1
IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
2 COUNTY DEPARTMENT, CHANCERY DIVISION
3
TOWNSHIP TRUSTEES OF SCHOOLS)
4 TOWNSHIP 38 NORTH RANGE 12)
EAST)
5)
Plaintiffs,) No. 13 CH 23386
6)
vs.)
7)
LYONS TOWNSHIP HIGH SCHOOL)
8 DISTRICT NO. 204,)
)
9 Defendants.)
10
11 The deposition of DAVID SELLERS, taken
12 before JO ANN LOSOYA, C.S.R., pursuant to the
13 provisions of the Illinois Code of Civil Procedure
14 and the Rules of the Supreme Court thereof
15 pertaining to the taking of depositions for the
16 purpose of discovery at 225 West Washington Street,
17 Chicago, Illinois commencing at 1:00 p.m. on
18 November 23, 2016.
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23
24

EXHIBIT
14

1 PRESENT:
2
MILLER CANFIELD PADDOCK & STONE, PLC
3 MR. BARRY P. KALTENBACH
225 West Washington Street
4 Suite 2600
Chicago, Illinois 60606
5 (312) 460-4200
Appeared on behalf of Plaintiffs.
6
7 HOFFMAN LEGAL
MR. JAY R. HOFFMAN
8 20 North Clark Street
Suite 2500
9 Chicago, Illinois 60606
(312) 899-0899
10 jay@hoffmanlegal.com
Appeared on behalf of Defendants.
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12
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REPORTED BY: JO ANN LOSOYA
14 LICENSE #: 084-002437
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1 EXAMINATION

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6 **********
7 EXHIBITS

15
16 ***ORIGINAL EXHIBITS RETAINED BY COUNSEL***
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1 (Witness sworn at 1:15 p.m.)
2 WHEREUPON:
3 DAVID SELLERS,
4 called as a witness herein, having been first duly
5 sworn, was examined and testified as follows:
6 EXAMINATION
7 BY MR. KALTENBACH:
8 Q. Thank you. Mr. Sellers, just to avoid
9 the apparent confusion my office created on the
10 record, could you please state your name, please?
11 A. David Sellers.
12 Q. Thank you. Mr. Sellers, have you been
13 deposed before?
14 A. Yes.
15 Q. I'm not going to run through everything.
16 If at some point you need to take a break to use the
17 washroom, to get more water or coffee, please let us
18 know, we will take a short break to do that.
19 If you don't understand a question
20 that I ask you or you don't hear the question,
21 please let me know. Because if you answer it, I
22 will necessarily assume it was both intelligible to
23 you and that you heard it. Is that fair?
24 A. Yes.

1 Q. What is your educational background, sir?
2 A. I have a master's of business
3 administration from Lewis University and a chief
4 school business official certificate or license
5 through Northern Illinois University. For my
6 bachelor's, I went to Elmhurst College.
7 Q. When did you get your bachelor's from
8 Elmhurst?
9 A. 1979.
10 Q. What was that in?
11 A. Business administration and music.
12 Q. Was that an -- I'm assuming that was a
13 dual major?
14 A. Yes.
15 Q. There is not one major -- it is not just
16 the business of music?
17 A. Yes, it is.
18 Q. Oh, really.
19 A. Yes.
20 Q. Is it actually two different degrees that
21 you received, though?
22 A. No. A bachelor of science in business
23 administration and music.
24 Q. I never heard of that one before and then

1 else within District 204?
2 A. Could you ask that question again?
3 Q. Sure. So Ms. Whitlow had expressed her
4 opinion that 204 should be paying for its own audit.
5 Did you follow up on that communication with anyone
6 else within District 204?
7 A. No, I didn't feel it was my
8 responsibility to do that.
9 Q. Okay. Did any of the members of the
10 board of education discuss the issue with you of
11 whether District 204 should be paying for its own
12 audit?
13 A. My response would be I don't think people
14 thought of it as an issue. You're using the word
15 "issue." I don't think people thought of it as an
16 issue. They considered it an arrangement.
17 Q. I guess let me rephrase the question.
18 Did you discuss the arrangement of District 204
19 having its audit paid for by the treasurer's office
20 with any member of the board of education?
21 A. No.
22 Q. How about any other employees within
23 District 204?
24 A. I don't recall a reason to have such a

1 discussion.
2 Q. It never really became something you gave
3 a lot of thought about until that time in 2012 that
4 we discussed?
5 MR. HOFFMAN: Object to the form of the
6 question.
7 BY MR. KALTENBACH:
8 Q. Is that the fair?
9 A. The conversation I had with Bob Healy was
10 to ask the question, Bob, you're paying for the
11 audits of all the school districts, correct? To
12 which he responded yes.
13 Q. That was the end of it?
14 A. Yeah.
15 Q. You had gotten a satisfactory answer,
16 correct?
17 A. I did. It was not my -- it was not my
18 place, my role, my responsibility to question a
19 system that had been in place for years prior to my
20 beginning my role as director of business services.
21 Q. Did you discuss -- I just want to kind of
22 eliminate this. Did you discuss that the treasurer
23 was paying for 204's audit or the audits of other
24 district with the members of Mr. Healy's staff?

1 A. No.
2 Q. Did you discuss it with any of the
3 individual trustees of schools?
4 A. No.
5 Q. Were you satisfied with the discussion to
6 use Baker Tilly?
7 A. Yes.
8 Q. During the period of time that you were
9 director of business services, you felt they did a
10 competent job insofar as you're aware?
11 A. I believe they satisfied the definition
12 of an independent audit, and the normal scope of an
13 independent audit that school districts expect.
14 Q. Is there another auditor Mathieson
15 Moyski? Does that ring a bell with you?
16 A. Yes.
17 Q. Who is the -- that's a firm, correct?
18 A. Correct.
19 MR. KALTENBACH: I'll just spell it for
20 the court reporter. M-A-T-H-I-E-S-O-N and then
21 M-O-Y-S-K-I. We'll just call it the Moyski firm, if
22 that's okay.
23 THE WITNESS: Yes.
24

1 BY MR. KALTENBACH:
2 Q. What did the Moyski firm do for
3 District 204?
4 A. They replaced Baker Tilly.
5 Q. Do you recall -- Strike that.
6 When did they replace Baker Tilly?
7 A. I think they did the 2013 audit.
8 Q. When did the District 204's fiscal year
9 end?
10 A. June 30.
11 Q. So fiscal year 2013 would end the year
12 ending on June 30, 2013, correct?
13 A. Correct.
14 Q. So they -- your recollection is Moyski
15 began doing the audits for 204 beginning with the
16 audit for fiscal year 2013?
17 A. I wish my recollection were perfect. At
18 this time I can say I believe that I only worked
19 with Mathieson Moyski one year.
20 Q. Well, you left in May of '14 so fiscal
21 year '14 wouldn't have been finished at that point?
22 A. Correct.
23 Q. It would have been the fiscal year '13
24 audit?

1 A. I do not.
2 Q. And then the next -- so that was the
3 2011. That was the --
4 MR. HOFFMAN: 2011.
5 MR. KALTENBACH: Did I skip -- did I flip
6 over by mistake. I'm sorry. That was 2011.
7 BY MR. KALTENBACH:
8 Q. The next one and I believe the final one
9 in this exhibit is the June 13, 2012, memorandum,
10 and that is on Page 271, correct, sir?
11 A. Correct.
12 Q. And this is a memorandum someone in your
13 office created, you reviewed and approved, and then
14 had sent onto Mr. Healy?
15 A. Yes.
16 Q. And it's the same five positions again,
17 right?
18 A. Correct.
19 Q. And 75 percent of the database
20 administrator and 15 percent of the accounting
21 manager?
22 A. Correct.
23 Q. And, again, you are not sure why it's
24 stated 15 percent in particular?

1 A. Correct.
2 Q. And then the next several pages, are
3 those just salaries of the individuals in the memo?
4 A. Yes.
5 MR. HOFFMAN: Just a CDW invoice.
6 MR. KALTENBACH: Yes, I'm sorry.
7 BY MR. KALTENBACH:
8 Q. And the last page we have another CDW-G
9 which looks like it stands for CDW government
10 invoice, correct, sir?
11 A. Correct.
12 Q. Now, that we have -- and we're going to
13 review one more after we come back. Now that we
14 have kind of gone through this entire packet year by
15 year, has it refreshed your recollection or jogged
16 your memory at all about any other discussions you
17 may have had regarding the subject matter of these
18 memos with anyone that we haven't already covered?
19 A. It has not refreshed. This, as you can
20 see, was a fairly automatic process.
21 MR. KALTENBACH: Okay. Fair enough. Why
22 don't we take a short break.
23 (Whereupon, a break in the
24 proceedings was taken.)

1 MR. KALTENBACH: Let's mark this as I
2 think it's going to Sellers No. 2.
3 (Document marked as Deposition
4 Exhibit No. 2.)
5 BY MR. KALTENBACH:
6 Q. Mr. Sellers, the last memo that we saw in
7 this packet was in 2012, June 13 of 2012. So now
8 Sellers 2, is this the next memo that you would have
9 created for 2013?
10 A. Yes.
11 Q. So, this is a document, as with the prior
12 ones, someone in your office created and you
13 reviewed and approved, correct?
14 A. Correct.
15 Q. It has the same five positions again,
16 correct, sir?
17 A. Correct.
18 Q. And it's the same percentage that we have
19 been looking at, 75 percent and 15 percent, correct,
20 for the two positions?
21 A. Correct.
22 Q. Okay. If we flip back to the prior
23 year's memo, sir, so comparing it to Conway Exhibit
24 Number 3, Page 271, which is the June 13, 2012,

1 memo, it looks like the same memo, the same cover
2 memo just with a new date, right?
3 A. Yes.
4 Q. So let's now turn back to Page 265, which
5 is the June 1st, 2011, memo, and this is the memo --
6 do you recall, sir, this is where for some reason
7 your title and Mr. Healy's title were added to the
8 memo?
9 A. Yes.
10 Q. There's another change -- well, there's
11 not another change in this one. But the first line
12 of the memo states, "following as is a list of
13 responsibilities that District 204 proposes become
14 the direct costs of the Lyons Township treasurer's
15 office."
16 Do you see that, sir?
17 A. Yes.
18 Q. Flipping to the June 13, 2012, memo, that
19 first line changes, does it not?
20 A. Yes.
21 Q. The word "proposes" is gone, right?
22 A. Yes.
23 Q. The June 2012 memo just says "following
24 is a list of District 204 responsibilities that are

EXHIBIT 15

1 IN THE CIRCUIT COURT OF COOK COUNTY
COUNTY DEPARTMENT, CHANCERY DIVISION
2

3 TOWNSHIP TRUSTEES OF)
SCHOOLS TOWNSHIP 38 NORTH,)
4 RANGE 12 EAST,)
)
5 Plaintiff,) NO. 13-CH-23386
) Hon. Sophia H. Hall
6 vs.)
)
7 LYONS TOWNSHIP HIGH SCHOOL)
DISTRICT 204,)
8)
Defendant.)
9

10 DISCOVERY DEPOSITION

11 Discovery deposition of **ROBERT HEALY**, taken
12 at the instance of the Defendant on
13 November 14, 2016, commencing at 1:37 p.m. at
14 Taylorville Correctional Center, 1144 Illinois Route
15 29, Taylorville, Illinois, before Angela C. Turner, a
16 Certified Shorthand Reporter, pursuant to notice and
17 the stipulation attached hereto.
18
19
20
21 **DAVIS REPORTING SERVICE**
Angela C. Turner, CSR #084-004122
22 Certified Shorthand Reporters
3 Hickory Hills Drive
23 Springfield, Illinois 62707
(217) 546-6868
24

EXHIBIT
15

1 A P P E A R A N C E S

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11 (Appearing on behalf of the Defendant)

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1 I N D E X

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ROBERT HEALY

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7 E X H I B I T S

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1 S T I P U L A T I O N

2 It is stipulated and agreed, by and between the parties hereto, through their attorneys, that the
3 deposition of **ROBERT HEALY** may be taken for discovery purposes before Angela C. Turner, a Certified
4 Shorthand Reporter, upon oral interrogatories, on November 14, 2016, A.D., at the instance of the
5 Defendant, commencing at 1:37 p.m. at Taylorville Correctional Center, 1144 Illinois Route 29,
6 Taylorville, Illinois;

7 That the oral interrogatories and the answers of the witness may be taken down in shorthand
8 by the Reporter and afterwards transcribed;

9 That all requirements of the Civil Practice Act and the Rules of the Supreme Court as to dedimus,
10 are expressly waived;

11 That the witness does not waive signature and shall read and sign this deposition before a
12 notary public;

13 That any objections as to competency, materiality or relevancy are hereby reserved, but any
14 objection as to the form of the question is waived unless specifically noted;

15

That the deposition or any parts thereof may
16 be used for any purpose for which discovery depositions are competent, by any of the parties
17 hereto, without foundation proof;

18 That any party hereto may be furnished copies of the deposition at his or her own expense.

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1 TRANSCRIPT OF DEPOSITION

2 (Whereupon the witness was sworn by the court
3 reporter.)

4 **ROBERT HEALY**

5 called as a witness herein, at the instance of the
6 Defendant, having been first duly sworn on his oath,
7 was examined and testified as follows:

8 EXAMINATION

9 BY MR. HOFFMAN:

10 Q. Would you please state your full name for
11 the record, sir?

12 A. Robert Healy, H-E-A-L-Y.

13 Q. Sir, my name is Jay Hoffman. I am the
14 attorney for Lyons Township High School District 204.
15 I issued a subpoena to you in connection with a civil
16 lawsuit in which the Township Trustee of Schools sued
17 Lyons Township High School for various amounts of
18 money on various issues.

19 As I told you earlier, when we first spoke,
20 you are not a party to this lawsuit nor is there any
21 reason to believe that you would ever be a party to
22 this lawsuit. But because you were there at the time
23 and authored or received a lot of the documents that
24 are important to our case, I want to ask you

1 MR. HOFFMAN: Well, right now I'm okay,
2 because I haven't been drinking any water. We can
3 certainly arrange a washroom break.
4 THE DEPONENT: What about you guys? Am I
5 the only one?
6 MR. HOFFMAN: You're the star of the show.
7 MR. KALTENBACH: I would use one if you took
8 one.
9 MR. HOFFMAN: We will take a bio break.
10 (Break taken.)
11 Q. (By Mr. Hoffman) So Mr. Healy, I would like
12 to switch over to the issue of quarterly distribution
13 of interest earned on the investments.
14 For the record, we have just taken a
15 ten-minute break. So we will include that in our
16 time calculations.
17 Sir, can you tell me about the investments
18 that you and your office made on behalf of LT and the
19 other school districts of their school funds?
20 A. It's the treasurer's job to invest the
21 money. So basically, the money is pooled. So each
22 school district has a separate -- we're going to talk
23 total fund balances and not break it down, but
24 individual. So let's talk about 14 fund balances

1 combined. And then you understand what a proportion
2 is? It's pretty basic.
3 Q. Yes, sir.
4 A. You would own a certain percentage of that
5 combined assets. Investment pool.
6 Q. So tell me how --
7 A. Each quarter. Keep track of the interest
8 paid for that quarter. And actually, I often
9 estimated the value, estimated the income, because
10 the actual numbers weren't readily available.
11 Q. Why was that?
12 A. To distribute income.
13 Q. I'm sorry.
14 A. Paid interest four times a year.
15 Q. Why were the numbers not readily available?
16 A. The sheets -- it's a lot of money. And we
17 didn't have -- I could pretty much judge what was
18 made in my head. And then I would make a
19 conservative estimate for the first three periods of
20 the fiscal year; and then at the end, the fourth was
21 usually a large payment.
22 Q. Is the fourth payment --
23 A. Where I would get as close to actual as
24 possible.

Q. That was at the end of the fiscal year, around June?

A. Ending June 30th.

Q. And did anyone help you with those estimates or help you to determine --

A. No.

Q. Okay. Who is Cheryl?

A. Cheryl Sudd?

Q. Yes. She was the outside accountant, right?

A. She was our bookkeeper that went back and reconciled and checked all the investment transactions to make sure that all income and few losses were properly recorded. She kept books. She kept a set of books on the stuff.

Q. So you were the person, as the treasurer, who made the decision as to how much each quarter would be paid out to the districts?

A. Yes.

Q. And then how did you determine the proportionate amounts?

A. Well, it's just a simple mathematical formula. You get a total. We had them in the last set of documents.

Q. Sure. No, I understand.

1 But where does that percentage number come
2 from?
3 A. Oh, their fund balance -- recap of their
4 fund balances for each month, at the end of the
5 month.
6 Q. And so is that -- is the percentage you
7 would pay to each district on a quarterly basis, is
8 that percentage based on an average of the three
9 months in the quarter?
10 A. No. They were the actual fund balance
11 amounts at the end.
12 Q. At the end of each quarter?
13 A. At the end of each month. And then we get
14 an average for the quarter. So January, February,
15 March, we were getting average of those, the ending
16 month balance. So it would be an average of their
17 fund balances for the month. That would be used to
18 get a percentage to break that interest down, the
19 interest distribution down.
20 Q. Okay. I understand.
21 So are you familiar with -- tell me what the
22 general ledger was at the trustees.
23 A. Cheryl was responsible for, actually, the
24 bulk of the general ledger. And her books. It was

more or less between Cheryl and the auditors.

Q. That's Baker Tilly?

A. Yeah.

Q. And they were the ones who compiled the information and --

A. Final draft of all our official numbers.

Q. And that was kept on a computer. Am I correct?

A. I assume.

Q. Okay.

A. We had to have a computer. Even Cheryl had a computer. She sent all her stuff over to us, which we put somewhere.

Q. Let's start with --

A. In the basement. I don't remember.

Q. We have got two folders with your files. I am going to start with a document -- I'm sorry. Let me start over.

I have got a file folder that we previously marked as Bradshaw Exhibit Number 6. And it's entitled Healy Quarterly Interest Sheets, Number 2. And it's for the years 2000 to 2012.

And so these are copies of what we were told were your handwritten records of quarterly interest

1 distributions. And somebody else went and wrote in
2 pen in the upper right-hand corner the period to
3 which they apply.
4 A. Yes.
5 Q. So take a look at these sets of records and
6 tell me if you recognize them and if they are what I
7 was told they were.
8 A. It looks like my stuff. Yes, looks like
9 mine. Specifically what it is, I'm not sure.
10 Q. Let me direct your attention to a couple of
11 these pages.
12 A. That would be -- looks like when I was
13 trying to figure out our ending distribution interest
14 for a certain period.
15 Q. And would this be June 2000 based on what it
16 says at the bottom, June '00?
17 A. Yeah, I would assume.
18 MR. KALTENBACH: That's the first stapled
19 packet?
20 MR. HOFFMAN: Right. They're not bate
21 stamped, so we will have to do our best.
22 THE DEPONENT: That's fine.
23 Q. (By Mr. Hoffman) The next page lists Dean
24 Witter, American something.

A. American Funds, Franklin, Kemper, Lord Abbett --

Q. And are those some of the places where --

A. Some of the places we had funds. These would have been interest income numbers at the end of the year distribution.

Q. Why were the numbers that you used always round numbers?

A. Well, again, this would have been an estimate. I -- we did the interest distribution, I would say I think it was in July. The end of the year was our fourth and final distribution of interest. So I kind of estimated the first three. Get a good ball park.

Q. Okay.

A. And I held certain ones until the end of the year to realize income from them. Realized income, meaning I waited to the end of the year to see what they were worth. This is a game, by the way.

Q. By the end of the year, was it your practice to pay out every dollar and penny of the amount that was earned?

A. No. As you can see, they were rounded numbers.

1 Q. Why was that so?
2 A. Well, because then Cheryl would go back and
3 do an exact penny as to the amounts earned. I would
4 say I would just use a round number. I didn't care
5 so much about the pennies.
6 Q. Even for the fourth quarter, in June?
7 A. Yeah.
8 This is a conservative number. The money on
9 these books were left in there was much more than
10 this.
11 Q. So how did Cheryl's work at year-end for
12 investments differ from your estimates at year-end?
13 A. Hers would carry it forward to the exact
14 pennies. Exact pennies, I mean, you know, not
15 568,000; it would be $569,329.16.
16 Q. What documents did you or --
17 A. This is more expeditious to do this. I'm
18 the bigger ball picture. She would go and dot the
19 I's and cross the T's.
20 Q. The actual check that was cut to each of the
21 districts, would the amounts be stated --
22 A. It wasn't an actual check.
23 Q. Or credit.
24 A. Interest distribution on their financial

statements.

Q. You didn't send them the actual money?

A. I didn't send them a check.

Q. Their money was kept with you anyway to pay their bills, right?

A. Right.

Q. So the actual -- what should we call that -- the actual posting of interest paid to them, were the accurate numbers stated in the general ledger that Cheryl maintained or the actual numbers and accurate numbers stated in your files?

A. The actual numbers would have been in Cheryl's. My distribution numbers were as a reasonable estimate by me of what was available to be distributed.

Q. That applies to this whole set of documents that we're talking about right in front of you, yes, correct?

A. My numbers concerned -- I would have said -- I would have left -- I would have picked up this number here, 400,000. I would have left the 41,000 in the bank even at the end of the month.

Q. So if anybody wanted to find the actual -- if anybody wanted to figure out how much actually

1 should have been paid or credited to each district,
2 they would look at the general ledger and not at your
3 files, correct?
4 A. Can you repeat that?
5 MR. HOFFMAN: Can you read that back?
6 (The requested portion of the
7 record was read by the Court
8 Reporter.)
9 THE DEPONENT: If you wanted an exact
10 number.
11 Q. (By Mr. Hoffman) Right. Let's assume that
12 we do want an exact number.
13 A. You would have to use Cheryl's exact
14 numbers.
15 I think that my numbers were a reasonable
16 estimate of what was made.
17 Q. And that's a reasonable estimate --
18 A. Reasonable, if not conservative number, as
19 to the rate of return on investment.
20 Q. And that's for all four of the quarters that
21 were involved, correct?
22 A. Yes.
23 Q. Now, let me ask you --
24 A. Are you also -- if I didn't pick this, let's

1 say, this 41,000 here, the remainder, that would have
2 been picked up the following year. It wasn't like I
3 kept it. It was just, you know, it would go into
4 next year's pool of interest.
5 Q. Where were the records kept that actually
6 showed the source documents for Dean Witter and other
7 accounts?
8 A. They were all kept by -- they were filed by
9 banking institutions. Dean Witter was all together
10 when I left. American Funds was all together.
11 Franklin. We sent Cheryl monthly copies of these to
12 keep her up to date. And after Cheryl left, it went
13 to that Bradshaw lady, who was Cheryl's friend.
14 Q. That's Kelly Bradshaw?
15 A. Yeah, I think so. She was part-time right
16 about the time I left.
17 Q. Do you have any thoughts -- how was she?
18 You worked with her for --
19 A. Bitch.
20 Q. Say that again.
21 A. She was a little bit difficult to work with.
22 Q. How was the quality of her work, putting
23 aside her demeanor and temperament?
24 A. If you get past her temperament, she was

1 fine. Cheryl was a lot easier to work with.
2 Q. Okay.
3 A. Cheryl was actually one of our auditors.
4 When she left, she came back to work for us part-time
5 doing the reconciliation of books. And also --
6 Q. She had been with Gurrie?
7 A. Yeah.
8 Q. And then came to work part-time?
9 A. She left Gurrie and she went somewhere else
10 and worked for us part-time. Gurrie -- it's just
11 coming back to me. I haven't thought of it in
12 20 years. Gurrie wanted this, because I couldn't
13 adequately keep track of all this, all this stuff.
14 Q. Why was that?
15 A. It was too big. You know, when I left, it
16 was -- I don't know. You guys probably know better
17 than I do -- 400 million a year.
18 Q. And why did you have difficulty keeping
19 track of that?
20 A. Because there was multiple accounts. There
21 was a lot of volume. Lot of transactions.
22 Q. And --
23 A. And also, if I may interpret you before we
24 go too far.

1 Gurrie, our auditors, suggested it would be
2 a good idea to have somebody else do the books, aside
3 from me, as a double check on my numbers. So if I
4 picked up something, maybe they would -- Cheryl would
5 go in and reconcile it to the exact cash number in
6 the banks. We dealt with numerous banks.
7 Q. Why wasn't there -- I haven't seen a
8 document for the 1995 to 2012 period that was just a
9 comprehensive listing of all of the investments, the
10 rates of return.
11 Were there such things?
12 A. Sure. In fact, ask LT. I used to send them
13 a monthly report, investment report, if I'm not
14 mistaken.
15 Q. What did that investment report that you
16 sent out to LT have on it?
17 A. It was more toward the end of my time there.
18 It was -- oh, my God.
19 Q. Was that when David Sellers was asking
20 for --
21 A. Yeah, Sellers.
22 Q. Sellers was asking for more information on
23 investments?
24 A. We gave it to him monthly.

1 Q. Okay.
2 A. It was a breakdown of everything we had.
3 Q. Did you ever --
4 A. It was off the list of the actual
5 instruments, not only by institution, but by item.
6 It led to. They wanted more and we gave them more.
7 Kind of a pain.
8 Q. Was there ever a time where you paid either
9 LT or any other district more than they were entitled
10 to get of their investment income?
11 A. I do not think -- I do not recall doing
12 that.
13 Q. Was there ever a time where there was an
14 accidental overpayment to all of the districts,
15 possibly in 2007?
16 A. Might have been. If I had my income
17 estimate was wrong, it would have happened. But I
18 would have to have made up for it in the future.
19 Q. And when you say "made up for it," you mean
20 by reducing the interest payment in subsequent years?
21 A. Right. In other words, they got money
22 early. That's how you look at it.
23 Q. In that type of instance, would that be an
24 overpayment that would have been made across the

1 board to all of the districts?
2 A. Yes, I would assume so. Because we paid out
3 according to that distribution.
4 Q. Right.
5 Because if the income number was incorrect,
6 that was a collective or pooled income for all the
7 districts, right?
8 A. Yeah.
9 Q. Now, so let me take a look at this very
10 first -- this document, which is labeled QDI or
11 Quarterly Distribution of Income, October 2000, for
12 the months July, August, September 2000.PDF. And
13 it's got a series of districts down in the left-hand
14 column.
15 A. Yeah, I know what it is.
16 Q. And it's got a quarterly average of the fund
17 balance. And then it's got an interest amount.
18 A. Right.
19 Q. And so am I correct that, for this quarter,
20 there was an amount of $1 million paid out in
21 interest to all the districts?
22 A. Yes.
23 Q. And it was divided up by proportionate
24 amount to the various districts?

A. Right.

Q. So under District 204, which is LT, it has a figure of $215,254, correct?

A. Right.

Q. Is that -- would that be the amount that was actually paid to them or would the amount that was actually paid to them during this quarter be a slightly different amount based on Cheryl's work?

A. This would be the amount paid to them.

Q. And why do you know that this was -- this was the amount that was -- when we say "paid to them," obviously we're talking about credit to their account, right?

A. Yeah.

Q. So why do you feel confident that the amount of interest earned by District 204 for this particular quarter was 215,254?

A. Well, I'm assuming normal procedures, the way we did it.

Q. Now, can you cross reference this and show me how you would do that by the documents which are Bradshaw Exhibit Number 7, which are called C-5-1510 G/L reports or general ledger reports?

Are you familiar with the reports that are

A. I shouldn't use this word, but I am not the bullshit artist that a lot of these school people are. No offense here. That's what my father would say.

Q. Mr. Healy, we were looking -- I'm not going to pull them back out again -- but you recall there were two of these folders that had a bunch of your handwritten notes and calculations.

A. Yeah.

Q. Were those, to the best of your knowledge, were those accurate when you prepared them?

A. Yes.

Q. Did you prepare those in the ordinary course of your business?

A. Yes.

Q. And was it in the ordinary course of your office to keep records such as that?

A. They're out there somewhere. I never threw them away.

Q. Because we have them here.

A. Yeah.

Q. That is to say it was office policy that you create records like that, correct?

A. Oh, yeah. I kept them filed quarterly.

1 Each quarter, separate file.
2 Q. At the time that you created those records,
3 was the information that you are writing down, is
4 that fresh in your mind or were you looking at
5 something when you did it?
6 A. To the best of my knowledge, yes.
7 Q. And you --
8 A. I mean, I tried to do the best job I could.
9 I didn't just make stuff up. I'm just telling you.
10 Q. I am not accusing you of doing that.
11 There's some specific legal questions that I am
12 trying to figure out.
13 A. All right.
14 Q. When you were making these records -- you
15 had, at that time, you had personal knowledge of the
16 numbers you were writing down, correct?
17 A. Yes, sir.
18 Q. And the general ledger printouts that we
19 looked at, it was the treasurer's office, they have a
20 general ledger system, it was their policy to keep
21 that general ledger in the ordinary course of the
22 treasurer's business, correct?
23 A. Yes.
24 Q. In fact, the general ledger was kept in the

1 ordinary course of the treasurer's business, correct?
2 A. Yes.
3 Q. When entries are made into the general
4 ledger, are they made by people that have knowledge
5 of what those entries are?
6 A. Sure.
7 Q. Are they made by those people at or about
8 the time -- do they make the entries at or about the
9 time that they're receiving the data that's being
10 entered?
11 A. Yes. A day or so.
12 Q. Okay. Fair enough.
13 MR. KALTENBACH: I think I can cut through a
14 lot of these as you covered a lot of them.
15 MR. HOFFMAN: Good.
16 THE DEPONENT: I hate you guys driving home
17 so late.
18 MR. HOFFMAN: That's all right.
19 MR. KALTENBACH: I had to do the same thing
20 in Muskegon, Michigan.
21 (Whereupon said document was duly
22 marked for purposes of
23 identification as Healy Exhibit 4,
24 as of this date.)

EXHIBIT 16

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

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH, RANGE 12 EAST,	)	
	)	No. 13 CH 23386
Plaintiff,	)	
	)	Judge Sophia H. Hall
vs.	)	Calendar 14
	)	
LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204,	)	
	)	
Defendant.	)	

JAMES P. MARTIN'S AFFIDAVIT

James P. Martin, being first duly sworn, deposes and states as follows:

1. I am over the age of 18; I have personal knowledge of the facts set forth in this Affidavit; and if called as a witness, I could testify competently to the facts set forth in this Affidavit.

2. I am a Managing Director of Cendrowski Corporate Advisors LLC, and I was previously retained as an expert witness by the Plaintiff in this case. I am a Certified Management Accountant, a Certified Internal Auditor, and a Certified Fraud Examiner. I received my Bachelor of Arts in Accounting and my Master of Science in Accounting Information Systems from Eastern Michigan University.

3. On or about March 15, 2017, it is my understanding that Plaintiff ("TTO"), by its counsel, filed the following in this case: "Plaintiff's Rule 213(f)(3) Expert Disclosure – James P. Martin." That expert disclosure is attached hereto as Exhibit A. On March 30, 2017, counsel for the Defendant ("LT") deposed me. Certain information in the attached Expert Disclosure was not

EXHIBIT
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completely reviewed by counsel for LT at my deposition, and therefore, this Affidavit is needed, and is in support of the Plaintiff's Motion for Partial Summary Judgment on the Over-Allocation of Investment Income to the Defendant.

4. I reviewed numerous documents in this case, and the documents reviewed by me and my colleagues are identified in Exhibit 1 to the Expert Disclosure, and they reveal the following:

a. During the relevant period of time, which includes the years 1995 through 2012, the Treasurer of the TTO collected property taxes and other revenue from the school districts within Lyons Township, and those revenues were pooled and invested. The investment income earned from these investments was collected in a fiduciary fund held by the Treasurer.

b. The Treasurer maintained a general ledger for each district within Lyons Township, and this general ledger tracked each district's fund balances for certain types of transactions (*e.g.*, transportation, education, and other similar transactions).

c. The pooled investments were owned in total by the underlying districts. Each district owned a pro-rata share of the pool based on their respective individual fund balance. The Treasurer calculated and tracked each district's relative proportional ownership of the pool on a quarterly basis.

d. The investment income earned on the investment pool was also owned by the underlying districts in the same proportion as the investments themselves. Allocations of investment income earned would need to be made based on this ownership proportion to correctly distribute the income.

e. The Treasurer, on a quarterly basis, estimated the investment income that had been earned on the investments and used this estimate as the amount of interest to be allocated during

that period. The Treasurer then calculated the proportional share that was to be allocated to each district based on each district's relative ownership of the investment pool. In certain periods, however, the amount of interest income actually allocated to LT was different than the amount of income calculated based on LT's proportional ownership of the investment pool.

5. I also reviewed an analysis report entitled "Interest Allocation 2.xls (produced 2/19/2016)" prepared by Kelly Bradshaw, an accountant who worked for TTO. A copy is attached as Exhibit B. In reviewing the general ledger for LT which Ms. Bradshaw used to prepare her report, I determined that certain entries from the general ledger that she included as investment income allocations to LT should not have been included. Therefore, I prepared a document, which was Exhibit 7 to my deposition, entitled "District 204, Interest Allocation Analysis, Summary of Differences by Fiscal Year." A copy of my Exhibit 7 from my deposition is attached hereto as Exhibit C.

6. In reviewing the general ledger for LT, I concluded that three entries in the Bradshaw report should be modified. First, the entry for 6-30-06 should be $569,952. Second, the entry for 1-31-05 should be $207,601. Third, the entry for 6-30-04 should be $147,979. These differences from Ms. Bradshaw's report are, in my opinion, appropriate when determining whether there was an over-allocation of investment interest to LT. Because of these three changes, the summaries for fiscal year 2005 and fiscal year 2006 necessarily change, as reflected on the first page of Exhibit C to this Affidavit. As a result of the changes for fiscal year 2005 and fiscal year 2006, my opinion, as set forth on the first page of Exhibit C to this Affidavit, is that $1,427,442.04 of investment income was over-allocated to LT.

Further Affiant sayeth not.

James P. Martin

Under Penalties of perjury as provided for in Section 1-007 of the Illinois Code of Civil Procedure, I verify that the statements set forth in this Affidavit are true and correct to the best of my knowledge and belief.

James P. Martin

Dated: July 12, 2017

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

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH, RANGE 12 EAST,	)	
	)	No. 13 CH 23386
Plaintiff,	)	
	)	Judge Sophia H. Hall
vs.	)	Calendar 14
	)	
LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204	)	
	)	
Defendants	)	

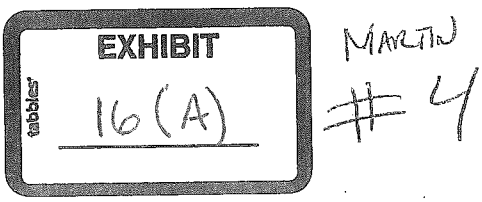
PLAINTIFF'S RULE 213(f)(3) EXPERT DISCLOSURE – JAMES P. MARTIN

Plaintiff, Township Trustees of Schools Township 38 North, Range 12 East ("Township Trustees"), for its Rule 213(f)(3) Expert Disclosure – James P. Martin, states as follows:

1. **James P. Martin, CMA, CIA, CFE**

Plaintiff discloses James P. Martin of Cendrowski Corporate Advisors LLC ("Cendrowski") as an expert witness. Mr. Martin is a Managing Director at Cendrowski. In forming his opinions, Mr. Martin relied in part upon work performed by other individuals at Cendrowski. Mr. Martin is expected to testify on the subject matter of the allocation of income earned on the funds invested by the Treasurer during the relevant time period, which is fiscal year 1995 through 2012.

Mr. Martin is a Certified Management Accountant (CMA), Certified Internal Auditor (CIA) and Certified Fraud Examiner (CFA). Mr. Martin received his Bachelor of Arts in Accounting and his Master of Science in Accounting Information Systems from Eastern Michigan University. He is a former member of the Board of Governors, Detroit Chapter, of the Institute of Management Accountants and the Institute of Internal Auditors.



Mr. Martin is presently an Adjunct Professor at University of Detroit-Mercy, teaching graduate-level business courses. He has previously been Adjunct Professor at both Walsh College and the Detroit College of Business/Davenport University teaching graduate-level courses in corporate governance, managerial accounting, internal auditing, and information technology. Prior to his employment with Cendrowski, Mr. Martin worked for Deloitte & Touche, Chrysler Corporation, Electronic Data Systems and General Motors Corporation.

Mr. Martin has authored various financial industry publications, including books, articles and training materials. He has spoken before the American Institute of Certified Public Accountants, the Illinois Institute of Continuing Legal Education, and state-wide associations of certified public accounts in Michigan, Ohio, Tennessee and Minnesota.

In forming his opinions, Mr. Martin relied upon his professional education, training and experience. A list of the documents Mr. Martin reviewed in forming his opinion is attached as Exhibit 1 hereto.

Mr. Martin is expected to testify that during the relevant time period the Treasurer collected and invested revenues for the school districts. These revenues were pooled in various investment accounts, including bonds, CDs and other investments. The Treasurer maintained a summary of the investments on a ledger and later an Excel workbook. This tracking calculated a total of the investment pool (fiduciary fund). This pool would grow as revenues were collected, and shrink as amounts were expended; however, the balance was never liquidated.

The Treasurer maintained a general ledger for each district. This tracked each district's fund balances (*e.g.*, education, transportation, *etc.*). This was used to calculate the percentage of each district's "ownership" of the fiduciary fund total. This percentage was used to calculate the districts' share of the fiduciary fund as well as to allocate investment income. Each quarter the

Treasurer estimated a total investment income amount; this amount was typically a round number. The Treasurer applied the districts' ownership percentage to the estimated investment income to determine the investment income to be ascribed to each district. This calculation of investment income was used to create a journal entry input to each district's general ledger.

Actual income (*i.e.*, income denoted on the various investment statements) was added to the fiduciary fund total when received. No formal reconciliation between the fiduciary fund and the district general ledgers appears to have been undertaken based upon the materials Mr. Martin reviewed.

The Treasurer calculated the relative percentage ownership of the fiduciary fund by the individual districts. This ownership percentage also necessarily drove the allocation of distributions of income earned on the fiduciary fund investments. Since all the funds belong to the underlying districts, any distribution of income should have been made according to these percentages.

On a quarterly basis, the Treasurer calculated the investment income amounts to be ascribed to each district using the relative percentage ownership factors. This calculation was performed on a paper ledger sheet. The calculation averaged the fund balance for the three months in the quarter; for the fourth quarter (April, May and June of a given year) the calculation averaged the first two months of the quarter (April and May).

The manual calculation of investment income allocation was input to the general ledger books of each individual district as a journal entry. Mr. Martin reviewed the Detail Statement of Fund Accounts (C-5 INT 1510) and identified that in certain quarters a different amount of interest was recorded for District 204 than was calculated on the interest distribution summary. During these same quarters, the other districts received the amount as indicated on the interest

distribution summary excepting nominal differences. Mr. Martin is expected to testify that this means that District 204 was allocated income out of proportion to the other districts. Since the districts own the entire fiduciary fund balance in their respective ownership percentages, allocations not following these percentages resulted in District 204 receiving benefit to the detriment of others.

Based upon his review and analysis, as explained above, Mr. Martin is expected to opine that during the relevant time period, District 204 was over-allocated a total of $1,427,442.04. The breakdown of this sum is accurately reflected in the "Interest Allocation 2" workbook produced previously, with a total of six differences. The first three differences are contained on the spreadsheet entitled "Lyons Township Trustees of Schools, Interest Allocation, Compare System Reports to GL and RH calculations." These differences are (1) the entry for 6-30-06 should be $569,952.00, (2) the entry for 1-31-05 should be $207,601, and (3) the entry for 6-30-04 should be 147,979.00. These differences are based upon Mr. Martin's review of the underlying general ledger allocations. The next two differences are then found on the spreadsheet entitled "District 204, Interest Allocation Analysis, Summary of Differences by Fiscal Year." Because of the first three changes, the summaries for FY 2005 and FY 2006 necessarily change. The entry for FY 2005 should be $127,611.74 and the entry for FY 2006 should be $420,744.00. This results in the final and sixth difference, which is that the sum of the column entitled "RH Calculation vs General Ledger +/- $1,000 per Quarter" on that summary spreadsheet should be the over allocation of $1,427,442.04.

In forming his opinions on this matter, Mr. Martin did not assume the workbooks to be either accurate or inaccurate. His analysis does, however, confirm the correctness of the

calculations therein, by his review and interpretation of the underlying source documents described in the workbook and also described herein, except for the six differences noted above.

Mr. Martin's business address is Cendrowski Corporate Advisors LLC, 180 N. LaSalle Street, Suite 2620, Chicago, Illinois 60601 and 4111 Andover Road, West 3rd Floor, Bloomfield Hills, Michigan 48302. Cendrowski is being compensated on an hourly basis with the hourly amount dependent upon the person providing service. Mr. Martin's hourly rate is $410. Mr. Martin did not prepare a report.

Respectfully,

TOWNSHIP TRUSTEES OF SCHOOLS
TOWNSHIP 38 NORTH, RANGE 12 EAST

By: _____
One of its attorneys.

Gerald E. Kubasiak
Steven J. Rotunno
Barry P. Kaltenbach
Gretchen M. Kubasiak
Miller, Canfield, Paddock & Stone, P.L.C.
225 West Washington, Suite 2600
Chicago, Illinois 60606
(312) 460-4200
Firm No. 44233

PROOF OF SERVICE

The undersigned, an attorney, certifies that a copy of the following document:

PLAINTIFF'S RULE 213(f)(3) EXPERT DISCLOSURE – JAMES P. MARTIN has been served upon: Jay R. Hoffman, Hoffman Legal, 20 N. Clark St., Suite 2500, Chicago, IL 60602 as follows:

☐	by personal service on March 15, 2017 before 4:00 p.m.
☐	by U.S. mail, by placing the same in an envelope addressed to her at the above address with proper postage prepaid and depositing the same in the U.S. Postal Service collection box at 225 W. Washington Street, Chicago, Illinois, on March 15, 2017 before 4:00 p.m.
☐	by facsimile transmission from 225 W. Washington, Chicago, Illinois to the [above stated fax number/their respective fax numbers] from my facsimile number (312) 460-4201, consisting of ____ pages on March 15, 2017 before 4:00 p.m., the served [party/parties] having consented to such service.
☐	by Federal Express or other similar commercial carrier by depositing the same in the carrier's pick-up box or drop off with the carrier's designated contractor on March 15, 2017 before the pickup/drop-off deadline for next-day delivery, enclosed in a package, plainly addressed to the above identified individual[s] at [his/her/their] above-stated address[es], with the delivery charge fully prepaid.
☒	by email, on March 15, 2017 before 4:00 p.m.

Barry P. Kaltenbach, attorney

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Cendrowski Corporate Advisors
Lyons Township Trustees of Schools
Document Inventory as of March 13, 2017

- Lyons Township Trustees of Schools\Productions\Initial Documents Provided on 2016-07-18
Lyons Township - IL vs Robert Healey.pdf
Lyons Township High School - Amendment to House Bill 2416.pdf
Lyons Township High School - Notice of Filing.pdf

- Lyons Township Trustees of Schools\Productions\2016-07-14 Provided on Disc
Interest Allocation 1.xlsx
Interest Allocation 2.xlsx
Interest Allocation 3.xlsx

- Lyons Township Trustees of Schools\Productions\2016-10-10 Provided by Gretchen Kubasiak
01 Plaintiffs First Production of Documents.pdf
02 Plaintiffs Second Production of Documents.pdf
03 Plaintiffs Third Production of Documents.pdf
04 Plaintiffs Fourth Production of Documents.pdf
05 Plaintiffs Fifth Production of Documents.pdf
06 Plaintiffs Sixth Production of Documents.pdf
2014-10-24 TT Amended Complaint(25769679_1).PDF
2015-04-24 204 First Amended Verified Counterclaim and NOF(25769720_1).PDF
Docs at Treasurers Office Email.pdf
Investment Summary and Portfolio.pdf
Lyons Response to Interrogatory 11.pdf
Lyons Revised Motion to Compel Production of Documents.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-11 Provided by Gretchen Kubasiak
2015-05-08 204_s Responses to TTO_s First Set of Document Requests(25686622_1).PDF
Email with selected page numbers.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD
Listing of Documents Included on CD.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\District 204 Produced Documents
District 204 Produced Documents in Response to TT's 1st Set of Document Requests.pdf
Selected - District 204 Produced Documents in Response to TT's 1st Set of Document Requests.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Interest Income C5 - GL
204 FY1994 C5 Detail Activity 1510.pdf
204 FY1995 C5 Detail Activity 1510.pdf
204 FY1996 C5 Detail Activity 1510.pdf
204 FY1997 C5 Detail Activity 1510.pdf
204 FY1998 C5 Detail Activity 1510.pdf
204 FY1999 C5 Detail Activity 1510.pdf
204 FY2000 C5 Detail Activity 1510.pdf
204 FY2001 C5 Detail Activity 1510.pdf
204 FY2002 C5 Detail Activity 1510.pdf
204 FY2003 C5 Detail Activity 1510.pdf
204 FY2004 C5 Detail Activity 1510.pdf
204 FY2005 C5 Detail Activity 1510.pdf
204 FY2006 C5 Detail Activity 1510.pdf
204 FY2007 C5 Detail Activity 1510.pdf
204 FY2008 C5 Detail Activity 1510.pdf
204 FY2009 C5 Detail Activity 1510.pdf
204 FY2010 C5 Detail Activity 1510.pdf
204 FY2011 C5 Detail Activity 1510.pdf
204 FY2012 C5 Detail Activity 1510.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\K. Bradshaw
Average Fund Balances.xlsx
FY2013 Interest Income Allocation.xlsx
Interest Allocation 1.xlsx
Interest Allocation 2.xlsx
Interest Allocation 3.xlsx

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1993 Meeting Minutes
TTO Packet 01041993.pdf
TTO Packet 02151993.pdf
TTO Packet 04051993.pdf
TTO Packet 06281993.pdf
TTO Packet 07051993.pdf
TTO Packet 07131993.pdf
TTO Packet 08311993.pdf
TTO Packet 10041993.pdf
TTO Packet 11051993.pdf
TTO Packet 12091993.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1994 Meeting Minutes
TTO packet 04041994.pdf
TTO Packet 06291994.pdf
TTO Packet 07111994.pdf
TTO Packet 07181994.pdf
TTO Packet 10031994.pdf
TTO Packet 10171994.pdf
TTO Packet 11221994.pdf
TTO Packet Jan 3 1994.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1995 Meeting Minutes

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Lyons Township Trustees of Schools
Document Inventory as of March 13, 2017

TTO Packet 01091995.pdf
TTO Packet 01131995.pdf
TTO Packet 02271995.pdf
TTO Packet 04031995.pdf
TTO Packet 07281995.pdf
TTO Packet 11091995 Notice of mtg.pdf
TTO Packet 11091995.pdf
TTO Packet 12121995.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1996 Meeting Minutes
TTO Packet 01251996.pdf
TTO Packet 02261996.pdf
TTO Packet 04151996.pdf
TTO Packet 06201996.pdf
TTO Packet 07111996.pdf
TTO Packet 10071996.pdf
TTO Packet 12061996.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1997 Meeting Minutes.
TTO Packet 01061997.pdf
TTO Packet 02041997.pdf
TTO Packet 04211997.pdf
TTO Packet 07171997.pdf
TTO Packet 10171997.pdf
TTO Packet 11101997.pdf
TTO Packet 12051997.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\1998 Meeting Minutes
Board Packet August 11 1998_20150515143352.pdf
Board Packet June 3 1998.pdf
Board Packet October 19 1998_20150515143622.pdf
TTO Packet 01271998.pdf
TTO Packet 04291998.pdf
TTO Packet 06241998.pdf

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Board Packet April 15 1999_20150515143948.pdf
Board Packet December 9 1999_20150515144703.pdf
Board Packet February 2 1999_20150515143837.pdf
Board Packet July 27 1999.pdf
Board Packet May 28 1999_20150515144114.pdf

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Board Packet July 18 2000.pdf
Board Packet March 21 2000_20150515145452.pdf
Board Packet October 2 2000_20150515151730.pdf
Board Packets June 26 2000_20150518144250.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2001 Meeting Minutes
Board Packet April 9 2001_20150515152133.pdf
Board Packet August 30 2001_20150515154208.pdf
Board Packet December 6 2001_20150515154537.pdf
Board Packet January 8 2001_20150515152011.pdf
Board Packet July 19 2001_20150515152954.pdf
Board Packet June 5 2001_20150515152641.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2002 Meeting Minutes
Board Packet April 1 2002_20150515155141.pdf
Board Packet January 7 2002_20150515154924.pdf
Board Packet July 11 2002_20150515160119.pdf
LTTO Minutes 7-11-02.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2003 Meeting Minutes
Board Packet April 1 2003_20150518151244.pdf
Board Packet December 2 2003.pdf
Board Packet January 22 2003_20150518150245.pdf
Board Packet June 13 2003_20150518152727.pdf
Board Packet November 10 2003.pdf
Board Packet October 1 2003_20150518153014.pdf
LTTO Minutes 1-23-03.pdf
LTTO Minutes 4-3-03.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2004 Meeting Minutes
Board Packet January 23 2004_20150518153628.pdf
Board Packet March 11 2004_20150518153834.pdf
Board Packet May 18 2004_20150518155757.pdf
Board Packet October 25 2004_20150518160048.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2005 Meeting Minutes
Board Packet April 27 2005_20150518161239.pdf
Board Packet April 5 2005_20150518160528.pdf
Board Packet July 18 2005_20150518161917.pdf
Board Packet October 3 2005_20150518162635.pdf
LTTO Minutes 7-18-05.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2006 Meeting Minutes
Board Packet April 3 2006_20150518163537.pdf

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Board Packet August 28 2006_20150518164110.pdf
Board Packet December 11 2006_20150518164359.pdf
Board Packet January 10 2006_20150518163211.pdf
Board Packet June 22 2006_20150518163654.pdf
LTTO Minutes 12-11-06.pdf
LTTO Minutes 6-22-06.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2007 Meeting Minutes
Board Packet October 22 2007_20150518170116.pdf
Board Packet August 20 2007_20150518170035.pdf
Board Packet January 29 2007_20150518165734.pdf
Board Packet July 23 2007_20150518165850.pdf
Meeting_Minutes_10-22-2007.pdf
Meeting_Minutes_1-29-2007.pdf
Meeting_Minutes_7-23-2007.pdf
Special_Meeting_Minutes_8-20-2007.pdf

- Lyons Township Trustees of Schools\Productions\2016-10-12 Provided by Gretchen Kubasiak - CD\Township Trustees CD\Meeting Minutes\2008 Meeting Minutes
Board Packet March 6 2008_20150518171311.pdf
Board Packet May 12 2008_20150518171435.pdf
Board Packet November 24 2008_20150518171553.pdf
Board Packet October 16 2008_20150518171513.pdf
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2007-01-12 PIMCO Funds Annual Statement.pdf
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139718 Statements.pdf
147354 Statements.pdf
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100102 Statements.pdf
141488 Statements.pdf
198160 Statements.pdf

