

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)	Calendar 14
DISTRICT 204,)	
)	
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 known 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:

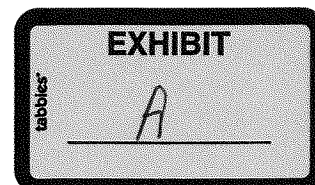
In response to our most recent discussion regarding the possibility of instituting certain measures to balance the efforts of our respective staffs, I would like to elaborate on the issue as explained to me by you and the Board of Education and some proposed possible solutions.

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.



D204-00169

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

Dr. Lisa Beckwith
August 18, 1999
Page 3

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.

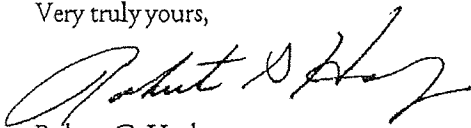
It is important to note that my computer programmer has informed me that the software the Treasurer's office is currently using cannot be run on the AS400 computer.

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

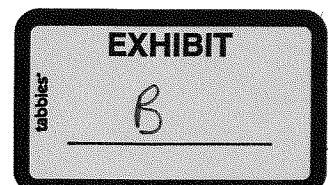
To: Robert Healy
From: Lisa Beckwith
Date: February 29, 2000
Re: Treasurer's Office Responsibilities

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

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



Memorandum

To: Robert Healy

From: Lisa Beckwith

Date: February 29, 2000

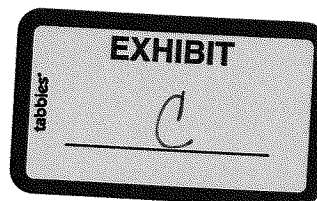
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Total	\$86,258	\$6,598	\$6,375	\$7,028	\$144	\$106,403

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



D204-00176

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
DEPARTMENT
REPORTS TO:

Senior Accounts Payable Clerk
Business Services
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:
DEPARTMENT:
REPORTS TO:

Payroll Bookkeeper
Business Services
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	OASDI		Insurance	Insurance	
	<u>00-01</u>	<u>Medicare</u>	<u>IMRF</u>	<u>Medical</u>	<u>Life</u>	<u>Total</u>
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.

INVOICE 7890

LADWIG BUSINESS FORMS, INC.

1030 S. LaGrange Road

Suites 6 and 7

LaGRANGE, ILLINOIS 60525

(708) 352-2070

FAX: (708) 352-2086

SOLD TO:

INVOICE DATE December 12, 2000

CUSTOMER ORDER NO. 032897

SHIP TO:

Attn: Business Office

Lyons Township High School

100 S. Brainard Avenue

LaGrange, IL 60525

Same

Attn: Ilona/Room 108

[illegible]

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

ATIONS:

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

SOLD TO:

INVOICE DATE May 25, 2001

CUSTOMER ORDER NO. 1261

01 MAY 30 AM 7:30

SHIP TO:

Attn: Business Office

Same

Lyons Township High School

Attn: Stockroom

100 S. Brainard Avenue

LaGrange, IL 60525

[illegible]

Thank You

TERMS: NET 15 DAYS

DELIVERY

 PARTIAL X COMPLETE

SUB-TOTAL	448	88
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TAX	Exempt
-----	--------

FREIGHT	40	00
---------	----	----

TOTAL	488	88
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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.

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.
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- Annual salary and benefit costs for 3 employees as listed below:

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

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

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.

	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
Invoices paid to Ladwig Business Forms for envelopes used for payroll and accounts payable							\$ 165,615
TOTAL							\$ 2,939
TOTAL							\$ 168,554

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

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

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:

- 1. Payroll and accounts payable bank reconciliation.
- 2. Balance monthly totals between Treasurer and LTFIS.
- 3. Provide printing costs for checks and envelopes for accounts payable, payroll, interest and similar activities.
- 4. The attached invoices were paid by LTFIS. Future invoices will be sent to the Township Treasurer for payment.
- 5. 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.

