices paid to Ladwig Business Forms for envelopes used for payroll and accounts payable							
							\$ 2,939
						TOTAL	\$ 168,554

INVOICE 8134

LADWIG BUSINESS FORMS, INC.

1030 S. LaGrange Road
Suites 6 and 7
LaGRANGE, ILLINOIS 60525
(708) 352-2070
FAX: (708) 352-2086

INVOICE DATE July 31, 2001

CUSTOMER ORDER NO. 20583

SOLD TO:

01 AUG -7 AM 7:48
SHIP TO:

SHIP TO:

Attn: Business Office

Same

Lyons Township High School

Attn: Debbie Cook/Room 108

100 S. Brainard Avenue

LaGrange, IL 60525

[illegible]

Thank You

TERMS: NET 15 DAYS

DELIVERY

PARTIAL

X COMPLETE

Additional Comments:

Instructions to Vendor:

1. Do not send invoices to the departmental offices or personnel. Payment terms are net 45 days.
2. The Purchase Order Number must appear on all invoices and shipments to avoid delay in payment.
3. We do not pay C.O.D. charges of any kind. All shipping charges must be prepaid.

No substitutions of any items or any alterations allowed without prior approval of Business Manager/Purchasing Manager.

We are exempt from Illinois Sales & Use Tax and Federal Excise Tax.

6. This contract is subject to and governed by the rules and regulations of the Illinois Fair Employment Practices Act, the Equal Employment Opportunity Clause, the Illinois Human Rights Act and Illinois Human Rights Commission's Rules and Regulations for public contracts.
7. Materials furnished under this order which contain substances listed under Section 205, Table A, Toxic Substances Disclosure to Employees' List (56 Illinois Administrative Code, Chapter 1, Sec. 205, Tab. A, Sub-Chapter b) shall obligate the supplier thereof to furnish a Material Safety Data Sheet (MSDS) pertinent to the product(s).

White: Vendor Pink: Business Office Green and Blue: Requisitioner Yellow: Receiving

9

Memorandum

To: Robert Healy

From: Harold Huang 

Date: March 10, 2003

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's office:


- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- The attached invoices were paid by LTHS. Future invoices will be sent to the Township Treasurer for payment.
- Annual salary and benefit costs for 4 employees as per attached invoice.

Receipt of funds in payment of attached invoice is expected prior to close of the fiscal year.

10

Memorandum

To: Robert Healy

From: David Sellers 

Date: April 12, 2004

Re: Treasurer's Office Responsibilities

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's office:

- Payroll and accounts payable bank reconciliation.
- Balance monthly totals between Treasurer and LTHS.
- Provide printing costs for checks and envelopes for accounts payable, payroll, imprest and student activities.
- Annual salary and benefit costs for 4 employees as per attached invoice.

Receipt of funds in payment of attached invoice is expected prior to close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2003-04

2006

0.2 1.5 6.100

0.2 1.5 6.100

	Salary 03-04	OASDI Medicare	IMRF	TRS	Medical Insurance	Life Insurance	Total
Database Administrator (75%)	\$ 51,638	\$ 3,950	\$ 3,305		\$ 3,336	\$ 261	\$ 62,489
Accounts Payable							
Bookkeeper	34,443.33	\$ 2,534	\$ 2,120		\$ 12,137	\$ 50	\$ 49,959
Payroll Specialist	37,775.20	\$ 2,926	\$ 2,448		\$ 18,227	\$ 50	\$ 51,896
Accounts Manager (15%)	\$ 9,387			\$ 999	\$ 667	\$ 350	\$ 11,403
	54,000						\$ 175,747

2006

Bruce 57,390.90

Debbie 36,310.32

Lisa 41,927.24

Koddy 62,400.00

MA 43,242.48

13

INVOICE 8603

LADWIG BUSINESS FORMS, INC.

1030 S. LaGrange Road
Suites 6 and 7
LaGRANGE, ILLINOIS 60525
(708) 352-2070
FAX: (708) 352-2086

INVOICE DATE January 13, 2003

CUSTOMER ORDER NO. 31912

03 JAN 16 AM 9:10

SOLD TO:

SHIP TO:

Attn: Business Office

Same

Lyons Township High School

Attn: Deb Cook/Storeroom

100 S. Brainard Avenue

LaGrange, IL 60525

[illegible]

Thank You

TERMS: NET-15 DAYS

DELIVERY

_____ PARTIAL X COMPLETE

Additional Comments:

**NOT SUBJECT TO FEDERAL/STATE RETAIL TAX.
SEND ALL INVOICES TO THE ATTENTION OF
THE BUSINESS OFFICE.**

Instructions to Vendor:

1. Do not send invoices to the departmental offices or personnel. Payment terms are net 45 days.
2. The Purchase Order Number must appear on all invoices and shipments to avoid delay in payment.
3. We do not pay C.O.D. charges of any kind. All shipping charges must be prepaid.