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Sept 2012 - 204 - STMT OF POSITION (C9).pdf
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2009 statements with fees.msg
2010 statements.msg
2011 and 2012 statements.msg
ALLSTATE TREASURY LINKED SECURITY.msg
Annuity information.msg
Bond Holding Statements.... 2008 thru 2011 (11 pgs).msg
CD Dividend Accrual Reports - Lyons.msg
CD (Holdings) Dividend Accrual Reports Dec'11 & Jan'12 - Lyons.msg
CD Update.msg
CDs & Collateral.msg
Cds in FCB..msg
Certificate information.msg
Confirmation of CD Accounts.msg
Consolidated Performance Report from 4-18-2012.msg
Copy of Depository List 6-8-2012.xls.msg
Daily Performance Report.msg
Daily Performance.msg
Daily Portfolio Report.msg
Daily Portfolio Review.msg
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Daily report 7-2-2012.msg
Daily Report 7-28-2012.msg
Daily Report 7-31-2012.msg
Daily report 7-5-2012.msg
Daily Report 8-3-2012.msg
Daily Report and Capital Gains.msg
Daily report for July 3rd.msg
Daily report from Morgan Stanley Smith Barney.msg
Daily Report.msg
Daily report7-30-2012.msg
Daily Reports.msg
Date holdings were Acquired.msg
Debt Service Invoices.msg
December and January Bond Holding Statements.msg
Emailing_ 2041BANDIPAYMENT6.12.msg
Emailing_ kelly61B2012.msg
FDIC CD letter - PFM.msg
FDIC Ins Coverage.msg
FDIC Insurance Coverage.msg
Feb, March, April 2012 Statements.msg
February & March 2012 statements.msg
For today's meeting.msg
FTN CD Statement and FTN Safekeeping Statement of Assets for Lyons Township School Treasurer.msg

Cendrowski Corporate Advisors
Lyons Township Trustees of Schools
Document Inventory as of March 13, 2017

FW_ (2).msg
FW_ (Copy 5).msg
FW_ Consolidated Performance Report from 4-18-2012.msg
FW_ Daily report.msg
FW_ FDIC.msg
FW_ February & March 2012 statements.msg
FW_ Healy Annuities_2.2012.xls.msg
FW_ investment move to Morgan Stanley Smith Barney....msg
FW_ Line Item 64.msg
FW_ Performance report error.msg
FW_ Portfolio Reviews.msg
FW_ Yield information from Morgan Stanley.msg
FW_.msg
Fwd_ LTST ACH Transactions.msg
Here are your year end statements.msg
Lyons Township 12_31 Holdings 2008-2011.msg
Lyons Township Schools Holdings Report.msg
March & April statements.msg
Month End Performance Report.msg
Month ending report for April summarizing just the yield.msg
Month ending report for May.msg
Morgan Stanley Report.msg
Performance and yield in 1 report.msg
Performance report (2).msg
Performance Report 5-10-2012.msg
Performance Report for May 8th, 2012.msg
Performance Report, please call to review.msg
Performance Report.msg
Please pass the attached report on to Kelly. Thank you Roger.msg
RE_ Feb 14 maturity.msg
RE_ Requested Letter.msg
Report for 5-4-2012.msg
REPORT FOR 5-9-2012.msg
Report.msg
Reports for May 1st, 2012.msg
Safekeeping Statement of Bond Holdings.msg
School District Certificate of Deposits.msg
Statement of Assets February 2012.msg
statement.msg
Statements Lyons Township School .....msg
Statements 131220.msg
Statements 358-161695-241.msg
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Yield information from Morgan Stanley.msg
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April 2007_20170228135810.pdf
August 2007_20170228140044.pdf
December 2006_20170302101843.pdf
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December 2008_20170228102533.pdf
December 2009.pdf
December 2010_20170302122039.pdf
December 2011_20170302141150.pdf
February 2007_20170228135634.pdf
February 2009_20170228102700.pdf
January 2008_20170228140129.pdf
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July 2007_20170228140003.pdf
June 2006_20170302101738.pdf
June 2007_20170228135922.pdf
June 2009_20170228143521.pdf
June 2010_20170302121917.pdf
June 2011_20170302140913.pdf
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March 2010_20170302121832.pdf
March 2011_20170302140754.pdf
May 2007_20170228135849.pdf
September 2006 (missing Operations Report).pdf
September 2007_20170302102247.pdf
September 2008_20170302103908.pdf
September 2009 (missing Operations Report) (1).pdf
September 2010_20170302122122.pdf
September 2011_20170302141031.pdf

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Birkenmaier, Susan - Vol I(28675454_1).PDF

- Lyons Township Trustees of Schools\Productions\2017-03-08 Provided by Gretchen Kubasiak
Theissen, Michael - Vol I(28673413_1).PDF

- Lyons Township Trustees of Schools\Productions\Audit Reports from Public Website 2017-02-17
2009-06-30.pdf
2010-06-30.pdf

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Lyons Township Trustees of Schools
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2011-06-30.pdf
2012-06-30.pdf
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03232015_minutes_20150508111450.pdf
10-02-2015_Approved_Special_Board_Meeting_Minutes.pdf
1-26-15_Minutes.pdf
2015-December Invest_Summary-District_w_Rtn.pdf
2015-September Invest Summary-District.pdf
2-12-2015_Minutes.pdf
5~26~2015_Reorg_Mtg_Minutes_20150831090809.pdf
5~26~2015_Special_Mtg_Minutes_20150831090739.pdf
Agenda_August_31_2015.pdf
Agenda_December_17__2015.pdf
Agenda_February_12__2015.pdf
Agenda_Jan_26__2015.pdf
Agenda_June_25_2015.pdf
Agenda_March_23__2015.pdf
Agenda_March_9__2015.pdf
Agenda_May_2015.pdf
Agenda_May_26__2015.pdf
Agenda_November_9__2015.pdf
Agenda_October_2_2015.pdf
Agenda_Organizational_Mtg_May_26__2015.pdf
Approved__Signed_Minutes_June_25__2015.pdf
FY_final_budget_15.pdf
IMRF_Report_FY15.xlsx
June_2015_INVEST_20150911170439.pdf
Lyons_Township_School_Treasurer_14_sd_FINAL_1-12-15.pdf
lyons_township_school_treasurer_15_jp_FINAL_11-13-15.pdf
Mar_15_Invest_Summary_District.pdf
March_9__2015.pdf
Minutes_552015_20150602080107.pdf
Minutes_Signed__Approved_August_31__2015.pdf
Prevailing_Wage_Ordinance_2015_01_20150713082629.pdf
Signed_Minutes_Nov_9_2015.pdf
Signed_Open_Minutes_December_17__2015.pdf

Interest Allocation 2.xls
Produced 2/19/2016

District 204
Interest Allocation Analysis
Summary of Differences by Fiscal Year

Fiscal Year	RH Calculation vs General Ledger +/- $1,000 per Quarter	Additional Differences related to System Reports vs RH Figures used	Total by Fiscal Year
FY1995	5,000.34	10,178.51	15,178.85
FY1996		11,408.06	11,408.06
FY1997	44,903.13	48,040.21	92,943.34
FY1998	(95,052.36)	31,719.46	(63,332.90)
FY1999		23,130.73	23,130.73
FY2000	2,499.65	431.08	2,930.73
FY2001		(6,130.20)	(6,130.20)
FY2002		62,121.09	62,121.09
FY2003		1,332.70	1,332.70
FY2004		(18,233.44)	(18,233.44)
FY2005	209,239.32	(65,874.96)	143,364.36
FY2006	389,241.03	2,109.24	391,350.27
FY2007	827,163.47	(18,203.88)	808,959.59
FY2008	127,863.26	13,907.60	141,770.86
FY2009	246,711.45	(5,736.89)	240,974.56
FY2010		(108.65)	(108.65)
FY2011	(240,001.56)	4,142.83	(235,858.73)
FY2012	(40,001.08)	2,836.62	(37,164.46)
	$ 1,477,566.65	$ 97,070.12	$ 1,574,636.77

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EXHIBIT NO. 3
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EXHIBIT
16(B)

Summary

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations
Selected quarters with no missing data

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB	Comments	Data Available for system report compare
204	FY1995	6/30/1995	29,576,100	113,049,704	26.162%	28,738,349	112,735,848	25.492%	1,650,000	431,673.53	420,614.00	431,677.00	3.47	11,063.00	11,059.53	837,751.06	313,856.41		X
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	26,166,713	96,934,350	26.994%	950,000	255,566.67	256,445.49	260,567.00	5,000.33	4,121.51	(878.83)	-	333,331.92		X
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	29,145,605	94,934,054	30.701%	800,000	245,604.97	245,607.17	245,680.00	75.03	72.83	(2.20)	0.01	849.84		X
204	FY1996	6/30/1996	28,488,390	118,940,261	23.952%	27,874,872	118,940,262	23.436%	2,100,000	502,988.80	492,156.57	502,989.00	0.20	10,832.43	10,832.23	613,518.04	(0.90)		X
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	25,309,400	101,312,772	24.981%	1,200,000	299,829.58	299,777.41	299,829.00	(0.58)	51.59	52.17	-	(17,628.67)		X
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	24,912,378	96,855,920	25.721%	800,000	206,258.84	205,768.55	206,259.00	0.16	490.45	490.28	-	(230,229.66)		X
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	22,187,062	85,474,534	25.958%	1,100,000	285,565.99	285,532.62	285,565.00	(0.99)	32.38	33.37	(0.01)	(9,988.28)		X
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	27,214,733	137,432,175	19.802%	3,750,000	785,881.87	742,586.29	830,785.00	44,903.13	88,198.71	43,295.58	1,226,206.36	(1,720,272.85)		X
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	25,170,014	123,119,428	20.444%	1,100,000	228,216.76	224,879.34	228,217.00	0.24	3,337.66	3,337.42	(0.01)	(1,800,488.47)		X
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	27,678,819	126,505,031	21.880%	1,350,000	296,782.67	295,374.86	296,783.00	0.33	1,408.14	1,407.81	-	(600,085.63)		X
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	25,669,269	113,805,251	22.555%	900,000	202,998.31	202,998.91	202,998.00	(0.31)	(0.91)	(0.60)	-	336.06		X
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	37,222,130	154,589,729	24.078%	4,000,000	1,001,804.15	963,120.39	1,003,907.00	2,102.85	40,786.61	38,683.75	1,404,454.85	(361,638.83)		X
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	34,949,493	138,224,938	25.285%	1,500,000	379,252.32	379,267.59	383,927.00	4,674.68	4,659.41	(15.27)	(1,900.00)	(1,949.91)		X
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	40,930,769	147,668,979	27.718%	2,250,000	618,181.90	623,653.19	516,352.00	(101,829.90)	(107,301.19)	(5,471.29)	-	1,306,962.36		X
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	31,792,226	124,239,420	25.589%	1,000,000	254,417.11	255,894.84	254,417.00	(0.11)	(1,477.84)	(1,477.73)	340,000.00	2,058,006.80		X
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	35,690,814	156,917,191	22.745%	2,875,000	676,909.27	653,918.74	676,909.00	(0.27)	22,990.26	22,990.53	1,254,702.82	(499.97)		X
204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	33,565,522	140,107,592	23.957%	1,250,000	299,602.32	299,462.02	299,602.00	(0.32)	139.98	140.30	(0.02)	(65,611.98)		X
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	27,865,770	119,901,591	23.241%	1,500,000	348,607.92	348,608.02	348,608.00	0.08	(0.02)	(0.10)	-	33.28		X
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	694,759.35	697,259.00	2,499.65	2,499.65	(0.00)	-	0.04		x
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.26	339,433.00	(0.26)	(0.26)	(0.00)	(0.01)	0.02		x
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	28,688,883	127,477,983	22.505%	1,000,000	225,480.79	225,049.71	225,480.00	(0.79)	430.29	431.08	(0.01)	(243,717.42)		x
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	37,501,662	160,223,933	23.406%	3,800,000	889,419.78	889,419.66	889,420.00	0.22	0.34	0.12	-	(21.08)		x
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	33,917,420	148,001,237	22.917%	2,000,000	452,209.31	458,339.68	452,209.00	(0.31)	(6,130.68)	(6,130.37)	0.19	2,006,378.06		x
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	33,674,900	155,031,058	21.721%	1,500,000	325,820.90	325,820.85	325,821.00	0.10	0.15	0.06	-	(27.55)		x
204	FY2001	10/31/2000	28,280,408	131,381,575	21.525%	28,280,408	131,381,575	21.525%	1,000,000	215,253.99	215,253.99	215,254.00	0.01	0.01	-	-	-		x
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	37,891,080	166,457,618	22.763%	6,350,000	1,509,210.36	1,445,463.17	1,509,210.00	(0.36)	63,746.83	63,747.19	2,872,988.47	5,057,128.41		x
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	34,571,664	150,946,192	22.903%	1,250,000	286,481.92	286,291.29	286,292.00	(189.92)	0.71	190.63	-	(100,441.37)		x
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	31,682,612	149,025,185	21.260%	500,000	106,204.24	106,299.52	106,204.00	(0.24)	(95.52)	(95.29)	-	133,708.03		x
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	26,158,703	133,372,726	19.613%	600,000	115,957.95	117,679.40	115,957.00	(0.95)	(1,722.40)	(1,721.44)	-	1,979,973.38		x
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	36,370,128	162,884,741	22.329%	3,750,000	837,242.10	837,328.15	837,242.00	(0.10)	(86.15)	(86.05)	(499.73)	14,502.20		x
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	30,775,601	148,921,831	20.666%	650,000	134,326.36	134,326.45	134,327.00	0.64	0.55	(0.09)	-	100.01		x
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	25,647,551	134,997,294	18.999%	750,000	143,908.09	142,489.25	143,908.00	(0.09)	1,418.75	1,418.84	1,246,157.29	5,163,559.96		x
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	55,188,374	189,371,657	29.143%	3,000,000	880,357.22	874,286.70	880,357.00	(0.22)	6,070.30	6,070.52	542,345.31	542,339.12		x
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	55,608,391	180,748,205	30.766%	1,000,000	283,437.02	307,656.67	283,437.00	(0.02)	(24,219.67)	(24,219.66)	(6,279,031.12)	(6,708,269.46)		x
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	39,644,793	169,602,406	23.375%	1,000,000	233,769.85	233,751.36	233,769.00	(0.85)	17.64	18.50	-	(13,419.96)		x
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	28,047,556	137,724,928	20.365%	1,000,000	203,546.29	203,649.09	203,546.00	(0.29)	(103.09)	(102.80)	-	69,559.44		x
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	51,732,424	179,598,300	28.805%	2,400,000	589,363.43	691,308.43	774,496.55	185,133.12	83,188.12	(101,945.00)	(22,357,968.39)	(59,979,927.55)		x
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	40,774,221	157,636,730	25.866%	750,000	216,517.97	193,994.54	234,412.00	17,894.03	40,417.46	22,523.43	6,666,127.44	6,692,634.77		x
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	35,440,017	136,977,374	25.873%	750,000	207,592.82	194,046.74	213,805.00	6,212.18	19,758.26	13,546.08	3,225,224.08	2,714,021.10		x
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	42,086,961	141,293,332	29.787%	750,000	223,402.58	223,402.05	223,402.00	(0.58)	(0.05)	0.52	100.00	3.96		x
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	43,210,453	179,766,008	24.037%	1,700,000	408,629.97	408,629.93	537,449.00	128,819.03	128,819.07	0.04	(0.36)	(19.63)		x

Selected for s.r. not diff

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB	Comments	Data Available for system report compare
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	39,818,907	156,876,156	25.382%	750,000	190,439.28	190,367.88	190,440.00	0.72	72.12	71.40	(0.43)	(58,820.84)		x
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	38,197,820	146,828,035	26.015%	1,000,000	260,152.99	260,153.45	260,153.00	0.01	(0.45)	(0.46)	(0.06)	256.59		x
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	37,134,400	132,193,531	28.091%	700,000	198,674.80	196,636.55	198,675.00	0.20	2,038.45	2,038.25	(364,871.41)	(2,641,771.42)		x
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	43,083,138	193,558,864	22.258%	3,600,000	788,805.08	801,302.99	788,805.00	(0.08)	(12,497.99)	(12,497.91)	127,315.32	3,647,816.70		x
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	37,148,679	171,002,283	21.724%	1,500,000	320,090.32	325,861.25	445,090.32	125,000.00	119,229.07	(5,770.93)	(1,831,426.42)	(5,499,375.96)		x
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	40,046,347	184,968,427	21.650%	1,000,000	216,568.65	216,503.69	341,568.00	124,999.35	125,064.31	64.96	(0.98)	(55,483.86)		x
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	37,552,750	177,013,811	21.215%	1,000,000	212,145.88	212,145.88	337,145.00	124,999.12	124,999.12	0.01	(0.37)	(7.07)		x
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	44,020,982	202,691,927	21.718%	2,877,000	624,831.84	624,831.82	624,831.00	(0.84)	(0.82)	0.02	(0.42)	(7.87)		x
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	35,156,354	175,004,592	20.089%	1,240,000	264,136.73	249,101.34	292,000.00	27,863.27	42,898.66	15,035.39	3,405,922.77	6,027,491.41		x
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	27,275,390	138,362,390	19.713%	1,000,000	197,132.36	197,130.09	197,855.00	722.64	724.91	2.27	-	(1,595.60)		x
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	29,323,547	139,857,292	20.967%	1,000,000	208,537.55	209,667.63	308,537.55	100,000.00	98,869.92	(1,130.08)	19,834.40	853,008.69		x
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	42,768,413	199,475,079	21.440%	1,800,000	386,652.55	385,928.62	633,364.00	246,711.45	247,435.38	723.92	0.29	(373,471.90)		x
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	36,428,798	178,744,571	20.380%	625,000	127,402.57	127,377.29	127,403.00	0.43	25.71	25.28	(0.53)	(35,470.76)		x
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	34,416,573	171,218,888	20.101%	750,000	150,824.85	150,756.90	150,846.00	21.15	89.10	67.95	(0.70)	(77,139.22)		x
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	28,364,412	150,466,985	18.851%	800,000	144,253.32	150,807.36	144,253.00	(0.32)	(6,554.36)	(6,554.04)	(562,743.71)	3,715,493.06		x
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	50,973,820	255,890,530	19.920%	1,750,000	348,603.18	348,602.92	348,602.00	(1.18)	(0.92)	0.27	(0.15)	(196.18)		x
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	42,996,799	222,229,047	19.348%	600,000	116,087.79	116,087.79	116,088.00	0.21	0.21	0.00	(0.59)	(6.95)		x
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	28,887,593	144,096,283	20.047%	750,000	150,246.75	150,355.68	150,247.00	0.25	(108.68)	(108.93)	(0.38)	104,470.94		x
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	29,886,518	148,936,472	20.067%	750,000	150,499.68	150,499.66	150,500.00	0.32	0.34	0.01	(0.45)	(17.02)		x
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	48,216,829	252,129,906	19.124%	4,000,000	765,012.86	764,952.16	565,012.00	(200,000.86)	(199,940.16)	60.70	(0.24)	(20,006.16)		x
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	33,289,806	189,186,534	17.596%	800,000	144,924.70	140,770.30	104,924.00	(40,000.70)	(35,846.30)	4,154.40	1,121,809.94	769,304.93		x
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	24,795,502	160,926,627	15.408%	500,000	77,039.78	77,039.78	77,040.00	0.22	0.22	0.00	(0.46)	(5.18)		x
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	32,388,674	190,699,991	16.984%	500,000	84,848.22	84,920.49	84,848.00	(0.22)	(72.49)	(72.27)	(0.86)	162,418.50		x
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	48,277,596	241,103,133	20.024%	1,750,000	351,977.89	350,413.50	336,977.00	(15,000.89)	(13,436.50)	1,564.40	(0.66)	(1,071,606.82)		x
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	40,179,660	210,720,850	19.068%	900,000	172,352.19	171,609.47	147,352.00	(25,000.19)	(24,257.47)	742.71	(0.18)	(908,056.47)		x
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	36,050,979	197,720,433	18.233%	750,000	137,279.33	136,749.82	137,279.00	(0.33)	529.18	529.51	(0.21)	(762,637.48)		x
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	30,555,222	185,340,611	16.486%	750,000	123,644.88	123,644.87	123,645.00	0.12	0.13	0.01	-	(7.53)		x
															97,070.12				

Lyons Township Trustees of Schools
Interest Allocation
Compare RH calculation to General Ledger
Selected quarters with +/- $1,000 difference

District	Fiscal Year	Date	FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	if then #1	if then #2
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	950,000	255,566.67	260,567.00	5,000.33		1	FALSE
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	3,750,000	785,881.87	830,785.00	44,903.13		1	FALSE
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	4,000,000	1,001,804.15	1,003,907.00	2,102.85		1	FALSE
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	1,500,000	379,252.32	383,927.00	4,674.68		1	FALSE
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	2,250,000	618,181.90	516,352.00	(101,829.90)		FALSE	1
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	697,259.00	2,499.65		1	FALSE
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	2,400,000	589,363.43	774,496.55	185,133.12		1	FALSE
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	750,000	216,517.97	234,412.00	17,894.03		1	FALSE
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	750,000	207,592.82	213,805.00	6,212.18		1	FALSE
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	1,700,000	408,629.97	537,449.00	128,819.03		1	FALSE
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	-	-	260,422.00	260,422.00		1	FALSE
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	1,500,000	320,090.32	445,090.32	125,000.00		1	FALSE
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	1,000,000	216,568.65	341,568.00	124,999.35		1	FALSE
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	1,000,000	212,145.88	337,145.00	124,999.12		1	FALSE
204	FY2007	7/31/2006	no data	no data	no data	-	-	452,165.00	452,165.00		1	FALSE
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	1,240,000	264,136.73	292,000.00	27,863.27		1	FALSE
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	1,000,000	208,537.55	308,537.55	100,000.00		1	FALSE
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	1,800,000	386,652.55	633,364.00	246,711.45		1	FALSE
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	4,000,000	765,012.86	565,012.00	(200,000.86)		FALSE	1
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	800,000	144,924.70	104,924.00	(40,000.70)		FALSE	1
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	1,750,000	351,977.89	336,977.00	(15,000.89)		FALSE	1
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	900,000	172,352.19	147,352.00	(25,000.19)		FALSE	1
									1,477,566.65			

204 [illegible] RH vs GL

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations

10/25/2016 10:53

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB	Comments	Data Available for system report compare
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	48,277,596	241,103,133	20.024%	1,750,000	351,977.89	350,413.50	336,977.00	(15,000.89)	(13,436.50)	(1,564.40)	(0.66)	(1,071,606.82)		x
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	40,179,660	210,720,850	19.068%	900,000	172,352.19	171,609.47	147,352.00	(25,000.19)	(24,257.47)	(742.71)	(0.18)	(908,056.47)		x
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	36,050,979	197,720,433	18.233%	750,000	137,279.33	136,749.82	137,279.00	(0.33)	529.18	(529.51)	(0.21)	(762,637.48)		x
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	30,555,222	185,340,611	16.486%	750,000	123,644.88	123,644.87	123,645.00	0.12	0.13	(0.01)	-	(7.53)		x
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	48,216,829	252,129,906	19.124%	4,000,000	765,012.86	764,952.16	565,012.00	(200,000.86)	(199,940.16)	(60.70)	(0.24)	(20,006.16)		x
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	33,289,806	189,186,534	17.596%	800,000	144,924.70	140,770.30	104,924.00	(40,000.70)	(35,846.30)	(4,154.40)	1,121,809.94	769,304.93		x
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	24,795,502	160,926,627	15.408%	500,000	77,039.78	77,039.78	77,040.00	0.22	0.22	(0.00)	(0.46)	(5.18)		x
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	32,388,674	190,699,991	16.984%	500,000	84,848.22	84,920.49	84,848.00	(0.22)	(72.49)	72.27	(0.86)	162,418.50		x
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	50,973,820	255,890,530	19.920%	1,750,000	348,603.18	348,602.92	348,602.00	(1.18)	(0.92)	(0.27)	(0.15)	(196.18)		x
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	42,996,799	222,229,047	19.348%	600,000	116,087.79	116,087.79	116,088.00	0.21	0.21	(0.00)	(0.59)	(6.95)		x
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	28,887,593	144,096,283	20.047%	750,000	150,246.75	150,355.68	150,247.00	0.25	(108.68)	108.93	(0.38)	104,470.94		x
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	29,886,518	148,936,472	20.067%	750,000	150,499.68	150,499.66	150,500.00	0.32	0.34	(0.01)	(0.45)	(17.02)		x
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	42,768,413	199,475,079	21.440%	1,800,000	386,652.55	385,928.62	633,364.00	246,711.45	247,435.38	(723.92)	0.29	(373,471.90)		x
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	36,428,798	178,744,571	20.380%	625,000	127,402.57	127,377.29	127,403.00	0.43	25.71	(25.28)	(0.53)	(35,470.76)		x
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	34,416,573	171,218,888	20.101%	750,000	150,824.85	150,756.90	150,846.00	21.15	89.10	(67.95)	(0.70)	(77,139.22)		x
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	28,364,412	150,466,985	18.851%	800,000	144,253.32	150,807.36	144,253.00	(0.32)	(6,554.36)	6,554.04	(562,743.71)	3,715,493.06		x
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	44,020,982	202,691,927	21.718%	2,877,000	624,831.84	624,831.82	624,831.00	(0.84)	(0.82)	(0.02)	(0.42)	(7.87)		x
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	35,156,354	175,004,592	20.089%	1,240,000	264,136.73	249,101.34	292,000.00	27,863.27	42,898.66	(15,035.39)	3,405,922.77	6,027,491.41		x
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	27,275,390	138,362,390	19.713%	1,000,000	197,132.36	197,130.09	197,855.00	722.64	724.91	(2.27)	-	(1,595.60)		x
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	29,323,547	139,857,292	20.967%	1,000,000	208,537.55	209,667.63	308,537.55	100,000.00	98,869.92	1,130.08	19,834.40	853,008.69		x
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	43,083,138	193,558,864	22.258%	3,600,000	788,805.08	801,302.99	788,805.00	(0.08)	(12,497.99)	12,497.91	127,315.32	3,647,816.70		x
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	37,148,679	171,002,283	21.724%	1,500,000	320,090.32	325,861.25	445,090.32	125,000.00	119,229.07	5,770.93	(1,831,426.42)	(5,499,375.96)		x
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	40,046,347	184,968,427	21.650%	1,000,000	216,568.65	216,503.69	341,568.00	124,999.35	125,064.31	(64.96)	(0.98)	(55,483.86)		x
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	37,552,750	177,013,811	21.215%	1,000,000	212,145.88	212,145.88	337,145.00	124,999.12	124,999.12	(0.01)	(0.37)	(7.07)		x
204	FY2007	7/31/2006	no data	no data	no data	no data	no data	#VALUE!	-	-	#VALUE!	452,165.00	452,165.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	43,210,453	179,766,008	24.037%	1,700,000	408,629.97	408,629.93	537,449.00	128,819.03	128,819.07	(0.04)	(0.36)	(19.63)		x
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	39,818,907	156,876,156	25.382%	750,000	190,439.28	190,367.88	190,440.00	0.72	72.12	(71.40)	(0.43)	(58,820.84)		x
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	38,197,820	146,828,035	26.015%	1,000,000	260,152.99	260,153.45	260,153.00	0.01	(0.45)	0.46	(0.06)	256.59		x
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	37,134,400	132,193,531	28.091%	700,000	198,674.80	196,636.55	198,675.00	0.20	2,038.45	(2,038.25)	(364,871.41)	(2,641,771.42)		x
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	no data	no data	#VALUE!	-	-	#VALUE!	260,422.00	260,422.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	51,732,424	179,598,300	28.805%	2,400,000	589,363.43	691,308.43	774,496.55	185,133.12	83,188.12	101,945.00	(22,357,968.39)	(59,979,927.55)		x
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	40,774,221	157,636,730	25.866%	750,000	216,517.97	193,994.54	234,412.00	17,894.03	40,417.46	(22,523.43)	6,666,127.44	6,692,634.77		x
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	35,440,017	136,977,374	25.873%	750,000	207,592.82	194,046.74	213,805.00	6,212.18	19,758.26	(13,546.08)	3,225,224.08	2,714,021.10		x
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	42,086,961	141,293,332	29.787%	750,000	223,402.58	223,402.05	223,402.00	(0.58)	(0.05)	(0.52)	100.00	3.96		x
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	55,188,374	189,371,657	29.143%	3,000,000	880,357.22	874,286.70	880,357.00	(0.22)	6,070.30	(6,070.52)	542,345.31	542,339.12		x
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	55,608,391	180,748,205	30.766%	1,000,000	283,437.02	307,656.67	283,437.00	(0.02)	(24,219.67)	24,219.66	(6,279,031.12)	(6,708,269.46)		x
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	39,644,793	169,602,406	23.375%	1,000,000	233,769.85	233,751.36	233,769.00	(0.85)	17.64	(18.50)	-	(13,419.96)		x
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	28,047,556	137,724,928	20.365%	1,000,000	203,546.29	203,649.09	203,546.00	(0.29)	(103.09)	102.80	-	69,559.44		x
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	36,370,128	162,884,741	22.329%	3,750,000	837,242.10	837,328.15	837,242.00	(0.10)	(86.15)	86.05	(499.73)	14,502.20		x
204	FY2003	4/30/2003	no data	no data	no data	32,385,803	152,316,536	21.262%	no data	no data	#VALUE!	127,573.00	-	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	30,775,601	148,921,831	20.666%	650,000	134,326.36	134,326.45	134,327.00	0.64	0.55	0.09	-	100.01		x
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	25,647,551	134,997,294	18.999%	750,000	143,908.09	142,489.25	143,908.00	(0.09)	1,418.75	(1,418.84)	1,246,157.29	5,163,559.96		x
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	37,891,080	166,457,618	22.763%	6,350,000	1,509,210.36	1,445,463.17	1,509,210.00	(0.36)	63,746.83	(63,747.19)	2,872,988.47	5,057,128.41		x
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	34,571,664	150,946,192	22.903%	1,250,000	286,481.92	286,291.29	286,292.00	(189.92)	0.71	(190.63)	-	(100,441.37)		x
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	31,682,612	149,025,185	21.260%	500,000	106,204.24	106,299.52	106,204.00	(0.24)	(95.52)	95.29	-	133,708.03		x

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB	Comments	Data Available for system report compare
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	26,158,703	133,372,726	19.613%	600,000	115,957.95	117,679.40	115,957.00	(0.95)	(1,722.40)	1,721.44	-	1,979,973.38		x
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	37,501,662	160,223,933	23.406%	3,800,000	889,419.78	889,419.66	889,420.00	0.22	0.34	(0.12)	-	(21.08)		x
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	33,917,420	148,001,237	22.917%	2,000,000	452,209.31	458,339.68	452,209.00	(0.31)	(6,130.68)	6,130.37	0.19	2,006,378.06		x
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	33,674,900	155,031,058	21.721%	1,500,000	325,820.90	325,820.85	325,821.00	0.10	0.15	(0.06)	-	(27.55)		x
204	FY2001	10/31/2000	28,280,408	131,381,575	21.525%	28,280,408	131,381,575	21.525%	1,000,000	215,253.99	215,253.99	215,254.00	0.01	0.01	-	-	-		x
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	694,759.35	697,259.00	2,499.65	2,499.65	0.00	-	0.04		x
204	FY2000	4/30/2000	34,103,881	150,465,154	22.666%	34,103,881	missing data	#VALUE!	1,500,000	339,984.51	#VALUE!	339,985.00	0.49	#VALUE!	#VALUE!	0.01	#VALUE!		
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.26	339,433.00	(0.26)	(0.26)	0.00	(0.01)	0.02		x
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	28,688,883	127,477,983	22.505%	1,000,000	225,480.79	225,049.71	225,480.00	(0.79)	430.29	(431.08)	(0.01)	(243,717.42)		x
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	35,690,814	156,917,191	22.745%	2,875,000	676,909.27	653,918.74	676,909.00	(0.27)	22,990.26	(22,990.53)	1,254,702.82	(499.97)		X
204	FY1999	4/30/1999	33,435,465	141,242,689	23.672%	missing data	missing data	#VALUE!	1,500,000	355,085.26	#VALUE!	355,085.00	(0.26)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	33,565,522	140,107,592	23.957%	1,250,000	299,602.32	299,462.02	299,602.00	(0.32)	139.98	(140.30)	(0.02)	(65,611.98)		X
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	27,865,770	119,901,591	23.241%	1,500,000	348,607.92	348,608.02	348,608.00	0.08	(0.02)	0.10	-	33.28		X
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	37,222,130	154,589,729	24.078%	4,000,000	1,001,804.15	963,120.39	1,003,907.00	2,102.85	40,786.61	(38,683.75)	1,404,454.85	(361,638.83)		X
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	34,949,493	138,224,938	25.285%	1,500,000	379,252.32	379,267.59	383,927.00	4,674.68	4,659.41	15.27	(1,900.00)	(1,949.91)		X
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	40,930,769	147,668,979	27.718%	2,250,000	618,181.90	623,653.19	516,352.00	(101,829.90)	(107,301.19)	5,471.29	-	1,306,962.36		X
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	31,792,226	124,239,420	25.589%	1,000,000	254,417.11	255,894.84	254,417.00	(0.11)	(1,477.84)	1,477.73	340,000.00	2,058,006.80		X
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	27,214,733	137,432,175	19.802%	3,750,000	785,881.87	742,586.29	830,785.00	44,903.13	88,198.71	(43,295.58)	1,226,206.36	(1,720,272.85)		X
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	25,170,014	123,119,428	20.444%	1,100,000	228,216.76	224,879.34	228,217.00	0.24	3,337.66	(3,337.42)	(0.01)	(1,800,488.47)		X
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	27,678,819	126,505,031	21.880%	1,350,000	296,782.67	295,374.86	296,783.00	0.33	1,408.14	(1,407.81)	-	(600,085.63)		X
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	25,669,269	113,805,251	22.555%	900,000	202,998.31	202,998.91	202,998.00	(0.31)	(0.91)	0.60	-	336.06		X
204	FY1996	6/30/1996	28,488,390	118,940,261	23.952%	27,874,872	118,940,262	23.436%	2,100,000	502,988.80	492,156.57	502,989.00	0.20	10,832.43	(10,832.23)	613,518.04	(0.90)		X
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	25,309,400	101,312,772	24.981%	1,200,000	299,829.58	299,777.41	299,829.00	(0.58)	51.59	(52.17)	-	(17,628.67)		X
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	24,912,378	96,855,920	25.721%	800,000	206,258.84	205,768.55	206,259.00	0.16	490.45	(490.28)	-	(230,229.66)		X
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	22,187,062	85,474,534	25.958%	1,100,000	285,565.99	285,532.62	285,565.00	(0.99)	32.38	(33.37)	(0.01)	(9,988.28)		X
204	FY1995	6/30/1995	29,576,100	113,049,704	26.162%	28,738,349	112,735,848	25.492%	1,650,000	431,673.53	420,614.00	431,677.00	3.47	11,063.00	(11,059.53)	837,751.06	313,856.41		X
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	26,166,713	96,934,350	26.994%	950,000	255,566.67	256,445.49	260,567.00	5,000.33	4,121.51	878.83	-	333,331.92		X
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	29,145,605	94,934,054	30.701%	800,000	245,604.97	245,607.17	245,680.00	75.03	72.83	2.20	0.01	849.84		X
204	FY1995	10/31/1994	28,223,587	82,506,959	34.208%	missing data	missing data	#VALUE!	750,000	256,556.42	#VALUE!	256,556.00	(0.42)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	6/30/1994	29,922,778	85,642,629	34.939%	missing data	missing data	#VALUE!	700,000	244,573.82	#VALUE!	244,574.00	0.18	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	4/30/1994	25,873,855	72,231,198	35.821%	missing data	missing data	#VALUE!	600,000	214,925.32	#VALUE!	214,925.00	(0.32)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	1/31/1994	29,267,366	84,106,199	34.798%	missing data	missing data	#VALUE!	625,000	217,488.17	#VALUE!	217,358.00	(130.17)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	10/31/1993	27,230,503	78,345,522	34.757%	missing data	missing data	#VALUE!	625,000	217,230.85	#VALUE!	217,231.00	0.15	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
													1,478,062.51						
													381,832.54						
													1,859,895.05						

Lyons Township School Treasurer Analysis
Quarterly Interest Allocation Analysis SD#204
Fiscal Year 2012-2000

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations

10/25/2016 10:54

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	If Then <	if then >
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	1,750,000	351,977.89	336,977.00	(15,000.89)		1	FALSE
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	900,000	172,352.19	147,352.00	(25,000.19)		1	FALSE
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	750,000	137,279.33	137,279.00	(0.33)		FALSE	FALSE
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	750,000	123,644.88	123,645.00	0.12		FALSE	FALSE
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	4,000,000	765,012.86	565,012.00	(200,000.86)		1	FALSE
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	800,000	144,924.70	104,924.00	(40,000.70)		1	FALSE
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	500,000	77,039.78	77,040.00	0.22		FALSE	FALSE
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	500,000	84,848.22	84,848.00	(0.22)		FALSE	FALSE
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	1,750,000	348,603.18	348,602.00	(1.18)		FALSE	FALSE
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	600,000	116,087.79	116,088.00	0.21		FALSE	FALSE
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	750,000	150,246.75	150,247.00	0.25		FALSE	FALSE
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	750,000	150,499.68	150,500.00	0.32		FALSE	FALSE
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	1,800,000	386,652.55	633,364.00	246,711.45		FALSE	1
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	625,000	127,402.57	127,403.00	0.43		FALSE	FALSE
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	750,000	150,824.85	150,846.00	21.15		FALSE	FALSE
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	800,000	144,253.32	144,253.00	(0.32)		FALSE	FALSE
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	2,877,000	624,831.84	624,831.00	(0.84)		FALSE	FALSE
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	1,240,000	264,136.73	292,000.00	27,863.27		FALSE	1
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	1,000,000	197,132.36	197,855.00	722.64		FALSE	FALSE
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	1,000,000	208,537.55	308,537.55	100,000.00		FALSE	1
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	3,600,000	788,805.08	788,805.00	(0.08)		FALSE	FALSE
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	1,500,000	320,090.32	445,090.32	125,000.00		FALSE	1
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	1,000,000	216,568.65	341,568.00	124,999.35		FALSE	1
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	1,000,000	212,145.88	337,145.00	124,999.12		FALSE	1
204	FY2007	7/31/2006	no data	no data	no data	-	-	452,165.00	452,165.00		FALSE	1
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	1,700,000	408,629.97	537,449.00	128,819.03		FALSE	1
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	750,000	190,439.28	190,440.00	0.72		FALSE	FALSE
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	1,000,000	260,152.99	260,153.00	0.01		FALSE	FALSE
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	700,000	198,674.80	198,675.00	0.20		FALSE	FALSE
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	-	-	260,422.00	260,422.00		FALSE	1
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	2,400,000	589,363.43	774,496.55	185,133.12		FALSE	1
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	750,000	216,517.97	234,412.00	17,894.03		FALSE	1
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	750,000	207,592.82	213,805.00	6,212.18		FALSE	1
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	750,000	223,402.58	223,402.00	(0.58)		FALSE	FALSE
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	3,000,000	880,357.22	880,357.00	(0.22)		FALSE	FALSE
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	1,000,000	283,437.02	283,437.00	(0.02)		FALSE	FALSE
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	1,000,000	233,769.85	233,769.00	(0.85)		FALSE	FALSE
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	1,000,000	203,546.29	203,546.00	(0.29)		FALSE	FALSE
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	3,750,000	837,242.10	837,242.00	(0.10)		FALSE	FALSE
204	FY2003	4/30/2003	no data	no data	no data	no data	no data	127,573.00	-		FALSE	FALSE
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	650,000	134,326.36	134,327.00	0.64		FALSE	FALSE
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	750,000	143,908.09	143,908.00	(0.09)		FALSE	FALSE

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	If Then <	if then >
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	6,350,000	1,509,210.36	1,509,210.00	(0.36)		FALSE	FALSE
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	1,250,000	286,481.92	286,292.00	(189.92)		FALSE	FALSE
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	500,000	106,204.24	106,204.00	(0.24)		FALSE	FALSE
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	600,000	115,957.95	115,957.00	(0.95)		FALSE	FALSE
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	3,800,000	889,419.78	889,420.00	0.22		FALSE	FALSE
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	2,000,000	452,209.31	452,209.00	(0.31)		FALSE	FALSE
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	1,500,000	325,820.90	325,821.00	0.10		FALSE	FALSE
204	FY2001	10/31/2000	28,280,408	131,881,575	21.525%	1,000,000	215,253.99	215,254.00	0.01		FALSE	FALSE
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	697,259.00	2,499.65		FALSE	1
204	FY2000	4/30/2000	34,103,881	150,465,154	22.666%	1,500,000	339,984.51	339,985.00	0.49		FALSE	FALSE
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.00	(0.26)		FALSE	FALSE
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	1,000,000	225,480.79	225,480.00	(0.79)		FALSE	FALSE
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	2,875,000	676,909.27	676,909.00	(0.27)		FALSE	FALSE
204	FY1999	4/30/1999	33,435,465	141,242,689	23.672%	1,500,000	355,085.26	355,085.00	(0.26)		FALSE	FALSE
204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	1,250,000	299,602.32	299,602.00	(0.32)		FALSE	FALSE
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	1,500,000	348,607.92	348,608.00	0.08		FALSE	FALSE
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	4,000,000	1,001,804.15	1,003,907.00	2,102.85		FALSE	1
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	1,500,000	379,252.32	383,927.00	4,674.68		FALSE	1
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	2,250,000	618,181.90	516,352.00	(101,829.90)		1	FALSE
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	1,000,000	254,417.11	254,417.00	(0.11)		FALSE	FALSE
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	3,750,000	785,881.87	830,785.00	44,903.13		FALSE	1
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	1,100,000	228,216.76	228,217.00	0.24		FALSE	FALSE
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	1,350,000	296,782.67	296,783.00	0.33		FALSE	FALSE
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	900,000	202,998.31	202,998.00	(0.31)		FALSE	FALSE
204	FY1996	6/31/1996	28,488,390	118,940,261	23.952%	2,100,000	502,988.80	502,989.00	0.20		FALSE	FALSE
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	1,200,000	299,829.58	299,829.00	(0.58)		FALSE	FALSE
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	800,000	206,258.84	206,259.00	0.16		FALSE	FALSE
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	1,100,000	285,565.99	285,565.00	(0.99)		FALSE	FALSE
204	FY1995	6/31/1995	29,576,100	113,049,704	26.162%	1,650,000	431,673.53	431,677.00	3.47		FALSE	FALSE
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	950,000	255,566.67	260,567.00	5,000.33		FALSE	1
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	800,000	245,604.97	245,680.00	75.03		FALSE	FALSE
204	FY1995	10/31/1994	28,223,387	82,506,959	34.208%	750,000	256,556.42	256,556.00	(0.42)		FALSE	FALSE
204	FY1994	6/31/1994	29,922,778	85,642,629	34.939%	700,000	244,573.82	244,574.00	0.18		FALSE	FALSE
204	FY1994	4/30/1994	25,873,855	72,231,198	35.821%	600,000	214,925.32	214,925.00	(0.32)		FALSE	FALSE
204	FY1994	1/31/1994	29,267,366	84,106,199	34.798%	625,000	217,488.17	217,358.00	(130.17)		FALSE	FALSE
204	FY1994	10/31/1993	27,230,503	78,345,522	34.757%	625,000	217,230.85	217,231.00	0.15		FALSE	FALSE
									1,478,062.51	NET	FALSE	1
									381,832.54	SUM OF REDUCTIONS IN INTEREST	FALSE	1
									1,859,895.05	POTENTIAL OVERAGE		

District 204
Interest Allocation Analysis
Summary of Differences by Fiscal Year

Martin :

" Interest Allocation 2 "

Fiscal Year	RH Calculation vs General Ledger +/- $1,000 per Quarter
FY1995	5,000.34
FY1996	
FY1997	44,903.13
FY1998	(95,052.36)
FY1999	
FY2000	2,499.65
FY2001	
FY2002	
FY2003	
FY2004	
FY2005	127,611.74
FY2006	420,744.00
FY2007	827,163.47
FY2008	127,863.26
FY2009	246,711.45
FY2010	
FY2011	(240,001.56)
FY2012	(40,001.08)
	$ 1,427,442.04

EXHIBIT
16(c)

MARTIN
7

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations
Selected quarters with no missing data

Summary fund balance report

			A	B	A%B	C	D	C%D	E	E*A%B	G E*C%D	H	F	I F-G	J F-H	J-I		
District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB
204	FY1995	6/30/1995	29,576,100	113,049,704	26.162%	28,738,349	112,735,848	25.492%	1,650,000	431,673.53	420,614.00	431,677.00	3.47	11,063.00	11,059.53	837,751.06	313,856.41
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	26,166,713	96,934,350	26.994%	950,000	255,566.67	256,445.49	260,567.00	5,000.33	4,121.51	(878.83)	-	333,331.92
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	29,145,605	94,934,054	30.701%	800,000	245,604.97	245,607.17	245,680.00	75.03	72.83	(2.20)	0.01	849.84
204	FY1996	6/30/1996	28,488,390	118,940,261	23.952%	27,874,872	118,940,262	23.436%	2,100,000	502,988.80	492,156.57	502,989.00	0.20	10,832.43	10,832.23	613,518.04	(0.90)
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	25,309,400	101,312,772	24.981%	1,200,000	299,829.58	299,777.41	299,829.00	(0.58)	51.59	52.17	-	(17,628.67)
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	24,912,378	96,855,920	25.721%	800,000	206,258.84	205,768.55	206,259.00	0.16	490.45	490.28	-	(230,229.66)
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	22,187,062	85,474,534	25.958%	1,100,000	285,565.99	285,532.62	285,565.00	(0.99)	32.38	33.37	(0.01)	(9,988.28)
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	27,214,733	137,432,175	19.802%	3,750,000	785,881.87	742,586.29	830,785.00	44,903.13	88,198.71	43,295.58	1,226,206.36	(1,720,272.85)
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	25,170,014	123,119,428	20.444%	1,100,000	228,216.76	224,879.34	228,217.00	0.24	3,337.66	3,337.42	(0.01)	(1,800,488.47)
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	27,678,819	126,505,031	21.880%	1,350,000	296,782.67	295,374.86	296,783.00	0.33	1,408.14	1,407.81	-	(600,085.63)
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	25,669,269	113,805,251	22.555%	900,000	202,998.31	202,998.91	202,998.00	(0.31)	(0.91)	(0.60)	-	336.06
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	37,222,130	154,589,729	24.078%	4,000,000	1,001,804.15	963,120.39	1,003,907.00	2,102.85	40,786.61	38,683.75	1,404,454.85	(361,638.83)
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	34,949,493	138,224,938	25.285%	1,500,000	379,252.32	379,267.59	383,927.00	4,674.68	4,659.41	(15.27)	(1,900.00)	(1,949.91)
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	40,930,769	147,668,979	27.718%	2,250,000	618,181.90	623,653.19	516,352.00	(101,829.90)	(107,301.19)	(5,471.29)	-	1,306,962.36
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	31,792,226	124,239,420	25.589%	1,000,000	254,417.11	255,894.84	254,417.00	(0.11)	(1,477.84)	(1,477.73)	340,000.00	2,058,006.80
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	35,690,814	156,917,191	22.745%	2,875,000	676,909.27	653,918.74	676,909.00	(0.27)	22,990.26	22,990.53	1,254,702.82	(499.97)
204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	33,565,522	140,107,592	23.957%	1,250,000	299,602.32	299,462.02	299,602.00	(0.32)	139.98	140.30	(0.02)	(65,611.98)
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	27,865,770	119,901,591	23.241%	1,500,000	348,607.92	348,608.02	348,608.00	0.08	(0.02)	(0.10)	-	33.28
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	694,759.35	697,259.00	2,499.65	2,499.65	(0.00)	-	0.04
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.26	339,433.00	(0.26)	(0.26)	(0.00)	(0.01)	0.02
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	28,688,883	127,477,983	22.505%	1,000,000	225,480.79	225,049.71	225,480.00	(0.79)	430.29	431.08	(0.01)	(243,717.42)
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	37,501,662	160,223,933	23.406%	3,800,000	889,419.78	889,419.66	889,420.00	0.22	0.34	0.12	-	(21.08)
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	33,917,420	148,001,237	22.917%	2,000,000	452,209.31	458,339.68	452,209.00	(0.31)	(6,130.68)	(6,130.37)	0.19	2,006,378.06
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	33,674,900	155,031,058	21.721%	1,500,000	325,820.90	325,820.85	325,821.00	0.10	0.15	0.06	-	(27.55)
204	FY2001	10/31/2000	28,280,408	131,381,575	21.525%	28,280,408	131,381,575	21.525%	1,000,000	215,253.99	215,253.99	215,254.00	0.01	0.01	-	-	-
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	37,891,080	166,457,618	22.763%	6,350,000	1,509,210.36	1,445,463.17	1,509,210.00	(0.36)	63,746.83	63,747.19	2,872,988.47	5,057,128.41
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	34,571,664	150,946,192	22.903%	1,250,000	286,481.92	286,291.29	286,292.00	(189.92)	0.71	190.63	-	(100,441.37)
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	31,682,612	149,025,185	21.260%	500,000	106,204.24	106,299.52	106,204.00	(0.24)	(95.52)	(95.29)	-	133,708.03
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	26,158,703	133,372,726	19.613%	600,000	115,957.95	117,679.40	115,957.00	(0.95)	(1,722.40)	(1,721.44)	-	1,979,973.38
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	36,370,128	162,884,741	22.329%	3,750,000	837,242.10	837,328.15	837,242.00	(0.10)	(86.15)	(86.05)	(499.73)	14,502.20
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	30,775,601	148,921,831	20.666%	650,000	134,326.36	134,326.45	134,327.00	0.64	0.55	(0.09)	-	100.01
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	25,647,551	134,997,294	18.999%	750,000	143,908.09	142,489.25	143,908.00	(0.09)	1,418.75	1,418.84	1,246,157.29	5,163,559.96
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	55,188,374	189,371,657	29.143%	3,000,000	880,357.22	874,286.70	880,357.00	(0.22)	6,070.30	6,070.52	542,345.31	542,339.12
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	55,608,391	180,748,205	30.766%	1,000,000	283,437.02	307,656.67	283,437.00	(0.02)	(24,219.67)	(24,219.66)	(6,279,031.12)	(6,708,269.46)
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	39,644,793	169,602,406	23.375%	1,000,000	233,769.85	233,751.36	233,769.00	(0.85)	17.64	18.50	-	(13,419.96)
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	28,047,556	137,724,928	20.365%	1,000,000	203,546.29	203,649.09	203,546.00	(0.29)	(103.09)	(102.80)	-	69,559.44
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	51,732,424	179,598,300	28.805%	2,400,000	589,363.43	691,308.43	774,496.55	185,133.12	83,188.12	(101,945.00)	(22,357,968.39)	(59,979,927.55)
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	40,774,221	157,636,730	25.866%	750,000	216,517.97	193,994.54	234,412.00	17,894.03	40,417.46	22,523.43	6,666,127.44	6,692,634.77
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	35,440,017	136,977,374	25.873%	750,000	207,592.82	194,046.74	213,805.00	6,212.18	19,758.26	13,546.08	3,225,224.08	2,714,021.10
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	42,086,961	141,293,332	29.787%	750,000	223,402.58	223,402.05	223,402.00	(0.58)	(0.05)	0.52	100.00	3.96
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	43,210,453	179,766,008	24.037%	1,700,000	408,629.97	408,629.93	537,449.00	128,819.03	128,819.07	0.04	(0.36)	(19.63)
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	39,818,907	156,876,156	25.382%	750,000	190,439.28	190,367.88	190,440.00	0.72	72.12	71.40	(0.43)	(58,820.84)
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	38,197,820	146,828,035	26.015%	1,000,000	260,152.99	260,153.45	260,153.00	0.01	(0.45)	(0.46)	(0.06)	256.59
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	37,134,400	132,193,581	28.091%	700,000	198,674.80	196,636.55	198,675.00	0.20	2,038.45	2,038.25	(364,871.41)	(2,641,771.42)
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	43,083,138	193,558,864	22.258%	3,600,000	788,805.08	801,302.99	788,805.00	(0.08)	(12,497.99)	(12,497.91)	127,315.32	3,647,816.70
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	37,148,679	171,002,283	21.724%	1,500,000	320,090.32	325,861.25	445,090.32	125,000.00	119,229.07	(5,770.93)	(1,831,426.42)	(5,499,375.96)
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	40,046,347	184,968,427	21.650%	1,000,000	216,568.65	216,503.69	341,568.00	124,999.35	125,064.31	64.96	(0.98)	(55,483.86)
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	37,552,750	177,013,811	21.215%	1,000,000	212,145.88	212,145.88	337,145.00	124,999.12	124,999.12	0.01	(0.37)	(7.07)
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	44,020,982	202,691,927	21.718%	2,877,000	624,831.84	624,831.82	624,831.00	(0.84)	(0.82)	0.02	(0.42)	(7.87)
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	35,156,354	175,004,592	20.089%	1,240,000	264,136.73	249,101.34	292,000.00	27,863.27	42,898.66	15,035.39	3,405,922.77	6,027,491.41