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

0.2 1.3 0.68
x 2 1.3 0.68
0.2 1.3 0.68

	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 34 775.20	\$ 38,245	\$ 2,926	\$ 2,448		\$ 12,137	\$ 50	\$ 51,896
Accounts Manager (15%)	\$ 9,387			\$ 999	\$ 667	\$ 350	\$ 11,403
							\$ 175,747

2006
Barbara 57,390.90
Debbie 36,310.32
Lisa 41,927.04
Kathy 62,400.00
MA 43,442.48

0.2 1.3 0.68
x 2 1.3 0.68
0.2 1.3 0.68

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	3,042.80	2,656.98	8,226.50	50.00	53,751.49
Accounting Manager (15%)	8,100.00	619.65	541.08	2,070.97	47.00	11,378.70
Printing Expense - see attached						1,717.10
						<u>\$184,568.48</u>

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 Brid Paid	Medical/Dental Brid 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 MOHAN
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	\$224,577.60	\$ 13,923.81	\$ 3,256.38	\$ 19,897.58	\$ 43,432.01	\$ 1,477.08	\$ 306,564.45	\$	\$ 994.96
									\$ 206,436.44

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	\$1622.19/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

D204-00238

PAY.315.12 - FY07 - Employee Assignments/Contracts

Budget:

Contract:

Period	Period	Period
10.0.00.2520.1591.7300	100.0000	37,627.20

PAY 345.12 - FY 07 - Employee Assignments/Contracts

EMPLOYEE: [DECISION SUPPORT USA] [OK] [CANCEL] [PRINT]

CONTRACT: [NONCONTRACTUAL] [OK] [CANCEL] [PRINT]


Contract Number: [] Contract Description: []

Period	Start Date	End Date
10.0.00.2520.1601.7300	100.0000	43,430.40

Logout

LYONS TOWNSHIP HIGH SCHOOL

Business Office • 100 S. Brainerd 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



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

OUR PART NO.

326473

DESCRIPTION

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

QTY
ORD
1

QTY
SHIP
1

QTY
B/O
0

UNIT PRICE
\$596.99

TOTAL
\$596.99

14 NOV 2006 AM 8:12

11/15

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

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

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

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

I HEREBY AGREE TO THE TERMS AND CONDITIONS OF THIS ORDER BY SIGNING AND RETURNING THIS ORDER TO CDW.

D204-00246



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VISIT CDWG ON THE INTERNET www.cdwg.com

INVOICE DATE	INVOICE NUMBER	INVOICE TERMS	DUE DATE
12/11/2006	CTP6937	NET 30 Days-Gov/Ed	01/10/2007

OUR PART NO.

076514

DESCRIPTION

TROY MICR 8000 5SI TONER CART
Manufacture Part Number: 02-17981-001

QTY
ORD

QTY
SHIP

QTY
B/O

UNIT PRICE

TOTAL

1

1

0

\$371.99

\$371.99

*K. Saulsberry
Recd.*

20 DEC 2006 4:05

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 12/07/2006	SHIP VIA UPS Ground (1-2 day)	PURCHASE ORDER NO. 71607	CUSTOMER NO. 191500	PRODUCT SUBTOTAL	\$371.99
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com		SHIP TO: LYONS TOWNSHIP HIGH SCHOOL KAREN R BROWN 100 S BRAINARD AVE LA GRANGE IL 60525-2100		SALES ORDER NUMBER DVN8878	SHIPPING \$12.99
				SALES TAX	\$0.00
				INVOICE AMOUNT	\$384.88
				AMOUNT DUE	\$384.88

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

1/2007 1/2007 1/2007 1/2007 1/2007 1/2007 1/2007 1/2007 1/2007 1/2007

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	\$245,077.30	\$ 15,194.79	\$ 3,553.62	\$ 20,390.43	\$ 41,834.89	\$ 1,608.96	\$ 327,659.99	\$	\$ 781.01
									\$ 220,828.01

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-PPD Kathy Moran	10,225.81	190.08	510.48
F-PPD Lisa Touloumis	10,225.81	39.60	
F-BCS Deb Cook	11,157.46	39.60	
S-PPD Mary Ann Morici	3212.71	39.60	
F-PPD Lottie Komperda	10,225.81	39.60	
F-PPD Sherri Bugyis	10,225.81	224.40	604.80

Thanks,
Kathy

6/9/2009

D204-00253

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	\$285,240.36	\$ 17,684.90	\$ 4,135.99	\$ 23,732.00	\$ 50,358.62	\$ 1,695.12	\$ 382,846.99		\$ 318.80
									\$ 276,744.35