No substitutions of any items or any alterations allowed without prior approval of Business Manager/Purchasing Manager.
We are exempt from Illinois Sales & Use Tax and Federal Excise Tax.

6. This contract is subject to and governed by the rules and regulations of the Illinois Fair Employment Practices Act, the Equal Employment Opportunity Clause, the Illinois Human Rights Act and Illinois Human Rights Commission's Rules and Regulations for public contracts.
7. Materials furnished under this order which contain substances listed under Section 205, Table A, Toxic Substances Disclosure to Employees' List [56 Illinois Administrative Code, Chapter 1, Sec. 205, Tab. A, Sub-Chapter b] shall obligate the supplier thereof to furnish a Material Safety Data Sheet (MSDS) pertinent to the product(s).

White: Vendor Pink: Business Office Green and Blue: Requisitioner Yellow: Receiving

D204-00217

TO: Robert Healy
FROM: David Sellers
SUBJECT: Treasurer's Office Responsibilities
DATE: June 14, 2005

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for envelopes for payroll and accounts payable checks.
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

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LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2004-2005

	Salary 04-05	OASDI Medicare	IMRF	Medical Insurance	Life Insurance	Total
Database Administrator (75%)	\$ 53,703.00	\$ 4,108.28	\$ 3,587.36	\$ 4,447.50	\$ 309.00	\$ 66,155.14
Accounts Payable Bookkeeper	34,443.33	2,634.91	2,300.81	12,137.00	50.00	51,566.06
Payroll Specialist	39,775.20	3,042.80	2,656.98	8,226.50	50.00	53,751.49
Accounting Manager (15%)	8,100.00	619.65	541.08	2,070.97	47.00	11,378.70
Printing Expense - see attached						1,717.10
						<u>\$184,568.48</u>

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LYONS TOWNSHIP HIGH SCHOOL

DAVID S. SELLERS
Director of Business Services

DISTRICT OFFICE
NORTH CAMPUS
100 S. Brainard Ave.
LaGrange, IL 60525
(708) 579-6462

SOUTH CAMPUS
4900 S. Willow Springs Rd.
Western Springs, IL 60558

TO: Robert Healy

FROM: David Sellers

SUBJECT: Treasurer's Office Responsibilities

DATE: June 14, 2006

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for envelopes for payroll and accounts payable checks.
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

Lyons Township High School District 204
Service Costs for 2005-06

	Salary	Taxes	LIFE Brd Paid	Medical/Dental Brd Paid	Total	Percentage	Total
Accounting Mgr-KM	\$ 62,400.00	\$ 10,302.24	\$ 311.04	\$ 11,762.41	\$ 84,775.69	15.00%	\$ 12,716.35
Payroll-LT	\$ 41,927.04	\$ 6,922.15	\$ 86.40	\$ 8,349.31	\$ 57,284.90	100.00%	\$ 57,284.90
Accts Payable-DC	\$ 36,310.32	\$ 5,994.83	\$ 86.40	\$ 12,317.42	\$ 54,708.97	100.00%	\$ 54,708.97
Database Adm-BH-75%	\$ 43,043.18	\$ 5,329.82	\$ 129.60	\$ 2,843.08	\$ 51,345.67	75.00%	\$ 38,509.26
Database Adm-SB-25%	\$ 22,500.00	\$ 3,714.75	\$ 97.20	\$ 2,940.60	\$ 29,252.55	75.00%	\$ 21,939.41
							\$ 185,158.90