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations
Selected quarters with no missing data

Summary fund balance report

			A	B	A%B	C	D	C%D	E	G E*A%B	H E*C%D	F	I F-G	J F-H	J-I		
District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	27,275,390	138,362,390	19.713%	1,000,000	197,132.36	197,130.09	197,855.00	722.64	724.91	2.27	-	(1,595.60)
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	29,323,547	139,857,292	20.967%	1,000,000	208,537.55	209,667.63	308,537.55	100,000.00	98,869.92	(1,130.08)	19,834.40	853,008.69
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	42,768,413	199,475,079	21.440%	1,800,000	386,652.55	385,928.62	633,364.00	246,711.45	247,435.38	723.92	0.29	(373,471.90)
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	36,428,798	178,744,571	20.380%	625,000	127,402.57	127,377.29	127,403.00	0.43	25.71	25.28	(0.53)	(35,470.76)
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	34,416,573	171,218,888	20.101%	750,000	150,824.85	150,756.90	150,846.00	21.15	89.10	67.95	(0.70)	(77,139.22)
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	28,364,412	150,466,985	18.851%	800,000	144,253.32	150,807.36	144,253.00	(0.32)	(6,554.36)	(6,554.04)	(562,743.71)	3,715,493.06
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	50,973,820	255,890,530	19.920%	1,750,000	348,603.18	348,602.92	348,602.00	(1.18)	(0.92)	0.27	(0.15)	(196.18)
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	42,996,799	222,229,047	19.348%	600,000	116,087.79	116,087.79	116,088.00	0.21	0.21	0.00	(0.59)	(6.95)
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	28,887,593	144,096,283	20.047%	750,000	150,246.75	150,355.68	150,247.00	0.25	(108.68)	(108.93)	(0.38)	104,470.94
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	29,886,518	148,936,472	20.067%	750,000	150,499.68	150,499.66	150,500.00	0.32	0.34	0.01	(0.45)	(17.02)
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	48,216,829	252,129,906	19.124%	4,000,000	765,012.86	764,952.16	565,012.00	(200,000.86)	(199,940.16)	60.70	(0.24)	(20,006.16)
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	33,289,806	189,186,534	17.596%	800,000	144,924.70	140,770.30	104,924.00	(40,000.70)	(35,846.30)	4,154.40	1,121,809.94	769,304.93
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	24,795,502	160,926,627	15.408%	500,000	77,039.78	77,039.78	77,040.00	0.22	0.22	0.00	(0.46)	(5.18)
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	32,388,674	190,699,991	16.984%	500,000	84,848.22	84,920.49	84,848.00	(0.22)	(72.49)	(72.27)	(0.86)	162,418.50
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	48,277,596	241,103,133	20.024%	1,750,000	351,977.89	350,413.50	336,977.00	(15,000.89)	(13,436.50)	1,564.40	(0.66)	(1,071,606.82)
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	40,179,660	210,720,850	19.068%	900,000	172,352.19	171,609.47	147,352.00	(25,000.19)	(24,257.47)	742.71	(0.18)	(908,056.47)
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	36,050,979	197,720,433	18.233%	750,000	137,279.33	136,749.82	137,279.00	(0.33)	529.18	529.51	(0.21)	(762,637.48)
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	30,555,222	185,340,611	16.486%	750,000	123,644.88	123,644.87	123,645.00	0.12	0.13	0.01	-	(7.53)
															97,070.12		

$ 206,468,890.98
$ 34,038,428.16

Lyons Township Trustees of Schools
Interest Allocation
Compare RH calculation to General Ledger
Selected quarters with +/- $1,000 difference

District	Fiscal Year	Date	FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	if then #1	if then #2
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	950,000	255,566.67	260,567.00	5,000.33		1	FALSE
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	3,750,000	785,881.87	830,785.00	44,903.13		1	FALSE
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	4,000,000	1,001,804.15	1,003,907.00	2,102.85		1	FALSE
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	1,500,000	379,252.32	383,927.00	4,674.68		1	FALSE
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	2,250,000	618,181.90	516,352.00	(101,829.90)		FALSE	1
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	697,259.00	2,499.65		1	FALSE
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	2,400,000	589,363.43	774,496.55	185,133.12		1	FALSE
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	750,000	216,517.97	234,412.00	17,894.03		1	FALSE
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	750,000	207,592.82	213,805.00	6,212.18		1	FALSE
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	1,700,000	408,629.97	537,449.00	128,819.03		1	FALSE
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	-	-	260,422.00	260,422.00		1	FALSE
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	1,500,000	320,090.32	445,090.32	125,000.00		1	FALSE
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	1,000,000	216,568.65	341,568.00	124,999.35		1	FALSE
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	1,000,000	212,145.88	337,145.00	124,999.12		1	FALSE
204	FY2007	7/31/2006	no data	no data	no data	-	-	452,165.00	452,165.00		1	FALSE
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	1,240,000	264,136.73	292,000.00	27,863.27		1	FALSE
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	1,000,000	208,537.55	308,537.55	100,000.00		1	FALSE
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	1,800,000	386,652.55	633,364.00	246,711.45		1	FALSE
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	4,000,000	765,012.86	565,012.00	(200,000.86)		FALSE	1
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	800,000	144,924.70	104,924.00	(40,000.70)		FALSE	1
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	1,750,000	351,977.89	336,977.00	(15,000.89)		FALSE	1
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	900,000	172,352.19	147,352.00	(25,000.19)		FALSE	1
									1,477,566.65			

Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations

3/30/2017 11:31

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	FB per Reports	Total Avg FB per Reports	Percent based on Reports	Income	Calculated Interest Allocation	Calculated Interest Allocation per Reports	Allocation per TTO GL	Difference RH to TTO GL	Difference Reports to TTO GL	compare GL Diff	Difference District FB	Difference Total Avg FB	Comments	Data Available for system report compare
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	48,277,596	241,103,133	20.024%	1,750,000	351,977.89	350,413.50	336,977.00	(15,000.89)	(13,436.50)	(1,564.40)	(0.66)	(1,071,606.82)		x
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	40,179,660	210,720,850	19.068%	900,000	172,352.19	171,609.47	147,352.00	(25,000.19)	(24,257.47)	(742.71)	(0.18)	(908,056.47)		x
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	36,050,979	197,720,433	18.233%	750,000	137,279.33	136,749.82	137,279.00	(0.33)	529.18	(529.51)	(0.21)	(762,637.48)		x
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	30,555,222	185,340,611	16.486%	750,000	123,644.88	123,644.87	123,645.00	0.12	0.13	(0.01)	-	(7.53)		x
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	48,216,829	252,129,906	19.124%	4,000,000	765,012.86	764,952.16	565,012.00	(200,000.86)	(199,940.16)	(60.70)	(0.24)	(20,006.16)		x
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	33,289,806	189,186,534	17.596%	800,000	144,924.70	140,770.30	104,924.00	(40,000.70)	(35,846.30)	(4,154.40)	1,121,809.94	769,304.93		x
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	24,795,502	160,926,627	15.408%	500,000	77,039.78	77,039.78	77,040.00	0.22	0.22	(0.00)	(0.46)	(5.18)		x
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	32,388,674	190,699,991	16.984%	500,000	84,848.22	84,920.49	84,848.00	(0.22)	(72.49)	72.27	(0.86)	162,418.50		x
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	50,973,820	255,890,530	19.920%	1,750,000	348,603.18	348,602.92	348,602.00	(1.18)	(0.92)	(0.27)	(0.15)	(196.18)		x
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	42,996,799	222,229,047	19.348%	600,000	116,087.79	116,087.79	116,088.00	0.21	0.21	(0.00)	(0.59)	(6.95)		x
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	28,887,593	144,096,283	20.047%	750,000	150,246.75	150,355.68	150,247.00	0.25	(108.68)	108.93	(0.38)	104,470.94		x
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	29,886,518	148,936,472	20.067%	750,000	150,499.68	150,499.66	150,500.00	0.32	0.34	(0.01)	(0.45)	(17.02)		x
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	42,768,413	199,475,079	21.440%	1,800,000	386,652.55	385,928.62	633,364.00	246,711.45	247,435.38	(723.92)	0.29	(373,471.90)		x
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	36,428,798	178,744,571	20.380%	625,000	127,402.57	127,377.29	127,403.00	0.43	25.71	(25.28)	(0.53)	(35,470.76)		x
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	34,416,573	171,218,888	20.101%	750,000	150,824.85	150,756.90	150,846.00	21.15	89.10	(67.95)	(0.70)	(77,139.22)		x
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	28,364,412	150,466,985	18.851%	800,000	144,253.32	150,807.36	144,253.00	(0.32)	(6,554.36)	6,554.04	(562,743.71)	3,715,493.06		x
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	44,020,982	202,691,927	21.718%	2,877,000	624,831.84	624,831.82	624,831.00	(0.84)	(0.82)	(0.02)	(0.42)	(7.87)		x
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	35,156,354	175,004,592	20.089%	1,240,000	264,136.73	249,101.34	292,000.00	27,863.27	42,898.66	(15,035.39)	3,405,922.77	6,027,491.41		x
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	27,275,390	138,362,390	19.713%	1,000,000	197,132.36	197,130.09	197,855.00	722.64	724.91	(2.27)	-	(1,595.60)		x
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	29,323,547	139,857,292	20.967%	1,000,000	208,537.55	209,667.63	308,537.55	100,000.00	98,869.92	1,130.08	19,834.40	853,008.69		x
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	43,083,138	193,558,864	22.258%	3,600,000	788,805.08	801,302.99	788,805.00	(0.08)	(12,497.99)	12,497.91	127,315.32	3,647,816.70		x
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	37,148,679	171,002,283	21.724%	1,500,000	320,090.32	325,861.25	445,090.32	125,000.00	119,229.07	5,770.93	(1,831,426.42)	(5,499,375.96)		x
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	40,046,347	184,968,427	21.650%	1,000,000	216,568.65	216,503.69	341,568.00	124,999.35	125,064.31	(64.96)	(0.98)	(55,483.86)		x
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	37,552,750	177,013,811	21.215%	1,000,000	212,145.88	212,145.88	337,145.00	124,999.12	124,999.12	(0.01)	(0.37)	(7.07)		x
204	FY2007	7/31/2006	no data	no data	no data	no data	no data	#VALUE!	-	-	#VALUE!	452,165.00	452,165.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	43,210,453	179,766,008	24.037%	1,700,000	408,629.97	408,629.93	568,952.00	160,322.03	160,322.07	(0.04)	(0.36)	(19.63)		x
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	39,818,907	156,876,156	25.382%	750,000	190,439.28	190,367.88	190,440.00	0.72	72.12	(71.40)	(0.43)	(58,820.84)		x
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	38,197,820	146,828,035	26.015%	1,000,000	260,152.99	260,153.45	260,153.00	0.01	(0.45)	0.46	(0.06)	256.59		x
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	37,134,400	132,193,531	28.091%	700,000	198,674.80	196,636.55	198,675.00	0.20	2,038.45	(2,038.25)	(364,871.41)	(2,641,771.42)		x
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	no data	no data	#VALUE!	-	-	#VALUE!	260,422.00	260,422.00	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	51,732,424	179,598,300	28.805%	2,400,000	589,363.43	691,308.43	774,496.55	185,133.12	83,188.12	101,945.00	(22,357,968.39)	(59,979,927.55)		x
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	40,774,221	157,636,730	25.866%	750,000	216,517.97	193,994.54	234,412.00	17,894.03	40,417.46	(22,523.43)	6,666,127.44	6,692,634.77		x
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	35,440,017	136,977,374	25.873%	750,000	207,592.82	194,046.74	202,601.00	8.18	13,554.26	(13,546.08)	3,225,224.08	2,714,021.10		x
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	42,086,961	141,293,332	29.787%	750,000	223,402.58	223,402.05	147,979.00	(75,423.58)	(75,423.05)	(0.52)	100.00	3.96		x
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	55,188,374	189,371,657	29.143%	3,000,000	880,357.22	874,286.70	880,357.00	(0.22)	6,070.30	(6,070.52)	542,345.31	542,339.12		x
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	55,608,391	180,748,205	30.766%	1,000,000	283,437.02	307,656.67	283,437.00	(0.02)	(24,219.67)	24,219.66	(6,279,031.12)	(6,708,269.46)		x
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	39,644,793	169,602,406	23.375%	1,000,000	233,769.85	233,751.36	233,769.00	(0.85)	17.64	(18.50)	-	(13,419.96)		x
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	28,047,556	137,724,928	20.365%	1,000,000	203,546.29	203,649.09	203,546.00	(0.29)	(103.09)	102.80	-	69,559.44		x
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	36,370,128	162,884,741	22.329%	3,750,000	837,242.10	837,328.15	837,242.00	(0.10)	(86.15)	86.05	(499.73)	14,502.20		x
204	FY2003	4/30/2003	no data	no data	no data	32,385,803	152,316,536	21.262%	no data	no data	#VALUE!	127,573.00	-	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	30,775,601	148,921,831	20.666%	650,000	134,326.36	134,326.45	134,327.00	0.64	0.55	0.09	-	100.01		x
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	25,647,551	134,997,294	18.999%	750,000	143,908.09	142,489.25	143,908.00	(0.09)	1,418.75	(1,418.84)	1,246,157.29	5,163,559.96		x
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	37,891,080	166,457,618	22.763%	6,350,000	1,509,210.36	1,445,463.17	1,509,210.00	(0.36)	63,746.83	(63,747.19)	2,872,988.47	5,057,128.41		x
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	34,571,664	150,946,192	22.903%	1,250,000	286,481.92	286,291.29	286,292.00	(189.92)	0.71	(190.63)	-	(100,441.37)		x
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	31,682,612	149,025,185	21.260%	500,000	106,204.24	106,299.52	106,204.00	(0.24)	(95.52)	95.29	-	133,708.03		x
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	26,158,703	133,372,726	19.613%	600,000	115,957.95	117,679.40	115,957.00	(0.95)	(1,722.40)	1,721.44	-	1,979,973.38		x
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	37,501,662	160,223,933	23.406%	3,800,000	889,419.78	889,419.66	889,420.00	0.22	0.34	(0.12)	-	(21.08)		x
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	33,917,420	148,001,237	22.917%	2,000,000	452,209.31	458,339.68	452,209.00	(0.31)	(6,130.68)	6,130.37	0.19	2,006,378.06		x
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	33,674,900	155,031,058	21.721%	1,500,000	325,820.90	325,820.85	325,821.00	0.10	0.15	(0.06)	-	(27.55)		x
204	FY2001	10/31/2000	28,280,408	131,381,575	21.525%	28,280,408	131,381,575	21.525%	1,000,000	215,253.99	215,253.99	215,254.00	0.01	0.01	-	-	-		x
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	694,759.35	697,259.00	2,499.65	2,499.65	0.00	-	0.04		x
204	FY2000	4/30/2000	34,103,881	150,465,154	22.666%	34,103,881	missing data	#VALUE!	1,500,000	339,984.51	#VALUE!	339,985.00	0.49	#VALUE!	#VALUE!	0.01	#VALUE!		
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.26	339,433.00	(0.26)	(0.26)	0.00	(0.01)	0.02		x
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	28,688,883	127,477,983	22.505%	1,000,000	225,480.79	225,049.71	225,480.00	(0.79)	430.29	(431.08)	(0.01)	(243,717.42)		x
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	35,690,814	156,917,191	22.745%	2,875,000	676,909.27	653,918.74	676,909.00	(0.27)	22,990.26	(22,990.53)	1,254,702.82	(499.97)		x
204	FY1999	4/30/1999	33,435,465	141,242,689	23.672%	missing data	missing data	#VALUE!	1,500,000	355,085.26	#VALUE!	355,085.00	(0.26)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		

204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	33,565,522	140,107,592	23.957%	1,250,000	299,602.32	299,462.02	299,602.00	(0.32)	139.98	(140.30)	(0.02)	(65,611.98)		X
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	27,865,770	119,901,591	23.241%	1,500,000	348,607.92	348,608.02	348,608.00	0.08	(0.02)	0.10	-	33.28		X
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	37,222,130	154,589,729	24.078%	4,000,000	1,001,804.15	963,120.39	1,003,907.00	2,102.85	40,786.61	(38,683.75)	1,404,454.85	(361,638.83)		X
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	34,949,493	138,224,938	25.285%	1,500,000	379,252.32	379,267.59	383,927.00	4,674.68	4,659.41	15.27	(1,900.00)	(1,949.91)		X
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	40,930,769	147,668,979	27.718%	2,250,000	618,181.90	623,653.19	516,352.00	(101,829.90)	(107,301.19)	5,471.29	-	1,306,962.36		X
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	31,792,226	124,239,420	25.589%	1,000,000	254,417.11	255,894.84	254,417.00	(0.11)	(1,477.84)	1,477.73	340,000.00	2,058,006.80		X
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	27,214,733	137,432,175	19.802%	3,750,000	785,881.87	742,586.29	830,785.00	44,903.13	88,198.71	(43,295.58)	1,226,206.36	(1,720,272.85)		X
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	25,170,014	123,119,428	20.444%	1,100,000	228,216.76	224,879.34	228,217.00	0.24	3,337.66	(3,337.42)	(0.01)	(1,800,488.47)		X
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	27,678,819	126,505,031	21.880%	1,350,000	296,782.67	295,374.86	296,783.00	0.33	1,408.14	(1,407.81)	-	(600,085.63)		X
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	25,669,269	113,805,251	22.555%	900,000	202,998.31	202,998.91	202,998.00	(0.31)	(0.91)	0.60	-	336.06		X
204	FY1996	6/30/1996	28,488,390	118,940,261	23.952%	27,874,872	118,940,262	23.436%	2,100,000	502,988.80	492,156.57	502,989.00	0.20	10,832.43	(10,832.23)	613,518.04	(0.90)		X
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	25,309,400	101,312,772	24.981%	1,200,000	299,829.58	299,777.41	299,829.00	(0.58)	51.59	(52.17)	-	(17,628.67)		X
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	24,912,378	96,855,920	25.721%	800,000	206,258.84	205,768.55	206,259.00	0.16	490.45	(490.28)	-	(230,229.66)		X
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	22,187,062	85,474,534	25.958%	1,100,000	285,565.99	285,532.62	285,565.00	(0.99)	32.38	(33.37)	(0.01)	(9,988.28)		X
204	FY1995	6/30/1995	29,576,100	113,049,704	26.162%	28,738,349	112,735,848	25.492%	1,650,000	431,673.53	420,614.00	431,677.00	3.47	11,063.00	(11,059.53)	837,751.06	313,856.41		X
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	26,166,713	96,934,350	26.994%	950,000	255,566.67	256,445.49	260,567.00	5,000.33	4,121.51	878.83	-	333,331.92		X
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	29,145,605	94,934,054	30.701%	800,000	245,604.97	245,607.17	245,680.00	75.03	72.83	2.20	0.01	849.84		X
204	FY1995	10/31/1994	28,223,587	82,506,959	34.208%	missing data	missing data	#VALUE!	750,000	256,556.42	#VALUE!	256,556.00	(0.42)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	6/30/1994	29,922,778	85,642,629	34.939%	missing data	missing data	#VALUE!	700,000	244,573.82	#VALUE!	244,574.00	0.18	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	4/30/1994	25,873,855	72,231,198	35.821%	missing data	missing data	#VALUE!	600,000	214,925.32	#VALUE!	214,925.00	(0.32)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	1/31/1994	29,267,366	84,106,199	34.798%	missing data	missing data	#VALUE!	625,000	217,488.17	#VALUE!	217,358.00	(130.17)	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
204	FY1994	10/31/1993	27,230,503	78,345,522	34.757%	missing data	missing data	#VALUE!	625,000	217,230.85	#VALUE!	217,231.00	0.15	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
													1,427,938.51						
													381,832.54						
													1,809,771.05						

Lyons Township School Treasurer Analysis
Quarterly Interest Allocation Analysis SD#204
Fiscal Year 2012-2000
Lyons Township Trustees of Schools
Interest Allocation
Compare System Reports to GL and RH calculations

3/30/2017 11:32

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	If Then <	if then >
204	FY2012	6/30/2012	48,277,595	240,031,526	20.113%	1,750,000	351,977.89	336,977.00	(15,000.89)		1	FALSE
204	FY2012	4/30/2012	40,179,660	209,812,794	19.150%	900,000	172,352.19	147,352.00	(25,000.19)		1	FALSE
204	FY2012	1/31/2012	36,050,979	196,957,796	18.304%	750,000	137,279.33	137,279.00	(0.33)		FALSE	FALSE
204	FY2012	10/31/2011	30,555,222	185,340,603	16.486%	750,000	123,644.88	123,645.00	0.12		FALSE	FALSE
204	FY2011	6/30/2011	48,216,829	252,109,900	19.125%	4,000,000	765,012.86	565,012.00	(200,000.86)		1	FALSE
204	FY2011	4/30/2011	34,411,616	189,955,839	18.116%	800,000	144,924.70	104,924.00	(40,000.70)		1	FALSE
204	FY2011	1/31/2011	24,795,502	160,926,622	15.408%	500,000	77,039.78	77,040.00	0.22		FALSE	FALSE
204	FY2011	10/31/2010	32,388,673	190,862,409	16.970%	500,000	84,848.22	84,848.00	(0.22)		FALSE	FALSE
204	FY2010	6/30/2010	50,973,820	255,890,334	19.920%	1,750,000	348,603.18	348,602.00	(1.18)		FALSE	FALSE
204	FY2010	4/30/2010	42,996,798	222,229,040	19.348%	600,000	116,087.79	116,088.00	0.21		FALSE	FALSE
204	FY2010	1/31/2010	28,887,593	144,200,754	20.033%	750,000	150,246.75	150,247.00	0.25		FALSE	FALSE
204	FY2010	10/31/2009	29,886,518	148,936,455	20.067%	750,000	150,499.68	150,500.00	0.32		FALSE	FALSE
204	FY2009	6/30/2009	42,768,413	199,101,607	21.481%	1,800,000	386,652.55	633,364.00	246,711.45		FALSE	1
204	FY2009	4/30/2009	36,428,797	178,709,100	20.384%	625,000	127,402.57	127,403.00	0.43		FALSE	FALSE
204	FY2009	1/31/2009	34,416,572	171,141,749	20.110%	750,000	150,824.85	150,846.00	21.15		FALSE	FALSE
204	FY2009	10/31/2008	27,801,668	154,182,478	18.032%	800,000	144,253.32	144,253.00	(0.32)		FALSE	FALSE
204	FY2008	6/30/2008	44,020,982	202,691,919	21.718%	2,877,000	624,831.84	624,831.00	(0.84)		FALSE	FALSE
204	FY2008	4/30/2008	38,562,277	181,032,083	21.301%	1,240,000	264,136.73	292,000.00	27,863.27		FALSE	1
204	FY2008	1/31/2008	27,275,390	138,360,794	19.713%	1,000,000	197,132.36	197,855.00	722.64		FALSE	FALSE
204	FY2008	11/30/2007	29,343,382	140,710,301	20.854%	1,000,000	208,537.55	308,537.55	100,000.00		FALSE	1
204	FY2007	6/30/2007	43,210,453	197,206,681	21.911%	3,600,000	788,805.08	788,805.00	(0.08)		FALSE	FALSE
204	FY2007	4/30/2007	35,317,252	165,502,907	21.339%	1,500,000	320,090.32	445,090.32	125,000.00		FALSE	1
204	FY2007	1/31/2007	40,046,346	184,912,943	21.657%	1,000,000	216,568.65	341,568.00	124,999.35		FALSE	1
204	FY2007	10/31/2006	37,552,750	177,013,804	21.215%	1,000,000	212,145.88	337,145.00	124,999.12		FALSE	1
204	FY2007	7/31/2006	no data	no data	no data	-	-	452,165.00	452,165.00		FALSE	1
204	FY2006	6/30/2006	43,210,453	179,765,988	24.037%	1,700,000	408,629.97	537,449.00	128,819.03		FALSE	1
204	FY2006	4/30/2006	39,818,907	156,817,335	25.392%	750,000	190,439.28	190,440.00	0.72		FALSE	FALSE
204	FY2006	1/31/2006	38,197,820	146,828,292	26.015%	1,000,000	260,152.99	260,153.00	0.01		FALSE	FALSE
204	FY2006	10/31/2005	36,769,528	129,551,760	28.382%	700,000	198,674.80	198,675.00	0.20		FALSE	FALSE
204	FY2006	7/31/2005	N/A	N/A	#VALUE!	-	-	260,422.00	260,422.00		FALSE	1
204	FY2005	6/30/2005	29,374,456	119,618,372	24.557%	2,400,000	589,363.43	774,496.55	185,133.12		FALSE	1
204	FY2005	4/30/2005	47,440,348	164,329,365	28.869%	750,000	216,517.97	234,412.00	17,894.03		FALSE	1
204	FY2005	1/31/2005	38,665,241	139,691,395	27.679%	750,000	207,592.82	213,805.00	6,212.18		FALSE	1
204	FY2005	10/31/2004	42,087,061	141,293,336	29.787%	750,000	223,402.58	223,402.00	(0.58)		FALSE	FALSE
204	FY2004	6/30/2004	55,730,719	189,913,996	29.345%	3,000,000	880,357.22	880,357.00	(0.22)		FALSE	FALSE

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	If Then <	if then >
204	FY2004	4/30/2004	49,329,360	174,039,936	28.344%	1,000,000	283,437.02	283,437.00	(0.02)		FALSE	FALSE
204	FY2004	1/31/2004	39,644,793	169,588,986	23.377%	1,000,000	233,769.85	233,769.00	(0.85)		FALSE	FALSE
204	FY2004	11/30/2003	28,047,556	137,794,487	20.355%	1,000,000	203,546.29	203,546.00	(0.29)		FALSE	FALSE
204	FY2003	6/30/2003	36,369,628	162,899,243	22.326%	3,750,000	837,242.10	837,242.00	(0.10)		FALSE	FALSE
204	FY2003	4/30/2003	no data	no data	no data	no data	no data	127,573.00	-		FALSE	FALSE
204	FY2003	1/31/2003	30,775,601	148,921,931	20.666%	650,000	134,326.36	134,327.00	0.64		FALSE	FALSE
204	FY2003	9/30/2002	26,893,708	140,160,854	19.188%	750,000	143,908.09	143,908.00	(0.09)		FALSE	FALSE
204	FY2002	6/30/2002	40,764,068	171,514,746	23.767%	6,350,000	1,509,210.36	1,509,210.00	(0.36)		FALSE	FALSE
204	FY2002	4/30/2002	34,571,664	150,845,750	22.919%	1,250,000	286,481.92	286,292.00	(189.92)		FALSE	FALSE
204	FY2002	1/31/2002	31,682,612	149,158,893	21.241%	500,000	106,204.24	106,204.00	(0.24)		FALSE	FALSE
204	FY2002	10/31/2001	26,158,703	135,352,700	19.326%	600,000	115,957.95	115,957.00	(0.95)		FALSE	FALSE
204	FY2001	6/30/2001	37,501,662	160,223,912	23.406%	3,800,000	889,419.78	889,420.00	0.22		FALSE	FALSE
204	FY2001	4/30/2001	33,917,420	150,007,615	22.610%	2,000,000	452,209.31	452,209.00	(0.31)		FALSE	FALSE
204	FY2001	1/31/2001	33,674,900	155,031,030	21.721%	1,500,000	325,820.90	325,821.00	0.10		FALSE	FALSE
204	FY2001	10/31/2000	28,280,408	131,381,575	21.525%	1,000,000	215,253.99	215,254.00	0.01		FALSE	FALSE
204	FY2000	6/30/2000	39,255,271	169,505,904	23.159%	3,000,000	694,759.35	697,259.00	2,499.65		FALSE	1
204	FY2000	4/30/2000	34,103,881	150,465,154	22.666%	1,500,000	339,984.51	339,985.00	0.49		FALSE	FALSE
204	FY2000	1/31/2000	33,434,128	147,749,785	22.629%	1,500,000	339,433.26	339,433.00	(0.26)		FALSE	FALSE
204	FY2000	10/31/1999	28,688,883	127,234,266	22.548%	1,000,000	225,480.79	225,480.00	(0.79)		FALSE	FALSE
204	FY1999	6/30/1999	36,945,517	156,916,691	23.545%	2,875,000	676,909.27	676,909.00	(0.27)		FALSE	FALSE
204	FY1999	4/30/1999	33,435,465	141,242,689	23.672%	1,500,000	355,085.26	355,085.00	(0.26)		FALSE	FALSE
204	FY1999	2/28/1999	33,565,522	140,041,980	23.968%	1,250,000	299,602.32	299,602.00	(0.32)		FALSE	FALSE
204	FY1999	10/31/1998	27,865,770	119,901,624	23.241%	1,500,000	348,607.92	348,608.00	0.08		FALSE	FALSE
204	FY1998	6/30/1998	38,626,585	154,228,090	25.045%	4,000,000	1,001,804.15	1,003,907.00	2,102.85		FALSE	1
204	FY1998	4/30/1998	34,947,593	138,222,988	25.283%	1,500,000	379,252.32	383,927.00	4,674.68		FALSE	1
204	FY1998	1/31/1998	40,930,769	148,975,942	27.475%	2,250,000	618,181.90	516,352.00	(101,829.90)		1	FALSE
204	FY1998	10/31/1997	32,132,226	126,297,427	25.442%	1,000,000	254,417.11	254,417.00	(0.11)		FALSE	FALSE
204	FY1997	6/30/1997	28,440,940	135,711,903	20.957%	3,750,000	785,881.87	830,785.00	44,903.13		FALSE	1
204	FY1997	4/30/1997	25,170,014	121,318,939	20.747%	1,100,000	228,216.76	228,217.00	0.24		FALSE	FALSE
204	FY1997	1/31/1997	27,678,819	125,904,946	21.984%	1,350,000	296,782.67	296,783.00	0.33		FALSE	FALSE
204	FY1997	10/31/1996	25,669,269	113,805,587	22.555%	900,000	202,998.31	202,998.00	(0.31)		FALSE	FALSE
204	FY1996	6/31/1996	28,488,390	118,940,261	23.952%	2,100,000	502,988.80	502,989.00	0.20		FALSE	FALSE
204	FY1996	4/30/1996	25,309,400	101,295,143	24.986%	1,200,000	299,829.58	299,829.00	(0.58)		FALSE	FALSE
204	FY1996	1/31/1996	24,912,378	96,625,690	25.782%	800,000	206,258.84	206,259.00	0.16		FALSE	FALSE
204	FY1996	10/31/1995	22,187,062	85,464,546	25.961%	1,100,000	285,565.99	285,565.00	(0.99)		FALSE	FALSE
204	FY1995	6/31/1995	29,576,100	113,049,704	26.162%	1,650,000	431,673.53	431,677.00	3.47		FALSE	FALSE
204	FY1995	4/30/1995	26,166,713	97,267,682	26.902%	950,000	255,566.67	260,567.00	5,000.33		FALSE	1
204	FY1995	1/31/1995	29,145,605	94,934,904	30.701%	800,000	245,604.97	245,680.00	75.03		FALSE	FALSE
204	FY1995	10/31/1994	28,223,587	82,506,959	34.208%	750,000	256,556.42	256,556.00	(0.42)		FALSE	FALSE
204	FY1994	6/31/1994	29,922,778	85,642,629	34.939%	700,000	244,573.82	244,574.00	0.18		FALSE	FALSE

District	Fiscal Year	Date	204 FB per RH	Total Avg FB	Percent	Income	Calculated Interest Allocation	Allocation per TTO GL	Difference	Comments	If Then <	if then >
204	FY1994	4/30/1994	25,873,855	72,231,198	35.821%	600,000	214,925.32	214,925.00	(0.32)		FALSE	FALSE
204	FY1994	1/31/1994	29,267,366	84,106,199	34.798%	625,000	217,488.17	217,358.00	(130.17)		FALSE	FALSE
204	FY1994	10/31/1993	27,230,503	78,345,522	34.757%	625,000	217,230.85	217,231.00	0.15		FALSE	FALSE
									1,478,062.51	NET	FALSE	1
									381,832.54	SUM OF REDUCTIONS IN INTEREST	FALSE	1
									1,859,895.05	POTENTIAL OVERAGE		

EXHIBIT 17

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IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT - CHANCERY DIVISION

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH RANGE 12 EAST,
Plaintiff,
-vs-
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204,
Defendant.
Case No. 13 CH 23386

The deposition of KELLY A. BRADSHAW, called by the Defendant for examination, taken pursuant to the provisions of the Code of Civil Procedure and the Rules of the Supreme Court of the State of Illinois pertaining to the taking of depositions for the purpose of discovery, taken before SHARON A. STUCKLY, a Notary Public within and for the County of Cook, State of Illinois and a Certified Shorthand Reporter of said state at 20 North Clark Street, Suite 2500, Chicago, Illinois, on the 25th day of October A.D. 2016 at 1:05 p.m.

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PRESENT:

MILLER, CANFIELD, PADDOCK and STONE, PLC,
by
MR. BARRY P. KALTENBACH
225 West Washington Street, Suite 2600
Chicago, Illinois 60606
(312) 460-4251
kaltenbach@millercanfield.com
Appeared on behalf of the Plaintiff;

HOFFMAN LEGAL, by
MR. JAY R. HOFFMAN
20 North Clark Street, Suite 2500
Chicago, Illinois 60602
(312) 899-0899
jay@hoffmanlegal.com
Appeared on behalf of the Defendant.

ALSO PRESENT:

MR. RANDALL D. WILSON.

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I N D E X

Page 4

(WHEREUPON, the witness was duly sworn.)

KELLY A. BRADSHAW,

called as a witness herein, having been first duly sworn on oath, was examined and testified as follows:

EXAMINATION

BY MR. HOFFMAN:

Q All right. Would you be so kind as to state your full name?

A Kelly Ann Bradshaw.

Q All right. And at what address can we reach you?

A 1115 Daisy Lane in Naperville, Illinois.

Q Is that your home residence?

A Yes.

Q What's your zip code?

A 60564.

Q All right. Terrific. Have you ever given a deposition before?

A No.

Q All right. And Barry Kaltenbach is the gentleman seated to next to you. And is it fair to say that he is representing you as your attorney at this deposition?

A Yes.

EXHIBIT
17

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had indicated that it was okay and she proceeded with the payments.

Q Did she ever alert anybody at the TTO that Healy was getting more in income than he was supposed to get under his contract with the TTO?

A Not to my knowledge.

Q Okay. And despite her knowledge of this fraud by Mr. Healy and her failure to alert anybody to it, why did you think it was appropriate to have Miss Carnival work on your analyses in this case?

A She was part of a team that compared a specific report to a column in here that I had reviewed. And so I was just having a second set of eyes. I felt it was appropriate given she checks payroll numbers for other districts and there have been no other instances of knowing. It wasn't the same situation.

Q Okay. And let's mark this as document called interest allocation 2 dot XLS produced 2 slash 19 slash 2016 as Bradshaw Exhibit 3, please.

MR. KALTENBACH: Which one -- I'm sorry. Which one was 2?

MR. HOFFMAN: Interest allocation 1 is

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Bradshaw 2. Interest allocation 2 is Bradshaw 3.

(WHEREUPON, the document was marked for identification as Bradshaw Deposition Exhibit No. 3.)

BY MR. HOFFMAN:

Q And what is the difference between interest allocation 1 and interest allocation 2 which are also marked as Bradshaw 2 and 3?

A When the litigation was filed a second time, I was asked to go over the analysis again and realized that there was a formula error in the -- where we were comparing the system reports to the general ledger.

Q What was the formula error and who made it?

A I made it.

Q What was it?

A I had -- I can't remember if it was a plus or whether it was a minus. It was in relation to the formula that's in purple.

Q The one that says compare GL dif?

A Yeah.

Q Is that short for compare general ledger difference?

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A Correct.

Q Compare the general ledger difference as to what?

A So we'd have to take a step back and really understand each portion of the analysis, but the specific error was I had the columns subtracting numbers and they should have been added together.

Q So you made about a $200,000 error in your initial analysis, right?

A I did.

Q And that was in excess of 10 percent of the total amount that you found to be overpaid?

A Yes.

Q And so instead of $1.38 million approximately being overpaid to District 204, you went back and decided it was really about $1.57 million overpaid to District 204?

A Yes.

Q Okay. And given that you made an error of this magnitude in your initial analysis, why do you feel that it's fair for us to rely upon your analysis that you presented here in interest allocation 2?

A I have -- the initial analysis was

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prepared very quickly. The second time I had more time to go through and make sure that everything was accurate.

Q And so is it fair to say that you're certain sitting here today that the numbers and figures used in interest allocation 2 are correct and there aren't any other errors?

A To the best of my knowledge, yes.

Q Why don't -- let's use interest allocation 2 which is Bradshaw No. 3 and running through -- and having you explain to me the analysis that you did on interest allocation.

So before we get to the specific columns and rows of this document, why don't you tell me who asked you to do what in connection with interest paid to District 204 by the TTO for a period of years?

A Mr. Theissen asked me to compare the interest earnings that were received by District 204 in comparison to Mr. Healy's calculations and what was actually recorded in the general ledger.

Q Did he explain why he wanted you to perform this analysis?

A No.

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1 analysis, did you form any conclusions as to why
2 there was such a big discrepancy between the records
3 that Bob Healy kept of interest payments and
4 whatever it said in the general ledger?
5 A I couldn't speak to why it occurred. He
6 was not available for any sort of questioning. All
7 we could do was identify what those differences
8 were.
9 Q And nobody at the TTO was able to lend
10 any insight of any kind into how there could be such
11 a huge discrepancy between those sets of numbers,
12 right?
13 A That's correct.
14 Q Now, let's talk about your specific
15 methodology in conducting this interest allocation
16 analysis.
17 How were you as an initial matter able
18 to determine how much income -- how much interest
19 and investment income the TTO made on the funds that
20 it held for the various districts?
21 A I did not determine that. I used the
22 number that Mr. Healy had on his documents.
23 Q What documents were those?
24 A He had a quarterly piece of paper that

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1 summarized income and its allocation to the
2 districts.
3 Q Did you find Healy's quarterly piece of
4 paper summarizing the income and allocation to
5 districts for every quarter in the fiscal year 1995
6 to 2012 period?
7 A No. I think there were some missing.
8 Q What was the effect of those missing
9 documents?
10 A I can't recall how he handled those.
11 Q Well, take your time and look back
12 through your analysis.
13 A I marked them as no data or NA because
14 there was no data.
15 Q Were there also instances in which
16 Robert Healy had a quarterly piece -- by the way,
17 this quarterly piece of paper, was it handwritten or
18 was it a printout of a computer record?
19 A It was mostly handwritten notes.
20 Q Handwritten notes. So this quarter --
21 and can we call that Healy's handwritten quarterly
22 income records?
23 A I think we called them Healy's interest
24 income sheets.

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1 Q Healy's interest income sheets. And in
2 some instances, were these interest income sheets
3 done for a period of time that didn't quite match up
4 to the end of the quarter that were done for other
5 months and other periods that weren't exactly
6 quarterly?
7 A No. There were interest payments that
8 were made that were not on quarterly, but there were
9 never sheets produced on the on quarters.
10 Q So in order to determine how much money
11 the -- so the money that the TTO held for District
12 204 was commingled with the money of all the other
13 districts, correct?
14 A Yes.
15 Q And the income that was earned -- the
16 investment income or interest income -- let's just
17 call it income, right?
18 A Okay.
19 Q Okay. So the income that was earned was
20 income that was earned on the whole pool of funds
21 involving District 204 and the other districts'
22 money, right?
23 A Yes.
24 Q And so you got the amount that was made

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1 by District 204 in interest income from Healy's
2 handwritten notes called Healy's interest income
3 sheets, correct?
4 A I got the money that was distributed on
5 those handwritten sheets, yes.
6 Q Well, I don't mean -- first, in order to
7 figure out how much money should have been paid to a
8 particular district, you'd have to know how much
9 money the TTO earned in that period of time,
10 wouldn't you?
11 A I was asked to compile the numbers that
12 Healy used for interest income.
13 Q Right. But what I'm saying is you'd
14 have to know -- in order to figure out how much
15 should have been paid to district 204 in a given
16 fiscal year, you'd have to know how much money the
17 TTO made in income and then how much of that income
18 was -- belonged to on a percentage basis to District
19 204, right?
20 A I wasn't asked to look at the actual
21 interest income. I was asked to compare what
22 Mr. Healy said was income versus what was
23 distributed.
24 Q What's the difference between the actual

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1 interest income and what Mr. Healy said was the
2 interest income? I'm not sure I understand what you
3 mean.
4 A I don't -- I don't have an actual number
5 to compare in those years. I was asked to look at
6 the interest income that he said he was distributing
7 to what was really distributed.
8 Q So you have no idea and it is not part
9 of your analysis to determine how much money the TTO
10 actually earned in interest income for each fiscal
11 year?
12 A Yeah. I don't know that.
13 Q And in order to determine that
14 information, wouldn't you -- wouldn't you have to go
15 back and look at the source documents from
16 investment brokers and advisors and banks and other
17 financial institutions to actually check and see how
18 much money the TTO earned in a given year in
19 interest?
20 A Is there a question in there? I'm
21 sorry.
22 Q Yes. There was at the end. Could you
23 read it back, please?
24 (WHEREUPON, the record was read

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1 by the reporter as requested.)
2 BY THE WITNESS:
3 A Yes.
4 BY MR. HOFFMAN:
5 Q Okay. And you didn't perform that
6 analysis, correct?
7 A I did not.
8 Q Why not?
9 A I wasn't asked to.
10 Q Okay. But as a CPA, don't you think
11 that that would be an important part of your
12 analysis in trying to determine whether District 204
13 actually got the amount of money that it should have
14 gotten?
15 A I wasn't asked to give an opinion. I
16 was asked to compile data and compare it. That's
17 different than actually trying to have an opinion on
18 what should have been included in the analysis.
19 Q So this one -- this number that's in the
20 bottom right-hand corner of Bradshaw 3, it's
21 $1,574,636.77, what in your estimation based on your
22 analysis does that figure represent?
23 A It represents the difference between
24 what income Mr. Healy said was to be distributed

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1 versus what was actually given to District 204.
2 Q So this number doesn't represent the
3 amount that District 204 received in interest that
4 it should not have received in interest based on the
5 actual earnings of the TTO on its money that the TTO
6 was holding for it?
7 A I can't speak to whether it was the
8 actual earnings or if there would have been any
9 differences between the numbers as to Healy
10 represented versus actual.
11 Q Okay. So how confident were you in the
12 accuracy of the figures contained in the general
13 ledger in the course of performing your analysis?
14 A I mean it's a system-generated report
15 that has been audited by the various districts'
16 auditors, so I chose to rely on the actual DCR
17 information from the general ledger.
18 Q Well, you didn't completely rely on the
19 general ledger information, did you?
20 A I don't understand the question.
21 Q Well, in looking at this summary on
22 interest allocation 2 which is also Bradshaw Exhibit
23 No. 3 which you've got in front of you, you've got a
24 column for each fiscal year on the left side and in

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1 the next column is RH calculation versus general
2 ledger plus or minus $1,000 per quarter. Do you see
3 that?
4 A Yes.
5 Q Why don't you tell me what that column
6 represents.
7 A So that column is comparison of the
8 Healy interest sheets versus the GL detail for
9 interest.
10 Q And then you've got a column to the
11 right that says additional differences relating to
12 system reports versus RH figures used. What does
13 that column represent?
14 A Given we had seen differences in the
15 first comparison, we wanted to try and validate
16 whether the fund balance information that Mr. Healy
17 had on his sheets was accurate, so we pulled general
18 ledger fund balance reports.
19 Q I don't understand that. Can you
20 explain that to me a little better --
21 A Sure.
22 Q -- given that I'm not an accountant like
23 you are.
24 A So at the end of each month, the system

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1 will generate what's called a fund balance report.
2 For school districts, they are required to have
3 certain individual funds like operations, education
4 funds, various other funds, and all of their
5 accounting is supposed to be allocated between those
6 funds. And the sum of all of those funds is what
7 the interest income is supposed to be allocated
8 based on.
9 Q So were these additional system reports
10 that you used somehow in conflict with the
11 information in the general ledger such that they
12 required further correction?
13 A Well, it wasn't within the general
14 ledger. It would have been in conflict with
15 Mr. Healy's -- the information Mr. Healy had on his
16 interest income sheets.
17 Q So what information -- the first column
18 where you're comparing Healy's calculations to the
19 general ledger, what types of figures are you
20 comparing there?
21 A That would have been the calculated
22 interest allocation for 2004 on Mr. Healy's interest
23 income sheets compared to the general ledger amounts
24 for interest in that same time period.

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1 Q And why do you -- given all the problems
2 at the TTO during Healy's time as treasurer, why do
3 you think that the general ledger is accurate and
4 can be relied on as opposed to Healy's handwritten
5 materials?
6 A Well, again the general ledger detail
7 would have been audited that that journal entry
8 actually took place and was included in each
9 district's audits which would have been audited by
10 other auditing firms.
11 Q Are you confident that Baker Tilly and
12 its predecessors did an appropriate and thorough job
13 in auditing the TTO for fiscal years 1995 through
14 2012?
15 A Well, that would speak to a different
16 area, but with regard to the actual interest that
17 received, there would be Baker Tilly or other
18 auditors that are looking at whether the individual
19 districts received a journal entry for interest
20 income. And you can see the journal entry. And so
21 if that -- if those numbers are included in their
22 annual financial report, then they are audited
23 numbers.
24 Q Right. And you -- but my question is if

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1 the general ledger numbers are audited, you would
2 still have to believe in order to rely on those
3 numbers that the auditors did the right thing and
4 did a good job, wouldn't you?
5 A I mean there's an audit opinion out
6 there that you would be relying on. I can't speak
7 to the quality of each individual firm's audits.
8 Q Are you aware that the TTO threatened to
9 sue Baker Tilly for audits that it performed for the
10 TTO?
11 A Yes.
12 Q And are you aware of the basis upon
13 which the TTO made those threats? In other words,
14 are you aware of why the TTO believed that Baker
15 Tilly had done a deficient job in auditing the TTO?
16 A I'm not.
17 Q Are you aware of the current status of
18 that claim of the TTO against Baker Tilly?
19 A All I'm aware of is that there is a
20 tolling agreement between the treasurer's office and
21 Baker Tilly. I haven't seen the document nor
22 understand what it relates to.
23 Q Neither have I, interestingly enough,
24 Barry. And that was something that you had agreed

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1 to provide to me, so I would like to see that.
2 But -- so it's your understanding that the TTO's
3 claim against Baker Tilly is subject to a tolling
4 agreement which stops the statute of limitations and
5 therefore that claim is still pending, right?
6 A Yes.
7 Q And even with that knowledge, you think
8 it's appropriate to rely upon the audited numbers
9 from the general ledger?
10 A Again you have to compare to a specific
11 source document. They -- those audits at the
12 district level are -- all we're witnessing is that
13 there's a specific journal entry that has been made,
14 so I can see the journal entry that has been made
15 and I feel comfortable relying on the general ledger.
16 Q Okay. Did you go back and check those
17 journal entries against copies of checks or bank
18 statements?
19 A There wouldn't be copies of checks or
20 bank statements in this instance. The interest
21 distribution is solely done via a journal entry.
22 Q I see. Because it's all -- because the
23 TTO is holding the money, it simply moves the money
24 from one pocket to another essentially?

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1 from this document, can't you?
2 A Uh-huh. There really aren't any round
3 numbers in the allocations to the general ledger.
4 Q So sometimes the --
5 A But that would be -- I mean that's what
6 was due to 204. I mean so I was responding
7 specifically to your question that the amounts given
8 to the district were flat numbers.
9 Q So I guess what I'm saying is Healy's
10 records of the amount that was due District 204, his
11 handwritten records that you're saying were largely
12 incorrect, did those show estimated amounts for some
13 quarters or were they always specific and detailed
14 numbers, dollars and cents?
15 A I didn't say that they were largely
16 incorrect. Those are your words.
17 Q Okay. They were incorrect in a majority
18 of the fiscal years according to this analysis,
19 right?
20 A I don't know what reports he used, so I
21 can't speak to if he had a piece of paper that he
22 thought was accurate in front of him. I can only
23 comment on the reports that were available to me as
24 system-generated reports.