Lyons Township High School District 204


BUSINESS OFFICE RATE HISTORY '06

		Salary	Taxes	LIFE Brd Paid	Medical/Dental Brd Paid	Total	Percentage	Total
Accounting Mgr-KM	F-PPO	\$ 62,400.00	\$ 10,302.24	\$ 311.04	\$ 11,762.41	\$ 84,775.69	15.00%	\$ 12,716.35
Payroll-LT	C-NROA	\$ 41,927.04	\$ 6,922.15	\$ 86.40	\$ 8,349.31	\$ 57,284.90	100.00%	\$ 57,284.90
Accts Payable-DC	F-NROA	\$ 36,310.32	\$ 5,994.83	\$ 86.40	\$ 12,317.42	\$ 54,708.97	100.00%	\$ 54,708.97
Database Adm-BH	S-PPO	\$ 57,390.90	\$ 9,475.24	\$ 172.80	\$ 3,790.77	\$ 70,829.71	75.00%	\$ 53,122.28
Insurance-MM	S-PPO	\$ 43,242.48	\$ 7,139.33	\$ 86.40	\$ 3,790.77	\$ 54,258.98	0.00%	\$ -
Michael Ditchie		\$ 45,356.82	\$ 7,488.41	\$ 86.40		\$ 52,931.63		
								\$ 177,832.51

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LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy
FROM: David Sellers 
SUBJECT: Treasurer's Office Responsibilities
DATE: June 7, 2007

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for payroll and accounts payable checks
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2006-2007

	Salary 06-07	OASDI 6.2%	Medicare 1.45%	IMRF 8.86%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator (75%)	\$ 78,000.00	\$ 4,836.00	\$ 1,131.00	\$ 6,910.80	\$ 11,622.19	\$ 759.72	\$ 103,259.71	\$ 0.75	\$ 77,444.78
Accounts Payable Bookkeeper	\$ 37,627.20	\$ 2,332.89	\$ 545.59	\$ 3,333.77	\$ 12,672.83	\$ 39.60	\$ 56,551.88	\$ 1.00	\$ 56,551.88
Payroll Specialist	\$ 43,430.40	\$ 2,692.68	\$ 629.74	\$ 3,847.93	\$ 7,514.80	\$ 39.60	\$ 58,155.16	\$ 1.00	\$ 58,155.16
Accounting Manager (15%)	\$ 65,520.00	\$ 4,062.24	\$ 950.04	\$ 5,805.07	\$ 11,622.19	\$ 638.16	\$ 88,597.70	\$ 0.15	\$ 13,289.66
Microtoner for check printing	\$224,577.60	\$ 13,923.81	\$ 3,256.38	\$ 19,897.58	\$ 43,432.01	\$ 1,477.08	\$ 306,564.45	\$	\$ 994.96
									\$ 206,436.44

[26 omitted]

22

Morici, Mary Ann

From: Moran, Kathy

Sent: Tuesday, May 29, 2007 1:52 PM

To: Morici, Mary Ann

Subject: Insurance expense

Mary Ann,

Can you tell me the FY07 board expense for medical and life insurance for the following employees?

	MED	LIFE	LTD
Kathy Moran	\$11622.19/YR	\$172.92/YR	\$465.24/YR
Lisa Toulounis	\$11622.19/YR	\$39.60/YR	-
Debbie Cook	\$12672.83/YR	\$39.60/YR	-
Sherri Bugyis	\$11622.19/YR	\$205.92/YR	\$553.80/YR

What was Lisa's old amount?

Thanks,
Kathy

LISA couple: \$7514.80

5/30/2007

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D204-00238

PAY.345.12 - FY 07 - Employee Assignments/Contracts

EMPLOYEE: [REDACTED] CONTRACT: [REDACTED]

EMPLOYEE: [REDACTED] CONTRACT: [REDACTED]

General Information: [REDACTED]


EMPLOYEE	CONTRACT	AMOUNT	PERIOD
10,8,00,2528,1581,7308	100,0000	37,627.20	

Look up

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LYONS TOWNSHIP HIGH SCHOOL

Business Office • 108 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy
FROM: David Sellers 
SUBJECT: Treasurer's Office Responsibilities
DATE: June 7, 2007

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for payroll and accounts payable checks
- Annual salary and benefit costs for 4 employees as per attached invoice


Payment of attached invoices is expected prior to the close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2006-2007

	Salary 06-07	OASDI 6.2%	Medicare 1.45%	IMRF 8.88%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator (75%)	\$ 78,000.00	\$ 4,836.00	\$ 1,131.00	\$ 6,910.80	\$ 11,622.19	\$ 759.72	\$ 103,259.71	\$ 0.75	\$ 77,444.78
Accounts Payable Bookkeeper	\$ 37,627.20	\$ 2,332.89	\$ 545.59	\$ 3,333.77	\$ 12,672.83	\$ 39.60	\$ 56,551.88	\$ 1.00	\$ 56,551.88
Payroll Specialist	\$ 43,430.40	\$ 2,692.68	\$ 629.74	\$ 3,847.93	\$ 7,514.80	\$ 39.60	\$ 58,155.16	\$ 1.00	\$ 58,155.16
Accounting Manager (15%)	\$ 65,520.00	\$ 4,062.24	\$ 950.04	\$ 5,805.07	\$ 11,622.19	\$ 638.16	\$ 88,597.70	\$ 0.16	\$ 13,289.66
Microtoner for check printing									\$ 994.96
	\$224,577.60	\$ 13,923.81	\$ 3,256.38	\$ 19,897.58	\$ 43,432.01	\$ 1,477.08	\$ 308,564.45		\$ 206,436.44

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy
FROM: David Sellers 
SUBJECT: Treasurer's Office Responsibilities
DATE: June 9, 2008

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for payroll and accounts payable checks
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2007-2008

	Salary 07-08	OASDI 6.2%	Medicare 1.45%	IMRF 8.86%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator (75%)	\$ 81,120.00	\$ 5,029.44	\$ 1,176.24	\$ 7,187.23	\$ 11,622.19	\$ 759.72	\$ 106,894.82	\$ 0.75	\$ 80,171.12
Accounts Payable Bookkeeper	\$ 39,351.36	\$ 2,439.78	\$ 570.59	\$ 3,486.53	\$ 12,672.83	\$ 39.60	\$ 58,560.70	\$ 1.00	\$ 58,560.70
Payroll Specialist	\$ 45,351.36	\$ 2,811.78	\$ 657.59	\$ 4,018.13	\$ 7,514.80	\$ 39.60	\$ 60,393.27	\$ 1.00	\$ 60,393.27
Accounting Manager (15%)	\$ 68,796.00	\$ 4,265.35	\$ 997.54	\$ 6,095.33	\$ 11,622.19	\$ 638.16	\$ 92,414.57	\$ 0.15	\$ 13,862.19
	\$234,618.72	\$ 14,546.36	\$ 3,401.97	\$ 20,787.22	\$ 43,432.01	\$ 1,477.08	\$ 318,263.36		\$ 212,987.27

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INVOICE DATE	INVOICE NUMBER	INVOICE TERMS	DUE DATE
11/03/2006	CLL4803	NET 30 Days-Gov/Ed	12/03/2006

OUR PART NO.

326473

DESCRIPTION

TROY MICR 9000 9050 TONER CART
Manufacture Part Number: 02-81081-001

QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
1	1	0	\$596.99	\$596.99

14 NOV 2006 AM 8:12

11/15

ACH INFORMATION: THE NORTHERN TRUST
50 SOUTH LASALLE STREET
CHICAGO, IL 60675
ROUTING NO.: 071000152
ACCOUNT NAME: CDW GOVERNMENT INC.
ACCOUNT NO.: 91057

HAVE QUESTIONS ABOUT YOUR ACCOUNT? PLEASE EMAIL US AT: credit@cdw.com

ORDER DATE 11/03/2006	SHIP VIA UPS Ground (1-2 day)	PURCHASE ORDER NO. 71430	CUSTOMER NO. 191500	PRODUCT SUBTOTAL	\$596.99
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com SHIP TO: LYONS TOWNSHIP HIGH SCHOOL LISA TOULOUHIS 100 S BRAINARD AVE LA GRANGE IL 60525-2100				SALES ORDER NUMBER	
				DNQ6649	
				SHIPPING	\$12.99
				SALES TAX	\$0.00
				INVOICE AMOUNT	\$609.98
				AMOUNT DUE	\$609.98

CDW GOVERNMENT, INC. AN ILLINOIS CORPORATION FEIN 36-4230110

PRODUCT AND SERVICE INFORMATION: CDW GOVERNMENT, INC. IS A CDW COMPANY. CDW GOVERNMENT, INC. IS A CDW COMPANY.