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1 Q I see. So there was a 1.477
2 approximately million dollar difference between
3 Healy's numbers on interest payments and the numbers
4 recorded in the general ledger, correct?
5 A That one is correct, yes.
6 Q And your belief is that the general
7 ledger's information is correct and that Healy's
8 calculations are wrong, is that true or not true?
9 A I believe --
10 Q Are you making that valued judgment or
11 not or are you just saying there's a difference?
12 MR. KALTENBACH: Hold on. I'm going to
13 object to a compound question there.
14 BY MR. HOFFMAN:
15 Q Yeah. I mean I just want to make sure I
16 understand you right. So you've identified -- let
17 me ask you a better question. You've identified a
18 difference -- significant difference between Healy's
19 interest calculations and the general ledger's
20 payment records, yes?
21 A Yes.
22 Q And are you saying here today that there
23 is this difference or are you saying that Healy's
24 numbers were wrong and the numbers in the general

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1 ledger were right?
2 A I'm saying that the general ledger is
3 what was received by the district.
4 Q Well, right. And are you saying that
5 the general ledger amounts -- so you're saying that
6 therefore that Healy's calculations were incorrect
7 because they didn't reflect the amount that was
8 actually paid to the district?
9 A All I can identify is that there's a
10 difference. I can't speak to which one is correct,
11 but they received more than Mr. Healy's interest
12 sheets.
13 Q Okay. And so in terms of relying on --
14 in terms of trying to determine how much should have
15 been paid to District 204, you think the best source
16 for how much District 204 was overpaid, you think
17 the best source of information is the general
18 ledger, right?
19 MR. KALTENBACH: I'll object to the form
20 of the question. You can answer.
21 BY MR. HOFFMAN:
22 Q Is that true?
23 A I'm sorry. I didn't understand the
24 question.

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1 Q In terms of your analysis claiming that
2 District 204 was overpaid interest money, interest
3 income, you think the best source of information is
4 the amount stated in the general ledger, right?
5 MR. KALTENBACH: Objection to the form.
6 You can answer.
7 BY THE WITNESS:
8 A The general ledger says what they were
9 actually paid. And I've identified differences
10 between Mr. Healy's spreadsheets and what they were
11 actually paid.
12 BY MR. HOFFMAN:
13 Q Okay. And again you don't have any
14 understanding as to why there is this difference?
15 A I do not.
16 Q Okay. Yet at the same time you're
17 relying on Healy's figures in his handwritten
18 reports as to how much income was earned, aren't
19 you?
20 A That was just what was -- he was
21 intending to distribute. I wasn't asked to compare
22 that to any real or unreal interest income.
23 Q But in this analysis, aren't you
24 assuming that Healy's figures in his handwritten

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MR. KALTENBACH: Objection as to form.
BY THE WITNESS:
A I mean given the general ledger is different than what he asserted was to be distributed, that is an error.
BY MR. HOFFMAN:
Q That is not my question.
Read my question back, please.
(WHEREUPON, the record was read by the reporter as requested.)
BY THE WITNESS:
A I mean there's an error in that there are differences.
BY MR. HOFFMAN:
Q That's not my question.
A I don't understand --
MR. KALTENBACH: He didn't ask you a question. He just made a statement.
BY MR. HOFFMAN:
Q You've identified differences between two sets of numbers, correct?
A Yes.
Q Okay. But what I'm asking you is something different which is do you have an opinion

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as to whether the treasurer actually overpaid District 204 over $1.5 million in interest during the time periods that we're talking about which is the allegation that's made in paragraph 44?
MR. KALTENBACH: Objection.
BY MR. HOFFMAN:
Q You can say I believe that's correct based on the analysis that I did. You can say that I can't verified this because my analysis was more limited. Or you can say anything you want. But I want to know whether or not your analysis -- how your analysis relates to the statement of fact in paragraph 44 of the amended complaint.
MR. KALTENBACH: Objection. Form. And significantly compound which is part of form. And foundation.
BY MR. HOFFMAN:
Q Do you understand the question?
A This last one, no. You compiled many things into there.
Q Okay. Let me ask you a better question. Paragraph 44 of the amended complaint states, "In fiscal years 1995 through 2012, the treasurer erroneously allocated $1,574,636.77 in interest on

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investments to District 204," quote. Based on the analysis you performed, do you have any opinion as to whether the statement that I just read you in paragraph 44 of the amended complaint is accurate?
MR. KALTENBACH: Objection as to foundation and form and calls for the witness -- to the extent it might call for the witness to make an opinion.
BY THE WITNESS:
A It would appear to me that they were overallocated interest income.
BY MR. HOFFMAN:
Q So it's your opinion based on your analysis and your professional background that District 204 received a little over $1.5 million in interest income from the TTO during these years more than it should have, correct?
MR. KALTENBACH: Objection. Form. Foundation. Calls for --
BY MR. HOFFMAN:
Q Am I correct? Is that correct?
A The numbers --
MR. KALTENBACH: Same objection. You can answer.

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MR. HOFFMAN: Please stop interrupting the witness and let her answer already.
MR. KALTENBACH: Hold on a minute, Jay.
MR. HOFFMAN: Come on, Barry.
MR. KALTENBACH: No, Jay. You asked a question. I have to get my objection on the record before she answers as a general rule. You keep -- every time I ask -- I object, you then throw in another question. You ask a question, I object, she answers.
BY MR. HOFFMAN:
Q Okay. You can go ahead and answer.
A I don't even remember the question anymore. There's been so many conversations going on back and forth.
Q Okay. You can read it back.
(WHEREUPON, the record was read by the reporter as requested.)
BY MR. HOFFMAN:
Q Go ahead.
MR. KALTENBACH: Are you reasking the question she just read?
MR. HOFFMAN: I want her to answer the question that the court reporter just read back.

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1 Are you going to interrupt your witness again?
2 MR. KALTENBACH: First of all --
3 MR. HOFFMAN: She just read your
4 objection again. So how many times do you want to
5 go through this?
6 MR. KALTENBACH: Well, how about we
7 don't talk over each other, first of all, because I
8 think that's pretty fair. I'm trying to figure out
9 what question you're asking her because the court
10 reporter just read at least two different questions
11 back.
12 MR. HOFFMAN: She did not.
13 MR. KALTENBACH: Okay. We disagree.
14 BY MR. HOFFMAN:
15 Q Is that correct? That's -- answer the
16 question, please, or do you want it read back one
17 more time?
18 A Could you read just the larger question
19 without all of the noise after it, please?
20 MR. HOFFMAN: Thank you. I agree that
21 would be helpful.
22 (WHEREUPON, the record was read
23 by the reporter as requested.)
24 MR. KALTENBACH: Same objection. You

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1 can answer.
2 BY THE WITNESS:
3 A Yes.
4 MR. HOFFMAN: Thank you.
5 MR. KALTENBACH: Jay, it's been another
6 hour. Do you want to take a short break?
7 MR. HOFFMAN: Absolutely. Let's do it.
8 (WHEREUPON, there was a short
9 recess taken.)
10 BY MR. HOFFMAN:
11 Q Back on the record, please. All right.
12 Would you be kind enough to tell me what are
13 contained in the additional files that you and your
14 counsel brought with you today which are contained
15 in three Redwell folders and then some
16 binder-clipped spreadsheets?
17 And why don't we run through them one by
18 one. And this is where my Sharpie is going to come
19 in handy assuming the -- oh, dear. I just saw it.
20 MR. KALTENBACH: Did you take it back to
21 your office?
22 (WHEREUPON, discussion was had
23 off the record.)
24

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1 BY MR. HOFFMAN:
2 Q All right. So let's start with -- tell
3 me what these materials are generally, please.
4 A So these two are Mr. Healy's interest
5 sheets.
6 Q Okay. So would you please take my
7 beloved Sharpie and write on the actual exterior of
8 the Redwell file what is contained in that Redwell
9 and then write your name and the date, please.
10 A So they're asserting that they brought
11 1993 through 2000 in this first folder.
12 Q It has a yellow Post-It note --
13 MR. KALTENBACH: Right. That's not
14 Kelly's handwriting.
15 BY MR. HOFFMAN:
16 Q There's a yellow Post-it note taped to
17 this folder that says, "quarterly distribution of
18 interest produced," and it's got the word "not"
19 crossed off and it has 7-15-15 and then "some to be
20 replaced done 1993 and 2000 1 of 2." And then the
21 next Redwell says -- says, "quarterly distribution
22 of interest 2000 to '12, 2 of 2." So these work
23 together, yes, these two Redwells?
24 A Yes.

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1 MR. KALTENBACH: And that's just I think
2 because it's a recycled Redwell.
3 MR. HOFFMAN: Okay. Wherever it says
4 WaMu exhibits, that has nothing to do with this
5 case. Let's cross that out, shall we?
6 MR. KALTENBACH: That's fine.
7 MR. HOFFMAN: And this Di Bernardino has
8 nothing to do with the case either.
9 MR. KALTENBACH: No. Just a recycled
10 Redwell.
11 MR. HOFFMAN: Let's cross that out.
12 Glad to see it being recycled.
13 BY MR. HOFFMAN:
14 Q So write on these Redwells what they
15 are, please. All right. And can you put No. 1 on
16 Redwell No. 1 and No. 2 on Redwell No. 2, please.
17 And then would you put your name on both
18 of those so we know the source of them and the date
19 of today which is October 25, 2016.
20 And then mark this as 5 and 6.
21 (WHEREUPON, the folders were
22 marked for identification as
23 Bradshaw Deposition Exhibit
24 Nos. 5 and 6.)

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1 BY MR. HOFFMAN:
2 Q Okay. So we marked as Bradshaw Exhibit
3 No. 5 the Redwell marked as Healy quarterly interest
4 sheets No. 1. And we marked as Bradshaw Exhibit
5 No. 6 the Redwell marked as Healy quarterly interest
6 sheets No. 2.
7 Are these your original documents or
8 are these copies?
9 A They appear to be copies.
10 MR. HOFFMAN: Okay. And what I would
11 like to do is have these copied. And I'd like the
12 copies to go to you and me, Barry, and then have the
13 originals be part of the transcript. Is that all
14 right? Or would you like me to make a copy --
15 MR. KALTENBACH: We'll figure it out.
16 MR. HOFFMAN: Obviously I want this -- I
17 want these part of the record and I want to get a
18 copy. So you and I will figure out some way to do
19 this.
20 BY MR. HOFFMAN:
21 Q So let's talk about the Healy quarterly
22 interest sheets. What are these and what part do
23 they play in your analysis, please?
24 A So the quarterly interest sheets were

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1 used to compile the columns in interest allocation
2 2 --
3 MR. KALTENBACH: Refer to the exhibit
4 number.
5 BY THE WITNESS:
6 A I'm sorry. Exhibit No. 3. So the date,
7 the 204 FB per RH --
8 BY MR. HOFFMAN:
9 Q Yes.
10 A -- the total average FB and the column
11 that says income.
12 Q Right. Why is the column that says
13 income a round number for all of these entries at
14 least on the first page of your spreadsheet?
15 Actually on both pages of the spreadsheet that
16 you're referring to.
17 A That's the number I compiled from the
18 Healy interest sheets. I can't speak to why the
19 number is what it is.
20 Q Well, isn't it impossible for the actual
21 interest that the TTO earned on its investments,
22 impossible for it to have been a round number to the
23 nearest 50,000 or thousand dollar in all of the
24 fiscal years 1995 through 2012?

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1 A I can't speak to that as I was just
2 taking the number off of Healy's interest sheets.
3 Q But so what you're saying is these could
4 be -- all of these statements of income from Healy's
5 interest sheets could all be exactly the amount of
6 interest that the TTO earned in each of these
7 quarters?
8 A I can't speak to whether they were
9 earned or not. This is the number that he was
10 asserting to distribute.
11 Q But the amount that Healy intended to
12 distribute wasn't necessarily a percentage of the
13 amount of money that was actually earned, was it?
14 A I can't speak to whether it is or it
15 isn't.
16 Q Doesn't that have an impact on whether
17 your analysis supports a claim of $1.5 million
18 overpayment to District 204?
19 A That isn't what I was asked to do. I
20 was asked to compile from the -- the amount that he
21 wanted to distribute, what the differences were.
22 Q Right. But in order to best determine
23 how much District 204 deserved to be paid each year
24 from the income earned, you would have to know

Page 120

1 exactly how much income was earned and then exactly
2 what percentage District 204 was entitled to get,
3 right?
4 A I can't speak to what the process should
5 have been. All I can do is take the number that he
6 said he was distributing.
7 Q The fact that in every single quarter
8 it's a round number, doesn't that indicate that
9 Healy's numbers are all approximations in terms of
10 the income earned?
11 A I can't speak to that.
12 Q So, in your opinion, there's about, oh,
13 30 numbers on the income column in the second and
14 third pages of Bradshaw Exhibit 2 and every single
15 one of them end in 000. Do you see that?
16 A Yes.
17 Q And so your statement is you don't know
18 whether or not those numbers are exact amounts of
19 income that was earned by the TTO in those years.
20 You can't tell?
21 A I cannot tell.
22 Q In your professional opinion, they could
23 be amounts actually earned and they could be
24 estimates, you don't know?

EXHIBIT 18

1 IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
2 COUNTY DEPARTMENT, CHANCERY DIVISION
3
4
TOWNSHIP TRUSTEES OF SCHOOLS)
5 TOWNSHIP 38 NORTH RANGE 12)
EAST)
6)
Plaintiffs,) No. 13 CH 23386
7)
vs.)
8)
LYONS TOWNSHIP HIGH SCHOOL)
9 DISTRICT NO. 204,)
)
10 Defendants.)
11
12 The deposition of MARTIN TERPSTRA, taken
13 before JO ANN LOSOYA, C.S.R., pursuant to the
14 provisions of the Illinois Code of Civil Procedure
15 and the Rules of the Supreme Court thereof
16 pertaining to the taking of depositions for the
17 purpose of discovery at 225 West Washington Street,
18 Chicago, Illinois commencing at 1:30 p.m. on
19 May 24, 2017.
20
21
22
23
24

EXHIBIT
18

1 PRESENT:
2
MILLER CANFIELD PADDOCK & STONE, PLC
3 MR. BARRY P. KALTENBACH
225 West Washington Street
4 Suite 2600
Chicago, Illinois 60606
5 (312) 460-4200
Appeared on behalf of Plaintiffs.
6
7 HOFFMAN LEGAL
MR. JAY R. HOFFMAN
8 20 North Clark Street
Suite 2500
9 Chicago, Illinois 60606
(312) 899-0899
10 jay@hoffmanlegal.com
Appeared on behalf of Defendants.
11
12 ALSO PRESENT:
13 MR. JAMES P. MARTIN,
CENDROWSKI CORPORATE ADVISORS
14
15 REPORTED BY: JO ANN LOSOYA
16 LICENSE #: 084-002437
17
18
19
20
21
22
23
24

1 EXAMINATION

5
6 **********
7 EXHIBITS

16
17 ***ORIGINAL EXHIBITS RETAINED BY COUNSEL***
18
19
20
21
22
23
24

1 (Witness sworn.)
2 WHEREUPON:
3 MARTIN TERPSTRA,
4 called as a witness herein, having been first duly
5 sworn, was examined and testified as follows:
6 EXAMINATION
7 BY MR. KALTENBACH:
8 Q. Could you please state your name for the
9 record, sir?
10 A. Martin Terpstra, T-E-R-P-S-T-R-A.
11 Q. Mr. Terpstra, I take it you have been
12 deposed before?
13 A. Yes.
14 Q. I'm not going to cover all the rules
15 then. If at any time you need a break, and I know
16 you're kind of losing your voice a little bit,
17 please let us know. We will be happy to take a
18 break. Just answer the question that is pending
19 before we take a break. Is that okay?
20 A. Absolutely.
21 (Document marked as Deposition
22 Exhibit No. 1.)
23 BY MR. KALTENBACH:
24 Q. I'm handing you what is marked Exhibit 1

1 which is a document that Mr. Hoffman emailed to me,
2 I don't know, maybe a week or two ago. Is this the
3 engagement agreement between your company, and
4 Mr. Hoffman's law firm regarding your expert
5 services in this litigation?
6 A. Yes.
7 Q. Is this the entire agreement?
8 A. Yes.
9 Q. What was your assignment, sir, when you
10 were hired?
11 A. My assignment was to review and evaluate
12 documents that were provided to us. We were going
13 to try to see if we could determine certain amounts
14 of interest, paid and allocated, and then the
15 understanding was that at a certain point in time we
16 would be responding to an opposing expert report.
17 Q. Are you familiar with Cendrowski
18 Corporate Advisors?
19 A. Yes.
20 Q. Do you have an opinion as to the quality
21 of work product of that firm does?
22 A. I have no opinions.
23 Q. You don't know anything bad about them?
24 A. No.

1 Q. We're going to kind of flip back and
2 forth a little bit between those two. I would ask
3 that if you could also kind of flip to Exhibit B.
4 You can certainly look at the copy you brought if
5 you want. As long as it's the same thing, I'm fine
6 with that.
7 That's fine. There's a couple of
8 things highlighted I think but I don't care about
9 that. If that's easier for you, I'm all for it.
10 A. I can put the two side by side which
11 would be easier.
12 Q. If you could do it that way, that's
13 great. In your second paragraph you state that
14 based on Plante Moran's analysis of the audited
15 financial statements, it appears that TTO earned in
16 excess of a million dollars -- TTO earned an excess
17 of a million dollars in investment income that has
18 not been allocated. That's for that '95 through '07
19 period, right?
20 A. That is correct.
21 Q. The "in excess of a million" if we look
22 at Exhibit B, is that the $1,112,973 number?
23 A. That is correct.
24 Q. So, is it your opinion, that between

1 fiscal years -- I don't want to say that. For the
2 period encompassed by fiscal years '95 through '07,
3 there is in excess of $1,112,973 in interest income
4 that was not distributed?
5 MR. HOFFMAN: Object to the form of the
6 question, which doesn't refer to the financial
7 statements, and therefore, is contrary to the
8 witness' testimony.
9 MR. KALTENBACH: I would appreciate it if
10 you would keep your objections a little shorter.
11 I'm not trying to trick the witness. I would
12 appreciate it.
13 MR. HOFFMAN: You are, obviously.
14 THE WITNESS: Can you repeat the question
15 at this point in time.
16 BY MR. KALTENBACH:
17 Q. Let me do this: Is it your opinion,
18 based on your review of the audited financial
19 statements for the period encompassed by fiscal
20 years '95 to '07, that the TTO has $1,112,973 in
21 interest income it has not allocated?
22 MR. HOFFMAN: Object to the form of the
23 question.
24

1 BY THE WITNESS:
2 A. What we're trying to show in this
3 schedule is we go to the audited financial
4 statements, and then we report what the net earnings
5 on investments were, or in certain years, we have
6 gross interest earned, then we subtract interest
7 paid, and then you come up with net earnings on
8 investment.
9 What we start with is we start with a
10 running balance, so to speak in the final column of
11 the schedule, and it shows that the auditors
12 reported in the fiscal '95 that there was $855,499
13 in interest that was earned that had not been
14 distributed, and so we go through and add and
15 subtract the net amounts, and that during that
16 period, the running balance would be $1,112,973.
17 Q. This analysis, is it based solely on the
18 audited financial statements for this period of
19 time?
20 A. This is based solely from information
21 that we abstracted from the TTO's audited financial
22 statements.
23 Q. Okay. I think I see what you are doing
24 here. So for -- let's look at '97 through 2003.

1 You have a note "A" next to those years, correct?
2 A. That is correct.
3 Q. And the note A below, you explain it's
4 the net of distribution, correct?
5 A. Right.
6 Q. So, that was -- did the audited financial
7 statements just show the net?
8 A. That is correct.
9 Q. Okay. And then for '04 through '07, it
10 showed the total earned and then it showed the
11 amount allocated. So that you then calculated the
12 net yourselves?
13 A. We calculated the net ourselves and for
14 '95 and '96, the financial statements appear to be a
15 net amount, but the auditors in those years did not
16 spell out that it was a net interest on investments
17 net of distributions.
18 Q. Is your opinion -- are you comfortable
19 basing your opinion then for '95 and '96 -- is it
20 your opinion -- Strike that.
21 Given it is not spelled out, does
22 that impact your opinion as an expert at all with
23 respect to the $1 million number?
24 A. It does not because the consistency in

1 format with the years in which they do give the
2 explanation, there's a continuity there that appears
3 to be the same. When we get down to '04 through
4 '07, there they spell out the amounts separately.
5 Q. Okay. And why didn't you go back prior
6 to fiscal year '95?
7 A. Those were the only financial statements
8 that we had available to us.
9 Q. And why didn't you go forward from fiscal
10 year 2008 -- starting with year '08?
11 A. Because after fiscal 2007, the auditors
12 no longer provided that information as we describe
13 in my report.
14 Q. So, the $1,112,973 -- let me backup. Are
15 you offering any opinion as to whether the numbers
16 on Exhibit B are correct?
17 A. Well, these are numbers that we have
18 abstracted from the TTO's audited financial
19 statements. So, these would be representations by
20 the TTO and these representations were audited by
21 Baker Tilly and it's predecessor firms, and Baker
22 Tilly gave an opinion that the amounts were fairly
23 presented. So, I will make the assumption that
24 these are good numbers.

1 Q. Okay. You are not expressing an opinion
2 as to the reliability of the Baker Tilly's work, are
3 you?
4 A. I am not.
5 Q. You are not expressing an opinion that
6 the statements were properly or improperly audited,
7 correct?
8 A. I am giving no representations. I have
9 not had the privilege of reviewing Baker Tilly's
10 audit workpapers.
11 Q. Your opinion is based on the audited work
12 of Baker Tilly, and you are comfortable expressing
13 your opinion to a reasonable degree of certainty
14 relying upon that, correct?
15 A. Right.
16 MR. HOFFMAN: Objection to the form of
17 the question insofar as it tries to restate the
18 witness' prior testimony in a different way.
19 BY THE WITNESS:
20 A. Well, the financial statements belong to
21 the TTO. So, in any audit, the financial statements
22 belong to management, they belong to the client.
23 The auditor's report is the auditor's opinion on
24 whether the financial statements are fairly

1 presented. So, Baker Tilly and its predecessor said
2 the TTO's financial statements were fairly
3 presented. So these are numbers that the TTO is
4 representing as their financial results, and Baker
5 Tilly is saying based upon their audit, they believe
6 those amounts are fairly presented.
7 Q. So as to -- we don't know -- assuming
8 that this analysis is correct, we don't know what
9 that 1 million plus is today, do we?
10 A. We know what the number was as of June
11 30, 2007; and for whatever reason, the TTO and its
12 auditors stopped presenting this information in its
13 annual financial statements beginning with fiscal
14 2008.
15 Q. But I -- it is correct, sir, that we
16 don't know what that number is today, right?
17 A. So, what the number would be as of --
18 well, the most recent fiscal year end would have
19 been June 30, 2016, and I have not looked at the
20 financial statements for that year, and I don't know
21 if the amounts are disclosed or not as of that point
22 in time. We do know that Dr. Birkenmayer testified
23 that there was an amount of money in excess of a
24 million dollars. I believe she testified that an

1 amount from prior years of approximately
2 $1.3 million had been, I guess, discovered by Miller
3 Cooper, who were new auditors for the TTO in fiscal
4 2013, and they made Dr. Birkenmayer and the TTO
5 aware of the fact that there was a significant
6 amount of undistributed money; and from what I
7 understand, there was a $500,000 distribution and
8 that other funds were still retained by the TTO and
9 not distributed to the districts.
10 Q. So, I'd appreciate it if you could give
11 me a yes or no answer on this. We don't know what
12 that amount is today, correct?
13 MR. HOFFMAN: Object to the form of the
14 question; also asked and answered.
15 BY THE WITNESS:
16 A. I was going to ask you to clarify. What
17 the amount would be as of what date? As of -- as of
18 today, May, 2017.
19 Q. As of year end, at any point past
20 June 30, 2007, fiscal year end.
21 A. We would know what the number would have
22 been as of a certain point in fiscal 2013. Dr.
23 Birkenmayer testified that the amount was
24 approximately $1.3 million, but subsequent to that

1 point in time, we probably don't know.
2 Q. We don't know what the amount was as of
3 June 30, 2008, correct? We don't have that anywhere
4 on Exhibit B?
5 A. The TTO did not publish that amount in
6 its financial statements, and it was not disclosed
7 in the audited financial statements.
8 Q. The $1,112,973, who owns that?
9 A. That amount, based upon my understanding,
10 would belong to the districts.
11 Q. And 204, therefore, would own a
12 percentage of that, correct?
13 A. They would own, whether it was 25 to
14 30 percent, whatever their percentage would have
15 been at that particular date and time.
16 Q. And so if there is a distribution, 204
17 should get their percentage of that distribution,
18 correct?
19 A. If there's an amount to be distributed,
20 204 should get its distributable share.
21 Q. Are you opining that the TTO should make
22 a distribution of $1,112,973?
23 A. At this point in time, a number from 2007
24 is probably not relevant.

1 Q. In your report, on Page 6, we're still on
2 the second bullet point, you say -- it's the last
3 sentence. You say, "the TTO should have allocated
4 the undistributed investment interest based on the
5 districts' fund balances at the time the earnings
6 became available during the relevant period and take
7 those distributions into account in the context of
8 its claim in this case."
9 How should the TTO have taken those
10 distributions into account, sir?
11 A. What I'm saying is that any undistributed
12 amounts should be allocated to the districts on a
13 timely basis at the end of each fiscal year end.
14 So that to the extent that there
15 would be any undistributed funds at the end of each
16 fiscal year end, those amounts should be distributed
17 to the districts. So that at any fiscal year end,
18 whatever the undistributed amount should be should
19 be allocated to the districts.
20 Q. Is that an opinion that you are offering
21 today that at the end of each fiscal year, those
22 amounts should, in fact, be allocated?
23 A. Right, because those amounts belong to
24 the districts.

1 Q. So, how does -- I understand how that
2 works where there is a positive in the running
3 balance. What about years in which there is a
4 negative in the running balance. For instance, in
5 your Exhibit B -- I'm sorry. You prepared Exhibit B
6 or someone at Plante Moran did, correct?
7 A. Yes, we prepared this.
8 Q. If we look at fiscal year ending June 30
9 of 2001, it shows a negative $443,212; is that
10 correct?
11 A. That is correct.
12 Q. So what should be done with that number?
13 MR. HOFFMAN: You mean today?
14 MR. KALTENBACH: No, back then.
15 MR. HOFFMAN: What should have been done?
16 MR. KALTENBACH: Yes.
17 BY THE WITNESS:
18 A. Back then, there should have been an
19 allocation journal entry to recoup those amounts
20 because they obviously over allocated during that
21 year.
22 Q. So that that $443,212 in the red that's a
23 deficit, correct?
24 A. That would be an over allocation.

1 Q. Is there a deficit today for the township
2 treasurer?
3 A. Are we talking about on May whatever
4 today is of 2017?
5 Q. We can -- at any point within the last
6 year, let's just say. I'm not trying to isolate it
7 to a particular day. Is there a currently a
8 deficit?
9 A. I haven't looked at the most recent
10 financial statements, so I'm not going to speculate
11 or venture on that.
12 Q. If there is a deficit, wouldn't the
13 districts own that deficit in the same percentages?
14 MR. HOFFMAN: Object to the form of the
15 question, also beyond the scope of anything involved
16 in this case, and beyond the scope of the
17 assignment.
18 BY THE WITNESS:
19 A. Only with respect to investment income
20 funds. If the TTO runs a deficit on its own, that
21 would be separate and apart from the investment
22 pool. What I'm talking about here is strictly
23 limited to the investment pool.
24 Q. We will move on to the third bullet

1 point -- or we've been going about 50 minutes. Do
2 you want to take a break?
3 MR. HOFFMAN: What would you like to do?
4 MR. KALTENBACH: We usually do a break
5 about every hour.
6 THE WITNESS: I'm able to keep rolling.
7 MR. HOFFMAN: Let's roll.
8 MR. KALTENBACH: That's fine. It was at
9 a natural stopping point.
10 MR. HOFFMAN: Thank you.
11 BY MR. KALTENBACH:
12 Q. Let's look at -- so we will move onto the
13 third bullet point, which is on Page 6. Your
14 summary for this opinion is Healy's handwritten
15 sheets were estimates and subject to revision; is
16 that correct, sir?
17 A. That is correct. And that's what
18 Mr. Healy testified to.
19 Q. Let's flip to Exhibit J of your report
20 for a minute if we can. And J, it's actually -- we
21 will look at Exhibit J later on in more detail, but
22 Exhibit J is a two-page exhibit actually, correct?
23 A. That is correct.
24 Q. And the first page, which looks like a

1 printed chart, is that something that your firm
2 created?
3 A. Yes, it is.
4 Q. And the second page, are those the Healy
5 handwritten sheets that you are referring to?
6 A. These are the Healy handwritten sheets.
7 Q. Can you explain your understanding of
8 this handwritten sheet to me?
9 MR. HOFFMAN: Object to the form of the
10 question.
11 MR. KALTENBACH: That is what is it
12 showing?
13 MR. HOFFMAN: Okay. No objection.
14 BY THE WITNESS:
15 A. My understanding is that when Mr. Healy
16 prepared his allocations, which were periodic,
17 generally four times throughout the course of a
18 year, Mr. Healy would prepare one of these sheets,
19 and he would list the district numbers. Then he
20 would list what he considered to be or what he
21 calculated to be the average balance in the pool
22 based on the number of months. Then he would
23 calculate a percentage with each district owning a
24 certain share coming down to a total of 100 percent,

1 and then he would estimate what would be
2 distributable for that specific period of time. And
3 then he would do an allocation.
4 So, in this particular period, he was
5 going to distribute $1,240,000, and then it so
6 happens that District 109 also received an
7 additional amount in that period.
8 So, it appears as if he allocated
9 $1,240,000 and then for a reason probably known only
10 to Mr. Healy, District 109 received an additional
11 amount.
12 Q. So I know in this sheet, it looks like
13 Healy has percentages written in column 3, right?
14 That's what you were referring to earlier?
15 A. That is correct.
16 Q. A lot of his other sheets don't have
17 percentages, right? If you turn -- Exhibit K, it
18 doesn't seem to have the percentages?
19 A. Exhibit K does not have it and he's
20 inconsistent.
21 Q. So on this sheet -- your opinion is that
22 his handwritten sheets -- the summary of your
23 opinion on bullet point 3 is that Healy's
24 handwritten sheets were estimates and subject to

1 revision. So what of this in your opinion was an
2 estimate and subject to revision?
3 A. The estimate ultimately is the amount
4 that he's distributing during the period.
5 Q. And that is based on his deposition
6 testimony?
7 A. It is based on his deposition testimony
8 as well as deposition testimony of others.
9 Q. As an example here, the sum of the
10 distributions is $124,000.
11 MR. HOFFMAN: Excuse me.
12 MR. KALTENBACH: I'm sorry.
13 THE WITNESS: $1,240,000.
14 BY MR. KALTENBACH:
15 Q. $1,240,000 and then it looks like another
16 $3,208.
17 A. It's 32,080 got distributed to --
18 Q. I'm sorry. You're right.
19 A. -- to the District 109.
20 Q. That's how we get to $1,272,000.
21 A. To $1,272,000.
22 Q. Okay. Do you have an opinion, sir, on
23 whether or not these handwritten sheets constitute
24 business records?

1 MR. HOFFMAN: Objection, calls for a
2 legal conclusion.
3 BY THE WITNESS:
4 A. What these would appear to me as an
5 accountant would be a workpaper used by Mr. Healy to
6 perform a calculation that would be used to support
7 the allocation of interest or other investment
8 earnings during that particular period of time. And
9 these amounts would generally be entered into the
10 general ledger.
11 Q. Do you have an opinion as to whether or
12 not Mr. Healy created these worksheets in the
13 ordinary course of business?
14 A. My understanding is he prepared
15 workpapers like this throughout most of the relevant
16 period, and that there seems to be some continuity,
17 although my report notes many exceptions to what
18 would be normal calculations throughout the years,
19 but, generally, Mr. Healy would prepare at least
20 four of these per year.
21 Q. Okay. Each quarter in accordance with
22 the quarterly allocations?
23 A. But not necessarily truly calendar
24 quarters. They're quarters that meet his

1 distribution cycle.
2 Q. Okay. Did Mr. Martin, in his opinion,
3 did rely on -- let me backup a minute.
4 On this particular document, Exhibit
5 J, the amount that Healy -- what is your
6 understanding of what is depicted in column 4?
7 A. In column 4, that would be the allocation
8 that Mr. Healy made to each of the districts and he
9 allocated $1,240,000 and gave an additional amount
10 to District 109 of an additional $32,000. So he
11 allocated $1,240,000 and then added an additional
12 amount for District 109. So my understanding is
13 that there would have been $1,272,080 distributed as
14 a result of this document.
15 MR. HOFFMAN: We'll take a break now. It
16 has been exactly an hour.
17 MR. KALTENBACH: Okay. That's fine.
18 (Whereupon, a break in the
19 proceedings was taken.)
20 BY MR. KALTENBACH:
21 Q. Mr. Terpstra, when Mr. Martin was
22 determining how much had been allocated to the
23 member districts, did he rely on the numbers that
24 are depicted in column 4 of Exhibit J or did he rely

1 on the general ledger?
2 A. My understanding from Mr. Martin's
3 testimony, and that's what I have to rely upon,
4 since we did not have the chance -- the opportunity
5 to discuss it, based on his testimony, my
6 understanding is that he relied upon the handwritten
7 sheets.
8 Q. Okay. In your -- I want to go back to
9 some --
10 MR. HOFFMAN: Please excuse me for a
11 second.
12 (Discussion had off the record.)
13 MR. KALTENBACH: There wasn't a question
14 pending so I don't have a problem with you and
15 Mr. Hoffman talking.
16 MR. HOFFMAN: Go ahead.
17 MR. KALTENBACH: Okay. If he wants to
18 correct something he said, I would like to give him
19 a chance now.
20 MR. HOFFMAN: I thought there was an
21 ambiguity in your question, but it's up to the
22 witness to determine that.
23 BY MR. KALTENBACH:
24 Q. Did you -- do you want -- let me do this

1 because I want to make sure I'm not being unfair
2 with my question of you.
3 In determining what was actually
4 distributed to the member districts, is it your
5 understanding that Mr. Martin used the numbers that
6 on Exhibit J happened to be depicted in column 4?
7 A. My understanding is based upon my
8 Martin's testimony, he testified that he relied on
9 Healy's handwritten notes as to what should have
10 been distributed, and that's what -- and he further
11 testified that he actually used the numbers that
12 Healy had calculated on the handwritten sheets
13 saying that he believes that's what should have been
14 distributed based upon his reliance on the
15 handwritten sheets.
16 Q. So, just by way of example, so we're
17 clear, if you could, I'm sorry, flip back the
18 Exhibit J just for a split second. The handwritten
19 sheet part of Exhibit J.
20 A. Okay.
21 Q. We will just look at the first entry
22 District 101, the amount that should have been
23 distributed, as you understand it, based on Healy's
24 handwritten notes is the $68,168, correct?

EXHIBIT 19

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT – CHANCERY DIVISION

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH, RANGE 12 EAST,	)	No. 13 CH 23386
Plaintiff	)	Judge Sophia H. Hall
vs.	)	Calendar 14
LYONS TOWNSHIP HIGH SCHOOL DISTRICT NO. 204,	)	
Defendant	)	

EXPERT REPORT
OF
MARTIN W. TERPSTRA, CPA, CFE

PLANTE & MORAN, PLLC
10 South Riverside Plaza, Suite 900
Chicago, Illinois 60606

May 4, 2017

EXHIBIT
19

EXHIBIT 4
WIT: Terpstra
DATE: 6-24-17
JoAnn Losoya, CSR

A. Introduction

I was engaged by Hoffman Legal, on behalf of Lyons Township High School District No. 204 ("LT"), to evaluate and respond to the disclosures and deposition testimony of Plaintiff's expert, James P. Martin ("Martin") of Cendrowski Corporate Advisors LLC, on behalf of Township Trustees of Schools Township 38 North, Range 12 East (collectively "TTO" or "Plaintiff").

In completing this engagement, I and/or staff working under my direction have read and analyzed various pleadings, reports, records, correspondence, and relevant documents, as described below and in Section E of this report. This report is based on information made available to me through May 4, 2017. As additional information becomes available, I reserve the right to amend and modify this report.

My hourly rate for this engagement is $350. Others working under my direction are billed at hourly rates between $50 and $330. Our fees are not contingent on the outcome of this matter.

B. Professional Qualifications

I am a partner in the Forensic & Valuation Services Group of Plante & Moran, PLLC ("PM"). PM is ranked by *Accounting Today* in its 2017 survey as the 15th largest certified public accounting and management consulting firm in the United States.

I am a Certified Public Accountant ("CPA"), Certified Fraud Examiner ("CFE"), and Chartered Global Management Accountant ("CGMA") with over 40 years of experience as an auditor, consultant and fraud examiner covering many diverse industries. For the first 15 years of my professional career, I served in the Audit Department of Altschuler, Melvoin & Glasser LLP ("AM&G"), where I focused on audits of clients in a wide range of industries, including governmental entities. In April 1990, I transferred into AM&G's Litigation Services Group. I joined Blackman Kallick LLP ("BK") in September 2006 to lead its Forensic and Litigation Services Group. On July 1, 2012, BK merged with PM.

Since 1990, I have focused my career on forensic and litigation services. I have worked with many attorneys in the area of professional liability litigation. I have also performed forensic accounting and fraud investigation services for clients in a wide range of industries.

I have investigated and evaluated over 800 professional liability claims against accountants, attorneys, directors and officers, and other professionals. These matters involved compliance with professional standards, financial analysis, and evaluation of alleged damages.

I have directed more than 200 forensic investigations involving misstatement of financial statements and misappropriation of corporate assets. These engagements include special investigations for boards of directors of publicly-traded companies, including representation before the Securities and Exchange Commission.

I served on AM&G's internal inspection teams to monitor the quality of its audit practice and external peer review teams to evaluate the audit practices of other public accounting firms. I also served on BK's risk management committee.

I have served as senior technical specialist for a national accounting and consulting firm serving colleges and universities, governmental entities, and not-for-profit organizations. I developed and taught a series of courses relating to accounting for colleges, universities and not-for-profit organizations. I have been a member of the Government Finance Officers Association, the National Association of College and University Business Officers, the National Association of Student Financial Aid Administrators, and the Association of School Business Officials.

I have served on the Federal Financial Assistance Committee and the Government Report Review Committee of the Illinois CPA Society and have extensive experience with federal and state grant programs. I participated in an Illinois CPA Society's task force to study revisions to federal audit guides.

I have developed risk management programs for accounting firms, which I present nationally to accounting firms and professional organizations. I have also developed training programs on fraud detection and prevention programs.

I am a member of the American Institute of Certified Public Accountants ("AICPA"), the Illinois CPA Society ("ICPAS"), and the Association of Certified Fraud Examiners ("ACFE"). I currently serve on the Ethics Committee of the ICPAS.

I am a frequent speaker for professional organizations and I serve as an adjunct faculty member at Benedictine University teaching courses in forensic accounting and fraud investigation, as part of its Graduate Business Programs.

I earned a Bachelor of Science in Accounting (Magna Cum Laude) in 1975 and a Master of Accountancy (With Distinction) in 1998 from DePaul University.

A copy of my curriculum vitae is attached as Exhibit A and further sets forth my qualifications.

C. Background

We understand the following facts from our review of the TTO's amended complaint:

- The TTO is a corporate entity organized under the laws of the State of Illinois with its principal office in La Grange, Illinois.
- LT is a corporate entity organized under the laws of the State of Illinois with its principal office in La Grange, Illinois.
- The Illinois School Code, 105 ILCS 5/1 *et seq.* ("School Code") holds that Township Trustees, elected by and responsible to the voters of Lyons Township, appoint the Lyons Township School Treasurer ("Treasurer") to serve as the statutorily-appointed treasurer for LT and other educational districts (collectively "Districts") within Lyons Township.

- During the fiscal years 1995 through 2012 ("Relevant Period"), Robert Healy ("Healy") served as Treasurer.
- Among other tasks, the Treasurer takes custody of public funds (property taxes and other funds) for the benefit of the Districts and pays amounts to persons and entities as it is lawfully instructed to pay by the Districts it serves.
- The School Code imposes upon the Treasurer the responsibility to account for all receipts, disbursements, and investments arising out of the operations of all the Districts served by the TTO.
- The School Code also requires the Treasurer to prepare and submit a biannual statement showing the investment proceeds, other income received, and distributions of funds on hand.
- The School Code, Section 8-7, governs the depositing and investing of school funds. It allows the Districts' monies to be combined. Those funds are to 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 ... for which the investment was acquired."
- The Treasurer commingles funds from the Districts for investment purposes and allocates the interest earned on the investments via journal entries. Funds are held in the custody of the Treasurer.
- The TTO claims that during the Relevant Period LT was over-allocated investment interest. Martin testified that the amount is $1,427,442.

D. Summary of Opinions and Bases of Opinions

All of my opinions are stated within a reasonable degree of accounting certainty.

- The TTO and Martin are unable to determine with certainty annual investment earnings.

  We would have expected that the TTO determined investment interest on pooled investments for the Districts by using source documentation such as bank and investment statements. Then, based on that information, we would anticipate the TTO to have calculated each District's allocation of the investment interest.

  The recordkeeping at the TTO was such that Michael Theissen ("Theissen"), TTO President, testified that after Healy was terminated the TTO had to go through an exhaustive search to find and identify its investments, who held them, how they were managed, how much they were earning, and if they were in compliance with the statutory investment policy.[1]

  Theissen testified that he asked Kelly Bradshaw ("Bradshaw"), current TTO accountant, to compare the allocation of investment earnings for all of the Districts with Healy's notes to determine whether the quarterly allocations were proper.[2] Theissen further testified that he expected Bradshaw would trace the quarterly distribution amounts to source documents and that he would be concerned if Bradshaw only utilized internal TTO documents in her analysis.[3]

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[1] Deposition of Michael Theissen at pages 86-87.
[2] Deposition of Michael Theissen at pages 87-88.
[3] Deposition of Michael Theissen at page 102.

Dr. Susan Birkenmaier ("Dr. Birkenmaier"), the TTO's designated representative in this matter and its current Treasurer, testified that she does not know whether Bradshaw had gone back to look at what was actually earned by reviewing TTO bank and investment statements.[4]

Bradshaw testified that she did not go back to source documentation from banks and investment brokers, advisors, and other financial institutions, but would have had to in order to determine what the Districts actually earned for investment income during the Relevant Period.[5]

Martin attempted to, but was unable to, determine how much investment interest the TTO actually earned on pooled investments during the Relevant Period.[6] Martin testified that for the earlier years only about 50 percent of the records were available and in the more recent years approximately 90 percent were available.[7] Martin was unable to complete his analysis of earned investment interest and he does not believe, based on the documents available, that any other accounting firm could perform the analysis.[8] As a result, Martin testified that he was unable to determine what share LT was entitled to receive during the Relevant Period.[9]

We attempted to locate source documents that supported a TTO-prepared statement that purported to show quarterly interest amounts. We were not able to locate all of the necessary documents. As such, based on the documents produced in this matter, it is not possible to determine investment interest with reasonable certainty due to the lack of available source documents.

- The audited financial statements demonstrate that there were additional funds that were available for distribution to the Districts on a net basis for the fiscal years 1995 through 2007.

  Based on our analysis of the TTO's audited financial statements for the fiscal years 1995 through 2007, it appears that the TTO earned in excess of $1 million of investment interest that had not been allocated to the Districts.[10]

  The TTO's audited financial statements for fiscal 1995 through 2007 reported net earnings on investments. The presentation of the net earnings on investments changed during that time period. For fiscal years 1995 through 2003, the TTO reported earnings on investments net of distributions to Districts. For fiscal years 2004 through 2007, the TTO reported gross investment earnings and then deducted distributions to the Districts to report a net amount.

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[4] Deposition of Dr. Susan Birkenmaier at page 196.
[5] Deposition of Kelly Bradshaw at page 89.
[6] Deposition of James Martin at page 12.
[7] Deposition of James Martin at pages 12-15.
[8] Deposition of James Martin at page 15.
[9] Deposition of James Martin at page 39.
[10] Exhibit B.

During the thirteen fiscal years 1995 to 2007, in six years investment interest allocated to Districts exceeded investment interest earned, while in seven years investment interest allocated was less than investment interest earned. For example, during fiscal 2002, the TTO allocated approximately $2 million dollars to Districts in excess of interest earned.[11] During fiscal 2003, the TTO earned interest of approximately $3.3 million in excess of amounts allocated to Districts.[12] These examples demonstrate how the TTO earned in excess of $1 million of investment interest that had not been allocated to the Districts.

For fiscal years 2008 through the present, the TTO did not report either gross or net earnings on investments. Dr. Birkenmaier, however, testified that in fiscal 2013 the TTO's auditor, Miller Cooper & Co., Ltd., determined there was undistributed investment interest held over from prior years of approximately $1.3 million and that, but for a $500,000 distribution, it is still being held by the TTO.[13]

Martin testified that he read the TTO's audited financial statements but did not utilize them to analyze the unallocated funds.[14] He further testified that he did not perform any analysis to determine if undistributed investment income from the Relevant Period remains in the TTO's possession, as he did not believe that those funds would be relevant to his analysis.[15]

It is not possible to determine, from the TTO's audited financial statements alone, to which Districts the unallocated funds should be distributed. Martin, however, ignores both the evidence in the TTO's audited financial statements and Dr. Birkenmaier's testimony that there are additional funds available to be distributed to the Districts. The TTO should have allocated the undistributed investment interest based on the Districts' fund balances at the time the earnings became available during the Relevant Period and take those distributions into account in the context of its claim in this case.

- Healy's handwritten sheets were estimates and subject to revision.

  Martin incorrectly assumes that Healy's calculations of allocable investment interest were the amounts that should have been distributed to the Districts. However, Healy's quarterly allocations of investment earnings to the Districts were estimates. Healy testified, "I often estimated the value, estimated the income, because the actual numbers weren't readily available."[16]

  With regard to his quarterly allocations, Healy testified, "I could pretty much judge what was made in my head. And then I would make a conservative estimate for the first three periods of the fiscal year; and then at the end, the fourth was usually a large payment."[17]

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[11] Exhibit C.
[12] Exhibit D.
[13] Deposition of Dr. Susan Birkenmaier at pages 45-49.
[14] Deposition of James Martin at page 22.
[15] Deposition of James Martin at pages 125-129.
[16] Deposition of Robert Healy at page 52.
[17] Ibid.

Healy testified that the TTO's outside accountant, Cheryl Sudd ("Sudd"), "went back and reconciled and checked all the investment transactions to make sure that all income and few losses were properly recorded."[18] Sudd was responsible for the bulk of the general ledger and she had assistance from the auditors (Baker Tilly and its predecessors).[19]

Healy testified that his allocations were reasonable estimates of what was available for distribution.[20] In order to determine the exact amounts that should have been allocated to each District, it would be necessary to use Sudd's exact numbers from the general ledger for all four quarters.[21]

Martin testified that he had no concerns relying on Healy's handwritten notes as being what should have been distributed.[22] Martin actually used the numbers that Healy calculated on his handwritten sheet.[23]

Based on Healy's testimony with regard to the use of estimates in the first three quarters of the fiscal year and the use of TTO staff and outside professionals to follow up on those estimates, it is not reasonable for Martin to rely on Healy's handwritten notes as a guide for what the TTO intended to distribute.

- Martin did not test Healy's handwritten notes for mathematical accuracy. He testified that "in all instances" Healy's calculation of taking the percentages and applying them to the total distribution arrived at Healy's interest allocation for LT.[24]

  Martin treated Healy's allocable interest calculations as a "business record that were correct at that time."[25] Martin testified that he relied upon the specific amounts that Healy set forth in his notes as the amount that each District should have been allocated in the applicable quarter.[26] However, Martin admitted that Healy testified that his handwritten notes were preliminary and conservative estimates and that they were subject to later adjustment by Sudd and the auditors.[27]

  The preliminary nature of Healy's notes is reflected in calculation errors within these notes. Our analysis of Healy's notes, which Martin accepted at face value, disclosed several quarters where his calculations for other Districts were not based on the method of applying each District's proportionate share of the fund balance to the allocable quarterly interest.

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[18] Deposition of Robert Healy at page 53.
[19] Deposition of Robert Healy at pages 54-55.
[20] Deposition of Robert Healy at page 59.
[21] Deposition of Robert Healy at pages 59-60.
[22] Deposition of James Martin at page 67.
[23] Deposition of James Martin at page 70.
[24] Deposition of James Martin at page 116.
[25] Deposition of James Martin at page 66.
[26] Deposition of James Martin at page 69.
[27] Deposition of James Martin at page 132.

We noted the following:

- In his March 1995 investment interest calculation, Healy used a fund balance for District 107 that was $333,333 greater than his underlying documentation indicated. By doing so, he increased District 107's proportion of the investment interest pool and, as such, over-allocated investment interest to that District.[28]
- In his June 1997 calculation, Healy apparently under-allocated District 104 by $55,264 and over-allocated District 109 by $10,363 and LT by $44,903.[29]
- In his June 1998 investment interest calculation, Healy used a fund balance for District 106 that was $323,003 greater than his underlying documentation indicated. By doing so, he increased District 106's proportion of the investment interest pool and, as such, over-allocated investment interest to that District.[30]
- In his June 2005 calculation, Healy apparently over-allocated District 108 by $3,612 and under-allocated District 106.5 by $72,349. Healy's handwritten sheet actually allocated $2,468,400, not the $2,400,000 that is written on the sheet.[31]
- In his June 2006 calculation, Healy apparently over-allocated $128,819 to LT. While his math on the handwritten sheet does not appear to be accurate for several Districts, the amount written on the sheet for LT agrees to the amount recorded in the TTO's general ledger.[32]
- In Healy's June 2006 calculation, Districts 102, 107, and 109 appear to be over-allocated by $20,000, $16,108, and $50,000, respectively. Districts 101, 106, 217, 999, 106.5, and 204.5 appear to be under-allocated by $17,001, $29,385, $111,882, $2,852, $2,835, and $3,552, respectively.[33]
- In his April 2008 calculation, Healy apparently over-allocated $27,863 to LT; however, the amount on Healy's handwritten sheet ($292,000) for LT's quarterly distribution agrees to the amount recorded in the TTO's general ledger.[34]
- In Healy's April 2008 calculation, District 999 was apparently over-allocated investment interest by $8,685, and District 109 has an annotation on Healy's handwritten sheet that allocates an additional $32,080.[35]
- In his June 2009 calculation, Healy apparently over-allocated $246,711 to LT; however the amount on the Healy's handwritten sheet ($633,364) for LT's quarterly distribution agrees to the amount recorded in the TTO's general ledger.[36]
- In Healy's June 2009 calculation, District 109 was apparently over-allocated investment interest by $45,202 and District 999 by $8,926.[37]

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[28] Exhibit E.
[29] Exhibit F.
[30] Exhibit G.
[31] Exhibit H.
[32] Exhibit I.
[33] Ibid.
[34] Exhibit J.
[35] Ibid.
[36] Exhibit K.
[37] Ibid.