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D204-00246

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy
FROM: David Sellers
SUBJECT: Treasurer's Office Responsibilities
DATE: June 9, 2009

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for payroll and accounts payable checks
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2008-2009

	Salary 08-09	OASDI 6.2%	Medicare 1.45%	IMRF 8.32%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator (75%)	\$ 85,176.00	\$ 5,280.91	\$ 1,235.05	\$ 7,086.64	\$ 10,225.81	\$ 829.20	\$ 109,833.62	\$ 0.75	\$ 82,375.21
Accounts Payable Bookkeeper	\$ 40,841.38	\$ 2,532.17	\$ 592.20	\$ 3,398.00	\$ 11,157.46	\$ 39.60	\$ 58,560.81	\$ 1.00	\$ 58,560.81
Payroll Specialist	\$ 47,167.92	\$ 2,924.41	\$ 683.93	\$ 3,924.37	\$ 10,225.81	\$ 39.60	\$ 64,966.05	\$ 1.00	\$ 64,966.05
Accounting Manager (15%)	\$ 71,892.00	\$ 4,457.30	\$ 1,042.43	\$ 5,981.41	\$ 10,225.81	\$ 700.56	\$ 94,299.52	\$ 0.15	\$ 14,144.93
Micro Toner	\$245,077.30	\$ 15,194.79	\$ 3,553.62	\$ 20,390.43	\$ 41,834.89	\$ 1,608.96	\$ 327,659.99	\$	\$ 781.01
									\$ 220,828.01

34

Morici, Mary Ann

From: Moran, Kathy
Sent: Tuesday, June 09, 2009 6:43 AM
To: Morici, Mary Ann
Subject: Insurance costs

*Board Paid
2008-09*

Hi Mary Ann,

I need the district costs for medical and life insurance (listed separately) for the following employees:

	MED-DENT	LIFE	LTD
F- PPO Kathy Moran	10,225.81	190.08	510.48
F- PPO Lisa Toulounis	10,225.81	39.60	
F- BCS Deb Cook	11,157.46	39.60	
S- PPO Mary Ann Morici	3212.71	39.60	
F- PPO Lottie Komperda	10,225.81	39.60	
F- PPO Sherri Bugyis	10,225.81	224.40	604.80

Thanks,
Kathy

6/9/2009

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LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy

FROM: David Sellers

SUBJECT: Treasurer's Office Responsibilities

DATE: June 14, 2010

Following is a list of responsibilities that District 204 proposes become the direct cost of the Township Treasurer's Office

- Payroll and Accounts Payable bank reconciliation
- Balance monthly totals between Treasurer and LTHS
- Provide printing costs for envelopes for payroll and accounts payable checks.
- Annual salary and benefit costs for 5 employees as per attached invoice

Payment of attached invoices is expected prior to the close of the fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2009-10

	Salary 09-10	OASDI 6.2%	Medicare 1.45%	IMRF 8.32%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator (75%)	\$ 87,731.00	\$ 5,439.32	\$ 1,272.10	\$ 7,299.22	\$ 10,947.53	\$ 853.89	\$ 113,543.06	\$ 0.75	\$ 85,157.30
Accounts Payable Bookkeeper	\$ 42,073.00	\$ 2,608.53	\$ 610.06	\$ 3,500.47	\$ 10,947.53	\$ 39.60	\$ 59,779.19	\$ 1.00	\$ 59,779.19
Accounts Payable Bookkeeper	\$ 38,043.36	\$ 2,358.69	\$ 551.63	\$ 3,165.21	\$ 10,947.53	\$ 39.60	\$ 55,106.01	\$ 1.00	\$ 55,106.01
Payroll Specialist	\$ 43,344.00	\$ 2,687.33	\$ 628.49	\$ 3,606.22	\$ 6,568.50	\$ 39.60	\$ 56,874.14	\$ 1.00	\$ 56,874.14
Accounting Manager (20%)	\$ 74,049.00	\$ 4,591.04	\$ 1,073.71	\$ 6,160.88	\$ 10,947.53	\$ 722.43	\$ 97,544.59	\$ 0.20	\$ 19,508.92
Micro Toner									\$ 318.80
	\$285,240.36	\$ 17,684.90	\$ 4,135.99	\$ 23,732.00	\$ 50,358.62	\$ 1,695.12	\$ 382,846.99		\$ 276,744.35

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	Medical Ins	Life	LTD
Bugyis, S	\$ 10,992.43	\$ 1,192.80	\$ 99.40
Moran, K	\$ 10,992.43	\$ 1,006.77	\$ 83.90
Cook, D	\$ 12,129.29	\$ 32.40	
Stone, P	\$ 10,992.43	\$ 32.40	
Henneman, K	\$ 10,992.43	\$ 32.40	
Morici, M	\$ 3,435.12	\$ 32.40	
Komperda, W	\$ 12,344.42	\$ 32.40	