- In his June 2012 calculation, Healy apparently under-allocated $15,001 to LT; however, the amount written on Healy's handwritten sheet ($336,977) for LT's quarterly distribution agrees to the amount recorded in the TTO's general ledger.[38]
- In Healy's June 2012 calculation, District 204.5 was apparently under-allocated investment interest by $20,001 and District 999 by $9,993.[39]

As demonstrated by the examples noted above, Healy did not always make clear and uniform calculations of interest that followed a proportionate allocation to the Districts. As such, Martin's reliance on Healy's calculation causes his analysis to be flawed.

- Martin did not use a consistent approach to general ledger entries to determine the amount of investment interest allocated to LT.

Martin testified "my analysis is based on the review of the general ledger records, which show the four entries for interest, one quarterly entry for the interest four times a year."[40] However, we noted entries for adjustments to interest that were made to the LT general ledger. Martin did not recall if he had seen any of those entries.[41] He also did not use a consistent method when considering entries for interest amounts described in the general ledger as something other than quarterly interest.

The following are adjustments that Martin should have considered:

- At April 30, 1995, Martin alleges that LT was over-allocated investment interest by $5,000.33. The TTO's general ledger shows an "INT TRANSF" of $5,000.00 on that same date. Although Martin testified that he did not include that transfer,[42] in order to arrive at his "Allocation per TTO GL," it must be included.
- At April 30, 1998, Martin alleges that LT was over-allocated investment interest by $4,674.68. The TTO's general ledger shows an entry at March 31, 1998 for $4,675.00 described as "QTRLY INT (10, 11, 12-1997)". Although Martin testified that he did not include that entry,[43] in order to arrive at his "Allocation per TTO GL," it must be included.
- Martin alleges that LT was under-allocated investment interest by $101,829.90 at December 31, 1997. The TTO's independent auditor proposed an adjustment to the investment interest allocation. This adjustment was included by Healy in his handwritten calculation.[44] As such, this made Healy's calculation equal the amount recorded in the TTO's general ledger. Martin ignored this adjustment.

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[38] Exhibit L.
[39] Ibid.
[40] Deposition of James Martin at page 132.
[41] Deposition of James Martin at page 99.
[42] Deposition of James Martin at page 135.
[43] Deposition of James Martin at page 141.
[44] Exhibit M.

- Martin determined that in adopting Bradshaw's analysis, there were certain numbers that he disagreed with and subsequently adjusted. One such adjustment was at June 30, 2006, where Martin found that Bradshaw interpreted a journal entry differently than he did.[45] Martin included an additional amount of $31,500 as allocable investment interest for LT even though the TTO's general ledger entries described it as either "Interest" or "Trans Interest Retro on BD Res". Martin could not explain why he picked these entries, given their descriptions, after he testified earlier that he only picked up entries denoted as quarterly interest. When questioned why he determined the entry to be quarterly interest, he testified, "I don't know. At the time that's what I determined that to be."[46]

Martin did not attempt to understand the purpose behind the entries by either talking to the professionals actually involved in the TTO's affairs (Healy, Sudd, or Baker Tilly) or searching for documents which would provide corroborating evidence of the transactions. The above mentioned general ledger entries contain descriptions that are vague, subject to translation, and appear to lack supporting documentation. We would have expected the TTO to provide supporting documentation for journal entries that are recorded in its general ledger. The general ledger contains entries that have not been adequately explained by the TTO or Martin, which raises questions as to Martin's analysis.

- Martin does not remember seeing annotations of apparent additional investment interest allocations made on Healy's handwritten sheets, even though he reviewed and relied upon them.[47]

In certain quarters, Healy's sheets contained handwritten notes and/or annotations which appear to adjust the calculated amounts. Martin testified that he's "not familiar with those notes you're describing . . ."[48] Martin further testified that it was his practice to ignore adjustments and utilize the straight calculation of quarterly interest that Healy performed.[49]

Our analysis of Healy's handwritten sheets shows numerous annotations, which appear to show a relation between the handwritten note and the amount recorded in the TTO's general ledger. For example:

- In his December 1997 calculation, Healy applied suggested adjustments from the TTO's independent auditor, which in effect reduced allocated investment interest to District 109 by $6,098 and LT by $101,830, and increased allocated investment interest to all other Districts.[50]
- At April 2007, Healy's handwritten sheet includes a note for an additional $125,000 for LT. When added to the initial investment interest allocation on the sheet, the total equals the amount recorded in the TTO's general ledger.[51]

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[45] Deposition of James Martin at page 163.
[46] Deposition of James Martin at page 166.
[47] Deposition of James Martin at page 70.
[48] Deposition of James Martin at page 71.
[49] Deposition of James Martin at page 151.
[50] Exhibit M.
[51] Exhibit N.

- At January 2007, Healy's handwritten sheet includes a note for an additional $125,000 for LT. When added to the initial investment interest allocation on the sheet, the total equals the amount recorded in the TTO's general ledger.[52]
- At October 2006, Healy's handwritten sheet includes a note for an additional $125,000 for LT. When added to the initial investment interest allocation on the sheet, the total equals the amount recorded in the TTO's general ledger. Healy also notes at the bottom of the page "#204 will be adjusted @ EOY for larger est. payout."[53]
- At April 2008, Healy's handwritten notes include an additional $32,080 for District 109.[54]
- At November 2007, Healy's handwritten sheet includes a note for an additional $100,000 for LT. When added to the initial interest allocation, the total equals the amount recorded in the TTO's general ledger.[55]
- At June 2009, Healy's handwritten sheets include a note for an additional $45,203 for District 109.[56] When added to the initial interest allocation, the total equals the amount recorded in the TTO's general ledger.
- At June 2011, Healy's handwritten sheet includes a reduction of $200,000 from LT's allocation. Martin's calculation shows that LT was under-allocated by that amount. The amount listed on Healy's handwritten sheet equals the amount recorded in the TTO's general ledger.[57]

We do not have sufficient information to explain how or why Healy deviated from exact proportional allocations. By simply ignoring these deviations, when noted, Martin's analysis is inconsistent with the facts that are known in this matter and, as such, is unreasonable.

- Other Districts also may have been over-allocated and under-allocated investment interest under the TTO's methodology.

  The TTO's amended complaint, in accusing LT of receiving over-allocations of investment interest, further states that, as a result, the other Districts have been under-allocated interest.[58] Dr. Birkenmaier testified that, to the best of her knowledge, no District, other than LT, received an over-allocation during the Relevant Period.[59] Healy testified that he did not recall paying LT or any other District more than they were entitled to.[60] However, Healy testified that if there were over-allocations in one year, he would make it up by reducing future allocations.[61]

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[52] Exhibit O.
[53] Exhibit P.
[54] Exhibit J.
[55] Exhibit Q.
[56] Exhibit K.
[57] Exhibit R.
[58] TTO Amended Complaint paragraph 46.
[59] Deposition of Dr. Susan Birkenmaier at page 234.
[60] Deposition of Robert Healy at page 64.
[61] Ibid.

Martin began an analysis to understand what had occurred with Districts other than LT. Martin looked at interest allocations for 11 quarters for most of the Districts and 28 quarters for the others.[62] Martin testified "the purpose of this analysis was to show that the other districts weren't also getting interest out – weren't getting additional interest at the time that 204 was."[63] However, he found the opposite; other Districts received additional allocations based on his methodology.

Martin's analysis of the other Districts discovered anomalies in quarterly interest payments that, had they been made to LT, he would have concluded to be over-allocations. Martin tested 11 quarters for District 109, noting that in 4 of those quarters, the TTO paid additional interest amounts to District 109. When he found what he considered to be additional interest payments to LT, he concluded they were over-allocations. (An example is the general ledger entry for $31,500 for LT that Martin concluded was a quarterly interest payment.) However, Martin testified that he could not characterize the additional interest payments to District 109 as over-allocations without further analysis and consultation with the TTO.[64] Martin testified that there was no one he could speak with at the TTO who had knowledge of the payments to District 109.[65]

Martin testified that if a District other than LT was allocated disproportionately, then they would theoretically need to be adjusted.[66] But in those periods where he identified a misallocation to LT, he believed that the other Districts received exactly the percentage that was detailed on Healy's notes.[67]

We also examined this issue. Our testing (for the period covering Martin's analysis) disclosed that Districts other than LT were also allocated investment interest amounts other than what was calculated on Healy's handwritten sheets. We observed over- and under-allocations of investment interest to numerous Districts other than LT, as noted in our discussion regarding the mathematical accuracy of Healy's calculations above.

As demonstrated above, it is clear that Districts other than LT were also receiving under and over allocations when examined using the TTO's methodology. As with LT, Healy's calculations of interest payments and the general ledger entries for other Districts cannot be fully explained by the available documentation and witness testimony. In addition, the TTO's position that over-allocations to LT necessarily resulted in corresponding under-allocations to all other Districts is erroneous.

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[62] Deposition of James Martin at page 77.
[63] Deposition of James Martin at page 76.
[64] Deposition of James Martin at pages 75-81.
[65] Deposition of James Martin at page 79.
[66] Deposition of James Martin at pages 154-155.
[67] Ibid.

- The TTO made a $1.5 million reduction to LT's allocable investment interest.

  During June 2011, the TTO recorded an adjustment to the LT general ledger that effectively reduced allocable investment interest by approximately $1.5 million.[68] The journal entry decreases LT's cash and beginning fund balance accounts with a description of "J/E Audit Adjustment Interest." However, neither Martin nor any representative of the TTO has been able to explain why LT's interest allocation was reduced by $1.5 million.

  Martin attempted to perform a twelve-year analysis of interest allocations related to LT. Martin testified that he is not familiar with this "audit adjustment" transaction[69] and that this entry was unimportant to his analysis and had no effect.[70]

  Representatives of the TTO were either not aware of, or made no effort to understand, this adjustment. Theissen testified that he was not familiar with the $1.5 million adjustment.[71] Theissen speculated that the $1,512,451 adjustment could be an off-set for a July 2010 entry for expenses in the amount of $1,587,296.[72] It is highly unlikely that these two general ledger entries are related, particularly because they are both reductions to cash. We have seen no entry in the general ledger that we believe constitutes an off-set to the $1,512,451 adjustment.

  Dr. Birkenmaier testified that she made no effort to look at the records of the TTO to determine why LT's funds were being adjusted by $1.5 million.[73] Dr. Birkenmaier did not talk to anyone at the TTO in order to understand the transaction.[74]

  This entry reduced LT's allocated investment interest by $1.5 million. This amount exceeds the total over-allocations alleged by the TTO. It is apparent that Martin's review of the general ledgers LT maintained at the TTO was incomplete because he did not locate and include this journal entry in his analysis. We also do not understand why the TTO is unable to explain a transaction of this magnitude, and does not appear to have any documentation to support this reduction in LT's fund balance.

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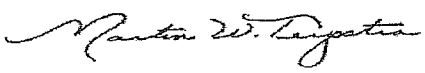
[68] Exhibit S.
[69] Deposition of James Martin at page 50.
[70] Deposition of James Martin at pages 59-60.
[71] Deposition of Michael Theissen at pages 78-79.
[72] Deposition of Michael Theissen at pages 80-81.
[73] Deposition of Dr. Susan Birkenmaier at page 188.
[74] Deposition of Dr. Susan Birkenmaier at page 192.

E. Documents Reviewed

- All TTO document productions in this case
- All LT document productions in this case
- James Martin's disclosures, exhibits, and invoices
- Deposition transcript of Michael Theissen
- Deposition transcript of Dr. Susan Birkenmaier
- Deposition transcript of James P. Martin
- Deposition transcript of Kelly Bradshaw
- Deposition transcript of Robert Healy
- Verified Amended Complaint for Declaratory Relief
- Portions of the Illinois School Code relating to the TTO operations
- Township Trustee's Response to District 204's Revised Motion to Compel Production of Documents
- Lyons' Revised Motion to Compel Production of Documents
- Defendant's Verified Answer and Affirmative Defenses to Amended Complaint for Declaratory Relief

Respectfully submitted,



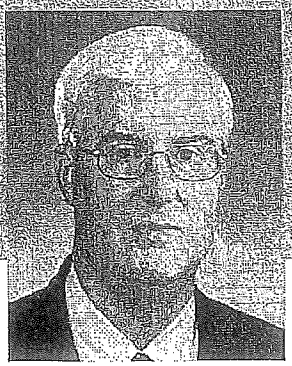
Martin W. Terpstra, CPA, CFE

Exhibit A

{Martin W. Terpstra, CPA, CFE}

forensic & valuation services

partner



EXPERIENCE

Martin Terpstra is a Partner in the Forensic and Valuation Services Group of Plante Moran. He is a certified public accountant and a certified fraud examiner with over 40 years of experience as an auditor, consultant and fraud examiner covering many diverse industries.

Marty is a frequent speaker for professional organizations and serves as an adjunct faculty member at Benedictine University teaching courses in forensic accounting and auditing. He has developed risk management programs for accounting firms, which he presents nationally to such firms and professional organizations. He has also developed training programs for insurance claims specialists and fraud detection and prevention programs.

Experience includes:

- Served as neutral accountant in contract disputes and post-acquisition disputes.
- Directed more than 200 forensic investigations involving misstatement of financial statements and misappropriation of corporate assets.
- Directed special investigations for the boards of directors of publicly-traded companies, including representation before the Securities and Exchange Commission.
- Directed investigation of financial improprieties at a "Fortune 100" company. The magnitude of such financial overstatements exceeded $100 million.
- Testified as an expert witness in depositions, trials and alternative dispute resolution.
- Prepared expert damage analyses and rebutted opposing experts in complex matters.
- Investigated more than 800 accountants' professional liability claims involving the application and interpretation of accounting principles and auditing standards.
- Consulted in several class action securities fraud cases.
- Directed merger and acquisition due diligence engagements.
- Directed royalty audits for franchisors and publishers.
- Experienced in governmental and not-for-profit accounting and auditing.
- Investigated claims involving construction contractors and government contractors.
- Investigated embezzlements from family offices and family trusts.

- Investigated failed insurance companies involving off-shore fraud and money-laundering schemes.
- Investigated fraud involving real estate entities and title companies.
- Investigated failures of financial institutions, including loan portfolio analysis.

EDUCATION

- DePaul University, BS, Accounting (Magna Cum Laude)
- DePaul University, Master of Accountancy (With Distinction)

PROFESSIONAL

- American Institute of Certified Public Accountants
- Illinois CPA Society
- Association of Certified Fraud Examiners
- Government Finance Officers Association
- Professional Liability Underwriting Society

CONTACT INFORMATION

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Exhibit B

Lyons Township Matter
Analysis of Audited Financial Statements
Net Earnings on Investments

Fiscal Year	Interest Earned		Interest Paid	Net Earnings On Investments	Running Balance
6/30/1995	$ 855,499			$ 855,499	$ 855,499
6/30/1996	(314,414)			(314,414)	541,085
6/30/1997	(434,822)	(A)		(434,822)	106,263
6/30/1998	(127,536)	(A)		(127,536)	(21,273)
6/30/1999	260,497	(A)		260,497	239,224
6/30/2000	222,521	(A)		222,521	461,745
6/30/2001	(904,957)	(A)		(904,957)	(443,212)
6/30/2002	(1,946,645)	(A)		(1,946,645)	(2,389,857)
6/30/2003	3,256,195	(A)		3,256,195	866,338
6/30/2004	3,726,085		$ 6,003,344	(2,277,259)	(1,410,921)
6/30/2005	5,320,575		4,941,917	378,658	(1,032,263)
6/30/2006	5,669,761		4,558,514	1,111,247	78,984
6/30/2007	8,962,383		7,928,394	1,033,989	1,112,973

Note:
(A) - Interest on Investments - net of distributions to school districts

Exhibit C

LYONS TOWNSHIP SCHOOL TREASURER
TOWNSHIP 38 NORTH, RANGE 12 EAST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2002
AND
INDEPENDENT AUDITORS' REPORT

LYONS TOWNSHIP SCHOOL TREASURER

TABLE OF CONTENTS

JUNE 30, 2002

Gurrie
Certified Public Accountants and Consultants
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Oak Brook IL
Naperville IL
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INDEPENDENT AUDITORS' REPORT

December 14, 2002

To the Board of Trustees
Lyons Township School Treasurer
Township 38 North, Range 12 East
930 Barnsdale Road
LaGrange Park, Illinois 60525

We have audited the accompanying combined financial statements of Lyons Township School Treasurer as of and for the year ended June 30, 2002, as listed in the table of contents. These combined financial statements are the responsibility of Lyons Township School Treasurer's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall combined financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Lyons Township School Treasurer does not maintain detailed records of the historical cost of its fixed assets, primarily office furniture and equipment. The statement of general fixed assets required by generally accepted accounting principles is not included in the accompanying financial statements.

As described in Note 1, Lyons Township School Treasurer prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, except that the omission of data described above results in an incomplete presentation as explained in the second paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Lyons Township School Treasurer as of June 30, 2002, and the receipts, expenditures and changes in fund balances for the year then ended on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of Lyons Township School Treasurer. Such information has been subjected to the auditing procedures applied in the audit of the combined financial statements and, in our opinion, is fairly presented in all material respects in relation to the combined financial statements taken as a whole.

The historical pension information listed in the table of contents is not a required part of the combined financial statements but is supplementary information required by the Government Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquires of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

William F. Gurrie & Co., Ltd.

WILLIAM F. GURRIE & CO., LTD.

Exhibit A

LYONS TOWNSHIP SCHOOL TREASURER

ALL FUND TYPES

COMBINED STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2002

	GENERAL FUND	SPECIAL REVENUE FUNDS	FIDUCIARY FUND TYPE AGENCY FUND	TOTAL (MEMORANDUM ONLY)
ASSETS				
Cash	$ (3,524,267)	$ 74,196	$ -	$ (3,450,071)
Investments maintained for participating school districts	-	-	146,924,360	146,924,360
Total Assets	$ (3,524,267)	$ 74,196	$ 146,924,360	$ 143,474,289
LIABILITIES AND FUND BALANCE				
Liabilities				
Due to participating school districts	$ -	$ -	$ 146,924,360	$ 146,924,360
Fund Balance				
Fund Balance (deficit)	(3,524,267)	74,196	-	(3,450,071)
Total Liabilities and Fund Balance	$ (3,524,267)	$ 74,196	$ 146,924,360	$ 143,474,289

See Notes to Financial Statements

Exhibit B

LYONS TOWNSHIP SCHOOL TREASURER

ALL FUND TYPES

COMBINED STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2002

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
RECEIPTS			
Contributions from Participating Districts	$ 632,557	$ 5,648,974	$ 6,281,531
Interest on Investments - net of distributions to school districts	(1,946,645)	22,720	(1,923,925)
Other	8,756	-	8,756
Total Receipts	(1,305,332)	5,671,694	4,366,362
EXPENDITURES			
Insurance and Related Costs	-	5,901,612	5,901,612
Operating Expenditures	847,586	-	847,586
Total Expenditures	847,586	5,901,612	6,749,198
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	(2,152,918)	(229,918)	(2,382,836)
FUND BALANCE, BEGINNING OF YEAR	(1,371,349)	304,114	(1,067,235)
FUND BALANCE, END OF YEAR	$ (3,524,267)	$ 74,196	$ (3,450,071)

See Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Lyons Township School Treasurer (the "Treasurer") conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the District:

A. *Reporting Entity*

In evaluating how to define the Treasurer for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in Generally Accepted Accounting Principles. The definition of a component unit is an organization for which the Treasurer is financially accountable and other organizations for which the nature and significance of their relationship with the Treasurer are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Treasurer is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Treasurer. The Treasurer also may be financially accountable if an organization is fiscally dependent on the Treasurer regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board. Even though there are local government agencies within the geographic area served by the Treasurer, such as the various villages, schools, libraries and park districts, the agencies have been excluded from the report because they are legally separate and the Treasurer is not financially accountable for them.

B. *Basis of Accounting*

The Treasurer's financial records are maintained on the cash basis of accounting and, accordingly, revenues are recorded when cash is received and expenditures are recorded when cash is disbursed. Only assets representing a right to receive cash from a previous payment of cash are recorded as assets of a fund. In the same manner, only liabilities resulting from a previous cash transaction are recorded as liabilities of a particular fund.

C. *Basis of Presentation-Fund Accounting*

The accounts of the Treasurer are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balances, revenue received and expenditures disbursed. The Treasurer maintains individual funds required by the State of Illinois. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund type is used by the Treasurer.

Governmental Fund Type

Governmental Funds are those through which all governmental functions of the Treasurer are financed. The acquisition, use and balances of the Treasurer's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

(Continued)

The General Fund, which consists of the Distributive Fund, is the general operating fund of the Treasurer. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds, which include both the Medical Self-Insurance Fund and the Dental Self-Insurance Fund, are used to account for cash received from specific sources that are legally restricted to cash disbursements for specified purposes.

D. *Investments*

State statutes authorize the District to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are carried at cost, which approximates market value.

2. CASH AND INVESTMENTS

Under Illinois Compiled Statutes, the Lyons Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independent elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances as well as investment earnings are accounted for separately for each fund and/or district.

The Treasurer's investment policies are established by the Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

At year-end, the District's cash and investments totaled $146,924,360. For disclosure purposes, this amount is segregated into three components: 1) cash on hand; 2) deposits with financial institutions, which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit; and 3) investments, which consist of all investments other than certificates of deposit. The carrying amount of cash on hand, deposits with financial institutions, and investments at year-end was $200, $20,236,546 and $126,687,614, respectively.

At year-end, the bank balance of the District's deposits with financial institutions was $28,191,137. Of this balance, $13,272,748 was covered by federal depository insurance or collateralized with securities held by the District or its agent in the District's name. The remaining balance of $14,918,389 was uncollateralized, or collateralized with securities held by the pledging financial institution or its trust department or agent, but not in the District's name.

(Continued)

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Treasurer or its agent in the Treasurer's name.
2. Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the Treasurer's name.
3. Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent but not in the Treasurer's name.

At June 30, 2002, the Treasurer held the following investments for the school districts in the Township:

	Category 2	*Carrying Amount*	*Market Value*
U.S. Government Securities	$ 63,957,545	$ 63,957,545	$ 64,168,036
Money Market Funds	1,650,378	1,650,378	1,650,378
Corporate Bonds	251,600	251,600	435,146
Commercial Paper	5,892,408	5,892,408	5,900,535
Mutual Funds	54,935,329	54,935,329	54,935,329
Total	$ 126,687,260	126,687,260	127,089,424
Illinois Funds		354	354
Total Investments		$ 126,687,614	$ 127,089,778

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price the investment could be sold for.

3. RETIREMENT FUND COMMITMENTS

The Treasurer's defined benefit pension plan, Illinois Municipal Retirement (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook Illinois 60523.

(Continued)

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The Treasurer is required to contribute at an actuarially determined rate. The employer rate for calendar year 2001 was 10.20 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfounded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2001 was 31 years.For December 31, 2001, the Treasurer's annual pension cost of $30,427 was equal to the Treasurer's required and actual contributions. The required contribution was determined as part of the December 31, 1999 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2001 actuarial valuation were based on the 1996-1998 experience study.

4. COMPENSATED ABSENCES

An employee who has completed at least 60 workdays is entitled to be compensated for vacation time. Vacations are to be taken following the year in which they are earned. Unused vacation time may be taken as comparable time off or paid at the discretion of the Treasurer. Employees who resign or whose employment is terminated for any reason will be paid for unused vacation time.

Sick leave of 10 days per year is provided on a pro-rata basis to all employees. Unused sick leave can accumulate to 240 days.

5. RISK MANAGEMENT

The Treasurer is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The Treasurer purchases commercial insurance for these risks. There has been no significant reduction in coverage since last year.

6. RELATED PARTY TRANSACTION

In prior years, certain participating districts failed to pay all or part of their pro-rata share of Township expenditures. The amount owed to the Lyons Township School Treasurer's Office at June 30, 2002 is $213,716 relating to billing periods through June 30, 2001. This amount is expected to be collected within a year. The billings for 2002 will occur in 2003.

7. PRONOUNCEMENT ISSUED BUT NOT YET ADOPTED

GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, establishes financial reporting standards for state and local governments. Some of the more significant aspects of the new standard include: reporting the overall state of the government's financial health, not just individual funds; providing the most complete information available about the cost of delivering services to the citizens; including fixed asset accounting and depreciation; and including an introductory section analyzing the government's financial performance. The District is required to adopt this Statement for the fiscal year ending June 30, 2004. The adoption of this statement will have a material effect on the District's financial statements.

(Concluded)

LYONS TOWNSHIP SCHOOL TREASURER

ILLINOIS MUNICIPAL RETIREMENT FUND
ANALYSIS OF FUNDING PROGRESS (UNAUDITED)
JUNE 30, 2002

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/01	$ 30,427	100%	$ -
12/31/00	29,074	100%	-
12/31/99	25,401	100%	-
12/31/98	26,443	100%	-
12/31/97	28,134	100%	-
12/31/96	27,586	100%	-

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/01	$ 410,594	$ 634,461	$ 223,867	64.72%	$ 298,309	75.05%
12/31/00	712,436	753,591	41,155	94.54%	260,517	15.80%
12/31/99	590,235	674,109	83,874	87.56%	220,693	38.00%
12/31/98	452,816	583,432	130,616	77.61%	200,329	65.20%
12/31/97	380,210	525,989	145,779	72.28%	212,814	68.50%
12/31/96	288,889	481,060	192,171	60.05%	193,177	99.48%

*Digest of Changes
Assumptions
The actuarial assumptions used to determine the actuarial accrued liability for 2000 were changed due to the 1996-1998 Experience Study.
The principal changes were:
-More members are expected to take refunds early their career.
-For both Regular and SLEP members, more normal and early retirements are expected to occur.
-Expected salary increases due to longevity for employees with less than 6 years of service were increased.

Exhibit C-1

LYONS TOWNSHIP SCHOOL TREASURER

GENERAL FUND

COMBINING STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2002

	TOTAL GENERAL
ASSETS	
Cash and investments	$ (3,524,267)
Total Assets	$ (3,524,267)
FUND BALANCE	
Fund Balance (deficit)	$ (3,524,267)
Total Fund Balance	$ (3,524,267)

Exhibit C-2

LYONS TOWNSHIP SCHOOL TREASURER

GENERAL FUND

COMBINING STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2002

	TOTAL GENERAL
RECEIPTS	
Contributions from districts	$ 632,557
Interest on Investments - net of distributions to school districts	(1,946,645)
Other	8,756
Total Receipts	(1,305,332)
EXPENDITURES	
Salaries	352,467
Benefits	82,306
Professional Services	163,374
Maintenance Services	14,663
Equipment Rental and Maintenance	24,749
Rent	26,912
Property Appraisal	1,360
Auto Expense	6,600
Publications and Financial Report	21,248
Supplies and Materials	80,807
Utilities	60,386
Dues and Subscriptions	3,628
Property Insurance	4,029
Other	5,057
Total Expenditures	847,586
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	(2,152,918)
FUND BALANCE (DEFICIT), BEGINNING OF YEAR	(1,371,349)
FUND BALANCE (DEFICIT), END OF YEAR	$ (3,524,267)

Exhibit D-1

LYONS TOWNSHIP SCHOOL TREASURER

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2002

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL SPECIAL REVENUE
ASSETS			
Cash and Investments	$ (83,050)	$ 157,246	$ 74,196
Total Assets	$ (83,050)	$ 157,246	$ 74,196
FUND BALANCE			
Fund Balance (Deficit)	(83,050)	157,246	74,196
Total Fund Balance (Deficit)	$ (83,050)	$ 157,246	$ 74,196

Exhibit D-2

LYONS TOWNSHIP SCHOOL TREASURER

SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2002

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL SPECIAL REVENUE
RECEIPTS			
Contributions from Participating Districts	$ 5,393,228	$ 255,746	$ 5,648,974
Net Interest on Investments	13,237	9,483	22,720
Total Receipts	5,406,465	265,229	5,671,694
EXPENDITURES			
Claims by Employees	4,004,312	232,227	4,236,539
Co-Insurance Costs	373,183	-	373,183
Consulting Costs	69,822	-	69,822
Administrative Costs	278,455	-	278,455
Alternative Insurance Costs	618,485	-	618,485
Program Costs	302,835	-	302,835
Other	21,365	928	22,293
Total Expenditures	5,668,457	233,155	5,901,612
EXCESS OF RECEIPTS OVER EXPENDITURES	(261,992)	32,074	(229,918)
FUND BALANCE, BEGINNING OF YEAR	178,942	125,172	304,114
FUND BALANCE (DEFICIT), END OF YEAR	$ (83,050)	$ 157,246	$ 74,196

LYONS TOWNSHIP SCHOOL TREASURER

COMBINED BALANCE SHEETS
JUNE 30, 2002

	Total	#69	#101	#102	#103	#104	#105	#106
CASH AND INVESTMENTS								
Cash and Investments held by Treasurer	$ 148,205,213	$ 4,144,969	$ 7,250,671	$ 30,428,552	$ 2,052,183	$ 6,588,071	$ 6,642,682	$ 13,033,884
Cash and Investments held by District	1,716,603	19,979	77,958	117,380	50,829	37,491	9,867	76,576
Receivables (net of allowance for uncollectibles)								
Property taxes	80,123,739	1,750,342	3,576,658	10,055,517	5,669,634	6,067,650	5,560,584	4,980,619
Replacement taxes	1,033,385	16,254	138,511	-	198,739	74,928	108,633	5,965
Intergovernmental	3,374,424	37,287	88,947	303,146	295,326	178,352	62,388	50,307
Other Current Assets	1,906,276	4,899	-	294,807	7,257	297,515	-	-
Due from Administratvie Agent	127,683	-	-	-	-	-	-	-
Total Assets	$ 236,487,323	$ 5,973,730	$ 11,132,745	$ 41,199,402	$ 8,273,968	$ 13,244,007	$ 12,384,154	$ 18,147,651
LIABILITIES AND FUND BALANCE								
Liabilities:								
Payroll Deductions Payable	$ 82,940	$ 3,410	$ 610	$ 10,361	$ 24,559	$ 13,648	$ 3,459	$ 5,091
Due to Activity Fund Organizations	1,586,561	14,979	72,958	107,339	42,829	27,491	3,867	69,376
Accounts Payable	6,659,693	75,068	290,224	1,827,609	105,261	582,509	320,475	133,216
Salaries and Wages Payable	1,352,041	42,005	-	3,996	34,236	68,432	15,789	-
Compensated Absences	214,268	3,756	9,395	-	-	-	28,435	10,048
Deferred Revenue	80,724,282	1,669,812	3,643,381	10,055,517	5,717,008	6,309,478	5,560,584	4,980,619
Other Current Liabilities	2,227,005	-	68,532	-	-	984,142	-	
Due to Joint Agreements	127,684	-	-	127,684	-	-	-	-
Total Liabilities	92,974,474	1,809,030	4,085,100	12,132,506	5,923,893	7,985,700	5,932,609	5,198,350
Fund Balance:								
Total Fund Balance	143,512,849	4,164,700	7,047,645	29,066,896	2,350,075	5,258,307	6,451,545	12,949,301
Total Liabilities and Fund Balance	$ 236,487,323	$ 5,973,730	$ 11,132,745	$ 41,199,402	$ 8,273,968	$ 13,244,007	$ 12,384,154	$ 18,147,651

Schedule 1

#107	#108	#109	#204	#217	HEADSTART	BASE	LADSE	TREASURER'S OFFICE
$ 5,465,793	$ 1,941,160	$ 17,135,699	$ 28,958,506	$ 24,514,555	$ -	$ -	$ 3,498,559	$ (3,450,071)
18,921	23,349	60,351	977,243	242,859	-	-	3,500	-
3,846,082	1,035,601	5,703,838	21,319,768	10,557,446	-	-	-	-
45,594	5,880	50,159	296,419	92,303	-	-	-	-
100,468	231,223	391,630	312,127	258,072	-	-	1,065,151	-
22,931	1,862	-	801,835	190,513	-	-	284,657	-
-	-	-	-	-	10,798	116,885	-	-
$ 9,499,789	$ 3,239,075	$ 23,341,677	$ 52,665,898	$ 35,855,748	$ 10,798	$ 116,885	$ 4,851,867	$ (3,450,071)
$ 16,014	$ 2,836	$ -	$ 1,531	$ (18,325)	$ -	$ -	$ 19,746	$ -
15,921	21,349	60,351	957,243	192,858	-	-	-	-
160,113	71,115	1,418,330	406,879	554,130	-	-	714,764	-
-	-	1,045,286	114,068	28,229	-	-	-	-
-	1,640	-	109,266	51,728	-	-	-	-
3,853,392	1,035,601	5,699,253	21,543,605	10,656,032	-	-	-	-
-	-	168,476	674,612	36,652	-	-	294,591	-
-	-	-	-	-	-	-	-	-
4,045,440	1,132,541	8,391,696	23,807,204	11,501,304	-	-	1,028,101	-
5,454,349	2,106,534	14,949,981	28,858,694	24,354,444	10,798	116,885	3,822,766	(3,450,071)
$ 9,499,789	$ 3,239,075	$ 23,341,677	$ 52,665,898	$ 35,855,748	$ 10,798	$ 116,885	$ 4,851,867	$ (3,450,071)

Exhibit D

LYONS TOWNSHIP SCHOOL TREASURER
TOWNSHIP 38 NORTH, RANGE 12 EAST

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2003
AND
INDEPENDENT AUDITORS' REPORT

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LYONS TOWNSHIP SCHOOL TREASURER

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JUNE 30, 2003

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Gurrie
Certified Public Accountants and Consultants
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Oak Brook IL
Naperville IL
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INDEPENDENT AUDITORS' REPORT

October 17, 2003

To the Board of Trustees
Lyons Township School Treasurer
Township 38 North, Range 12 East
930 Barnsdale Road
LaGrange Park, Illinois 60525

We have audited the accompanying general purpose financial statements of Lyons Township School Treasurer as of and for the year ended June 30, 2003, as listed in the table of contents. These financial statements are the responsibility of Lyons Township School Treasurer's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Lyons Township School Treasurer does not maintain detailed records of the historical cost of its fixed assets, primarily consisting of office furniture and equipment. The statement of general fixed assets required by generally accepted accounting principles is not included in the accompanying financial statements.

In our opinion, except that the omission of data described above results in an incomplete presentation as explained in the second paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Lyons Township School Treasurer as of June 30, 2003, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Our audit of the 2003 financial statements was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The financial information listed as a supplementary schedule and tables in the table of contents is presented for purposes of additional analysis and is not a required part of the aforementioned financial statements of Lyons Township School Treasurer. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

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The historical pension information listed in the table of contents is not a required part of the general purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

William F. Gurrie & Co Ltd

WILLIAM F. GURRIE & CO., LTD.

Exhibit A

LYONS TOWNSHIP SCHOOL TREASURER

ALL FUND TYPES

COMBINED BALANCE SHEET

JUNE 30, 2003

	GENERAL FUND	FIDUCIARY FUND TYPE AGENCY FUND	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)
ASSETS				
Pro-rata Billings Due	$ 1,008,900	$ -	$ -	$ 1,008,900
Interest Receivable	425,167	-	-	425,167
Prepaid Items	18,531	-	-	18,531
Investments maintained for participating school districts	-	142,431,568	-	142,431,568
Amount to be provided from future receipts	-	-	24,208	24,208
Total Assets	$ 1,452,598	$ 142,431,568	$ 24,208	$ 143,908,374
LIABILITIES AND FUND BALANCE				
Liabilities				
Due to participating school districts	$ -	$ 142,431,568	$ -	$ 142,431,568
Cash Deficit	372,760	-	-	372,760
Accounts Payable	11,333	-	-	11,333
Salaries Payable	8,279	-	-	8,279
Deferred Revenue	1,154,675	-	-	1,154,675
Compensated Absences - long-term	-	-	24,208	24,208
Total Liabilities	1,547,047	142,431,568	24,208	144,002,823
Fund Balance				
Fund Balance (Deficit)	(94,449)	-	-	(94,449)
Total Liabilities and Fund Balance	$ 1,452,598	$ 142,431,568	$ 24,208	$ 143,908,374

See Notes to Financial Statements

Exhibit B

LYONS TOWNSHIP SCHOOL TREASURER
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2003

	GENERAL FUND
RECEIPTS	
Interest on Investments - net of distributions to school districts	$ 3,256,195
Pro-rata Billings	630,151
Other	8,245
Total Receipts	3,894,591
EXPENDITURES	
Current:	
Administrative:	
Salaries	330,211
Benefits	97,744
Purchased Services	250,038
Supplies	62,265
Other	26,478
Total Expenditures	766,736
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	3,127,855
FUND BALANCE, BEGINNING OF YEAR	(3,222,304)
FUND BALANCE, END OF YEAR	$ (94,449)

See Notes to Financial Statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Lyons Township School Treasurer (the "Treasurer") conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide. The following is a summary of the more significant accounting policies of the Treasurer:

A. *Reporting Entity*

In evaluating how to define the Treasurer for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity is made by applying the criteria established by the Governmental Accounting Standards Board. The definition of a component unit is a legally separate organization for which the Treasurer is financially accountable and other organizations for which the nature and significance of their relationship with the Treasurer are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Treasurer is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the Treasurer. The Treasurer also may be financially accountable if an organization is fiscally dependent on the Treasurer, regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government or (3) a jointly appointed board. There are no component units, as defined by GASB, which are included in the Treasurer's reporting entity. Even though there are local government agencies within the geographic area served by the Treasurer, such as the various villages, schools, libraries and park districts, the agencies have been excluded from the report because they are legally separate and the Treasurer is not financially accountable for them.

Also, the Treasurer is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

B. *Measurement Focus, Basis of Accounting and Basis of Presentation*

The accounts of the Treasurer are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Fund accounting segregates funds according to their intended purpose, and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.

(Continued)

The Treasurer has the following fund types:

Governmental Funds are used to account for the Treasurer's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Treasurer considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured principal and interest on general long-term debt which is recognized when due, and certain compensated absences, claims and judgements which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Interest on investments and pro-rata billings are susceptible to accrual. Other receipts become measurable and available when cash is received by the Treasurer and are recognized as revenue at that time.

Governmental Funds include the following fund type:

General Fund - The General Fund is the general operating fund of the Treasurer. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund consists of the following:

> ***Distributive Account*** - This account is used for most of the administrative aspects of the Treasurer's operations. The revenue consists primarily of interest on investments and pro-rata billings from member School Districts.

Fiduciary Fund Types (Trust and Agency Funds) - Fiduciary Funds (Trust and Agency Funds) are used to account for assets held by the Treasurer in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

> ***Agency Fund*** - The Agency Fund includes cash and investments held and controlled by the Treasurer for the participating member districts.

General Fixed Assets and General Long-Term Debt Account Groups

An account group is used to establish accounting control and accountability for the Treasurer's general long-term debt. The accounting and financial reporting treatment applied to the long-term liabilities associated with a fund are determined by its measurement focus.

Long-Term Liabilities - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of compensated absences payable.

The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

C. ***Assets, Liabilities and Equity***

Deposits and Investments

State statutes authorize the Treasurer to invest in obligations of the U.S. Treasury, certain highly-rated commercial paper, corporate bonds, repurchase agreements, and the State Treasurer's Investment Pool. Investments are stated at fair value.

Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items.

Compensated Absences

Employees who have completed at least 60 work days are entitled to be compensated for vacation time. Vacations are to be taken in the following year in which they are earned. Unused vacation time may be taken as comparable time off or paid at the discretion of the Treasurer. Employees who resign or whose employment is terminated for any reason will be paid for unused vacation time.

Sick leave of 10 days per year is provided on a pro-rata basis to all employees. Unused sick leave can accumulate up to 240 days. Due to the nature of the policies on sick leave, and the fact that any liability is contingent upon future events and cannot be reasonably estimated, no liability is provided in the financial statements for accumulated unpaid sick leave.

Long-Term Obligations

The Treasurer reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group.

Memorandum Only - Total Columns

Total columns on the general-purpose financial statements are captioned as "Memorandum Only" because they do not represent consolidated financial information and are presented only to facilitate financial analysis. The amounts in these columns do not present information that reflects financial position, results of operations or cash flows in accordance with generally accepted accounting principles. Interfund eliminations have not been made in the aggregation of this data.

(Continued)

Deficit Fund Equity

The General Fund had a deficit fund balance of $94,449 as of June 30, 2003. The fund incurred expenditures that will be funded by future receipts from participating districts.

2. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Under the Illinois Compiled Statutes, the Lyons Township School Treasurer is the lawful custodian of all school funds. The Treasurer is appointed by the Township School Trustees, an independently elected body, to serve the school districts in the township. The Treasurer is the direct recipient of property taxes, replacement taxes and most state and federal aid and disburses school funds upon lawful order of the school board. The Treasurer invests excess funds at his discretion, subject to the legal restrictions discussed below. For these purposes, the Treasurer is permitted to combine monies from more than one fund of a single district and to combine monies of more than one district in the township. Monies combined under these circumstances, as well as investment earnings, are accounted for separately for each fund and/or district.

The Treasurer's investment policies are established by the Lyons Township School Trustees as prescribed by the Illinois School Code and the Illinois Compiled Statutes. The Treasurer is authorized to invest in obligations of the U.S. Treasury, backed by the full faith and credit of the U.S. Government, certificates of deposit issued by commercial banks and savings and loan associations, and commercial paper rated within the three highest classifications by at least two standard rating services (subject to certain limitations).

At year-end, the Treasurer's cash and investments totaled $142,058,808. For disclosure purposes, this amount is segregated into three components: 1) cash on hand 2) deposits with financial institutions, which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit; and 3) investments, which consist of all investments other than certificates of deposit. The carrying amount of cash on hand, deposits with financial institutions, and investments at year-end was $200, $23,883,401, and $118,175,207, respectively.

At year-end, the bank balance of the Treasurer's deposits with financial institutions was $28,295,042. Of this bank balance, $10,019,932 was covered by federal depository insurance, or collateralized with securities held by the Treasurer or its agent in the Treasurer's name. Of the remaining balance, $6,118,233 was collateralized with securities held by the pledging financial institution's trust department or agent in the Treasurer's name, and $12,156,877 was uncollateralized, or collateralized with securities held by the pledging financial institution.

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Treasurer or its agent in the Treasurer's name.

2. Uninsured and unregistered, with securities held by the counter-party's trust department or agent in the Treasurer's name.

3. Uninsured and unregistered, with securities held by the counter-party, or by its trust department or agent, but not in the Treasurer's name.

(Continued)

At year-end, the Treasurer held the following investments for the school districts in the Township:

	Category 2	*Carrying Amount*	*Market Value*
U.S. Government Securities	$ 49,935,652	$ 49,935,652	$ 49,969,365
Money Market Funds	5,609,862	5,609,862	5,609,862
Commercial Paper	2,995,290	2,995,290	2,995,290
Mutual Funds	59,600,690	59,600,690	59,600,690
Total	$ 118,141,494	118,141,494	118,175,207
Illinois Funds		358	358
Total Investments		$ 118,141,852	$ 118,175,565

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, which is the price the investment could be sold for.

3. LONG-TERM DEBT

Changes in General Long-term Liabilities. During the year ended June 30, 2003, the following changes occurred in liabilities which were reported in the general long-term debt account group:

	Balance July 1, 2002	*Additions*	*Reductions*	*Balance June 30, 2003*
Compensated absences	$ 24,289	$ 12,594	$ 12,675	$ 24,208
Totals	$ 24,289	$ 12,594	$ 12,675	$ 24,208

The obligations for the compensated absences will be repaid from the General Fund.

4. RISK MANAGEMENT

The Treasurer's Office is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. The Treasurer has purchased insurance from private insurance companies for general liability, workers' compensation and other coverages not included below to mitigate these risks. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in the prior years.

(Continued)

5. ILLINOIS MUNICIPAL RETIREMENT

The Treasurer's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. That report may be obtained at www.imrf.org/pubs/pubs_homepage.htm or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The Treasurer is required to contribute at an actuarially determined rate. The employer rate for calendar year 2002 was 9.22 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2002 was 30 years.

For December 31, 2002, the Treasurer's annual pension cost of $26,267 was equal to the Treasurer's required and actual contributions. The required contribution was determined as part of the December 31, 2000 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases ranging of 4.00% a year, attributable to inflation (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 2001 actuarial valuation were based on the 1996-1998 experience study.

However, the 2002 actuarial valuation information shown as required supplementary information is based on the assumptions derived from the 1999 - 2001 experience study. The effect of the assumption change increased the unfunded actuarial accrued liability by $4,956.

6. RELATED PARTY TRANSACTIONS

The Lyons Township School Treasurer collects both pro-rata billings and insurance premiums from each member school district. Billings are used to pay for each District's pro-rata share of Township expenditures and insurance premiums are used to pay the insurance provider for monthly premiums to cover medical and dental claims. Due to the timing lag between billing each District and actual collections, some revenues collected after fiscal year end are considered receivable as of fiscal year end. As of June 20, 2003, the Treasurer's revenue receivables include the following:

(Continued)

Pro-Rata Billings Receivable

In prior years, certain participating districts failed to pay all or part of their pro-rata share of Township expenditures. The amount owed to the Lyons Township School Treasurer's Office at June 30, 2003 is $1,008,900, which relates to billing periods through June 30, 2003. Approximately $200,000 of this amount is expected to be collected within a year. The remainder relates to the pro-rata for 2003, which will be billed in 2004, but collected mostly in 2005.

7. PRONOUNCEMENT ISSUED BUT NOT YET ADOPTED

GASB Statement No. 34, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, establishes financial reporting standards for state and local governments. Some of the more significant aspects of the new standard include: reporting the overall state of the government's financial health, not just individual funds; providing the most complete information available about the cost of delivering services to the citizens; including fixed asset accounting and depreciation; and including an introductory section analyzing the government's financial performance. The Treasurer is required to adopt this Statement for the fiscal year ending June 30, 2004. The adoption of this statement will have a material effect on the Treasurer's financial statements.

8. CHANGE IN BASIS OF ACCOUNTING

During the fiscal year ended June 30, 2003, the Treasurer changed its basis of accounting from the cash basis to the modified accrual basis for the General Fund. Prior period financial information presented in this report has also been restated to conform to the modified accrual basis of accounting. The following is the effect of restating prior years' fund balances to conform to the new basis of accounting:

	General Fund		***General Long Term Debt Account Group***
Fund Balance, 6-30-02, As Previously Reported	$ (3,524,267)	Fund Balance, 6-30-02	$ -
Effect of Conversion To Modified Accrual:		Effect of Conversion To Modified Accrual:	
Increase (Decrease) In Assets	1,556,391	Compensated Absences	24,289
(Increase) Decrease in Liabilities	(1,254,428)	Fund Balance, 6-30-02, As Restated	$ 24,289
Fund Balance, 6-30-02, As Restated	$ (3,222,304)		

(Concluded)

LYONS TOWNSHIP SCHOOL TREASURER

ILLINOIS MUNICIPAL RETIREMENT FUND
ANALYSIS OF FUNDING PROGRESS (UNAUDITED)
JUNE 30, 2003

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/02	$ 26,267	100%	$ -
12/31/01	30,427	100%	-
12/31/00	29,074	100%	-
12/31/99	25,401	100%	-
12/31/98	26,443	100%	-
12/31/97	28,134	100%	-

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/02	$ 531,233	$ 752,261	$ 221,028	70.62%	$ 284,891	77.58%
12/31/01	410,594	634,461	223,867	64.72%	298,309	75.05%
12/31/00	712,436	753,591	41,155	94.54%	260,517	15.80%
12/31/99	590,235	674,109	83,874	87.56%	220,693	38.00%
12/31/98	452,816	583,432	130,616	77.61%	200,329	65.20%
12/31/97	380,210	525,989	145,779	72.28%	212,814	68.50%

On a market value basis, the actuarial value of assets as of December 31, 2002 is $321,670. On a market basis, the funded ratio would be 42.76%.

*Digest of Changes
2002 Assumptions
The actuarial assumptions used to determine the actuarial accrued liability for 2002 are based on the 1999-2001 Experience Study.
The principal changes were:
-Fewer members are expected to take refunds early their career.
-For Regular members, fewer normal and early retirements are expected to occur.