10,021.82

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INVOICE DATE		INVOICE NUMBER		INVOICE TERMS		DUE DATE	
12/03/2008		MNX2128		NET 30 Days-Gov/Ed		01/02/2009	
OUR PART NO.	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL	
076514	TROY MICR 8000 5SI TONER CART Manufacture Part Number: 02-17981-001	1	1	0	\$385.99	\$385.99	
<p>ACH INFORMATION: THE NORTHERN TRUST ROUTING NO.: 071000152 50 SOUTH LASALLE STREET ACCOUNT NAME: CDW GOVERNMENT INC CHICAGO, IL 60675 ACCOUNT NO.: 91057</p> <p>HAVE QUESTIONS ABOUT YOUR ACCOUNT? PLEASE EMAIL US AT: credit@cdw.com</p>							
ORDER DATE 11/25/2008	SHIP VIA FEDEX Ground	PURCHASE ORDER NO. 91564		CUSTOMER NO. 191500		PRODUCT SUBTOTAL	\$385.99
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com		SHIP TO: LYONS TOWNSHIP HIGH SCHOOL DEBBIE COOK 100 S BRAINARD AVE LA GRANGE IL 60525-2100		SALES ORDER NUMBER MMS1197		SHIPPING	\$0.00
						SALES TAX	\$0.00
						INVOICE AMOUNT	\$385.99
						AMOUNT DUE	\$385.99

CDW GOVERNMENT, INC. AN ILLINOIS CORPORATION FEIN 38-4230110



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D204-00260



The Right Technology.
Right Away.™

VISIT CDWG ON THE INTERNET

INVOICE DATE	INVOICE NUMBER	INVOICE TERMS	DUE DATE
05/11/2009	PBJ1796	NET 30 Days-Gov/Ed	06/10/2009

OUR PART NO.	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
076514	TROY MICR 8000 5SI TONER CART Manufacture Part Number: 02-17981-001	1	1	0	\$385.03	\$385.03

ORIGINAL
INVOICE


THANK YOU FOR YOUR ORDER

ACH INFORMATION: THE NORTHERN TRUST ROUTING NO.: 071000152
50 SOUTH LASALLE STREET ACCOUNT NAME: CDW GOVERNMENT INC
CHICAGO, IL 60675 ACCOUNT NO.: 91057

HAVE QUESTIONS ABOUT YOUR ACCOUNT? PLEASE EMAIL US AT: credit@cdw.com

PAID
MAY 19 2009

BY: _____

ORDER DATE 05/07/2009	SHIP VIA UPS Ground (1- 2 day)	PURCHASE ORDER NO. 92528	CUSTOMER NO. 191500	PRODUCT SUBTOTAL	\$385.03
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com		SHIP TO: LYONS TOWNSHIP HIGH SCHOOL KAREN BROWN 100 S BRAINARD AVE LA GRANGE IL 60525-2100		SALES ORDER NUMBER	
				NTS2720	
				SHIPPING	
				\$9.99	
				SALES TAX	
				\$0.00	
				INVOICE AMOUNT	
CDW GOVERNMENT, INC. AN ILLINOIS CORPORATION FEIN 38-4230110 				\$395.02	
				AMOUNT DUE	
				\$395.02	

CDW GOVERNMENT, INC. AN ILLINOIS CORPORATION FEIN 36-4230110



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D204-00261

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainerd Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert G. Healy, Township School Treasurer

FROM: David S. Sellers, Director of Business Services

SUBJECT: Treasurer's Office Responsibilities

DATE: June 1, 2011

Following is a list of responsibilities that District 204 proposes become the direct cost of the Lyons Township Treasurer's Office:

- Payroll and Accounts Payable bank reconciliations
- Balance monthly General Ledger totals between Treasurer and LTHS
- Provide printing costs for payroll checks
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoices will be deferred and reviewed next fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2010-11