LYONS TOWNSHIP SCHOOL TREASURER

COMBINED BALANCE SHEETS
JUNE 30, 2003

	Total	#69	#101	#102	#103	#104	#105	#106	#107
ASSETS									
Cash and Investments held by Treasurer	$ 143,515,466	$ 4,851,174	$ 5,996,823	$ 27,584,631	$ 1,659,247	$ 6,295,180	$ 5,604,088	$ 12,191,834	$ 5,536,26
Cash and Investments held by District	1,457,104	25,110	96,594	143,523	68,645	51,121	12,145	56,804	22,29
Receivables (net of allowance for uncollectibles)									
Property taxes	81,669,089	1,755,150	5,339,213	10,176,065	5,762,535	4,995,399	5,253,694	4,691,644	3,848,045
Replacement taxes	1,017,195	16,713	104,735	-	204,345	77,041	111,697	6,133	39,22
Intergovernmental	5,134,154	37,076	99,282	615,372	490,905	378,625	117,894	146,525	164,71
Tuition	166,181			-	-	-	-	-	
Interest	607,256	-	-	182,089	-	-	-	-	-
Other Current Assets	1,626,139	7,316	-	18,252	110,379	89,752	-	-	30,58
Due from Administratvie Agent	144,600	-	-	-	-	-	-	-	-
Total Assets	$ 235,337,187	$ 6,692,539	$ 11,636,648	$ 38,719,932	$ 8,296,056	$ 11,887,118	$ 11,099,498	$ 17,093,040	$ 9,581,13
LIABILITIES AND FUND BALANCE									
Liabilities:									
Payroll Deductions Payable	$ 52,031	$ 8,309	$ (1,299)	$ 9,889	$ 17,703	$ 4,021	$ 544	$ 21,552	$
Due to Activity Fund Organizations	1,648,498	20,110	91,594	136,114	60,645	41,121	6,145	48,304	19,09
Accounts Payable	5,470,609	19,326	65,477	2,217,394	110,748	149,511	336,688	505,161	201,36
Salaries and Wages Payable	1,346,684	4,529	-	13,328	26,260	3,726	24,618	-	
Compensated Absences	15,244	-	11,533	-	-	-	-	-	
Deferred Revenue	83,376,215	1,683,976	5,435,934	10,252,013	5,787,876	5,128,393	5,253,694	4,691,644	3,858,066
Other Current Liabilities	1,686,269	-	27,280	144,500	89,207	-	-	12,744	21,40
Due to Joint Agreements	-	-	-	-	-	-	-	-	
Total Liabilities	93,595,550	1,736,250	5,650,519	12,773,338	6,092,439	5,326,772	5,621,689	5,280,405	4,099,93
Fund Balance:									
Total Fund Balance	141,741,637	4,956,289	5,986,129	25,946,594	2,203,617	6,560,346	5,477,809	11,812,635	5,481,20
Total Liabilities and Fund Balance	$ 235,337,187	$ 6,692,539	$ 11,636,648	$ 38,719,932	$ 8,296,056	$ 11,887,118	$ 11,099,498	$ 17,093,040	$ 9,581,13

Schedule 1

#108	#109	#204	#217	HEADSTART	BASE	WEST 40	LADSE	INSURANCE ACCOUNTS	TREASURER'S OFFICE
$ 1,920,356	$ 16,512,529	$ 29,397,865	$ 21,195,192	$ -	$ -	$ 287,428	$ 4,126,391	$ 356,481	$ -
26,374	198,609	523,539	228,848	-	-	-	3,500	-	-
1,206,773	5,770,400	22,065,384	10,804,787	-	-	-	-	-	-
6,046	51,674	304,778	94,906	-	-	-	-	-	-
67,698	495,742	267,101	239,842	-	-	-	1,063,375	-	1,008,900
-	-	-	-	-	-	-	165,181	-	-
-	-	-	-	-	-	-	-	-	425,167
10,863	-	914,633	425,831	-	-	-	-	-	18,531
-	-	-	-	57,851	86,749	-	-	-	-
$ 3,238,110	$ 23,029,854	$ 53,473,300	$ 32,989,406	$ 57,851	$ 86,749	$ 287,428	$ 5,359,447	$ 356,481	$ 1,452,598
$ 2,076	$ -	$ (11,532)	$ (5,982)	$ -	$ -	$ -	$ 6,750	$ -	$ -
24,873	66,735	853,917	178,848	-	-	-	-	-	-
21,228	498,094	312,056	276,193	-	-	-	726,032	-	11,333
-	1,082,337	164,819	18,788	-	-	-	-	-	8,279
3,711	-	-	-	-	-	-	-	-	-
1,206,773	5,680,222	22,276,480	10,868,233	-	-	-	98,236	-	1,154,675
-	204,862	804,757	-	-	-	-	365,135	-	16,279
-	-	-	-	-	-	-	-	-	-
1,258,661	7,532,250	24,500,497	11,335,080	-	-	-	1,196,153	-	1,190,566
1,979,449	15,497,604	28,972,803	21,653,326	57,851	86,749	287,428	4,163,294	356,481	262,032
$ 3,238,110	$ 23,029,854	$ 53,473,300	$ 32,989,406	$ 57,851	$ 86,749	$ 287,428	$ 5,359,447	$ 356,481	$ 1,452,598

Table 1

LYONS TOWNSHIP SCHOOL TREASURER

INSURANCE ACCOUNTS

ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2003

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL INSURANCE ACCOUNTS
ASSETS			
Cash and Investments	$ 188,459	$ 168,022	$ 356,481
Total Assets	$ 188,459	$ 168,022	$ 356,481
ACCOUNT BALANCE			
Account Balance	188,459	168,022	356,481
Total Liabilities and Account Balance	$ 188,459	$ 168,022	$ 356,481

Table 2

LYONS TOWNSHIP SCHOOL TREASURER
INSURANCE ACCOUNTS
CASH RECEIPTS, EXPENDITURES
AND CHANGES IN ACCOUNT BALANCES
FOR THE YEAR ENDED JUNE 30, 2003

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL INSURANCE ACCOUNTS
RECEIPTS			
Contributions from Participating Districts	$ 4,609,522	$ 246,063	$ 4,855,585
Net Interest on Investments	11,940	6,856	18,796
Total Receipts	4,621,462	252,919	4,874,381
EXPENDITURES			
Claims by Employees	2,898,143	240,881	3,139,024
Co-Insurance Costs	383,605	-	383,605
Consulting Costs	36,998	-	36,998
Administrative Costs	370,617	-	370,617
Alternative Insurance Costs	648,636	-	648,636
Other	11,954	1,262	13,216
Total Expenditures	4,349,953	242,143	4,592,096
EXCESS OF RECEIPTS OVER EXPENDITURES	271,509	10,776	282,285
ACCOUNT BALANCE, BEGINNING OF YEAR	(83,050)	157,246	74,196
ACCOUNT BALANCE (DEFICIT), END OF YEAR	$ 188,459	$ 168,022	$ 356,481

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Exhibit E

Lyons Township Matter
PM Analysis
March 1995

	Calculation per Robert Healy			Adjusted Calculation Due to Fund Balance Error for District 107				
			$ 950,000.00				$ 950,000.00	
District	Average Fund Bal.	Percentage	Interest	Adjusted Average Fund Bal.	Revised Percentage	Over/ (Under)	Revised Interest	Diff
101	2,679,457	2.75%	26,170	2,679,457	2.76%	0.01%	26,260	(90)
102	12,351,698	12.70%	120,637	12,351,698	12.74%	0.04%	121,052	(415)
103	9,698,916	9.97%	94,728	9,698,916	10.01%	0.03%	95,054	(326)
104	4,475,398	4.60%	43,711	4,475,398	4.62%	0.02%	43,861	(150)
105	4,469,463	4.60%	43,653	4,469,463	4.61%	0.02%	43,803	(150)
106	6,381,225	6.56%	62,325	6,381,225	6.58%	0.02%	62,539	(214)
107	5,608,123	5.77%	54,774	5,274,790	5.44%	-0.32%	51,695	3,078
108	620,722	0.64%	6,063	620,722	0.64%	0.00%	6,083	(21)
109	7,958,944	8.18%	77,734	7,958,944	8.21%	0.03%	78,001	(267)
204	26,166,713	26.90%	255,567	26,166,713	26.99%	0.09%	256,445	(879)
204.5	2,625,262	2.70%	25,641	2,625,262	2.71%	0.01%	25,729	(88)
217	12,675,799	13.03%	123,803	12,675,799	13.08%	0.04%	124,229	(426)
995	48,484	0.05%	474	48,484	0.05%		475	(2)
999	1,102,996	1.13%	10,773	1,102,996	1.14%	0.00%	10,810	(37)
69	404,482	0.42%	3,951	404,482	0.42%	0.00%	3,964	(14)
Total	97,267,682	100.00%	950,000	96,934,348	100.00%		950,000	0

Note: Healy utilized a different Fund Balance Number for his calculation than was represented on his "Quarterly Fund Balances (Averages)"

Exhibit F

Lyons Township Matter
PM Analysis
June 1997

District	Average Fund Bal.	Percentage	$ 3,750,000.00 Calc Interest	Per Healy	Diff
101	7,601,186	5.60%	210,036	210,036	-
102	16,205,996	11.94%	447,805	447,805	-
103	14,260,418	10.51%	394,045	394,045	-
104	9,623,754	7.09%	265,924	210,660	(55,264)
105	7,490,604	5.52%	206,981	206,981	-
106	8,423,590	6.21%	232,761	232,762	1
107	6,270,689	4.62%	173,272	173,272	-
108	1,028,584	0.76%	28,422	28,421	(1)
109	7,767,690	5.72%	214,637	225,000	10,363
204	28,440,940	20.96%	785,882	830,785	44,903
204.5	4,999,514	3.68%	138,147	138,147	-
217	20,656,276	15.22%	570,776	570,776	-
995	58,548	0.04%	1,618	1,618	-
999	1,455,620	1.07%	40,222	40,222	-
69	1,428,496	1.05%	39,472	39,472	-
Total	135,711,905	100%	$ 3,750,000	$ 3,750,002	$ 2

Exhibit G

Lyons Township Matter
PM Analysis
June 1998

	Calculation per Robert Healy			Adjusted Healy Calculation Due to Fund Balance Error for District 106				
			$ 4,000,000.00				$ 4,000,000.00	
District	Average Fund Bal.	Percentage	Interest	Adjusted Average Fund Bal.	Revised Percentage	Over/ (Under)	Revised Interest	Diff
101	9,841,500	6.39%	255,781	9,841,500	6.38%	-0.01%	255,245	536
102	16,223,356	10.54%	421,646	16,223,356	10.52%	-0.02%	420,763	883
103	13,037,374	8.47%	338,842	13,037,374	8.45%	-0.02%	338,132	710
104	10,856,069	7.05%	282,150	10,856,069	7.04%	-0.01%	281,559	591
105	7,858,402	5.11%	204,240	7,858,402	5.10%	-0.01%	203,812	428
106	7,352,082	4.78%	191,081	7,675,085	4.98%	0.20%	199,058	(7,977)
107	7,366,529	4.79%	191,456	7,366,529	4.78%	-0.01%	191,055	401
108	1,845,935	1.20%	47,976	1,845,935	1.20%	0.00%	47,875	100
109	9,265,101	6.02%	240,800	9,265,101	6.01%	-0.01%	240,296	504
204	38,626,585	25.10%	1,003,907	38,626,585	25.05%	-0.05%	1,001,804	2,103
204.5	4,996,009	3.25%	129,846	4,996,009	3.24%	-0.01%	129,575	272
217	23,566,550	15.31%	612,496	23,566,550	15.28%	-0.03%	611,213	1,283
995	78,528	0.05%	2,041	78,528	0.05%		2,037	4
999	2,056,480	1.34%	53,448	2,056,480	1.33%	0.00%	53,336	112
69	934,588	0.61%	24,290	934,588	0.61%	0.00%	24,239	51
Total	153,905,087	100.00%	4,000,000	154,228,090	100.00%		4,000,000	0

Note: Healy utilized a different Fund Balance Number for his calculation than was represented on his "Quarterly Fund Balances (Averages)"

Exhibit H

Lyons Township Matter
PM Analysis
June 2005

District	Average Fund Bal.	Percentage	$ 2,400,000.00 Calc Interest	Per Healy	Diff
101	6,846,685	5.72%	137,371	137,370	(1)
102	18,327,921	15.32%	367,728	367,727	(1)
103	6,864,951	5.74%	137,737	137,737	(0)
104	2,885,841	2.41%	57,901	57,900	(1)
105	3,735,772	3.12%	74,954	74,953	(1)
106	6,694,513	5.60%	134,317	134,257	(60)
107	5,049,367	4.22%	101,310	101,309	(1)
108	3,970,249	3.32%	79,658	76,046	(3,612)
109	10,350,508	8.65%	207,671	207,844	173
204	29,374,456	24.56%	589,363	589,363	(0)
204.5	3,320,062	2.78%	66,613	66,613	(0)
217	16,319,931	13.64%	327,440	327,439	(1)
999	82,179	0.07%	1,649	1,648	(1)
106.5	707,431	0.59%	14,194	86,543	72,349
106.7	88,506	0.07%	1,776	1,776	0
109	5,000,000	4.18%	100,319	99,875	(444)
Total	119,618,372	100%	2,400,000	2,468,400	68,400

Exhibit I

Lyons Township Matter
PM Analysis
June 2006

District	Average Fund Bal.	Percentage	$ 1,700,000 Calc Interest	Healy Interest	Diff
101	12,210,655	6.79%	115,473	98,472	(17,001)
102	24,115,827	13.42%	228,057	248,057	20,000
103	13,177,278	7.33%	124,614	124,614	(0)
104	4,334,811	2.41%	40,993	40,993	(0)
105	7,073,005	3.93%	66,888	66,887	(1)
106	11,253,080	6.26%	106,417	77,032	(29,385)
107	8,812,845	4.90%	83,341	99,449	16,108
108	2,895,110	1.61%	27,378	27,378	(0)
109	16,715,506	9.30%	158,074	208,074	50,000
204	43,210,453	24.04%	408,630	537,449	128,819
217	28,200,160	15.69%	266,682	154,800	(111,882)
999	754,148	0.42%	7,132	4,280	(2,852)
106.5	754,019	0.42%	7,131	4,275	(2,856)
204.5	6,259,091	3.48%	59,191	55,639	(3,552)
Total	179,765,988	100.00%	1,700,000	1,747,399	47,399

Exhibit J

Lyons Township Matter
PM Analysis
April 2008

District	Average Fund Bal.	Percentage	1,240,000.00 Calc Interest	Healy Interest	Diff
101	10,283,783	5.68%	70,440	68,168	(2,272)
102	21,859,343	12.07%	149,728	144,898	(4,830)
103	11,408,814	6.30%	78,146	75,625	(2,521)
104	10,120,759	5.59%	69,323	67,087	(2,236)
105	9,006,250	4.97%	61,689	59,699	(1,990)
106	12,085,835	6.68%	82,783	78,000	(4,783)
106.5	551,580	0.30%	3,778	6,000	2,222
107	9,231,806	5.10%	63,234	61,194	(2,040)
108	3,521,876	1.95%	24,123	24,000	(123)
109	15,386,074	8.50%	105,389	96,000	(9,389)
204	38,562,277	21.30%	264,137	292,000	27,863
204.5	7,882,742	4.35%	53,994	48,000	(5,994)
217	28,409,111	15.69%	194,591	192,000	(2,591)
999	2,721,833	1.50%	18,644	27,329	8,685
Total	181,032,083	100.00%	1,240,000	1,240,000	(0)

Exhibit J

Quarterly Distribution of Interest – April 2008 – for months Jan Feb March 2008. pdf

1/1

	Initials	Date
Prepared By		
Approved By		

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101	10 2897 8273	.06	68168
102	21 8893 4972	.12	1448998
103	11 4088 1490	.06	756285
104	10 1207 5826	.06	670891
105	9006 2496 5	.05	502999
106	1205 5034 85	.045	76500
106.5	557 1 8 8 0 3 8	.0045	[illegible]
107	8 2 3 1 8 9 5 7 9	.05	411944
108	3 5 2 1 6 7 5 7 8	.02	240000
109	15 9 8 5 0 7 4 8 6	.01	160000
			320000
204	38 5 6 2 8 7 6 8 9	.01	1 92 000
204.5	7 8 8 2 2 9 9 0 8	.004	78 000
217	24 8 9 9 4 4 7 2 3	.016	1 92 000
999	2 7 2 1 8 9 2 8 1	.02	27 829
	57 0 1 2 0 8 3 3 0	100	12 600 000
			52 140
			12 7 2 1 0 8 0

Produced – 5/22/2015

Exhibit K

Lyons Township Matter
PM Analysis
June 2009

District	Average Fund Bal.	Percentage	1,800,000 Calc Interest	Healy Interest	Diff
101	10,705,239	5.38%	96,782	96,781	(1)
102	22,162,346	11.13%	200,361	200,361	(0)
103	13,821,523	6.94%	124,955	124,955	(0)
104	9,854,600	4.95%	89,092	89,092	0
105	12,910,090	6.48%	116,715	116,715	(0)
106	12,313,829	6.18%	111,325	111,325	0
107	11,158,088	5.60%	100,876	100,875	(1)
108	4,466,966	2.24%	40,384	40,384	(0)
109	17,405,447	8.74%	157,356	202,558	45,202
204	42,768,413	21.48%	386,653	633,364	246,711
204.5	5,369,253	2.70%	48,541	48,541	(0)
217	32,904,959	16.53%	297,481	297,480	(1)
999	2,925,220	1.47%	26,446	35,372	8,926
106.5	335,634	0.17%	3,034	3,034	(0)
Total	199,101,607	100.00%	1,800,000	2,100,837	300,837

Exhibit K

QDT - June 2009.pdf

1/5

QUARTERLY DISTRIBUTION OF INTEREST

JUNE, 2009

	Initials	Date
Prepared By		
Approved By		

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		1	2	3	4
	101	10705239		96784	
	102	22162246		200261	
	103	13821528		124955	
	104	9854600		89092	
	105	12910090		116715	
	106	12313829		111315	
	107	11158059		100826	
	108	4466266		40384	
	109	17965949		159355	
				45203	
425	204	42704913		632364	
	204.5	5969253		48594	
	207	22904959		197480	
	999	2985220		35372	
	106.5	335634		3034	
	TOTAL	199216022		1800000	
				455634	
				45203	
				2100837	

Produced – 5/22/2015

Exhibit L

Lyons Township Matter
PM Analysis
June 2012

District	Average Fund Bal.	Percentage	1,750,000.00 Calc Interest	Healy Interest	Diff
101	12,455,201	5.19%	90,807	90,807	(0)
102	24,679,562	10.28%	179,931	179,931	(0)
103	19,658,039	8.19%	143,321	143,321	(0)
104	11,128,602	4.64%	81,135	81,135	(0)
105	16,081,388	6.70%	117,245	117,244	(1)
106	11,587,710	4.83%	84,483	84,482	(1)
106.5	62,575	0.03%	456	455	(1)
106.7	460,657	0.19%	3,359	3,358	(1)
107	14,914,449	6.21%	108,737	108,736	(1)
108	6,125,646	2.55%	44,660	44,660	(0)
109	23,424,263	9.76%	170,779	170,779	(0)
204	48,277,595	20.11%	351,978	336,977	(15,001)
204.5	7,730,489	3.22%	56,361	36,360	(20,001)
217	40,903,720	17.04%	298,217	298,217	(0)
999	2,541,670	1.06%	18,531	8,538	(9,993)
Total	240,031,566	100.00%	1,750,000	1,705,000	(45,000)

Exhibit L

QDI - June 2012 - for months April May June 2012.pdf

Quarterly Distribution of Interest

June 2012

For the Months of April, May & June 2012

	Initials	Date
Prepared By		
Approved By		

1/2

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District			
101	2455201	90107	✓
102	4607856.2	179931	✓
103	9458099	153921	✓
104	1288602	97135	✓
105	6071985	117244	✓
106	1158710	54982	
106.5	62575	455	✓
106.7	460657	7358	✓
107	1491449	108796	✓
108	612646	44660	✓
109	4454263	170779	✓
204	4867595	946977	✓
204.5	7732479	26960	24 ✓
217	4693782	24817	
999	2541670	8528	70
	40031526	1252400	
1st	208,848,784	900,000	(109)36459
2nd	186,950,796	750,000	
3rd	165,346,103	750,000	
4th	240,177,596	1750 —	
		4,150 —	
Total	798,835,260		
			1992

Produced – 5/22/2015

Exhibit M

Lyons Township Matter
PM Analysis
December 1997

District	Average Fund Bal.	Percentage	$ 2,250,000.00 Calc Interest	Per Healy	Diff	WF Gurrie Adjustment	Adjusted Per Healy
101	7,892,539	5.30%	119,202	119,202	0	4,174	123,376
102	14,801,837	9.94%	223,554	223,554	0	8,868	232,422
103	12,617,674	8.47%	190,566	190,566	(0)	7,872	198,438
104	9,627,103	6.46%	145,399	145,399	(0)	60,527	205,926
105	6,868,540	4.61%	103,736	103,736	(0)	4,132	107,868
106	8,052,014	5.40%	121,610	121,610	(0)	2,473	124,083
107	6,061,707	4.07%	91,551	91,551	0	3,524	95,075
108	1,667,760	1.12%	25,188	25,188	(0)	563	25,751
109	11,980,040	8.04%	180,936	180,936	0	(6,098)	174,838
204	40,930,769	27.47%	618,182	618,182	0	(101,830)	516,352
204.5	3,369,473	2.26%	50,890	50,890	0	2,673	53,563
217	21,481,141	14.42%	324,432	324,432	(0)	11,394	335,826
995	67,230	0.05%	1,015	1,015	(0)	36	1,051
999	1,577,257	1.06%	23,821	23,822	1	816	24,638
69	1,980,859	1.33%	29,917	29,917	(0)	876	30,793
Total	148,975,943	100%	$ 2,250,000	$ 2,250,000	$ (0)	$ -	$ 2,250,000

Exhibit M

QPI - Dec 1997 - Averages.pdf

Transport Distribution
Jan Quotas Act.

	Initials	Date
Prepared By		
Approved By		

1/1

WILSON-JONES COMPANY 97104 BLUE 97105 GREEN

	1	2	3	4	5
	Act. Sec	Business Ent.	W.F.C. Wells Act		
101	2892559860	1198202	41714	1433716	
102	4801836428	2235554	78868	3324420	
103	2617673160	190566	7872	198438	
104	9627109739	1455399	605527	2065926	
105	2862159009	103736	4732	107768	
106 *	9250140105	1216610	24173	1240883	
107	6641207248	91557	3524	95075	
108	1647760414	25188	563	25751	
109 **	1198904011	180936	<6698>	174238	
204	4093076902	618154	<101880>	516352	
204.5	3269872071	50590	2673	53263	
217	2148154104	3249432	113394	3358826	
995	6720977	10155	36	10191	
999	1579125641	23822	816	24638	
69	1980858850	29917	876	30793	
		22500000.00	—		
	44	975946125			

* <209,063.51>
** 3,000,000

Produced – 7/15/2015

Exhibit N

Lyons Township Matter
PM Analysis
April 2007

District	Average Fund Bal.	Percentage	$ 1,500,000.00 Calc Interest	Per Healy	Diff
101	15,037,003	9.09%	136,285	136,285	0
102	22,539,027	13.62%	204,278	204,278	0
103	8,072,278	4.88%	73,161	73,161	(0)
104	2,787,321	1.68%	25,262	25,262	(0)
105	6,758,494	4.08%	61,254	61,254	(0)
106	11,703,073	7.07%	106,068	106,068	(0)
106.5	897,393	0.54%	8,133	8,133	(0)
107	13,956,905	8.43%	126,495	126,495	(0)
108	2,975,434	1.80%	26,967	26,967	(0)
109	13,703,860	8.28%	124,202	124,202	0
204	35,317,252	21.34%	320,090	320,090	(0)
204.5	6,845,515	4.14%	62,043	62,043	0
217	23,780,133	14.37%	215,526	215,526	(0)
999	1,129,217	0.68%	10,234	10,234	(0)
Total	165,502,905	100%	$ 1,500,000	$ 1,499,998	$ (2)

Exhibit N

Quarterly Distribution of Interest — April 2007 — for months Jan thru March 2007. pdf 1/1

District	Avg. Fd. Bal.	% of Total	Interest Dist.
101	$15,037,003.05	9.09%	136,284.64
102	$22,539,026.87	13.62%	204,277.62
103	$8,072,277.56	4.88%	73,161.35
104	$2,787,321.18	1.68%	25,262.29
105	$6,758,493.77	4.08%	61,254.15
106	$11,703,073.34	7.07%	106,068.29
106.5	$897,393.45	0.54%	8,133.33
107	$13,956,905.47	8.43%	126,495.41
108	$2,975,433.98	1.80%	26,967.21
109	$13,703,860.13	8.28%	124,201.99
204.5	$35,317,252.45	21.34%	320,090.32
204.5	$6,845,515.22	4.14%	62,042.85
217	$23,780,133.34	14.37%	215,526.12
999	$1,129,217.45	0.68%	10,234.42
Total	$165,502,907.26	100.00%	1,500,000.00
			1500000

5/6 86,901.26

Adjust at 2-20-07

109 45,000.00 in 5/07

Produced – 5/22/2015

Exhibit O

Lyons Township Matter
PM Analysis
January 2007

District	Average Fund Bal.	Percentage	$ 1,000,000.00 Calc Interest	Per Healy	Diff
101	10,665,834	5.77%	57,680	57,680	(0)
102	24,620,278	13.31%	133,145	133,145	(0)
103	15,344,655	8.30%	82,983	82,983	(0)
104	3,807,121	2.06%	20,589	20,588	(1)
105	6,884,632	3.72%	37,232	37,231	(1)
106	12,514,655	6.77%	67,679	67,667	(12)
107	16,577,196	8.96%	89,649	89,648	(1)
108	3,308,453	1.79%	17,892	17,891	(1)
109	16,278,159	8.80%	88,031	88,031	(0)
204	40,046,346	21.66%	216,569	216,568	(1)
204.5	3,953,180	2.14%	21,379	21,378	(1)
217	29,358,904	15.88%	158,771	158,772	1
106.5	508,148	0.27%	2,748	2,748	(0)
999	1,045,382	0.57%	5,653	5,670	17
Total	184,912,943	100%	$ 1,000,000	$ 1,000,000	$ 0

Exhibit O

QDI - JAN 2007 - for months Oct Nov Dec 2006.pdf

4/1

Avon Township Service Technician
Quarterly Distribution of Tips
Jan 2007

	Initials	Date
Prepared By		
Approved By		

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	1	2	3	4
101		10465837		5786
102		24620475		13135
103		15344655		8219
104		3707421		2058
105		6889632		3833
106		12514655		6960
107		16577196		8968
108		3308955		1789
109		16278159		8803
204		40046386		21658
204.5		3953180		2137
217		29358903		15872
106.5		5081488		2748
999		1045388		565
Total		184912943		100000
	216568			
	165000			
	341568			

Produced – 5/22/2015

Exhibit P

Lyons Township Matter
PM Analysis
October 2006

District	Average Fund Bal.	Percentage	$ 1,000,000.00 Calc Interest	Per Healy	Diff
101	11,035,407	6.23%	62,342	62,342	(0)
102	23,443,530	13.24%	132,439	132,438	(1)
103	15,171,036	8.57%	85,705	85,705	(0)
104	3,782,019	2.14%	21,366	21,366	0
105	5,778,082	3.26%	32,642	32,641	(1)
106	10,761,147	6.08%	60,793	60,792	(1)
106.5	478,010	0.27%	2,700	2,700	(0)
107	16,684,897	9.43%	94,258	94,257	(1)
108	3,042,556	1.72%	17,188	17,188	(0)
109	16,157,290	9.13%	91,277	91,277	(0)
204	37,552,750	21.21%	212,146	212,145	(1)
204.5	3,592,329	2.03%	20,294	20,294	(0)
217	28,650,553	16.19%	161,855	161,854	(1)
999	884,198	0.50%	4,995	5,001	6
Total	177,013,804	100%	$ 1,000,000	$ 1,000,000	$ (0)

Exhibit P

GPI - Oct 2006 - for months July Aug Sept 2006.pdf

Lynn Lowrey Office Treasurer

Lowrey Dist. of Int.

Oct. 2006

	Initials	Date
Prepared By		
Approved By		

1/1

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	1	2	3	4
101		11085407		62342
102		23443558		132434
103		15171076		85705
104		3788019		21366
105		5778082		32641
106		10761141		60782
106.5		478810		2700
107		16284587		91957
108		3042556		17188
109		16157290		91277
204		77553750		438145
204.5		3582929		20239
217		28656559		161859
999		889198		5021
Totals		177033934		1000000
End of the adjusted e	24	1257		
for 24 days		212345		
last payout.				
		737145		

Produced – 5/22/2015

Exhibit Q

Lyons Township Matter
PM Analysis
November 2007

District	Average Fund Bal.	Percentage	1,000,000.00 Calc Interest	Healy Interest	Diff
101	7,863,650	5.59%	55,885	55,885	(0)
102	19,191,932	13.64%	136,393	136,393	(0)
103	10,949,226	7.78%	77,814	77,814	0
104	1,536,263	1.09%	10,918	10,918	0
105	5,268,050	3.74%	37,439	37,439	0
106	10,234,496	7.27%	72,735	72,735	0
107	9,224,464	6.56%	65,556	65,556	(0)
108	2,739,869	1.95%	19,472	19,472	0
109	12,962,539	9.21%	92,122	92,123	1
204	29,343,382	20.85%	208,538	208,538	0
204.5	2,870,984	2.04%	20,404	20,403	(1)
217	25,694,595	18.26%	182,606	182,606	(0)
999	2,156,756	1.53%	15,328	15,328	0
106.5	674,096	0.48%	4,791	4,790	(1)
Total	140,710,302	100.00%	1,000,000	1,000,000	0

Exhibit Q GQT - Oct 2007.pdf

1/1

Quarterly Distribution of Interest

November 2007

	Initials	Date
Prepared By:		
Approved By:		

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	1	2	3	4
DISTRICT	AVERAGE BALANCE			
101	7863649960		550895	
102	19191992443		1363323	
103	10949225379		778519	
104	1536260287		109115	
105	5268099779		374439	
106	1023449567		72735	
107	9224246421		655555	
108	273986876		19472	
109	1296253885		92123	
201	29543938175		2085591	100000
201.5	287098438		20403	
202	25694595595		1828606.00	
999	2156755550		153328	
106.5	67409579		4790	
	140710930075		10000000.00	

Produced – 5/22/2015

Exhibit R

Lyons Township Matter
PM Analysis
June 2011

District	Average Fund Bal.	Percentage	4,000,000.00 Calc Interest	Healy Interest	Diff
101	11,205,926	4.44%	177,794	177,794	(0)
102	26,450,301	10.49%	419,663	419,663	(0)
103	16,320,013	6.47%	258,935	258,934	(1)
104	13,201,721	5.24%	209,460	209,459	(1)
105	26,866,717	10.66%	426,270	426,269	(1)
106	12,051,070	4.78%	191,203	191,203	(0)
107	14,395,590	5.71%	228,402	228,401	(1)
108	5,284,022	2.10%	83,837	83,836	(1)
109	22,262,047	8.83%	353,212	353,211	(1)
204	48,216,829	19.13%	765,013	565,012	(200,001)
204.5	6,247,281	2.48%	99,120	99,119	(1)
217	46,501,456	18.44%	737,797	737,796	(1)
999	2,676,929	1.06%	42,472	42,472	(0)
106.5	429,998	0.17%	6,822	6,831	9
Total	252,109,900	100.00%	4,000,000	3,800,000	

Exhibit R

QDT = June 2011.pdf

1/13

	Initials	Date
Prepared By		
Approved By		

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Account	April Bal Avg Bank		
101	11205986	1771795	
102	26450301	4196183	
103	16320013	258934	
104	13201721	209489	
105	26866717	426269	
106	12091070	191903	
107	14385590	228401	
108	5254022	83396	
109	22262047	353211	
200	42216889	565012	
2045	6247211	99119	
217	46501456	737986	
999	2676929	42472	
106.5	429998	6831	
		200000	
	252105900	400000	
		128	799996 — 400000
		400000	0 — 0
500,000 Jan 11		144924	400000 — 144924
500,000 Jan 11		77040	77040
500,000		84944	84944
3/13		506872	506872
		425012	200000 — 425012
			200000 — 831824

Produced – 5/22/2015

Exhibit S

		Dr	Cr
100	BFB (Intrest)		1,742,417
	Cash	1,742,417	
999	BFB (Intrest)	<41,988>	
	Cash		<41,988>
102	BFB (Intrest)		55
	Cash	55	
204	BFB (Intrest)	<1,512,451>	
	Cash		<1,512,451>
204.5 (LMDSC)	BFB (Intrest)	<8,353>	
	Cash		<8,353>

2010 Adjustment but self-corrected in 2011

DESCRIPTION: LO to AP Balance to tax

PREPARED _____ DATE _____

ENTERED _____ DATE _____

Exhibit S

ONE SIDED

REQUEST FOR POSTING ENTRY

LYONS TOWNSHIP SCHOOL TREASURER

JUN -- 2011

DISTRICT # 204 MONTH 6/2011

ACCOUNT NO.	AST 1-999999	AST 1-101-3	
VOUCHER			
CHECK			
AMOUNT			
SUM CHECK	<1,512,451.00>	<1,512,451.00>	
ACCOUNT NO.			
VOUCHER			
CHECK			
AMOUNT			
SUM			

DESCRIPTION: Audit Adj - Interest

ENTERED IN EXCEL
BY: LD

PREPARED [signature] DATE 6/11

ENTERED DATE

POSTED

Exhibit S

LYONS TOWNSHIP
*** DETAIL STATEMENT OF FUND ACCOUNTS ***

DATE	VEND #	VEND NAME	DIST TYP	DET #	INV #	PO #	DET DESCRIPTION	DET AMOUNT O
ACCT# /AST/	1 999999		0	0	0 EDUCATIONAL	BEG FUND BAL		
6/30/2011	0				204 J	0	J/E AUDIT ADJUSTMENT INTEREST	1,512,451.00- F
							** ACCT $ TOTAL:	1,512,451.00- *

** TOTAL # TRANSACTIONS: 1

Exhibit S

DATE 10/09/2012 LYONS TOWNSHIP PAGE NO 1

*** DETAIL STATEMENT OF FUND ACCOUNTS ***

DATE	VEND #	VEND NAME	DIST TYP	DET #	INV #	PO #	DET DESCRIPTION	DET AMOUNT	OP
ACCT# /AST/	1	101	3	0	0 EDUCATIONAL	CASH &	POOLED INVST		
6/30/2011	0				204 J	0	J/E AUDIT ADJUSTMENT INTEREST	1,512,451.00-	FG
8/01/2012	0				204 J	0	SITE/CONSTRUCTION & LIFE SAFET	54.89	LC
** TOTAL # TRANSACTIONS:	2						** ACCT $ TOTAL:	1,512,396.11-	**
ACCT# /AST/	1	999999	0	0	0 EDUCATIONAL	BEG FUND BAL			
6/30/2011	0				204 J	0	J/E AUDIT ADJUSTMENT INTEREST	1,512,451.00-	FG
8/01/2012	0				204 J	0	SITE/CONSTRUCTION & LIFE SAFET	54.89	LC
** TOTAL # TRANSACTIONS:	2						** ACCT $ TOTAL:	1,512,396.11-	**

Exhibit S

LYONS TOWNSHIP

*** DETAIL STATEMENT OF FUND ACCOUNTS ***

	DISTRICT	DATE	ACCOUNT NUMBER					SPECIAL PARAMETERS			
LOW PARAMS:	0204	6012011	0	0	0	0	0	BYP CASH	ALL RESP	BEG FLG=N	
HIGH PARAMS:		6312011	999999	999999	999999	999	99999	J ONLY	ALL ACCTS	BUDG FLG=N	

** ACCT $ TOTAL: 1,512,451.00 *

** TOTAL # TRANSACTIONS: 1

EXHIBIT 20

STATE OF ILLINOIS)
) SS:
COUNTY OF C O O K)

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT - CHANCERY DIVISION

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH, RANGE 12 EAST,	)	
Plaintiff,	)	
-vs-	)	No. 13 CH 23386
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204,	)	
Defendant.	)	

The discovery deposition of JAMES MARTIN, taken before MAUREEN A. WOODMAN, a Certified Shorthand Reporter and Notary Public in and for the County of Cook and State of Illinois, pursuant to the Illinois Code of Civil Procedure and the Rules of the Supreme Court thereof, pertaining to the taking of depositions for the purpose of discovery at 20 North Clark Street, Chicago, Illinois, on March 30, 2017, at the hour of 1:00 o'clock p.m.

EXHIBIT
tabbies
20

APPEARANCES:

MILLER CANFIELD
BY: MR. BARRY P. KALTENBACH
225 West Washington Street
Suite 2600
Chicago, Illinois 60606
312.460.4251
Kaltenbach@millercanfield.com,

On behalf of the Plaintiff;

HOFFMAN LEGAL
BY: MR. JAY HOFFMAN
20 North Clark Street
Suite 2500
Chicago, Illinois 60602
312.899.0899
Jay@hoffmanlegal.com,

On behalf of the Defendant.

INDEX

EXHIBITS

(NOT ATTACHED)
(Retained by Attorney Hoffman)

(Witness was duly sworn.)

JAMES MARTIN,

called as a witness herein, after having been first duly sworn, was examined and testified as follows:

THE WITNESS: Yes.

EXAMINATION

BY MR. HOFFMAN:

Q. Good afternoon, Mr. Martin. My name is Jay Hoffman. I am the attorney for the defendant in this case. The defendant is Lyons Township High School, and if it's okay with you, I'll refer -- we'll refer to that client of mine as either LT or District 204. Fair enough?

A. Yes.

Q. You are the expert for the Plaintiff in this case, which has a very long name, which some people refer to as the TTO. Is that acceptable to you?

A. Yes, sir.

Q. Thank you. Tell me how many

depositions you've given, please?

A. I'd say probably 10 or 12.

Q. You are an old pro.

I won't give you a lot of instructions here except to tell you that if I ask a question that you do not understand, please let me know that, so I can ask you a better question. Fair enough?

A. Yes.

Q. And you need to answer yes or no rather than uh-huh or uh-uh, because those latter two answers sound similar, and it's hard for our court reporter to get that information down. Okay?

A. Yes.

Q. Sir, where is your -- I see on your business card you have offices listed for Chicago and Bloomfield Hills, Michigan, correct?

A. Yes.

Q. What is your primary office?

A. My personal primary office?

Q. Yes, sir.

A. Detroit.

1 see that?
2 A. Yes.
3 Q. Do you know why you didn't get audit
4 statements for earlier years prior to 2006?
5 A. No.
6 Q. In the next grouping you've got more
7 statements, again these are starting in 2006.
8 Do you know what these documents were?
9 A. Not offhand. I'd have to go back and
10 open the files.
11 Q. Were the documents that had to do with
12 other districts other than District 204, were
13 some of those documents unavailable for
14 years -- that were on the earlier end of the
15 relevant time period for this case?
16 A. I don't understand the question.
17 Q. You were given a bunch of documents
18 relating to other districts, right?
19 A. Yes.
20 Q. Were those other district documents
21 complete or were they missing some years,
22 particularly earlier years? Because that's
23 what it looks like here.
24 A. In total?

1 Q. Yes.
2 A. In total we had them all for the
3 interest general ledger account.
4 Q. I'm not talking about just the general
5 ledger accounts. I mean were -- you got other
6 documents relating to districts like audit
7 reports and other things, yes?
8 A. Yes.
9 Q. And were some of those documents
10 relating to the other districts incomplete for
11 the entire time period that is relevant to the
12 case?
13 A. Yes.
14 Q. And describe the level of
15 incompleteness of the records pertaining to the
16 other districts.
17 A. Well, like, for example, here in the
18 audits you can see they go back to 2006.
19 Q. Right. If you turn the page, you've
20 got bank reconciliation packets, right?
21 A. Yes.
22 Q. And those go back only as far as 1999,
23 correct?
24 A. Yes.

1 Q. What impact did the lack of complete
2 documents have on your analysis?
3 A. For these documents?
4 Q. Or any of the documents we just
5 discussed, the documents relating to the other
6 districts, the documents relating to
7 reconciliations, other things.
8 A. Yes. The documents I had were
9 sufficient to complete my analysis.
10 Q. So you just spot checked the other
11 districts' years? How did you do it?
12 A. We totalled other districts' years
13 from the -- it was the journal entry reports.
14 Q. The general ledger reports?
15 A. Yes.
16 Q. Who is Ken Getty?
17 A. I'm sorry?
18 Q. Ken Getty. GETTY.
19 A. I don't know.
20 MR. HOFFMAN: Does he work at your firm?
21 MR. KALTENBACH: No.
22 BY MR. HOFFMAN:
23 Q. Sir, I'm marking Exhibit No. 4, this
24 is Plaintiff's Rule 213(F)(3) Expert

1 Disclosure-James P. Martin.
2 (WHEREUPON, said
3 document was marked as
4 Martin Deposition
5 Exhibit No. 4 for
6 Identification.)
7 You've seen this document before?
8 A. Yes.
9 Q. And you worked with Barry Kaltenbach
10 and/or people at his firm to prepare this?
11 A. Yes.
12 Q. And you read this document and it is
13 correct and complete, yes?
14 A. Yes.
15 Q. Let's turn to page two, please. In
16 the -- toward the middle of the page it reads,
17 "Mr. Martin is expected to testify," and it
18 goes on for the remainder of that paragraph,
19 the last complete paragraph on page two. Where
20 did you get that understanding of how the
21 process at the Treasurer's Office worked?
22 A. From in terms of pooling investments
23 and investing on behalf of the districts?
24 Q. Let's do this the hard way. It says

here -- it talks about revenues for the school districts, right? And it makes a statement here, "The treasurer maintained a summary of the investments on a ledger and later an Excel workbook." Do you see that?

A. Yes.

Q. What is the basis for your understanding of that?

A. Those were the documents we were provided.

Q. And then goes on to talk about, "The treasurer maintained a general ledger for each district. This tracked each district's fund balances, e.g. education, transportation, et cetera. This was used to calculate the percentage of each district's ownership of the fiduciary fund total. This percentage was used to calculate the district's share of the fiduciary fund as well as to allocate investment income. Each quarter the treasurer estimated a total investment income amount, this amount was typically a round number."

What is your -- what is the basis for that statement? Where did you get the

information to make that statement?

A. That was -- that's the information on the Healy notes.

Q. When you say this amount was typically a round number, wasn't it always a round number?

A. It was a round number, I think, almost every single time. I can't remember if there were two or two where it wasn't a round number. Almost always a round number.

Q. At least almost always, maybe always?

A. Yes.

Q. Then it says this calculation -- "The treasurer applied the district's ownership percentage to the estimated investment income to determine the investment income to be ascribed to each district." Do you see that statement?

A. Yes.

Q. Is that what the treasurer did?

A. That's what's on the Healy notes.

Q. So you're looking at the Healy notes and getting that information from the Healy notes, correct?

A. Yes.

Q. Did you ever speak with Bob Healy?

A. No.

Q. Did anybody from your firm ever speak to Bob Healy?

A. No.

Q. Why not?

A. I don't know.

Q. What do you mean you don't know?

Why wouldn't it be important for somebody from your firm to at least try to reach out to Bob Healy and ask him questions about what he did with respect to investment income?

A. We had his deposition transcript and I read that.

Q. Did that answer all the questions that you had?

A. As well as I would expect from another conversation with him would be.

Q. So you thought because of the deposition transcript you had for Bob Healy, there was no need to ask Bob Healy any further questions?

A. Right. Yes.

Q. And then it states in this disclosure, "This calculation of investment income was used to create a journal entry input into each district general ledger. What is the source of that statement?

A. That's from the 205 reports. Let me get the right name of that, if I could, please.

Q. I know what the general ledger is, but that's not what this statement says. I know what the general ledger is. You don't need to tell me.

How did you know how the information in Healy's notes were then made part of the general ledger?

A. Oh, because you can --

Q. Who told you that?

A. No one told me, but you can see the entries on the Healy notes as a journal entry on the general ledger sheets.

Q. You also state in this disclosure, "No formal reconciliation between the fiduciary fund and the district general ledgers appears to have been undertaken based on materials

would be connected given that -- does it seem logical that those two numbers would be connected given that the numbers are different and that one relates to interest and one relates to expenses?

MR. KALTENBACH: Hold on a minute, Jim. Same objection.

MR. HOFFMAN: Settle down.

MR. KALTENBACH: Jay, don't tell me to settle down.

MR. HOFFMAN: Don't interrupt people when I am asking a question. You are objecting before a question is out of my mouth.

MR. KALTENBACH: Your voice was trailing off, and I wanted to get the objection out before the witness answered, which I, generally speaking, try to do.

BY MR. HOFFMAN:

Q. May I get an answer to my question, please?

THE WITNESS: Could you read the question, please.

(Said question was read back.)

THE WITNESS: I have no idea.

MR. HOFFMAN: Okay. Take a break.

(Recess.)

BY MR. HOFFMAN:

Q. On page four we talked about your opinion as to an overallocation of $1,427,442.04.

A. Okay.

Q. Right?

A. Yes.

Q. And that differs from the amount that was in Bradshaw's analysis, correct?

A. Yes, it does.

Q. And so I just want it clear on the record that your -- and -- Barry, you can fill us in on this, that this amount stated in the disclosure is the TTO position on damages for its interest claim in this case?

MR. KALTENBACH: That's correct, and I sent you an e-mail to that earlier this week confirming that.

THE WITNESS: Actually, reading this, if I can make a correction to a prior answer.

BY MR. HOFFMAN:

Q. Sure.

A. Just this last sentence here at the bottom, I think I misread that the first time where it said the workbooks. I think I said it was the Healy notes, but it actually is the Kelly Bradshaw workbooks.

Q. So your reference was actually to Bradshaw's workbooks?

A. Right.

Q. So Bradshaw's workbooks captured information from Healy's notes as well as the general ledger, right?

A. From Healy's notes and the general ledger, yes.

Q. And so you didn't go back and trace the numbers in Bradshaw's report to see whether she had correctly pulled the numbers from Healy's notes or the general ledger, right?

A. Oh, no. That's not right. I did both.

Q. Did you?

A. Yes. Absolutely.

Q. For $120,000, I would hope you did.

A. Yes.

Q. So why are you saying that you did not assume that Bradshaw's workbooks were accurate or inaccurate, what does that mean?

A. Well, I mean she wrote numbers down, but I would never assume them to be correct or incorrect. I had to verify -- I did my own work on that.

Q. You went back and tick and traced it as they say?

A. Oh, yes. I created a separate sheet where it actually balanced out the -- all the interest entries on the general ledgers.

Q. And had Bradshaw made any mistakes that you found?

A. Well, I don't know if it was mistakes. She misinterpreted -- she interpreted some of the entries differently than I did.

Q. And did you speak with Ms. Bradshaw about that?

A. Yes.

Q. And did she persuade you at any of her interpretations, or did you decide that your interpretations which differed from Ms. Bradshaw's were correct?

1 **A. Well, it wasn't intended to be a**
2 **persuasive thing. I was asking her why she**
3 **didn't pick up a couple of the entries that**
4 **were in there.**
5 **She interpreted them differently**
6 **than I did, and I didn't change my opinion on**
7 **that.**
8 Q. And these are the three changes that
9 you describe in the middle of page four of the
10 disclosure, yes?
11 **A. Exactly.**
12 Q. Did you make any assumption as to the
13 correctness or incorrectness of the Healy
14 notes?
15 **A. No. Treated those as a business**
16 **record that were correct at that time.**
17 Q. And why would you treat Mr. Healy's
18 notes as being correct given that he's a class
19 X felony who stole more than a million and a
20 half dollars from the districts?
21 **A. They were the records that were**
22 **available from that time.**
23 Q. Do you feel that Healy was a
24 trustworthy and reliable professional in light

1 of his criminal record and history of theft?
2 MR. KALTENBACH: Same objection as before,
3 scope and form.
4 THE WITNESS: I wasn't really engaged to
5 opine on Mr. Healy's conduct.
6 BY MR. HOFFMAN:
7 Q. Let's dispense with the it's not
8 within the scope. I'm asking you a question as
9 an accountant and a professional.
10 And the question is: Do you have
11 any concerns relying on Healy's handwritten
12 notes as being what should have been
13 distributed given Healy's history of theft from
14 the funds that the TTO held for the districts?
15 **A. No.**
16 Q. Doesn't concern you at all?
17 **A. No, not relying on the Healy's notes,**
18 **no.**
19 Q. You are relying on the Healy's notes
20 as for what distributions should have been
21 made, right?
22 **A. That's correct.**
23 Q. Okay. Are you relying on the Healy
24 notes as to what amounts they state should be

1 allocated to each district?
2 **A. Yes.**
3 Q. So whatever amount Healy put in his
4 handwritten notes as to the allocation to each
5 district, is the amount that you believe should
6 have been paid to each district in that
7 quarter?
8 **A. Not exactly. It really is the**
9 **proportion of the entries. It's the proportion**
10 **of the amounts.**
11 **Again, as we talked about**
12 **earlier, it's not that the amounts that are in**
13 **there equal the actual interest. It's the**
14 **proportion of the amounts by district.**
15 Q. So fair enough.
16 What I'm saying is: In each of
17 Healy's handwritten notes there was -- I
18 understand they weren't all exactly the same,
19 but generally what they have is they have a
20 statement of the fund balances of each
21 district, the amount that he's going to
22 distribute as a total of all of the allocations
23 that he makes amongst the districts, correct?
24 **A. Yes.**

1 Q. And in one quarter it may be that he's
2 going to -- he writes down $10 million for the
3 distribution and then he writes down a specific
4 number for each of the districts in his notes,
5 correct?
6 **A. Well, $10 million would be**
7 **extraordinarily large. I don't recall any that**
8 **were quite that large, but that's the way it**
9 **would work though.**
10 Q. Would you feel more comfortable with a
11 number of one million?
12 **A. Yes.**
13 Q. Terrific.
14 So in any given quarter, if he
15 intended to distribute a million dollars total
16 in interest, he also had specific numbers as to
17 the amount that two go to each district,
18 correct?
19 **A. Yes.**
20 Q. And did you rely on the specific
21 numbers that Healy set forth in his notes as to
22 the amount that each district should have been
23 allocated in that quarter?
24 **A. Yes.**

1 Q. So it wasn't just taking the total of
2 a million dollars for that particular quarter,
3 figuring out a percentage allocation and using
4 that number, you actually used the number that
5 Healy came up with on his sheet, right?
6 **A. Yes.**
7 Q. Okay. Now, in some of the sheets
8 there were little side calculations where, for
9 one or more of the districts, he did an
10 additional analysis as to interest income. Do
11 you remember seeing those?
12 **A. Not specifically, no.**
13 Q. I don't need to ask you what you did
14 in that circumstance, do I?
15 MR. KALTENBACH: Objection. Argumentative
16 and form.
17 BY MR. HOFFMAN:
18 Q. You say you don't remember seeing any
19 Healy handwritten notes in which there was a
20 little sidebar or adjacent analysis on finances
21 for one or more of the districts in addition to
22 the straight allocation of a distribution,
23 right?
24 **A. Not offhand, no.**

1 Q. So if I ask you what you did when
2 there was a little sidebar like that, what are
3 you going to tell me?
4 MR. KALTENBACH: I'm going to object. I
5 think that -- form of the question.
6 BY MR. HOFFMAN:
7 Q. So you don't remember there being any
8 separate calculation in Healy's notes in any
9 given quarter, therefore you don't remember
10 having to deal with the problem of what do I do
11 when there's a little side calculation set
12 forth?
13 **A. Yeah, I'm not familiar with those**
14 **notes you're describing, so...**
15 Q. Did you personally go through all of
16 Healy's notes?
17 **A. Yes.**
18 Q. And you don't remember seeing in any
19 of them a side calculation relating to one or
20 more districts in addition to the total
21 distribution across the districts that they all
22 have?
23 **A. Not as I sit here today, no.**
24 Q. Sir, this is one of the documents we

1 received from your counsel.
2 It's an Excel spreadsheet that we
3 printed out on paper and the title is Other
4 Districts' Comparison, right?
5 **A. Yes.**
6 **(WHEREUPON, said**
7 **document was marked as**
8 **Martin Deposition**
9 **Exhibit No. 5 for**
10 **Identification.)**
11 BY MR. HOFFMAN:
12 Q. Is there a document you created?
13 **A. This was created by actually Mike**
14 **Maloziec, but I'm familiar with what this is**
15 **and what he did on it.**
16 Q. What is it and what did he do?
17 **A. He took the general ledger journal**
18 **entries for interest ascribed to other**
19 **districts, other than 204, and compared that to**
20 **the Healy notes.**
21 Q. For what periods of time did he
22 perform this analysis?
23 **A. Well, he didn't get all the way**
24 **through with this. As you can see, there's**

1 **some that are the -- where they're blank.**
2 **Basically it is the ones that show the big**
3 **difference on the right he didn't get to yet.**
4 **The ones that don't have the full fund balance**
5 **filled in. But it was really from 2005 through**
6 **2012.**
7 Q. So why wasn't there any comparison
8 done prior to 2005?
9 **A. Well, I mean, again, this was**
10 **to -- this was just to show that the districts**
11 **weren't also getting ascribed additional funds,**
12 **but we just started it with 2005 to 2012, just**
13 **a starting point.**
14 Q. Why did you pick 2005?
15 **A. 2005 was a breaking point it seemed**
16 **from the district that looked like there was**
17 **like a system that was implemented or something**
18 **because there were two sets of reports, there**
19 **was a set prior to that and then a set after**
20 **that.**
21 Q. Did you not have this data for 2004
22 and earlier years?
23 **A. Yes, we did.**
24 Q. So when you say it is a break point,

1 what do you mean by that?
2 **A. There was one set of reports would go**
3 **through 2005 and then 2005 was another set of**
4 **reports. Either stored in different archive or**
5 **from a different system or something.**
6 Q. And so you for districts -- the very
7 top is an analysis of one particular quarter
8 for all the districts, October 31st, 2011,
9 right?
10 **A. Yes.**
11 Q. And then you go through and for
12 Districts 101, 102 you run from late 2005
13 through mid 2012, correct?
14 **A. Yes.**
15 Q. And then for all of the other
16 districts, you do late 2005 through early 2008,
17 correct?
18 **A. I'm not following where you are.**
19 Q. Turn to the second page, middle.
20 Starting with District 103, that runs -- you
21 got data that runs from 10/1/05 through
22 1/31/08. Do you see that?
23 **A. Yes, sir.**
24 Q. And then all of the remaining

1 districts only go through that same time
2 period, just late 2005 through the first month
3 of 2008.
4 **A. Yes.**
5 Q. And it was your opinion that this was
6 a sufficient sample to prove your point?
7 **A. Yes.**
8 Q. And let me ask you, why are some of
9 the cells highlighted in yellow?
10 **A. Those were things that were on there**
11 **that we had a question for follow-up on. So,**
12 **for example, there's an entry, you can see the**
13 **note over there, you know, just, for example,**
14 **the first one for District 109, if you look at**
15 **the GL, there's an entry that says extra. Some**
16 **of these other ones say interest without being**
17 **quarterly interest.**
18 Q. Let's start with that one. When you
19 say there's something that says extra, what is
20 that?
21 **A. If you look at the GL for District 109**
22 **for 2011, again, each one of those is a 15-page**
23 **report, but in all the detail in there, there**
24 **is one entry that says extra.**

1 Q. Well, are districts supposed to be
2 getting extra interest?
3 **A. They're not supposed to get interest**
4 **out of proportion with what the other districts**
5 **receive.**
6 Q. What did you interpret the extra in
7 the general ledger to mean?
8 **A. I didn't interpret it. We noted it**
9 **for follow up.**
10 Q. Did you follow up on that?
11 **A. Certainly will at the correct time,**
12 **yes.**
13 Q. You're being deposed now, and your
14 expert report was due March 15th. When would
15 the correct time be?
16 **A. Well, this would be -- again, the**
17 **purpose of this analysis was to show that the**
18 **other districts weren't also getting interest**
19 **out -- weren't getting additional interest at**
20 **the time that 204 was.**
21 Q. You just told me in the tenth line, or
22 thereabouts, about the tenth row, there's extra
23 interest, according to the general ledger, paid
24 to District 109, right?

1 **A. Well, no, I don't know if that's extra**
2 **interest paid to them. There's an entry that**
3 **says extra that I didn't know what it was.**
4 Q. Did you attempt to find out?
5 **A. Not yet, no.**
6 Q. When are you planning on doing that?
7 **A. At some point we'll report that to the**
8 **trustee's office.**
9 Q. Why didn't you do it before today so
10 that we could talk about it?
11 **A. I don't know.**
12 Q. You spent $120,000 in fees on this.
13 How come there's work that still has to be
14 done?
15 MR. KALTENBACH: I object as argumentative.
16 BY MR. HOFFMAN:
17 Q. You can answer.
18 **A. Well, I guess we'd have to report that**
19 **to the trustee's office.**
20 Q. How much extra did -- how much is the
21 amount described as extra, whatever that means,
22 for 109 and -- for District 109 on the
23 10/31/2011 quarter, what's the extra amount?
24 **A. I don't know. I'd have to pull that**

that are marked interest and things. And I was looking for the ones that said quarterly interest on there. And then evaluating for other large items on there, if there was another large entry, seeing if it was like a transfer, sometimes interest transfer from one fund to another, those would not be included if it was moving it from, oh, I don't know, just for example, working cash education, they would cancel each other out.

But it was trying to see which ones would relate back to the Healy report.

Q. So you included -- and you never spoke to any of the individuals at the TTO who actually made these journal entries, did you?

A. No.

Q. So on the very first one here on Bradshaw Exhibit No. 7, we can see there's a quarter and -- there's a series of entries on this first page for the general ledger report. And so tell me which of these you used to put into your summary interest income?

A. It should be the quarterly interest, quarterly distribution of interest, quarterly

distribution and the quarterly distribution here.

Q. So the four quarterly distributions?

A. Yes.

Q. So if there are other records of interest that's paid, you did not include that, except you said if it was a large number and you couldn't track it back to something else. What do you mean by that?

A. I mean that in some periods if you look at the detail there's a -- you know, there's an interest says interest transfer. Sometimes it was -- and there was also some posting entries and corrections where things would be reversed out that were all washed out. So something washed out against another entry, it was offset by another entry, I guess, it wasn't included.

Q. When there is a correction made in one quarter that applied to a prior quarter, did you ever see any instances of that happening in the general ledger?

A. I don't recall offhand actually.

Q. Well, in keeping with your approach,

what would you have done with an entry in quarter number two that corrected an interest payment attributable to quarter number one? How would that work?

A. Well, theoretically it would be on this sheet, if I -- if I picked it up.

Q. I don't know what this sheet is.

A. If I -- when I was typing the entries on to Martin Exhibit 6, that would just create an out-of-balance between period to period. It would reverse from one period to another.

Q. I didn't follow any of that.

Let me ask you this question a better way.

A. Sure.

Q. According to your methodology, and there are instances of this occurring by the way, in quarter number two, if there's a general ledger journal entry that has a correction for quarterly interest paid attributable to quarter number one, did you attribute the correction to quarter number one or quarter number two?

A. I don't recall.

Q. In keeping with how this would make sense, would that go to quarter one or quarter two or really doesn't matter in your opinion?

A. It really wouldn't matter. If it were not picked up correctly, you would see a difference between -- like the comparison to the Healy number, it would be offset by the opposite number the following quarter.

Q. Didn't you try to come up with an accurate record for each quarter?

A. Yes.

Q. So if there was an entry that was correcting quarter number one that was written in quarter number two, wouldn't it make more sense to put the corrected journal entry, attribute that to quarter number one for purposes of your summary in Martin Exhibit 6?

A. Yes.

Q. In how many instances in producing Martin Exhibit 6 did you find differences between your numbers and the numbers in Ms. Bradshaw's calculations?

A. Right, that be would the column on the right on page two, that would be -- appears

1 **there, so it was in 2005 and 2006.**
2 Q. And they were minor differences in
3 2007 and 2008, as well?
4 **A. Yes, that's true.**
5 Q. Are those the differences you describe
6 in your disclosure statement that we looked at
7 earlier?
8 **A. Yes.**
9 MR. HOFFMAN: Mark this as Exhibit No. 7.
10 (WHEREUPON, said
11 document was marked as
12 Martin Deposition
13 Exhibit No. 7 for
14 Identification.)
15 BY MR. HOFFMAN:
16 Q. Sir, can you tell me what Martin
17 Exhibit No. 7 is? We received this from your
18 Counsel as a series of spreadsheets containing
19 a workbook that was entitled Interest to
20 Allocation Analysis II.
21 **A. Yes.**
22 Q. Was there an Interest to Allocation
23 Analysis I?
24 **A. I'm assuming --**

1 Q. Is this a more current version?
2 **A. I'm assuming it was. I named it that**
3 **because that was the one that was being**
4 **referred to in prior depositions.**
5 Q. I see. So Ms. Bradshaw had an
6 analysis number one, analysis number two, and
7 number two corrected number one, so you just
8 worked off of her number two?
9 **A. Right, rather than come up with a**
10 **wildly different format.**
11 Q. I understand. That makes sense.
12 So in looking at Bob Healy's
13 notes, were there any -- were there ever any
14 quarters during the relevant time period in
15 which Bob Healy's notes for given quarter were
16 missing?
17 **A. I don't recall that. I think we had**
18 **the paper sheets for all of them.**
19 Q. Were there ever any quarters in which
20 the general ledger information was missing?
21 **A. No.**
22 Q. The summary page contains your summary
23 for each fiscal year of what you claim to be
24 the overallocation to District 204, right?

1 **A. Yes.**
2 Q. And do you have any knowledge as to
3 how or why District 204 received any of these
4 alleged overallocations?
5 **A. How or why?**
6 Q. Yes, how and why.
7 **A. I don't know why. I wouldn't be -- I**
8 **could talk about how.**
9 Q. Well, tell me how.
10 **A. Well, the Healy notes describe the**
11 **percentage ownership that each district owns of**
12 **the fund balance, and that was traced to the**
13 **analysis here to show, yes, here's the thing**
14 **there.**
15 **Except for those periods where**
16 **the amounts that they were ascribed for**
17 **interest don't match what was on those sheets.**
18 Q. But I guess maybe I can ask a better
19 question.
20 You are of the opinion that
21 Healy's notes state how much interest District
22 204 should have received and that the general
23 ledger states how much District 204 did
24 receive, right?

1 **A. Yes.**
2 Q. And my question is:
3 Somewhere -- you're saying that somewhere
4 between Healy's handwritten notes and the
5 general ledger entries, District 204's numbers
6 in certain years increased and in some years
7 decreased, right?
8 **A. Yes, there were other entries, for**
9 **example.**
10 Q. Right. So my question is: Do you
11 know -- and some of those years go back to 1995
12 and 1997 and 1998 and 2000, correct?
13 **A. Yes.**
14 Q. And I guess what I'm saying is: Do
15 you know as a factual matter how it came to
16 occur that these alleged overallocations or in
17 some instances underallocations were made?
18 **A. That would be the person making the**
19 **journal entries. I don't know why they would**
20 **have made those entries when they did that.**
21 Q. Do you understand my question? I
22 thought it was pretty understandable.
23 **A. Not exactly.**
24 Q. The documents show what you claim to

1 Q. What was the purpose at looking at the
2 audit reports?
3 You testified earlier it was to
4 get background information about how the system
5 worked; is that right?
6 **A. Exactly right. How they did**
7 **accounting, what their procedures were, things**
8 **like that.**
9 Q. Did you see in some of the years, in
10 particular in '95 through 2007, that there were
11 statements in the TTO audit reports for the
12 amount of money they took in for interest on
13 the pooled investments and the amount of money
14 they distributed out or at least the net of
15 those two numbers?
16 **A. No.**
17 Q. But you read these but you didn't
18 notice those entries?
19 **A. I didn't read those -- I did not read**
20 **the audit reports that far back.**
21 Q. How far back did you go?
22 **A. 2008.**
23 Q. It's funny, that's exactly the year
24 where that information ceases to be on the

1 audit reports.
2 **A. Really?**
3 Q. Yes. Is that coincidence or did
4 somebody tell you to start looking at them in
5 2008?
6 **A. No, I think I looked at the ones that**
7 **were on the website.**
8 Q. Okay. Let's take a -- let's take a
9 look at 2007. I'll hand that to you. I can
10 get you the right page. It's pretty easy.
11 MR. KALTENBACH: Is there an exhibit number
12 on it?
13 MR. HOFFMAN: Yes. So this is TTO
14 Deposition Exhibit No. 19. That's from Susan
15 Birkenmaier's deposition.
16 BY MR. HOFFMAN:
17 Q. Let me get to the page. We're looking
18 at the 2007 audit report, page 13. And
19 statement of revenue expenditures and changes
20 in fund balance for the governmental fund in
21 the TTO audit, right? We're looking at the
22 same page?
23 **A. Oh, yeah.**
24 Q. I want to make sure you're looking at

1 the same page.
2 **A. Yes, this one.**
3 Q. You see under receipts, the very first
4 line has earnings on investments and then a
5 negative number for earnings on investments
6 distributed to school districts and then a line
7 for net earnings on investments?
8 **A. Yes, I see that.**
9 Q. Okay. And you see that there's a
10 comparison in this statement for the numbers
11 for 2007 fiscal year to the numbers for 2006
12 fiscal year, correct?
13 **A. Yes, that's the column over here.**
14 Q. In each year the TTO retained a little
15 over a million dollars in each of those years
16 in net earnings on investments, correct?
17 **A. That's what it shows on here, yes.**
18 Q. Okay. And do you know of any reason
19 why the -- did anybody from -- do you remember
20 reading in the deposition of Dr. Birkenmaier a
21 discussion about these net earnings on
22 investment figures in the audit reports?
23 **A. Vaguely.**
24 Q. I mean did reading that make you

1 interested in going back and looking at the
2 audit reports and seeing what they had to say
3 about investment earnings?
4 **A. No.**
5 Q. Why not?
6 **A. Well, again, this is related to the**
7 **amount that was -- the difference between the**
8 **actual earnings and the distribution earnings.**
9 Q. Right. And so what you're saying, if
10 the TTO over this two-year fiscal period held
11 on to over $2 million in investment income
12 earned, it doesn't affect your analysis because
13 it would just be money that would be payable to
14 all of the districts proportionately?
15 **A. In their proper proportion, yes. Same**
16 **proportion by all the districts, according to**
17 **their proportions, yes.**
18 Q. So I guess my question is: If this $2
19 million, for example, is still sitting in an
20 account at the TTO, would that be money that
21 District 204 would be entitled to receive and
22 should be offset against the $1.4 million
23 damage claim that you came up with?
24 **A. I have no idea.**

1 the other districts got uniformly underpaid
2 interest for this relevant time period because
3 District 204 was overpaid, right?
4 **A. I made the opinion that District 204**
5 **received interest out of formula with the**
6 **percentages that were -- should have been**
7 **ascribed to them versus what the other**
8 **districts should have gotten.**
9 Q. That's not my question. That wasn't
10 what I asked you.
11 What I asked you was: You
12 earlier articulated in this deposition an
13 opinion that the other districts got shorted in
14 an equal and proportionate amount because
15 District 204 got too much for the entirety of
16 this period, right?
17 **A. That's what the effect of that would**
18 **be, yes.**
19 Q. But that's not the effect of it if the
20 other districts were not getting paid in a
21 proportionate amount or way; isn't that true?
22 If the other districts got paid
23 disproportionately, like you claim 204 did,
24 then your opinion would be incorrect as to the

1 other districts?
2 **A. Well, no. Those districts would need**
3 **to be adjusted as well theoretically. But for**
4 **those periods where I have identified a**
5 **misallocation in 204, the other districts got**
6 **exactly the percentage that's detailed on the**
7 **Healy notes.**
8 Q. Well, they certainly don't -- that's
9 not what's indicated on this document Martin
10 Exhibit No. 10, is it, based on the Gurrie
11 adjustments?
12 **A. I have no idea what's indicated by the**
13 **Gurrie adjustments.**
14 Q. So you have no idea whether Healy
15 intended to follow these Gurrie adjustments or
16 not, do you?
17 **A. I have no idea if he implemented**
18 **those.**
19 Q. And you have no idea why Gurrie was
20 recommending these adjustments, do you?
21 **A. No, I don't.**
22 Q. Okay. Let's take a look at the
23 disclosure again.
24 MR. KALTENBACH: I think we're over three

1 hours, but I won't object to you going a little
2 longer.
3 BY MR. HOFFMAN:
4 Q. Page four. On page four, sir, you
5 talk about corrections that you made, right?
6 **A. You mean here in the middle paragraph?**
7 Q. First large paragraph.
8 **A. Yes.**
9 Q. You talk about the entry for 6/30/04
10 should be $147,979,000?
11 **A. Yes.**
12 Q. But you see that further down in the
13 paragraph you don't make an adjustment to
14 fiscal year 2004. Can you explain why not?
15 **A. No, I don't. That's odd.**
16 Q. And this is one of the three
17 corrections you made to Bradshaw, and you're
18 unable to verify -- why don't you tell me what
19 you're finding, sir. You understand the
20 question, right?
21 **A. Oh, yes.**
22 Q. Go ahead and tell me what you're
23 finding and what you're looking at.
24 **A. Well, tracing from Martin 4 to**

1 **calculations on Martin 7 to see how that would**
2 **be, so...**
3 Q. Okay. We're looking at your
4 correction for the entry for 6/30/04 which you
5 say should be $147,979, right?
6 **A. Yes.**
7 Q. Yet, you don't make an adjustment to
8 fiscal year 2004 later on in the disclosure.
9 And the question is why?
10 **A. I think it was just omitted from**
11 **the -- this paragraph here.**
12 Q. Is that what you think or -- is that
13 what you know?
14 **A. That's what I know.**
15 Q. I don't want you to guess.
16 **A. There should be a line in here that**
17 **says the new amount.**
18 Q. So --
19 **A. It was just an oversight.**
20 Q. So tell me how this disclosure should
21 read in order to be correct based on your
22 analysis of the records you just looked at?
23 **A. Right. The disclosure in terms of the**
24 **total, the total damage amount, for lack of a**

EXHIBIT 21

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

TOWNSHIP TRUSTEES OF SCHOOLS TOWNSHIP 38 NORTH, RANGE 12 EAST,	)	
Plaintiff and Counter-Defendant,	)	No. 13 CH 23386
v.	)	Hon. Sophia H. Hall
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204,	)	Calendar 14
Defendant and Counter-Plaintiff.	)	

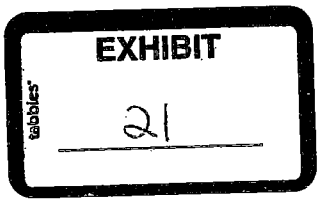
DEFENDANT AND COUNTER-PLAINTIFF LT'S FIRST AMENDED AFFIRMATIVE DEFENSES TO THE TTO'S FIRST AMENDED COMPLAINT, AND LT'S SECOND AMENDED COUNTERCLAIM (VERIFIED)

Defendant and Counter-Plaintiff Lyons Township High School District 204 ("LT") asserts the following First Amended Affirmative Defenses to the First Amended Complaint of Plaintiff Township Trustees of Schools Township 38 North, Range 12 East ("the TTO"); and the following Second Amended Counterclaim.

First Amended Affirmative Defenses
To First Amended Complaint

Factual Background: Payments for LT's Business Functions

1. During the period of time relevant to this case, from 1992 through 2012, LT and the TTO had a difficult and, at times contentious, relationship. LT had little faith or trust in the competence and integrity of the TTO to perform its statutorily mandated functions. The TTO objected to providing meaningful information and supporting documentation to LT concerning the investment funds that the TTO managed, the expenses that the TTO incurred, and the many questions that LT and other member districts raised about the TTO's operations.



2. During the relevant period, the TTO operated with no meaningful oversight. The TTO's Treasurer and Trustees lacked accounting and investment experience and assumed their positions based on their politics and not merit. This created an environment in which the Treasurer, over a period of years, was able to steal millions of dollars belonging to LT and the other member districts.

3. During the relevant period, LT performed its own business/accounting functions – essentially, accounts payable, payroll, accounting computer services, and check preparation – through the employment of its own skilled and trained personnel. LT refused the TTO's invitations to take the business functions at LT inside the TTO's office due to LT's legitimate concerns about the ability of the TTO's personnel and systems to handle the complex functions needed for LT's large high school operations.

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

5. During the relevant period, the chief administrator for the TTO was Lyons Township School Treasurer Robert G. Healy ("Healy").

6. During the relevant period, Healy sent LT an annual invoice for LT's pro rata share of the TTO's expenditures. These invoices were substantial, in the range of $150,000 to $200,000 for most of the relevant years (and, unfortunately, significantly higher in more recent years). This meant that in years that included the 1990's, LT paid the direct costs of its own business functions, plus an approximately 25 percent share of the TTO's services, which LT not want or need to use.

7. This inequity was the subject of many communications in 1999 between LT and the TTO.

8. 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."

9. 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."

10. On August 18, 1999, Healy sent Beckwith a long letter ("the 8/18/1999 Letter", attached as Exhibit A) 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." The letter contains five distinct proposals from the TTO to LT.

11. The first proposal in the 8/18/1999 Letter was entitled "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 eleven member districts absorb LT's share. Healy represented that this proposal would require all twelve member districts to sign an intergovernmental agreement, which Healy said was "highly unlikely."

12. The second proposal in the 8/18/1999 Letter was entitled "Funding by Township School Treasurer of Some District Functions." This was the proposal that Healy recommended to LT. Healy explained, "If the responsibilities for the Accounts Payable and Payroll production

were returned to the School Treasurer's office [*i.e.*, the TTO] 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."

13. In the 8/18/1999 Letter, Healy explained why the TTO's Board of Trustees was likely to approve the second proposal: "I would expect that when the Trustees of Schools takes 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."

14. In the 8/18/1999 Letter, Healy represented that unlike the first proposal, the second proposal would not require an intergovernmental agreement or the consent of the other member districts.

15. The 8/18/1999 Letter contained three more proposals, none of which Healy recommended. The third was for the TTO to take over LT's business functions. The fourth was to change the pro-rata billing system through legislative action. The fifth was for the TTO to use LT's computer system.

16. Healy sent copies of the 8/18/1999 Letter to the members of the TTO's Board of Trustees.

17. On September 29, 1999, the Finance Committee of LT met and considered Healy's written proposals. Healy was present at the meeting. The Finance Committee decided to proceed with the second proposal spelled out in Healy's letter, and asked Beckwith and Healy to work on a definitive agreement: "The committee 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. Also an amount for computer processing was discussed. In addition to salaries, costs associated with reconciliation, printing of checks, audit, legal fees and office costs could also be transferred to the Treasurer's office. These costs would be included in the Treasurer's pro rata billing. Mr. Healy indicated the Township Board of Trustees is supportive of this method."

18. Healy and Beckwith negotiated the terms of a written agreement that fleshed out Healy's second option 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 B), LT provided the TTO with the specific responsibilities that the TTO would pay LT to perform in-house during the 2000 fiscal year:

> 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 for the 1999-2000 fiscal year 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.

19. On March 21, 2000, the Board of Trustees of the TTO conducted a regular meeting. The Agenda for the meeting included an item for "8. District 204 Business Office." The meeting packet that the TTO produced in this case show that the Trustees received a copy of the written agreement set forth in the 2/29/2000 Memo.

20. According to the meeting minutes for the March 21, 2000 meeting, Healy presented the written agreement to the Trustees for their approval. Healy explained to the Trustees the basis on which he recommended the approval of this agreement:

> 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.

21. The Trustees of the TTO who attended the March 21, 2000 meeting then 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

22. On March 22, 2000, the Finance Committee of LT met and discussed the agreement with the TTO. According to the minutes, "The Committee reviewed the recommended changes in the Township Treasurer billing. The billing will include transferring the cost of 3 business office staff salaries and benefits to the Township Treasurer."

23. On June 14, 2000, Beckwith wrote a memorandum to the Board of Education of LT. Beckwith explained the details of the implementation of the agreement with the TTO and provided copies of the key documents – including the TTO's pro rata expense invoice and the 2/29/2000 Memo setting forth the terms of the agreement. Beckwith explained that the TTO's invoice was for $165,476, and that the Treasurer would pay $106,403 for the business functions at LT. Beckwith asked the Board to approve the agreement by authorizing the net payment to the TTO.

24. On June 19, 2000, the Board of Education of LT held a regular meeting. The agenda includes 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 a copy of Beckwith's June 14, 2000 memorandum. The Board approved the recommended handling of the TTO's pro rata invoice and the offset for the TTO's agreement to pay the costs of LT's business functions by a unanimous vote of all present Board members on the consent agenda.

25. On or about July 15, 2000, LT authorized payment to the TTO of $59,073. The TTO accepted this amount as full payment of LT's pro rata share of the TTO's expenses as offset by the costs of LT's business functions.

26. In each year from 2001 through 2012, the TTO and LT took affirmative steps, with the approval of both boards, to reaffirm their agreement on the payment of LT's business functions and accept the specific financial terms applicable to each year.

27. On September 7, 2000, Healy sent a letter to LT that expressly recognized that the TTO, in the 2001 fiscal year, would continue to operate under the parties' agreement in the same manner as in 2000: "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)."

28. On January 12, 2001 – four months after writing to affirm the agreement for the 2001 fiscal year – Healy sent LT a letter detailing the duties and responsibilities of the TTO. Healy specifically noted that "105 ILCS 5/8-4 requires that all school districts pay there [sic] proportionate share of the expenses of the Treasurer's Office. The contribution formula is prescribed by statute and allows for no variation."

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

30. Each year from 2001 through 2012, the TTO and LT followed the same procedure to reaffirm their agreement on the TTO's payment of the costs of LT's business functions: Healy sent LT a written invoice under Section 8-4 for LT's pro rata share of the TTO's expenditures; LT sent Healy a written memorandum (all similar to the 2/29/2000 Memo, and attached as Exhibit C) detailing the exact costs of LT's business functions that LT proposed the TTO would pay; the TTO accepted the amount in LT's memorandum and any net payment it indicated; the Board of Education of LT considered and approved the TTO's pro rata invoice, LT's memorandum specifying the TTO's payment of LT's business functions, and any net payment due to the TTO; and the Board of Trustees of the TTO (several times during the year) approved the expenditures of the TTO, which included the payment of LT's business functions.

31. The parties' agreement on the TTO's payment of the costs of LT's business functions, and the parties' long course of dealing under the 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 School Code Section 8-4 in past years; and demanding payment from LT of over $2 million.

Factual Background: Annual Audits

32. Since at least 1992 through 2012, the TTO paid for the annual audits of LT.

33. The TTO's payment for each of LT's annual audits, through its payment of the multiple invoices for each of the annual audits, was knowing and intentional.

34. Each year from 1992 through 2012, the Trustees of the TTO voted several times during each year to approve the expenditures of the TTO, which expenditures included the TTO's payments for the annual audits of LT.

35. During the period 1992 through 2012, the TTO repeatedly represented to LT – both in writing and in oral communications – that the TTO was paying the annual audit costs not just for LT, but also for the other member districts of the TTO ("the Other Districts").

36. During the period 1992 through 2012, LT accepted as true – and had no reason to doubt – the TTO's repeated representations that the TTO was paying the annual audit costs for LT and the Other Districts.

37. At no time from 1992 to 2012 did the TTO ever refuse to pay for the costs of LT's annual audits, or reject an invoice relating to the work performed on LT's annual audits.

38. During the relevant time, because the TTO was paying for the annual audits, LT let the TTO select the accounting firm to perform the annual audit for LT. That audit firm was the firm now know as Baker Tilly Virchow Krause, LLP, and its predecessor firms ("Baker Tilly").

39. No law or principal of equity prevented the TTO from paying for the annual audits of LT.

40. No law or principal of equity prevented LT and the Other Districts from accepting the TTO's payment for the costs of its annual audits.

41. From 1992 through 2012, LT was the largest member district in the TTO, accounting for about 25 percent of the district's pooled investment funds.

42. By paying for the annual audits of LT from 1992 through 2012, the TTO during this time period encouraged LT to continue to remain a member of the TTO, and to not seek to depart from this archaic, unprofessional, and unnecessary organization through a legislative act, as many other school districts have done successfully in order to save their taxpayers money.

43. From 1992 through 2012, LT relied on the TTO's payments of LT's annual audit costs in budgeting for and allocating LT's funds to teacher and staff salaries, educational programs,

building construction and maintenance, and other education-related responsibilities and programs in each fiscal year.

44. From 1992 through 2012, the payments that the TTO made for the annual audits of LT were part of the expenditures of the TTO, The TTO's expenditures, in turn, formed the basis of the TTO's pro rata expense invoices. During this period, LT's pro rata share was about 25 percent. Therefore, through the pro rata billing process, the TTO invoiced LT for about 25 percent of the costs of LT's own annual audit.

Factual Background: Interest Payments

45. From 1995 through 2012, the TTO held and invested the funds belonging to LT and the other school districts within the TTO's jurisdiction ("the Other Districts").

46. From 1995 through 2012, the TTO would make payments to LT and the Other Districts of funds that the TTO represented to be interest on the investments the TTO made with their pooled funds.

47. From 1995 through 2012, the TTO would make these interest payments on a periodic basis, which sometimes but not always was done quarterly.

48. From 1995 through 2012, the TTO provided LT and the Other Districts with little or no information or supporting documentation about the specific investments that the TTO made of the members' funds, the rates of return on these investments, the terms of these investments, the amount of interest that the TTO actually earned on the pooled investments, or the amount of interest that each school district was entitled to receive as its share of the investment earnings.

49. From 1995 through 2012, the TTO never provided LT with sufficient information or documentation to allow LT to calculate the amount of interest on investments it was entitled to receive from the TTO.

50. From 1995 through 2012, the TTO never provided LT with sufficient information or documentation to allow LT to confirm that the amount of the interest earnings that it received from the TTO was correct.

51. From 1992 through 2012, LT relied on the TTO's representations on the amounts of interest on investments due to LT in budgeting for and allocating LT's funds to teacher and staff salaries, educational programs, building construction and maintenance, and other education-related responsibilities and programs in each fiscal year.

First Affirmative Defense – Laches

52. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

53. This case presents extraordinary circumstances showing that the TTO unreasonably delayed in pursuing its claims in this case.

54. These extraordinary circumstances include (a) entering into an agreement in 2000 with LT for the payment of LT's annual business functions, reaffirming that agreement every year from 2001 through 2012 with the approval of both boards, knowingly and intentionally accepting the agreed setoff against the pro rata invoice, and then – in 2013 – terminating the agreement and only then denying its existence or validity and seeking to recover 12 years of past payments to LT exceeding $2 million; (b) making interest payments on investments to LT from 1995 to 2012, failing to provide LT with information or documentation sufficient to allow LT to confirm the

accuracy of the amount, failing to keep sufficient records at the TTO to document the interest earnings, and then – in 2013 – claiming that the TTO overpaid interest to LT over a 17 year period and demanding the return of over $1.5 million; and (c) knowingly, and without coercion or duress, paying for the annual audits of LT from at least 1992 through 2012, representing repeatedly to LT that the TTO was paying for the audits of the Other Districts, selecting for LT the auditor that performed the annual audits (for LT, the TTO, and the Other Districts), and then – in 2013 – claiming that its own payments for the past 20 years to Baker Tilly were improper and seeking the return of over $500,000.

55. During the relevant time period, LT relied on its financial arrangements with the TTO and its long course of dealings with the TTO in formulating budgets, allocating resources, and managing its public funds.

56. Under these extraordinary circumstances, the TTO's claims are barred in whole or part by the doctrine of laches.

Second Affirmative Defense – Statute of Limitations

57. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

58. The TTO's claims in the First Amended Complaint are subject to the five-year catch-all statute of limitations set forth in 735 ILCS 5/13-205.

59. The application of this statute of limitations bars those claims and alleged damages of the TTO that occurred or arose five years before the filing date of this case.

Third Affirmative Defense – Promissory Estoppel

60. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

61. Promissory estoppel is an equitable device invoked to prevent a party from being injured by a change in position made in reasonable reliance on another's conduct. This affirmative defense is pled in the alternative to LT's positions in this case and the facts contained in the record.

62. From 1992 through 2012, the TTO agreed with LT to pay the TTO's chosen auditor Baker Tilly for the costs of LT's annual audit. The parties reaffirmed that agreement several times during each of these years as Baker Tilly sent periodic invoices to the TTO (or LT forwarded the invoices to the TTO), and the TTO paid them. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

63. In correspondence and communications between the TTO and LT that occurred over many years, the TTO repeatedly and unambiguously promised LT that it would pay for LT's annual audits, and in fact did so.

64. LT reasonably relied on the promises that the TTO made with respect to the annual audits payments, and LT also relied on the TTO's annual audit payments themselves.

65. LT's reliance on the TTO's promises to pay LT's annual audit costs, and the TTO's actual payments themselves, was expected and foreseeable by the TTO.

66. During the relevant years, LT relied on TTO's promises to pay for LT's annual audit costs to its detriment – if the TTO actually is able to avoid this agreement and reverse the parties' 20 year course of dealing. This detriment was based on the annual budgeting that LT conducted over the last 20 years; its deferral of efforts to remove itself from the archaic, corrupt, and unnecessary TTO system; its continued use of the audit firm that the TTO selected for the use

of LT; and the disruption to LT's educational mission and its teachers, students, parents, and taxpayers that will result from the reversal of 20 years' worth of payments that exceed $500,000.

67. In 2000, the TTO and LT reached an agreement in which the TTO agreed to pay for the costs of LT's business functions. The parties reaffirmed their agreement each year from 2001 through 2012. By this agreement, the TTO accepted LT's payment of the pro rata invoice with an offset for the TTO's payment for LT's business functions. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

68. In correspondence and communications between the TTO and LT from 1999 through 2012, the TTO repeatedly and unambiguously promised LT that it would pay for LT's business functions, and in fact did so.

69. LT reasonably relied on the promises that the TTO made with respect to the business functions payments, and LT also relied on the annual offsets for the business function payments themselves.

70. LT's reliance on the TTO's promises to pay for LT's business functions, and the annual offsets for the business function payments themselves, was expected and foreseeable by the TTO.

71. During the relevant years, LT relied on TTO's promises to pay for LT's business functions to its detriment – if the TTO actually is able to avoid this agreement and reverse the parties' 12 year course of dealing. This detriment was based on the annual budgeting that LT conducted over the last 20 years; its deferral of efforts to remove itself from the archaic, corrupt, and unnecessary TTO system; its hiring, retention, and payment of the salaries and benefits of the many employees who performed LT's business functions during the relevant years; its decision not to use the business services of the TTO in light of the TTO's agreement with LT; and the

disruption to LT's educational mission and its teachers, students, parents, and taxpayers that will result from the reversal of 12 years' worth of offsets exceeding $2 million.

72. Accordingly, the TTO's claims are barred in part by the doctrine of promissory estoppel.

Fourth Affirmative Defense – Equitable Estoppel

73. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

74. Equitable estoppel is a doctrine that is invoked to prevent fraud and injustice. It arises whenever a party, by its word or conduct, reasonably induces another to rely on its representations, leading the other party to change its position so as to be injured. This affirmative defense is pled in the alternative to LT's positions in this case and the facts contained in the record.

75. From 1992 through 2012, the TTO agreed with LT to pay its chosen auditor Baker Tilly for the costs of LT's annual audit. The parties reaffirmed that agreement several times during each of these years as Baker Tilly sent periodic invoices to the TTO (or LT forwarded the invoices to the TTO), and the TTO paid them. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

76. In 2000, the TTO and LT reached an agreement in which the TTO agreed to pay for the costs of LT's business functions. The parties reaffirmed their agreement each year from 2001 through 2012. By this agreement, the TTO accepted LT's payment of the pro rata invoice with an offset for the TTO's payment for LT's business functions. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

77. In this case, the TTO made periodic payments to LT for interest on investments, and represented to LT with each payment that the amount was correct and proper – while not supplying LT with documentation and information sufficient for LT to verify the amounts of the payments.

78. The TTO, as detailed above, engaged in a pattern of conduct and communications over 20 years that (based on the TTO's current claims and positions taken in this case, and not necessarily on LT's positions or the factual record in this case) amounted to misrepresentation or concealments of material facts – namely, that the TTO would not abide by its agreement with LT to pay the annual audit costs; that the TTO did not have the ability to agree to pay for the annual audit costs of LT; that the TTO did not pay for the annual audits of the other districts; that the TTO could or would deny the existence of this agreement and seek to recover these payments many years later; that the TTO would not abide by its agreement to pay for LT's business functions; that the Board of Trustees of the TTO in 2000 did not accept the proposal of LT on the payment of LT's business functions, and did not approve the expenditures of the TTO that included those payments during each subsequent year from 2001 to 2012; that the TTO was not willing to accept LT's annual offset for the cost of its business functions against the annual pro rata expenses invoice; that the payment of LT's annual audits costs and costs of business functions were illusory and misleading incentives for LT to remain in the TTO's jurisdiction; that the TTO did not maintain complete and proper records of its investment income; that the TTO did not pay the investment income to LT and the other districts as required; and that the TTO made incorrect and arbitrary payments paid to LT and other districts.

79. Under the circumstances alleged above, the TTO had at least implied knowledge of these actions and communications amounting to misrepresentations and concealments, and

intended that LT would act on these misrepresentations and concealments. LT had no knowledge of the true facts (as the TTO now alleges them to be) and was innocent in its dealings with the TTO.

80. LT reasonably and in good faith changed its position and relied on the TTO's misrepresentations and concealments to its detriment, in that LT relied on the TTO's conduct and statements with respect to the annual audit costs, costs of business functions, and interest payments for investments in its preparation of annual budgets over the last 20 years; its deferral of efforts to remove itself from the archaic, corrupt, and unnecessary TTO system; its hiring, retention, and payment of the salaries and benefits of the many employees who performed LT's business functions during the relevant years; its decision not to use the business services of the TTO in light of the TTO's agreement with LT; its continued use of the audit firm that the TTO selected for the use of LT and the Other Districts; its decisions not to pursue more aggressively its repeated requests for reasonable information and documentation of the TTO's statements and calculations about LT's investments, its earnings on those investments, and the payments of interest to LT by the TTO; and the disruption to LT's educational mission and its teachers, students, parents, and taxpayers that will result from the reversal of 12 years' worth of offsets for LT's business functions exceeding $2 million, 20 years of audit cost payments exceeding $500,000, and 17 years of interest payments involving alleged overpayments of interest exceeding $1.5 million.

81. Under the circumstances of this case, conscience and honest dealing require that the TTO be equitably estopped from pursuing all or some of its claims in this case.

Fifth Affirmative Defense – Waiver

82. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

83. The affirmative defense of waiver is based on a party's express or implied voluntary and intentional relinquishment of a known and existing right. This affirmative defense is pled in the alternative to LT's positions in this case and the facts contained in the record.

84. From 2000 to 2012, the TTO had a statutory right to send invoices to LT seeking payment of LT's pro rata share of the TTO's expenditures authorized by statute, and to collect on those invoices.

85. From 2000 to 2012, LT never refused to pay its pro rata share of the TTO's annual expenditures. In each year, the Board of Education of LT received and approved the TTO's annual pro rata invoice through its approval of the consent agenda at Board meetings.

86. From 2000 to 2012, in accordance with LT's agreement with the TTO on the payment of LT's business expenses, LT annually offset against the annual pro rata expense payment the annual cost of its business functions, and informed the TTO in writing of the amount of the offset.

87. To the extent that the TTO alleges that it had a legal right to receive LT's pro rata expense payments separate from the offsets for the costs of LT's business functions, and to the extent that the offsets were in any way improper or illegal, the TTO knowingly, and without coercion or duress, relinquished this right through its course of dealings and communications conducted with LT over a 12 year period.

88. Accordingly, at least part of the TTO's claims in this case are barred by the doctrine of waiver.

Sixth Affirmative Defense – Unclean Hands

89. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

90. In the First Amended Complaint, the TTO fails to provide any legal theory of recovery to support its claims for declaratory relief and an award of over $4 million in compensatory damages.

91. Nevertheless, it appears from the First Amended Complaint that the TTO is seeking equitable relief from this Court.

92. The TTO intentionally engaged in bad faith conduct toward LT starting in 2013. This bad faith conduct includes the TTO denying the existence of the long-standing agreement on payment of LT's business expenses; the TTO's current claim that an intergovernmental agreement was required, despite its representations to LT to the contrary in 1999; the TTO's claims about the calculations of interest on investments that were made without regard for the absence of sufficient records at the TTO to support valid calculations of interest due; and the TTO's claims made about the payments for the annual audits of LT in spite of the intentional nature of these payments, the lack of any legal bar to these payments, and the TTO's repeated representations to LT that it made these payments for the Other Districts.

93. Due to this bad faith conduct, the TTO's claims in this case are barred in whole or part by the doctrine of unclean hands.

Seventh Affirmative Defense – Unjust Enrichment

94. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

95. In 2000, the TTO and LT reached an agreement in which the TTO agreed to pay for the costs of LT's business functions. The parties reaffirmed their agreement each year from 2001 through 2012. By this agreement, the TTO accepted LT's payment of the pro rata invoice with an offset for the TTO's payment for LT's business functions. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

96. This affirmative defense is pled in the alternative to LT's positions in this case and the facts contained in the record.

97. The TTO represented to LT that it was willing to enter into the agreement with LT concerning the payment for LT's business functions because if LT personnel did not perform those functions, the TTO would have to provide its own personnel at the TTO's expense to perform those functions.

98. Accordingly, in the event that the TTO's agreement with LT on paying the costs of LT's business functions is unenforceable or illegal, the TTO retained the benefit of the performance of LT's business functions without paying LT for that benefit. The TTO's retention of the benefits of these services would be to the detriment of LT, which paid for the salaries and benefits of employees that the TTO otherwise would have had to pay itself.

99. The TTO's retention of the benefit of these services is unjustified, given that the TTO had a statutory obligation to perform these services and chose to outsource these services to LT – with the promise of fair compensation for these services in an amount to be agreed on in each year.

100. The fair value of these business services is set forth in the annual memoranda that LT sent to the TTO from 2000 through 2012 (attached as Exhibit C).

101. Because the TTO's retention of the value of LT's performance of business services without payment would violate fundamental principles of justice, equity, and good conscience, the TTO's claims are barred in part by the doctrine of unjust enrichment.

Eighth Affirmative Defense – Quantum Meruit

102. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

103. In 2000, the TTO and LT reached an agreement in which the TTO agreed to pay for the costs of LT's business functions. The parties reaffirmed their agreement each year from 2001 through 2012. By this agreement, the TTO accepted LT's payment of the pro rata invoice with an offset for the TTO's payment for LT's business functions. Nevertheless, the TTO now claims in this case that this agreement did not exist, and/or that it was not legally enforceable.

104. This affirmative defense is pled in the alternative to LT's positions in this case and the facts contained in the record.

105. From 2000 to 2012, LT provided business services to the TTO by having its personnel perform the accounts payable, payroll, and reconciliation work that the TTO was statutorily obligated to perform for LT.

106. LT did not perform these business services gratuitously, and instead performed them under the promise of compensation from the TTO.

107. The TTO received an annual statement of the nature and the cost of the business services from LT, which the TTO received and approved.

108. The TTO accepted the business services that LT's personnel provided and used the information generated from these services.

109. In the event that the TTO is able to reverse its 12 year history of promises to pay and of acceptance of offsets for these services, LT would be uncompensated for the value of these services.

110. The fair value of these services is set forth in the annual memoranda that LT sent to the TTO from 2000-12 (Exhibit C).

111. Accordingly, the TTO's claims in this case are barred in part by the doctrine of quantum meruit.

Ninth Affirmative Defense – Voluntary Payment Doctrine

112. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses as set forth above.

113. In accordance with 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 illegal. Absent fraud, coercion, or mistake of fact, monies paid under a claim of right to payment but under a mistake of law are not recoverable.

114. During the period 2000 to 2012, 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 by agreeing to offset the costs of LT's business functions against LT's annual pro rata expense invoices, and by its acceptance of any net payments that LT made to the TTO.

115. There was no fraud, coercion, or mistake of fact involved in the TTO's decisions to pay for the costs of LT's business functions.

116. During the period 1992 through 2012, LT made claims for payment several times a year in form of invoices that either LT or Baker Tilly submitted to the TTO for work on LT's annual audit. Those periodic claims included a description of the work that Baker Tilly performed, and the fact that the work was for LT's annual audit. With full knowledge of the relevant facts, the TTO several times a year during that period made payment on LT's claims by sending payment in full to Baker Tilly on the invoices.

117. There was no fraud, coercion, or mistake of fact involved in the TTO's decisions to pay for the costs of LT's annual audits.

118. During the period 1995 through 2012, LT periodically made claims for payment of interest on the funds that the TTO held and invested for the benefit of LT. These periodic claims came in the form of discussions concerning the nature and sufficiency of the investments, requests for more information about the investments, and – according to the allegations of the TTO in this case, which LT expressly denies as false – alleged requests of LT for payments of interest beyond the amounts that LT was entitled to receive. With full knowledge of the relevant facts, the TTO several times a year during that period made payment on LT's claims by paying interest to LT's funds through journal entries made at the TTO that increased the balances of LT's funds.

119. There was no fraud, coercion, or mistake of fact involved in the TTO's decisions to pay to LT periodic interest on invested funds.

120. Accordingly, the TTO's claims are barred in whole or part by the voluntary payment doctrine.

WHEREFORE, LT respectfully asks this Court to enter judgment in its favor and against the TTO, deny the TTO any recovery under the First Amended Complaint, and award LT its costs of suit.

Second Amended 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.

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 salaried Treasurer.

4. The Treasurer manages the TTO's office, supervises its support staff, and interfaces with the school districts that are members of the TTO.

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

6. The TTO holds the funds (received through taxes and other sources) belonging to LT and the other member school districts ("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.

7. During all relevant times through about August 2012, Robert Healy served as Treasurer of the TTO.

Count I: Setoff

8. LT incorporates by reference the allegations in paragraphs 1-51 of the Affirmative Defenses and paragraphs 1-7 of the Counterclaim as set forth above.

9. In the First Amended Complaint, the TTO contends that LT did not pay in full the invoices that the TTO sent LT from 2000 to 2012 for LT's pro rata share of the TTO's expenses. Implicit in the First Amended Complaint is a refusal to acknowledge that the TTO and LT agreed in 2000, and reaffirmed in each subsequent year through 2012, that the TTO would pay the costs of LT's business functions and offset those costs against the pro rata invoices.

10. In its other pleadings in this case, the TTO has claimed that the parties' agreement on the payment of LT's business functions is illegal and unenforceable.

11. The TTO's position on this agreement is wrong. As detailed above, in 2000, the TTO and LT knowingly entered into a valid and binding written agreement, approved by both boards, in which the TTO agreed to pay the costs of LT's business expenses as set forth in the 2/29/2000 Memo (Exhibit B).

12. In each subsequent year from 2001 to 2012, the TTO and LT reaffirmed this agreement when LT presented the TTO with a written statement of the annual costs that it proposed the TTO would pay (Exhibit C). In each of those years, the TTO accepted those amounts, as well as LT's offset of those amounts against the annual pro rata expense invoice that the TTO provided to LT. The boards of both parties provided their consents to this arrangement.

13. In 2013, the TTO terminated this arrangement. LT does not contest the TTO's right to terminate in 2013 for 2013 fiscal year. LT does not assert any claims or seek any damages relating to the TTO's 2013 termination.

14. Under the circumstances of this case, LT is entitled to a setoff, in the amounts set forth in the memoranda attached as Exhibit A, which cover the years 2000 through 2012, against any claim of the TTO relating to the alleged non-payment of the TTO's pro rata expense invoices from 2000 to 2012.

15. In asserting this claim for setoff, LT does not seek any affirmative recovery of damages against the TTO.

WHEREFORE, LT respectfully asks this Court to enter judgment in favor of LT and against the TTO on Count I, and award LT its costs of suit.

Count II: Breach of Fiduciary Duty

16. LT incorporates by reference the allegations in paragraphs 1-7 of the Counterclaim as set forth above.

17. During the relevant period, in accordance with state law requirements, the TTO purchased fidelity bonds that applied to Healy's service as Treasurer ("the Bonds").

18. Liberty Mutual Insurance Company and The Hanover Insurance Company (a/k/a Massachusetts Bay Insurance Company) issued the Bonds to the TTO.

19. Through their pro rata share payments of the TTO's expenditures, LT and the Other Districts paid the premiums on the Bonds.

20. After Healy resigned from the TTO in 2012, the TTO learned that Healy had stolen more than $1 million through wrongful wire transfers of funds from the TTO's bank and through wrongful payments for sick and vacation days. This money that Healy stole was money that the TTO held in trust for LT and the Other Districts.

21. 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.

22. The TTO made claims on the Bonds. The TTO's claims alleged that Healy had stolen more than in excess of $1 million through wrongful wire transfers of funds from TTO's bank and through wrongful payments for sick and vacation days.

23. The TTO recovered $1,040,000 on its claims on the Bonds.

24. In an affidavit filed in this case and dated June 5, 2015, the current Treasurer of the TTO, Dr. Susan Birkenmaier, claimed that $1,040,000 in recoveries on the Bonds "has been set aside while Township Trustees continue their efforts to recover additional sums." Birkenmaier further claimed 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 has no obligation to allocate the recoveries on the Bonds amongst its member districts.

25. Since June 5, 2015, the TTO has not distributed to LT any of the recoveries on the Bonds, or explained why it has not made this distribution to LT.

26. The TTO serves as the fiscal agent of LT and the Other Districts with respect to its possession and investment of the funds of LT and the Other Districts, and as such, owes fiduciary duties to LT.

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

28. The $1,040,000 in recoveries on the Bonds is 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.

29. LT's share of the $1,040,000 recoveries on the Bonds is determined by its pro rata ownership of the pooled investment fund at the time of the recoveries, which was approximately 25 percent.

30. Despite LT's repeated demands to the TTO for payment of LT's share of the recoveries on the Bonds, the TTO still has refused to make payment.

31. The TTO has no legal right, as the fiduciary agent of LT, to take LT's share of the recoveries on the Bonds and spend that money on expenses unrelated to the misconduct of Healy that gave rise to the claims on the Bonds.

32. The TTO's refusal to pay to LT its share of the recoveries on the Bonds is a breach of the TTO's fiduciary duties owed to LT. This breach directly and proximately caused injury to LT in the form of lost funds of about $250,000.

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 the amount of LT's rightful share of the $1,040,000 payments on the Bonds; and award LT its costs of suit.

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

EDUCATION IS EVERYONE'S RESPONSIBILITY

Township Trustees of Schools

TOWNSHIP 38 NORTH, RANGE 12 EAST

P.O. BOX #1246
930 BARNSDALE ROAD
LA GRANGE PARK, ILLINOIS 60526-9346

BOARD OF SCHOOL TRUSTEES
Joseph Nekola, President
Donna A. Milich, Trustee
Russell W. Hartigan, Trustee

ROBERT G. HEALY
TOWNSHIP SCHOOL TREASURER
Telephone: Area 708-352-4480
Fax: 708-352-4417

August 18, 1999

Dr. Lisa Beckwith
Business Manager
Lyons Township High School District #204
100 S. Brainard Avenue
LaGrange, IL 60525

RE: Pro-Rata Billing System

Dear Dr. Beckwith:

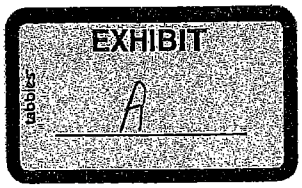
In response to our most recent discussion regarding the possibility of instituting certain measures to balance the efforts of our respective staffs, I would like to elaborate on the issue as explained to me by you and the Board of Education and some proposed possible solutions.

1. Proposal - *Deviation from Pro-Rata Billing.*

Bluntly put, it is my understanding that the Board's concern is that High School District #204's proportionate share of the Township Treasurer's expenses, as mandated by School Code, is too large when compared to the services District 204 receives from the Treasurer's office.

One proposal that emanated from the Board to reduce District 204's expenses is to draft an Intergovernmental Agreement among all twelve taxing bodies in the Township, wherein the other eleven taxing bodies would agree to absorb the costs of the services District 204 claims it pays for but does not receive.