	Salary 10-11	OASDI 6.2%	Medicare 1.45%	IMRF 8.32%	Medical Insurance	Life & LTD	Total	Percent applied	Total
Database Administrator	\$ 87,731.00	\$ 5,439.32	\$ 1,272.10	\$ 7,299.22	\$ 10,992.43	\$ 1,292.20	\$ 114,026.27	\$ 0.75	\$ 85,519.70
Accounts Payable Bookkeeper	\$ 43,326.00	\$ 2,686.21	\$ 628.23	\$ 3,604.72	\$ 12,129.29	\$ 1,090.67	\$ 63,465.12	\$ 1.00	\$ 63,465.12
Accounts Payable Bookkeeper	\$ 39,191.36	\$ 2,429.86	\$ 568.27	\$ 3,260.72	\$ 10,992.43	\$ 39.60	\$ 56,482.25	\$ 1.00	\$ 56,482.25
Payroll Specialist	\$ 44,516.16	\$ 2,760.00	\$ 645.48	\$ 3,703.74	\$ 10,992.43	\$ 39.60	\$ 62,657.42	\$ 1.00	\$ 62,657.42
Accounting Manager	\$ 76,270.00	\$ 4,728.74	\$ 1,105.92	\$ 6,345.66	\$ 10,992.43	\$ 722.43	\$ 100,165.18	\$ 0.15	\$ 15,024.78
Micro Toner to print checks	\$291,034.52	\$ 18,044.14	\$ 4,220.00	\$ 24,214.07	\$ 56,099.01	\$ 3,184.50	\$ 396,796.24	\$	\$ 385.99
									\$ 283,535.26

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**Office
DEPOT**

Office Depot, Inc
PO BOX 630813
CINCINNATI OH
45263-0813

FEDERAL ID:59-2663954

ORIGINAL INVOICE

THANKS FOR YOUR ORDER

IF YOU HAVE ANY QUESTIONS
OR PROBLEMS, JUST CALL US
FOR CUSTOMER SERVICE ORDER: (888) 263-3423
FOR ACCOUNT: (800) 721-6592

INVOICE NUMBER	AMOUNT DUE	PAGE NUMBER
486350939001	316.80	Page 1 of 1
INVOICE DATE	TERMS	PAYMENT DUE
31-AUG-09	Net 30	02-OCT-09

BILL TO:

ATTN: ACCOUNTS PAYABLE
LYONS TWP HIGH SCH
C/O BUSINESS OFFICE
100 S BRAINARD AVE
LA GRANGE IL 60525-2100

SHIP TO:

LYONS TWP HIGH SCH
NORTH CAMPUS
100 S BRAINARD AVE
LA GRANGE IL 60525-2100



ACCOUNT NUMBER 28502485	PO # 100846 - <u>Close P.O.</u>	SHIP TO ID NORTH CAMP	ORDER NUMBER 486350939001	ORDER DATE 27-AUG-09	SHIPPED DATE 31-AUG-09		
BILLING ID 173346	ACCOUNT MANAGER RELEASE	ORDERED BY STONE, PATTY	DESKTOP	ACCT # 2520.4100.7300			
CATALOG ITEM #/ MANUF CODE	DESCRIPTION/ CUSTOMER ITEM #	U/M TAX	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	EXTENDED PRICE
905290 TRS0281300001	TONER, 4014/4015/4515, MICR, 905290	EA Y	1	1	0	316.800	316.80
PAID SEP 14 2009 BY: _____ 8 SEP 2009 PM 2:41							
SUB-TOTAL							316.80
DELIVERY							0.00
SALES TAX							0.00
TOTAL							316.80

All amounts are based on USD currency

To return supplies, please repack in original box and insert our packing list, or copy of this invoice. Please note problem so we may issue credit or replacement, whichever you prefer. Please do not ship collect. Please do not return furniture or machines until you call us first for instructions. Shortage or damage must be reported within 5 days after delivery.

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D204-00267

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard Ave. • LaGrange, IL 60525 • (708) 579-6300 • FAX (708) 579-6474

TO: Robert Healy

FROM: David Sellers

SUBJECT: Treasurer's Office Responsibilities

DATE: June 13, 2012

Following is a list of District 204 responsibilities that are a direct cost of the Township Treasurer's Office

- Payroll and Accounts Payable bank reconciliation
- Balance monthly General Ledger totals between Treasurer and LTHS
- Provide printing costs for envelopes for payroll and accounts payable checks.
- Annual salary and benefit costs for 4 employees as per attached invoice

Payment of attached invoice will be deferred and reviewed next fiscal year.

LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2011-12

	Salary 11-12	OASDI 6.2%	Medicare 1.45%	IMRF 8.32%	Medical Insurance	Life & LTD	Total	Percent Applied	Total
Database Administrator	\$ 93,978.00	\$ 5,826.64	\$ 1,362.68	\$ 7,818.97	\$ 12,235.40	\$ 306.36	\$121,528.05	75%	\$ 91,146.03
Accounts Payable Bookkeeper	\$ 45,059.04	\$ 2,793.66	\$ 653.36	\$ 3,748.91	\$ 13,399.26	\$ 32.40	\$ 65,686.63	100%	\$ 65,686.63
Accounts Payable Bookkeeper	\$ 40,757.76	\$ 2,526.98	\$ 590.99	\$ 3,391.05	\$ 12,235.40	\$ 32.40	\$ 59,534.57	100%	\$ 59,534.57
Payroll Specialist	\$ 46,290.96	\$ 2,870.04	\$ 671.22	\$ 3,851.41	\$ 12,235.40	\$ 32.40	\$ 65,951.43	100%	\$ 65,951.43
Accounting Manager	\$ 79,321.00	\$ 4,917.90	\$ 1,150.15	\$ 6,599.51	\$ 12,235.40	\$ 258.96	\$104,482.92	15%	\$ 15,672.44
	\$305,406.76	\$ 18,935.22	\$ 4,428.40	\$ 25,409.84	\$ 62,340.86	\$ 662.52	\$417,183.60		\$297,991.10

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PAY.345 :12- FY 12- Employee Assignments/Contracts

FOR PAYMENT OF

EMPLOYEE ASSIGNMENTS

EMPLOYEE: 0000241 BLISS, JEFFREY

POSITION: NON-CONTRACTUAL ADMINISTRATOR

General Information

ASSIGNMENT	POSITION	RATE
10/01/00:2660:1401:7500	00000000	93:978:00

Lookup

46

PAY345.12 - FY 12 - Employee Assignments/Contracts

EMPLOYEE: [Name] [ID]

POSITION: [Name] [ID]

General Information [Details]

Start Date	End Date	Rate
10/01/00	252921661-7388	10000000
		45,290.96

Lookup

49

PAY-345:12 - FY 12 - Employee Assignments/Contracts

EMPLOYEE: [Name] [ID] [Title]

POSITION: [Code] [Description]

General Information: [Tab] [Details]

Position Code	Position Description	Rate
1010:00/2520:114/7300	100:0000	79,321.00

Lookup

50

PAY.345.12 - FY 12 - Employee Assignments/Contracts

EMPLOYEE: MARTIN, ROMEERAWANDELAWA
POSITION: DRIVER/CUSTOMER

General Information: Financial Information

APPROVAL DATE	APPROVAL	APPROVAL
2010/02/25 10:12:54 AM	100,0000	55,804.00

Lookup

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INVOICE DATE	INVOICE NUMBER					08/19/10
07/20/10	THR1890	Net 30 Days				
ORDER DATE	SHIP VIA	PURCHASE ORDER NUMBER				CUSTOMER NUMBER
07/19/10	UPS Ground (1-2 day)	110479				191500
ITEM NUMBER	DESCRIPTION	QTY. ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
076514	TROY MICR 8000 5SI TONER CART Manufacturer Part Number: 02-17981-001	1	1	0	385.99	385.99

28 JUL 2010 AM 6:30

PAID
AUG 03 2010

BY: _____

GO GREEN!

CDW is happy to announce that paperless billing is now available! If you would like to start receiving your Invoices as an emailed PDF, please email CDW at paperlessbilling@cdw.com. Please include your Customer number or an Invoice number in your email for faster processing.

REDUCE PROCESSING COSTS AND ELIMINATE THE HASSLE OF PAPER CHECKS!

Begin transmitting your payments electronically via ACH using CDW's bank and remittance information located at the top of the attached payment coupon. Email credit@cdw.com with any questions.

ACCOUNT MANAGER	SHIPPING ADDRESS:	SUBTOTAL	\$385.99
KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com	LYONS TOWNSHIP HIGH SCHOOL DEB COOK - 108 100 S BRAINARD AVE LA GRANGE IL 60525-2100	SHIPPING	\$11.18
SALES ORDER NUMBER		SALES TAX	\$0.00
VDG2997		AMOUNT DUE	\$397.17



0001:0002

Cage Code Number 1KH72
DUNS Number 02-615-7235

ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

HAVE QUESTIONS ABOUT YOUR ACCOUNT?
PLEASE EMAIL US AT credit@cdw.com
VISIT US ON THE INTERNET AT www.cdwg.com

Page 1 of 1

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D204-00280

CERTIFICATE OF SERVICE

Jay R. Hoffman, an attorney, certifies that on October 21, 2019, he caused the foregoing pleading to be served by email on the following attorneys:

Barry P. Kaltenbach
kaltenbach@millercanfield.com

Gerald E. Kubasiak
gekubasiak@quinlanfirm.com

s/Jay R. Hoffman