Simply put, it is highly unlikely that the Boards of those other eleven taxing bodies would ever agree to absorb those claimed costs to save District 204 money. We must keep in mind that the other taxing entities are currently utilizing all of the available services of the Township Treasurer's office.



2. Proposal – *Funding by Township School Treasurer of Some District Functions..*

If the responsibilities for the Accounts Payable and Payroll production were to be 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.

I would expect that when the Trustees of Schools takes 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 school districts.

3. Proposal – *Treasurer's Office to Assume Additional Duties.*

You and I have discussed at previous meetings the possibility that the Treasurer's office would start performing tasks not currently done for District 204. For example, the reconciliation of District 204's books to the Treasurer's ledger. My office has already assumed a significant part of this function because I feel it is imperative that the requirement be performed in a timely fashion.

4. Proposal – *Legislative Action to Change Pro-Rata Billing System.*

The Finance Committee of the Board has suggested the possibility that the Pro-Rata billing system currently in effect throughout Cook County be changed through legislative action. This is a complicated process requiring the introduction of the proposed bill and the cooperation of both houses and the governor. You understand as well as I the likelihood of success of any bill. Keep in mind that this billing process is in use throughout the other townships in Cook County and has been for a very long time.

5. Proposal – *Use of District 204's Computer by the Treasurer's Office.*

There are a number of significant obstacles to this proposal.

The Treasurer's office would have to locate its hardware near District's 204's hardware. This would necessitate moving the Treasurer's office close to District 204. Back ups, communication problems and our "Catastrophe Plan" all require that Treasurer's office personnel be working at the location where the system is run.

Such a move would require the re-location of all communication's equipment, phone lines and high speed data lines currently in use. I cannot adequately estimate the tens if not

hundreds of thousands of dollars it would cost to relocate the office and all its hardware and systems.

In addition, if the Treasurer's office were to use District 204's computer system it would require that the software used now for all the business tasks of all the other districts would have to be scrapped and their software programs converted to that of District 204. Also, approximately two hundred and fifty users from the various districts would have to undergo costly re-training and the Districts would have to purchase expensive additional software and probably hardware to make the change to your system. Invariably, the change would lead to the inevitable growing pains that would negatively affect the ongoing operations of the other districts.

It is important to note that my computer programmer has informed me that the software the Treasurer's office is currently using cannot be run on the AS400 computer.

All of the problems would have to be faced, solved and paid for by the Treasurer's office. The other eleven districts seem to be eminently satisfied with the current operation and services they are receiving from the Treasurer's office.

Given all of these issues, it is hard to see what advantage a changeover would be to the operation of the Treasurer's office and the thirteen other districts I serve.

I look forward to meeting with you at your convenience to further discuss these proposals.

Very truly yours,

Robert G. Healy
Lyons Township School Treasurer

RGH/grm

CC: Lyons Township Trustees of Schools

Memorandum

To: Robert Healy

From: Lisa Beckwith

Date: February 29, 2000

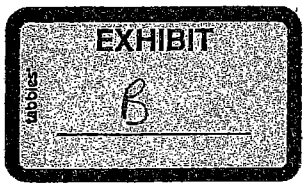
Re: Treasurer's Office Responsibilities

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 99-00	OASDI Medicare	IMRF	Insurance Medical	Insurance Life	Total
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.



Memorandum

To: Robert Healy

From: Lisa Beckwith

Date: February 29, 2000

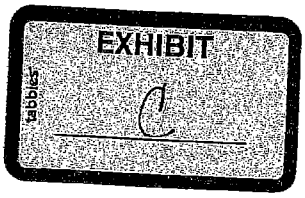
Re: Treasurer's Office Responsibilities

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	
	99-00	Medicare	IMRF	Medical	Life	Total
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.



POSITION TITLE: Programmer/Analyst
DEPARTMENT: Computer Services
REPORTS TO: Director of Computer Services

SUMMARY: Responsible for development and support of computer applications including reports, job processing cycles and distribution of system over district network.

ESSENTIAL DUTIES AND RESPONSIBILITIES: (other duties may be assigned)

- Develops and maintains reports as needed from district database.
- Implements systems applications and enhancements.
- Establishes processing cycles and controls, and monitors regularly.
- Updates and maintains all systems database.
- Responsible for production processing of finance daily, as well as budget build, fiscal year end, fiscal year set-up.
- Responsible for production processing of human resources, payroll, including scheduled payrolls, fiscal year end, fiscal year set-up, calendar year end and professional register.
- Determines needs of users; assists in designing systems to be programmed.
- Revises existing programs to reflect changes in system; writes program documentation or revises existing documentation; designs new screens.
- Answers technical questions from users; modifies job controls to accommodate non-routine or new run requests.
- Performs related work as required.

SUPERVISORY RESPONSIBILITIES: Office personnel in absence of Director of Computer Services.

QUALIFICATION REQUIREMENTS: *To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

EDUCATION AND/OR EXPERIENCE: A minimum of two-year college degree with major course work in computer science. One year of working experience helpful.

LANGUAGE SKILLS: Ability to read, analyze and interpret general business periodicals, professional journals, technical procedures or governmental regulations. Ability to write reports and procedure manuals. Ability to effectively present information and respond to questions from groups of administrators and staff.

MATHEMATICAL SKILLS: Ability to work with mathematical concepts such as probability and statistical inference. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

POSITION TITLE ~~Senior~~ Accounts Payable Clerk
DEPARTMENT Business Services
REPORTS TO. Purchasing/Accounting Manager

SUMMARY: Processes Accounts Payable and maintains associated vendor and invoice files for the District.

ESSENTIAL DUTIES AND RESPONSIBILITIES: (other duties may be assigned)

- Reviews, processes and pays all authorized invoices. Ensures timely entry of data to automated system.
- Maintains vendor file including vendor numbers and responds to vendor inquiry regarding payment.
- Maintains files of paid and unpaid invoices and purchase orders.
- Assists with annual audit.
- Prepares verifies and distributes checks; files copies.
- Prepares information in response to ad hoc requests for payment histories.
- Assists with annual Student Processing/Registration.
- Performs clerical duties such as typing, photocopying and distributing mail.
- Responds to telephone inquiries, supplies information to callers, and records messages.
- Processes and disperses all District Purchase Orders.
- Phones in repairs for business machines.
- Back-up for Accounts Payable Clerk.

SUPERVISORY RESPONSIBILITIES: None

QUALIFICATION REQUIREMENTS: *To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

EDUCATION AND/OR EXPERIENCE: High School Graduate or equivalent. Knowledge of accounting/bookkeeping procedures helpful.

LANGUAGE SKILLS: Ability to read and interpret documents such as safety rules and operating and maintenance instructions; ability to write routine reports and correspondence; and ability to speak effectively with vendors, administrators and staff.

MATHEMATICAL SKILLS: Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, and percentages.

REASONING ABILITY: Ability to apply common sense understanding to carry out instructions furnished in written or oral form. Ability to deal with problems involving several concrete variables in standardized situations.

OTHER SKILLS AND ABILITIES: Personal Computer and Mainframe spreadsheet experience. Technical skills to program/repair telecommunications. Ability to perform duties with awareness of all District requirements and Board of Education policies.

POSITION TITLE: Payroll Bookkeeper
DEPARTMENT: Business Services
REPORTS TO: Purchasing/Accounting Manager

SUMMARY: Works independently while providing accurate and systematic payroll services.

ESSENTIAL DUTIES AND RESPONSIBILITIES: (other duties may be assigned)

- Processes payroll data for all school district employees and maintains accurate, up-to-date files of all payroll information.
- Computes deductions, hours worked, rate, and totals for balancing.
- Prepares, verifies, and distributes checks.
- Prepares and controls the electronic transfers of payroll checks.
- Distributes payroll deductions in compliance with local, State and Federal statutes.
- Prepares required governmental reports: IMRF and TRS retirement, IRS, W-2, etc.
- Balance District Financial statement as it relates to Payroll, IMRF, FICA, and Medicare. This information is presented to the Board of Education monthly and is used to balance the District finances with the Township Treasurer.
- Prepares special statistical reports on payroll costs for use in budgeting and personnel.
- Processes mortgage verifications and final salary affidavits.
- Distributes payroll deductions to numerous annuity companies, credit union and Flex Spending Account.
- Answers telephone and directs inquiries from employees and vendors.

SUPERVISORY RESPONSIBILITIES: None

QUALIFICATION REQUIREMENTS: *To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

EDUCATION AND/OR EXPERIENCE: High School Graduate or equivalent. Knowledge of accounting/bookkeeping experience necessary; payroll experience helpful.

LANGUAGE SKILLS: Ability to read and interpret documents; ability to write routine reports and correspondence; and ability to speak effectively with vendors, administrators and staff.

MATHEMATICAL SKILLS: Ability to calculate figures and amounts such as commissions, proportions, and percentages.

REASONING ABILITY: Ability to apply common sense understanding to carry out instructions furnished in written or oral form. Ability to deal with problems involving several concrete variables in standardized situations.

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 00-01	OASDI Medicare	IMRF	Insurance Medical	Insurance 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.

444152

INVOICE 7890

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

INVOICE DATE December 12, 2000

CUSTOMER ORDER NO. 032897

SOLD TO:

Attn: Business Office
Lyons Township High School
100 S. Brainard Avenue
LaGrange, IL 60525

SHIP TO:

Same
Attn: Ilona/Room 108

SALESPERSON	TAX EXEMPT NO.	DATE SHIPPED	SHIP VIA	F.O.B.
PL		12-7-00	UPS	

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE		PER	AMOUNT	
10,000	11,000	Imprinted #10 Custom Window Envelopes for "L.T.H.S.-	42	75	M	427	50
		Business Office"; Prints in Black Ink on 24# White					
		Wove with an Inside Blue Security Tint Inside a					
		Custom Window Size and Placement					

PAID
DEC 20 2000

TERMS: NET 15 DAYS

SUB-TOTAL	427	50
TAX	Exempt	
FREIGHT	29	79
TOTAL	457	29

Thank You

DELIVERY

_____ PARTIAL X COMPLETE

WE ARE NOT SUBJECT TO FEDERAL OR STATE RETAIL TAX

ALL DELIVERY CHARGES MUST BE PREPAID

FOR BUDGET PURPOSES ONLY
INVOICE AT CURRENT SCHOOL DISCOUNTED PRICES

CONDITIONS:
1. THIS ORDER NUMBER MUST APPEAR ON ALL INVOICES AND SHIPMENTS TO AVOID DELAY IN PAYMENT.
2. BILL TO LYONS TOWNSHIP HIGH SCHOOL, 100 S. BRAINARD, LA GRANGE, IL 60525-2100
3. SEND ALL INVOICES TO THE ATTENTION OF THE BUSINESS OFFICE; DO NOT SEND INVOICES TO DEPARTMENTAL OFFICES OR PERSONNEL.
4. INVOICES SUBJECT TO YOUR USUAL DISCOUNT IF PRESENTED AT THE FIRST MEETING OF THE BOARD OF EDUCATION FOLLOWING RECEIPT OF INVOICE.
5. DO NOT OVERSHIP OR SUBSTITUTE WITHOUT PRIOR PURCHASING DEPARTMENT APPROVAL.

AB-22-0291

ALPHABETICAL

INVOICE 8074

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

INVOICE DATE May 25, 2001

CUSTOMER ORDER NO. 1261

01 MAY 30 AM 7:30

SOLD TO:

Attn: Business Office
Lyons Township High School
100 S. Brainard Avenue
LaGrange, IL 60525

SHIP TO:

Same
Attn: Stockroom

SALESPERSON	TAX EXEMPT NO.	DATE SHIPPED	SHIP VIA	F.O.B.
PL		5-18-01	UPS	

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE		PER	AMOUNT	
10,000	10,500	1 Color Custom #10 "Payroll Window Envelopes";	448	88	Net	448	88
		Prints in Black Ink on 24# White Wove with a					
		Custom Window and Placement and with an Inside					
		Blue Security Tint					
		500 Extra Envelopes Shipped at NO CHARGE					

received per Gina Shadle

MAY 31 2001

TERMS: NET 15 DAYS

SUB-TOTAL	448	88
TAX	Exempt	
FREIGHT	40	00
TOTAL	488	88

Thank You

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

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 01-02	OASDI Medicare	IMRF	Insurance Medical	Insurance Life	Total
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.

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.

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

01 AUG -7 AM 7:48

SOLD TO:
Attn: Business Office
Lyons Township High School
100 S. Brainard Avenue
LaGrange, IL 60525

SHIP TO:
Same
Attn: Debbie Cook/Room 108

SALESPERSON	TAX EXEMPT NO.	DATE SHIPPED	SHIP VIA	F.O.B.
PL		7/25/01	UPS	

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE		PER	AMOUNT	
5000	5000	Imprinted "#10 Custom Accounts Payable Window	60	25	M	301	25
		Envelopes"; Prints in Black Ink on 24# White Wove					
		with a Standard Inside Blue Tint					

PAID
AUG 30 2001

Received in stock
per G. Shadle

TERMS: NET 15 DAYS

SUB-TOTAL	301	25
TAX	Exempt	
FREIGHT	15	77
TOTAL	317	02

Thank You

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.
4. 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

INVOICE 8354

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

INVOICE DATE March 21, 2002

CUSTOMER ORDER NO. 22656

02 APR -2 AM 10:39

SOLD TO:

Attn: Business Office
Lyons Township High School
100 S. Brainard Avenue
LaGrange, IL 60525

SHIP TO:

Same
Attn: Deb Cook/Storeroom

SALESPERSON	TAX EXEMPT NO.	DATE SHIPPED	SHIP VIA	F.O.B.
PL		3-18-02	UPS	

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE		PER	AMOUNT	
10,000	10,000	#10 Custom "Check Window Envelopes"; Prints in Black	43	75	M	437	50
		Ink on 24# White Wove with a Standard Inside Blue					
		Security Tint; Custom Window And Placement					

PAID
APR 09 2002

TERMS: NET 15 DAYS

Thank You

DELIVERY

____ PARTIAL X COMPLETE

SUB-TOTAL	437	50
TAX	Exempt	
FREIGHT	32	87
TOTAL	470	37

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.
4. 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.
5. 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

Memorandum

To: Robert Healy

From: Harold Hiring

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
- Paper communications 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.

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

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 Ludwig Business Forms for envelopes used for payroll and accounts payable							$ 2,939
						TOTAL	$ 168,554

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

2004

6.2 +1.45 6.680 PPO Single

	Salary 03-04	OASDI Medicare	IMRF	TRS	Medical Insurance	Life Insurance	Total
Database Administrator (75%) 71604	$ 51,638	$ 3,950	$ 3,305		$ 3,336	$ 261	$ 62,489
Accounts Payable							
Bookkeeper 34 443.33	$ 33,119	$ 2,534	$ 2,120		$ 12,137	$ 50	$ 49,959
Payroll Specialist 39775.20	$ 38,245	$ 2,926	$ 2,448		$ 8,227	$ 50	$ 51,896
Accounts Manager (15%)	$ 9,387			$ 999	$ 667	$ 350	$ 11,403
54000							*$ 175,747*

2006

Bruce 57,390.90
Debbie 34,310.32
Lisa 41 927.04
Kathy 62,400.00
MA 43,242.48

6.2
1.45
8.82

D204-00216

INVOICE 8603

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

03 JAN 16 AM 9:10

INVOICE DATE January 13, 2003

CUSTOMER ORDER NO. 31912

SOLD TO:

Attn: Business Office
Lyons Township High School
100 S. Brainard Avenue
LaGrange, IL 60525

SHIP TO:

Same
Attn: Deb Cook/Storeroom

SALESPERSON	TAX EXEMPT NO.	DATE SHIPPED	SHIP VIA	F.O.B.
PL		1-8-03	UPS CWT	

QUANTITY ORDERED	QUANTITY SHIPPED	DESCRIPTION	UNIT PRICE		PER	AMOUNT	
35,000	38,000	#10 Custom "Check Window Envelopes"; Prints in Black	30	25	M	1149	50
		Ink on 24# White Wove with a Standard Inside Blue					
		Security Tint; Custom Window and Placement					

PAID
JAN 17 2003

TERMS: NET 15 DAYS

SUB-TOTAL	1149	50
TAX	Exempt	
FREIGHT	55	90
TOTAL	1205	40

Thank You

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.

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	3,042.60	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
						$184,568.48

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

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.

District	6/30/2005	6/30/2006
101	$11,971,408.83	$12,297,000.03
102	$28,196,462.00	$25,582,652.33
103	$22,656,170.51	$23,218,834.09
104	$16,015,978.94	$17,948,816.10
105	$15,550,783.91	$12,581,984.14
106	$16,084,343.97	$15,518,083.16
107	$10,509,369.15	$10,070,253.37
108	$4,765,240.24	$3,489,369.73
109	$24,431,446.25	$23,599,076.08
204	$59,967,953.39	$52,660,293.44
2045	$16,153,006.16	$16,873,357.90
217	$27,252,017.21	$26,539,133.96
999	$1,996,311.01	$1,022,195.52
	$255,550,491.57	$241,401,049.85

To: KATHY MOLAN
FROM: BOB HEALY

5/30/2007

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									$ 994.96
	$224,577.60	$ 13,923.81	$ 3,256.38	$ 19,897.58	$ 43,432.01	$ 1,477.08	$ 306,564.45		$ 206,436.44

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?

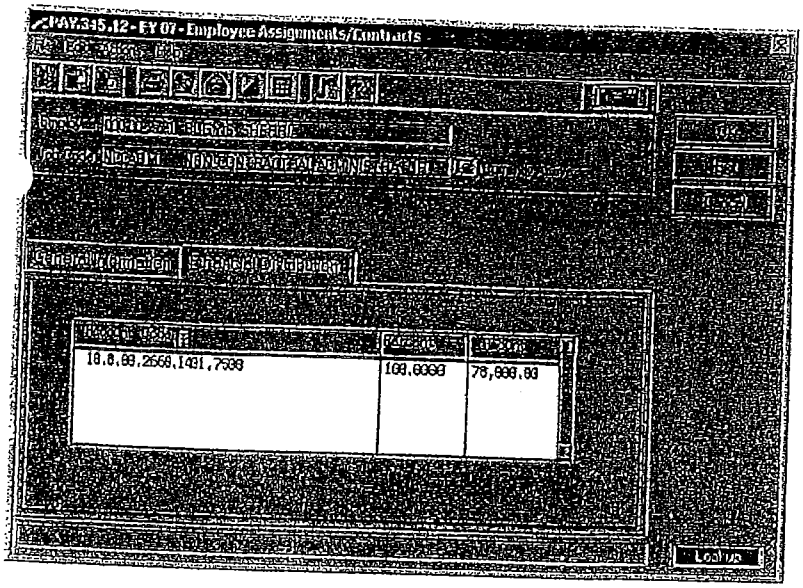
	MED	LIFE	LTD
Kathy Moran	$11622.19/yr	$172.92/yr	$465.24/yr
Lisa Touloumis	$11622.19/yr	$39.60/yr	—
Debbie Cook	$12672.83/yr	$39.60/yr	—
Sherri Bugyis	$11622.19/yr	$205.92/yr	$553.80/yr

What was Lisa's old amount

Thanks,
Kathy

Lisa Couple . $7514.80

5/30/2007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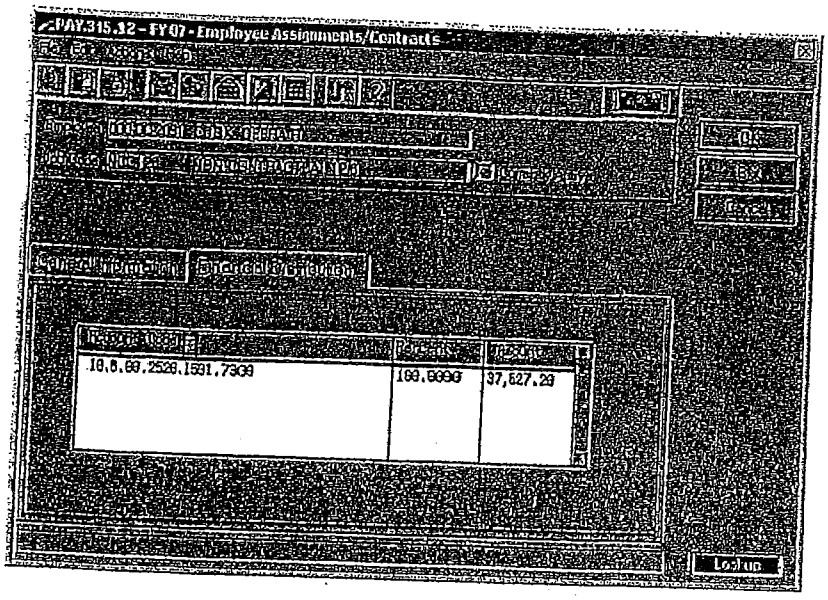
78,000.00
Logitus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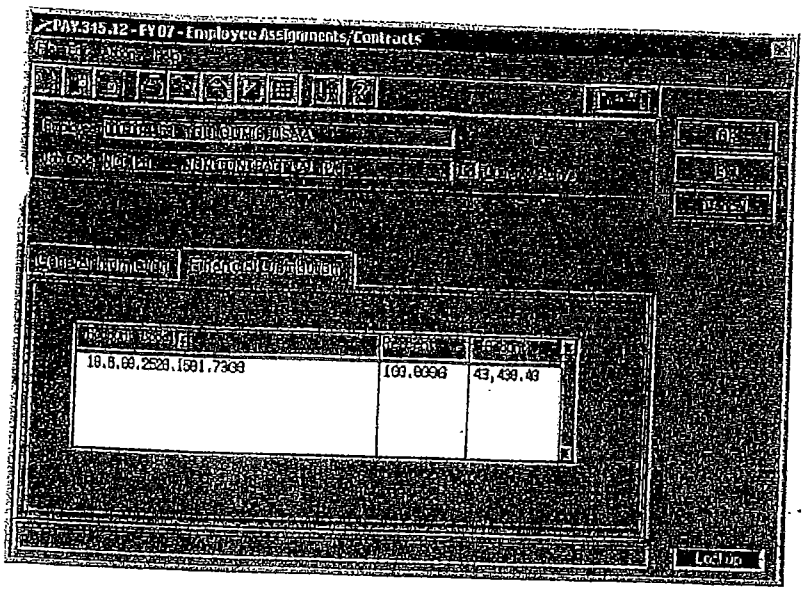
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Lookup

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									$ 994.96
	$224,577.60	$ 13,923.81	$ 3,256.38	$ 19,897.58	$ 43,432.01	$ 1,477.08	$ 306,564.45		$ 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

CDW·G The Right Technology. Right Away.™
VISIT CDWG ON THE INTERNET www.cdwg.com

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

OUR PART NO.	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL
326473	TROY MICR 9000 9050 TONER CART Manufacture Part Number: 02-81081-001	1	1	0	$596.99	$596.99

14 NOV 2006 AM 8:12

01/15

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	SHIP VIA	PURCHASE ORDER NO.	CUSTOMER NO.
11/03/2006	UPS Ground (1- 2 day)	71430	191500

SALESPERSON
KEVIN MCMAHON
847-371-7113
kevinom@cdwg.com

SHIP TO:
LYONS TOWNSHIP HIGH SCHOOL
LISA TOULOUMIS
100 S BRAINARD AVE
LA GRANGE IL 60525-2100

SALES ORDER NUMBER
DNQ6649

PRODUCT SUBTOTAL	$596.99
SHIPPING	$12.99
SALES TAX	$0.00
INVOICE AMOUNT	$609.98
AMOUNT DUE	$609.98

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

D204-00246

CDW·G™ The Right Technology. Right Away.™
VISIT CDWG ON THE INTERNET www.cdwg.com

INVOICE DATE	INVOICE NUMBER	INVOICE TERMS	DUE DATE
12/11/2006	CTP6937	NET 30 Days-Gov't/Ed	01/10/2007

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	$371.99	$371.99

K. Loulaumes Read.

20 DEC 2006 AM 5:05

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	SHIP VIA	PURCHASE ORDER NO.	CUSTOMER NO.
12/07/2006	UPS Ground (1-2 day)	71607	191500

SALESPERSON
KEVIN MCMAHON
847-371-7113
kevimom@cdwg.com

SHIP TO:
LYONS TOWNSHIP HIGH SCHOOL
KAREN R BROWN
100 S BRAINARD AVE
LA GRANGE IL 60525-2100

SALES ORDER NUMBER
DVN8878

PRODUCT SUBTOTAL	$371.99
SHIPPING	$12.99
SALES TAX	$0.00
INVOICE AMOUNT	$384.98
AMOUNT DUE	$384.98

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

D204-00247

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									$ 781.01
	$245,077.30	$ 15,194.79	$ 3,553.62	$ 20,390.43	$ 41,834.89	$ 1,608.96	$ 327,659.99		$ 220,828.01

D204-00252

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 Touloumis	10,225.81	39.60		
F-BCS	Deb Cook	11,157.46	39.60		
S-PPO	Mary Ann Morici	3212.91	39.60		
F-PPO	Lottie Komperda	10,225.81	39.60		
F-PPO	Sherri Bugyis	10,225.81	224.40	604.80	

Thanks,
Kathy

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

D204-00258

	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

CDW·G™ The Right Technology. Right Away.™

VISIT CDWG ON THE INTERNET

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 HICR 8000 5SI TONER CART Manufacture Part Number: 02-17981-001	1	1	0	$385.99	$385.99

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	SHIP VIA	PURCHASE ORDER NO.	CUSTOMER NO.
11/25/2008	FEDEX Ground	91564	191500

SALESPERSON
KEVIN MCMAHON
847-371-7113
kevimcm@cdwg.com

SHIP TO:
LYONS TOWNSHIP HIGH SCHOOL
DEBBIE COOK
100 S BRAINARD AVE
LA GRANGE IL 60525-2100

SALES ORDER NUMBER
MMS1197

PRODUCT SUBTOTAL	$385.99
SHIPPING	$0.00
SALES TAX	$0.00
INVOICE AMOUNT	$385.99
AMOUNT DUE	$385.99

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

D204-00260

CDW·G 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-Govt/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

PAID
MAY 19 2009
BY:

ACH INFORMATION: THE NORTHERN TRUST
50 SOUTH LASALLE STREET
CHICAGO, IL 60675
ROUTING NO.: 071000152
ACCOUNT NAME: CDW GOVERNMENT INC
ACCOUNT NO.: 8105T

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

ORDER DATE	SHIP VIA	PURCHASE ORDER NO.	CUSTOMER NO.
05/07/2009	UPS Ground (1-2 day)	92528	191500

SALESPERSON
KEVIN MCMAHON
847-371-7113
kevimcm@cdwg.com

SHIP TO:
LYONS TOWNSHIP HIGH SCHOOL
KAREN BROWN
100 S BRAINARD AVE
LA GRANGE IL 60525-2100

SALES ORDER NUMBER
NTS2720

PRODUCT SUBTOTAL	$385.03
SHIPPING	$9.99
SALES TAX	$0.00
INVOICE AMOUNT	$395.02
AMOUNT DUE	$395.02

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

D204-00261

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainard 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									$ 385.99
	$291,034.52	$ 18,044.14	$ 4,220.00	$ 24,214.07	$ 56,099.01	$ 3,184.50	$ 396,796.24		$ 283,535.26

ORIGINAL INVOICE

Office DEPOT

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

FEDERAL ID:59-2663954

451819

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:

005108-000249

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

SHIP TO:

000249

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

ACCOUNT NUMBER	PO #	SHIP TO ID	ORDER NUMBER	ORDER DATE	SHIPPED DATE
28502485	100846 — Close P.O.	NORTH CAMP	486350939001	27-AUG-09	31-AUG-09
BILLING ID / ACCOUNT ~~MANAGER~~ / ~~RELEASE~~		ORDERED BY	DESKTOP	ACCT #	
173346		STONE , PATTY		2520.4100.7300 ✓	

CATALOG ITEM #/ MANUF CODE	DESCRIPTION/ CUSTOMER ITEM #	U/M TAX	QTY ORD	QTY SHP	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

005108-000249

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.

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

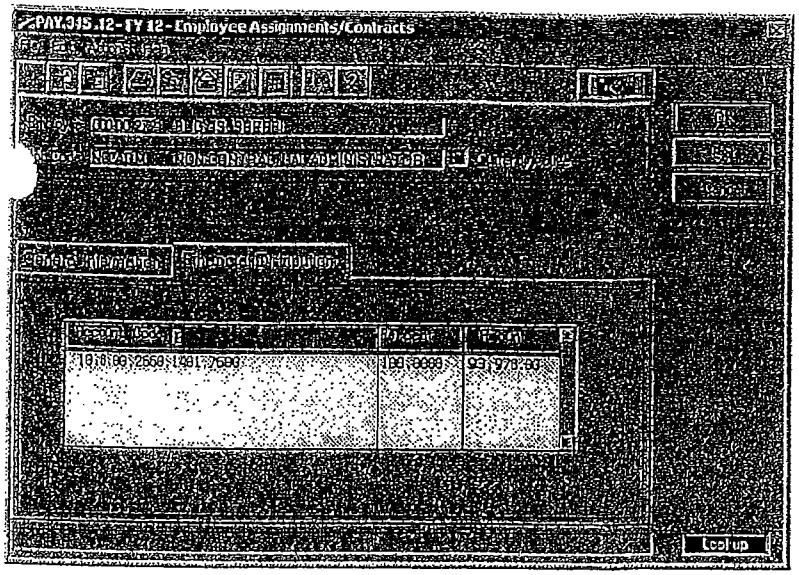
Following is a list of District 204 responsibilities that are a direct cost of the Township Treasurer's Office

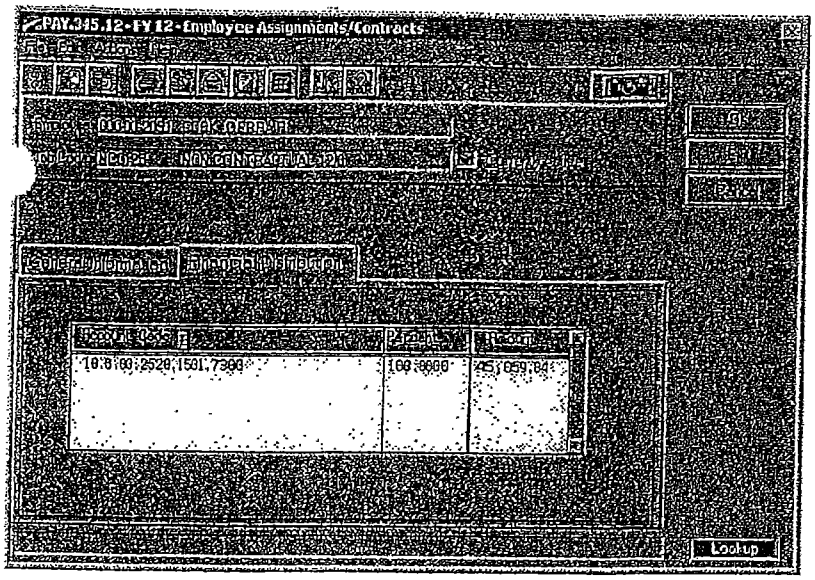
- Payroll and Accounts Payable bank reconciliation
- Balance monthly General Ledger totals between Treasurer and LTHS
- Provide printing costs for envelopes for payroll and accounts payable checks.
- Annual salary and benefit costs for 4 employees as per attached invoice

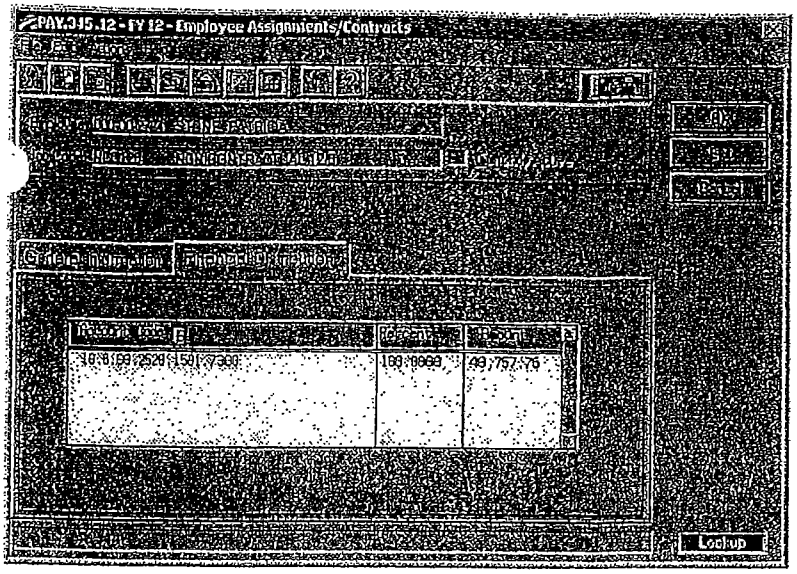
Payment of attached invoice will be deferred and reviewed next fiscal year.

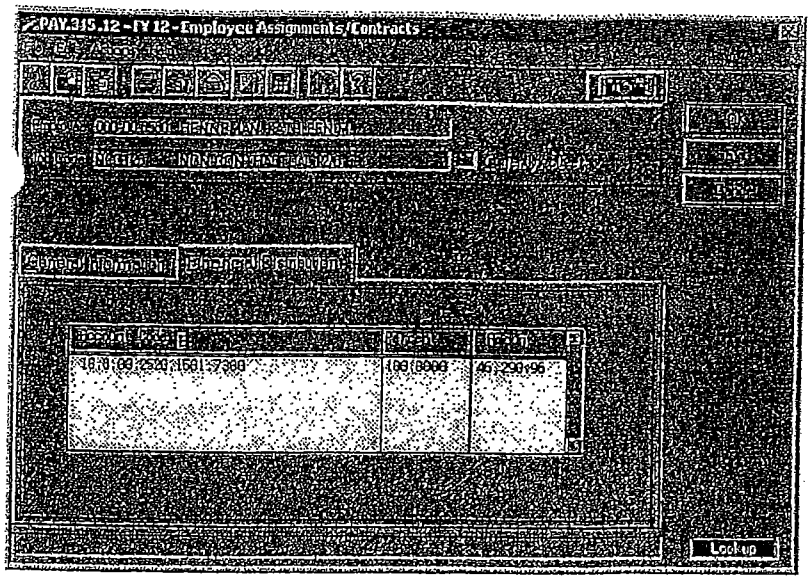
LYONS TOWNSHIP HIGH SCHOOL DISTRICT 204
COSTS FOR 2011-12

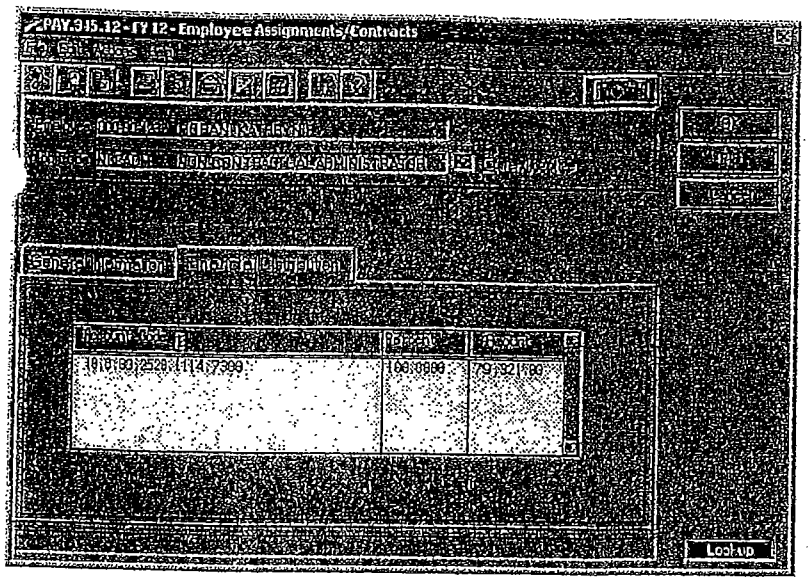
	Salary 11-12	OASDI 6.2%	Medicare 1.45%	IMRF 8.32%	Medical Insurance	Life & LTD	Total	Percent Applied	Total
Database Administrator	$ 93,978.00	$ 5,826.64	$ 1,362.68	$ 7,818.97	$ 12,235.40	$ 306.36	$121,528.05	75%	$ 91,146.03
Accounts Payable Bookkeeper	$ 45,059.04	$ 2,793.66	$ 653.36	$ 3,748.91	$ 13,399.26	$ 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**

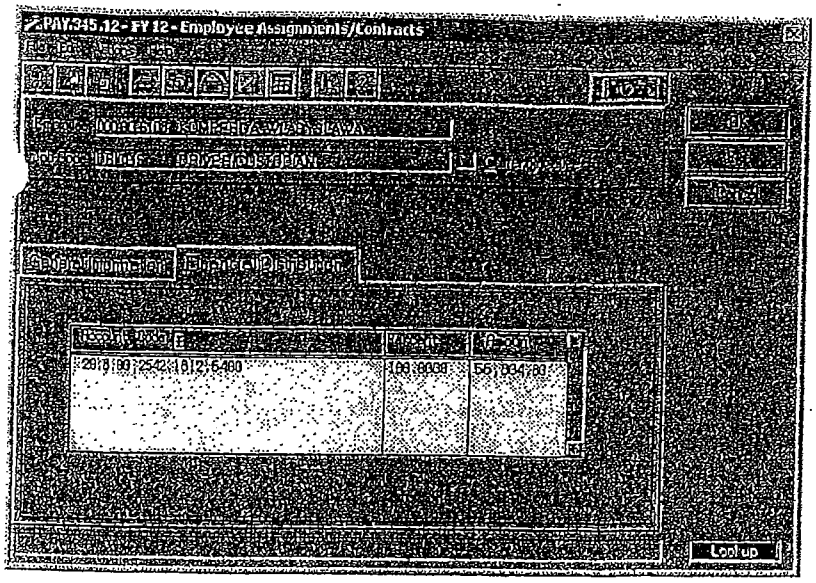

PAY.315.12 - TY 12 - Employee Assignments/Contracts
Lookup

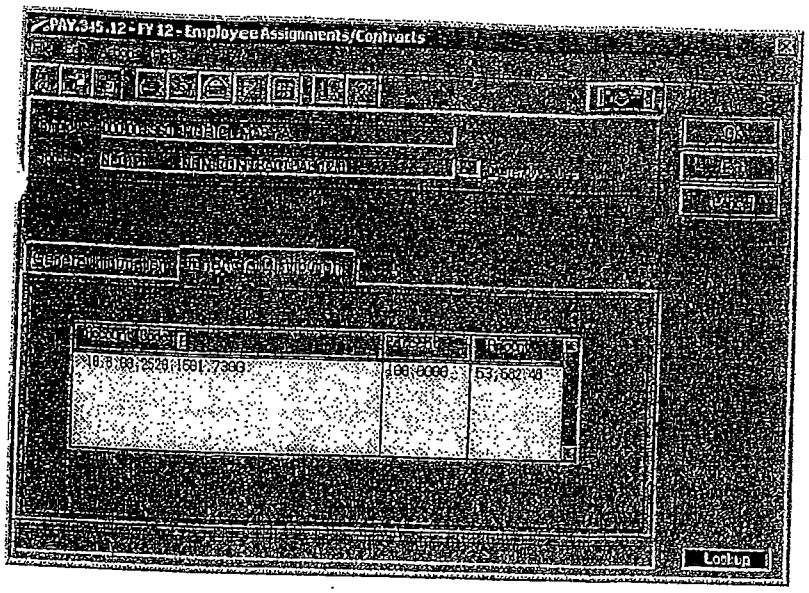

PAY.345.12-FY12-Employee Assignments/Contracts
Lookup


PAY.015.12 - FY 12 - Employee Assignments/Contracts
Lookup


PAY.315.12 - FY 12 - Employee Assignments/Contracts
Lookup


PAY.945.12 - FY 12 - Employee Assignments/Contracts
Lookup


PAY.345.12 - FY 12 - Employee Assignments/Contracts
Lookup


PAY.345.12 - FY 12 - Employee Assignments/Contracts
Lookup

INVOICE DATE	INVOICE NUMBER		
07/20/10	THR1890	Net 30 Days	08/19/10
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:		
KEVIN MCMAHON 847-371-7113 kevimcm@cdwg.com	LYONS TOWNSHIP HIGH SCHOOL DEB COOK - 108 100 S BRAINARD AVE LA GRANGE IL 60525-2100	SUBTOTAL	$385.99
		SHIPPING	$11.18
SALES ORDER NUMBER		SALES TAX	$0.00
VDG2997		AMOUNT DUE	$397.17

CDW·G

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

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

CERTIFICATE OF SERVICE

Jay R. Hoffman, an attorney, certifies that on March 8, 2017, he caused the foregoing pleading to be served by email on the following attorneys:

Gerald E. Kubasiak
kubasiak@millercanfield.com
Steven J. Rotunno
rotunno@millercanfield.com
Barry P. Kaltenbach
kaltenbach@millercanfield.com
Gretchen M. Kubasiak
kubasiakg@millercanfield.com
Miller, Canfield, Paddock and Stone, P.L.C.
Suite 2600
225 W. Washington St.
Chicago, IL 60606

s/Jay R. Hoffman

EXHIBIT 22

1 STATE OF ILLINOIS)
2) SS:
3 COUNTY OF C O O K)
4 IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
5 COUNTY DEPARTMENT - CHANCERY DIVISION
6 TOWNSHIP TRUSTEES OF SCHOOLS)
7 TOWNSHIP NORTH, RANGE 12 EAST,)
8)
9 Plaintiff/Counter-Defendant,)
10)
11 vs.) No. 13 CH 23386
12)
13 LYONS TOWNSHIP HIGH SCHOOL)
14 DIST. 204,)
15)
16 Defendant/Counter-Plaintiff.)
17 _____)
18 REPORT OF PROCEEDINGS at the motion of
19 the above-entitled cause before the Honorable
20 SOPHIA H. HALL, Judge of said Court, at the
21 Richard J. Daley Center, Room 2301, on the 20th
22 day of February, 2018, at the hour of 11:00 a.m.
23 Reported By: Gina M. Callahan, CSR
24 License No.: 084-003623

EXHIBIT
22

1 APPEARANCES:

2 MILLER, CANFIELD, PADDOCK AND STONE, P.C.

3 BY: MR. BARRY P. KALTENBACH and

4 MR. GERALD E. KUBASIAK

5 Chicago, Illinois 60606

6 (312) 460-4231

7 kaltenbach@millercanfield.com

8 kubasiak@millercanfield.com

9 On behalf of the Township Trustees;

10

11 LAW OFFICES OF JAY R. HOFFMAN, by

12 MR. JAY R. HOFFMAN

13 20 North Clark Street, Suite 2500

14 Chicago, Illinois 60602

15 (312) 899-0899

16 jay@hoffmanlegal.com

17 On behalf of LTSD.

18

19

20

21

22

23

24

1 THE COURT: Okay TTO versus Lyons.
2 MR. HOFFMAN: Here, Judge. Jay Hoffman
3 for the defendant LTSD.
4 MR. KALTENBACH: Good morning. Barry
5 Kaltenbach for plaintiff TTO and Gerald Kubasiak
6 is also with me.
7 THE COURT: Oh. He gave your name?
8 MR. KUBASIKA: Yes.
9 THE COURT: All right. The reason I
10 called you in earlier is that I don't have a
11 written opinion for you, but I do need to tell
12 you what's going on with it, just so you have
13 some idea where I think this is with respect to
14 the Statute of Limitations.
15 I'm going to deny the motion for
16 Statute of Limitations without prejudice because
17 I think there is some factual matters that may
18 have a bearing on whether or not a Statute of
19 Limitations will apply. And it may be that I
20 just don't have that information and it is
21 available somewhere else or not.
22 So this was a motion for partial
23 summary judgment of the Statute of Limitations
24 issue. Usually that comes up in a Motion to

1 Dismiss, but I understand why it didn't happen.
2 So again repeating, the Court denies
3 the motion without prejudice.
4 So the factual issues arise around how
5 the tax collections are handled. You kind of
6 leapt into the middle of this, so there is a lot
7 about just how the money is handled piece by
8 piece by piece.
9 So the township, I gather, collects the
10 taxes. I gather that. Not a great deal of
11 conversation. I did look at the statute and
12 maybe I missed it, but the township collects the
13 taxes. And then the township trustees, the
14 school trustees, they have a treasurer who is
15 designated to do all the money handling. And
16 pursuant to statute, there are various
17 provisions about how the money that's collected
18 is to be managed and how the items are
19 distributed, more in a conclusory fashion
20 they're supposed to do this. So here's where
21 the questions come up.
22 So dealing with the investment income,
23 the investment income apparently is -- and I'm
24 going to use this as an analogy because it

1 helped me. If the analogy doesn't fit what is
2 happening actually, then let me know. But I
3 think of the treasurer, and I'm going to talk
4 about the trustees as like a bank. They are --
5 and they have custody like a bank has of monies
6 in their depositor's accounts.
7 So using that as the analogy, the bank,
8 as custodian of the money, has no trusteeship
9 duties as custodian and the depositors like --
10 this is my understanding of it. And the
11 depositors, like each of the districts, have
12 their own bank account.
13 So any money which is to be distributed
14 from the district's bank account is distributed
15 pursuant to the order of the accountholder, the
16 district's. And the fact that the treasurer --
17 let's just use the treasurer for the trustees is
18 a second signer on the account, it is just that
19 because, I guess, there is a real bank that has
20 the monies on deposit. Okay. So -- but the
21 relationship between the treasurer and the
22 districts is over accounts that are depositing
23 into with the collections.
24 So then I'm asking myself how is the

1 money moved around? So apparently, the statute
2 allows for the treasurer to take the agency
3 accounts and put them into one big account to
4 invest the monies, and then the treasurer will,
5 as the income comes in on the combined
6 investment account which contains the district's
7 money that has already been distributed to the
8 districts, then those monies are distributed. I
9 don't know if there is any trusting around that.
10 It doesn't -- and if it is a trust account, then
11 it would have to be very specific that there is
12 a trust.
13 Let me cut to the chase in a moment. I
14 don't see anything that indicates that the
15 treasurer is holding -- at this point holding
16 any money in trust subject to the treasurer's
17 discretion as to how they might spend things.
18 It just seems to me the treasurer is moving the
19 district's monies according to the statutory
20 requirements. So I'm not seeing that.
21 So that means the issue of the Statute
22 of Limitations, in my view, at this point is not
23 going to be resolved by saying the Statute of
24 Limitations doesn't apply because there is some

1 trust account happening.
2 All right. So now we get to what
3 remains is whether there is a public interest
4 exemption. Yes. And it would seem to me that
5 there is a public interest exemption because,
6 from what I can tell from how the monies are
7 moving, because the district's -- and this case
8 is kind of backwards in a way. But the monies
9 in the district accounts or however they're
10 being moved, the people have an interest in
11 them. So it would seem that whatever is going
12 to happen here, there is a public interest
13 exemption. So it would seem that that doesn't
14 apply based upon what I can see. The investment
15 income is of interest, and that's a different
16 kind of account. I don't know. More
17 information has to be had about that.
18 Then the operating expenses. How are
19 the operating expenses paid? It would seem that
20 the distribution of the operating expenses are
21 connected to the whether or not the audit
22 payments to -- let me back up.
23 Moving to the audit expenses, the audit
24 expenses seem -- of Lyons Township seem to come

1 out of the operating income. And so if the
2 audit expenses were properly paid or not paid,
3 it would affect the percentages that were being
4 distributed from the operating income. Though
5 these two pots of money are treated separately,
6 they are connected, because I think that the
7 only question here is because the audit expenses
8 for Lyons Township is being paid out of -- is
9 being paid as a part of the operating expenses
10 of the treasurer's office, as such, then that
11 affects the portion that everybody is paying to
12 reimburse for the operating expenses.
13 I know this sounds a little confusing
14 as I'm expressing this, but that's because it is
15 not totally clear how the monies are traveling.
16 And in any event, with respect to the elements
17 of the public interest exception as is set up,
18 those elements seem to be based on -- and they
19 look like they are separate ones -- the effect
20 of the interest on the public, the handling of
21 that money does have an interest in the public
22 in terms of the monies available to address the
23 operation of the schools. Clearly, a connection
24 there, unlike the so-called insurance premium

1 issue in the other case that was cited which was
2 the King case, the Champaign County Forest
3 Preserve District Versus King. This is a
4 different situation. And the King facts don't
5 fit this one.
6 There is an obligation of the
7 governmental unit to act on behalf of the
8 public, it appears, and the extent to which the
9 expenditure -- my understanding of that language
10 is how much money is involved here. And that
11 extent of expenditure is there is a lot of money
12 involved here. So I think that the Statute of
13 Limitations does not prevent the trustees from
14 pursuing this.
15 Now, there are a lot of other questions
16 in the cause of action that I think we still end
17 up having to get to, but this was intended to
18 narrow what's at stake. And based upon what's
19 been presented here, I do not see a basis for it
20 narrowing it.
21 MR. KUBASIAK: Thank you, your Honor.
22 You probably don't have too many cases that go
23 back to the 1800s that we have to reply upon.
24 THE COURT: And it was fascinating

1 looking at. And I looked at the -- spent a lot
2 of time looking at the District 5, District 1
3 case.
4 MR. KUBASIAK: Yes, yes.
5 THE COURT: And District 5 District 1 is
6 really kind of different. It doesn't help in a
7 sense, because it was a fight between District 5
8 who already -- where the money had already
9 been -- it was district --
10 MR. KALTENBACH: It was District 5's
11 money but given to District 1.
12 THE COURT: It was District 5's money
13 given to District 1. And I bet that even the
14 judges who were deciding that one were having
15 difficulty because the language was not totally
16 clear, even in the way they wrote it.
17 MR. KALTENBACH: It is archaic.
18 THE COURT: Inartfully written is the
19 word for it.
20 MR. HOFFMAN: So before the order, your
21 Honor.
22 THE COURT: I'm going to deny it.
23 MR. HOFFMAN: Without prejudice.
24 THE COURT: Summary judgment for

1 application of the Statute of Limitations
2 without prejudice.
3 MR. HOFFMAN: Without prejudice based
4 upon -- well --
5 MR. KALTENBACH: The reasoning of the
6 Court.
7 MR. HOFFMAN: Subject to proof being
8 presented at trial.
9 MR. KALTENBACH: Well, without
10 prejudice.
11 MR. HOFFMAN: Without prejudice.
12 THE COURT: So that takes care of that.
13 (Whereupon, these were all the
14 proceedings had at this time.)
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STATE OF ILLINOIS)
) SS:
COUNTY OF C O O K)

Gina Callahan, being first duly sworn, on oath says that she is a court reporter doing business in the City of Chicago; and that she reported in shorthand the proceedings of said hearing, and that the foregoing is a true and correct transcript of her shorthand notes so taken as aforesaid, and contains the proceedings given at said hearing.

Gina Callahan

Gina Callahan, CSR

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