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

10,021.82



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VISIT CDWG ON THE INTERNET

INVOICE DATE		INVOICE NUMBER		INVOICE TERMS		DUE DATE	
12/03/2008		MAX2128		NET 30 Days-Gov/Ed		01/02/2009	
OUR PART NO.	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/O	UNIT PRICE	TOTAL	
076514	TROY MICR 8000 5SI TONER CART Manufacture Part Number: 02-17981-001	1	1	0	\$385.99	\$385.99	
<p>ACH INFORMATION: THE NORTHERN TRUST ROUTING NO.: 071000152 60 SOUTH LASSALLE STREET ACCOUNT NAME: CDW GOVERNMENT INC CHICAGO, IL 60676 ACCOUNT NO.: 91057</p> <p>HAVE QUESTIONS ABOUT YOUR ACCOUNT? PLEASE EMAIL US AT: credit@cdw.com</p>							
ORDER DATE 11/25/2008	SHIP VIA FEDEX Ground	PURCHASE ORDER NO. 91564		CUSTOMER NO. 191500		PRODUCT SUBTOTAL	\$385.99
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinm@cdwg.com		SHIP TO : LYONS TOWNSHIP HIGH SCHOOL DEBBIE COOK 100 S BRAINARD AVE LA GRANGE IL 60525-2100		SALES ORDER NUMBER MMS1197		SHIPPING	\$0.00
						SALES TAX	\$0.00
						INVOICE AMOUNT	\$385.99
						AMOUNT DUE	\$385.99

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



D204-00260



The Right Technology.
Right Away.[™]

VISIT CDWG ON THE INTERNET

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

OUR PART NO	DESCRIPTION	QTY ORD	QTY SHIP	QTY B/C	UNIT PRICE	TOTAL
076514	TROY MICR 8000 SSI 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 ROUTING NO.: 071000152
50 SOUTH LASALLE STREET ACCOUNT NAME: CDW GOVERNMENT INC
CHICAGO, IL 60675 ACCOUNT NO.: 81057

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

ORDER DATE 05/07/2009	SHIP VIA UPS Ground (1-2 day)	PURCHASE ORDER NO. 92528	CUSTOMER NO. 191500	PRODUCT SUBTOTAL	\$385.03
SALESPERSON KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com				SHIPPING	\$9.99
				SALES TAX	\$0.00
				INVOICE AMOUNT	\$395.02
				AMOUNT DUE	\$395.02
SHIP TO: LYONS TOWNSHIP HIGH SCHOOL KAREN BROWN 100 S BRAINARD AVE LA GRANGE IL 60525-2100					
SALES ORDER NUMBER NTS2720					
CDW GOVERNMENT, INC. AN ILLINOIS CORPORATION FEIN 36-4230110					



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	\$ 588.27	\$ 3,260.72	\$ 10,992.43	\$ 39.60	\$ 56,482.25	\$ 1.00	\$ 56,482.25
Payroll Specialist	\$ 44,516.16	\$ 2,760.00	\$ 645.48	\$ 3,703.74	\$ 10,992.43	\$ 39.60	\$ 62,657.42	\$ 1.00	\$ 62,657.42
Accounting Manager	\$ 76,270.00	\$ 4,728.74	\$ 1,105.92	\$ 6,345.66	\$ 10,992.43	\$ 722.43	\$ 100,165.18	\$ 0.15	\$ 15,024.78
Micro Toner to print checks	\$291,034.52	\$ 18,044.14	\$ 4,220.00	\$ 24,214.07	\$ 56,099.01	\$ 3,184.50	\$ 396,796.24		\$ 385.99
									\$ 283,535.26

**Office
DEPOT**

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

FEDERAL ID:59-2663954

457819

ORIGINAL INVOICE

THANKS FOR YOUR ORDER

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

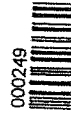
INVOICE NUMBER	AMOUNT DUE	PAGE NUMBER
486350939001	316.80	Page 1 of 1
INVOICE DATE	TERMS	PAYMENT DUE
31-AUG-09	Net 30	02-OCT-09

BILL TO:

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

SHIP TO:

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



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

All amounts are based on USD currency

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

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 LTTHS
- 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 - FY 12 - Employee Assignments/Contracts

ADMS - FEB

EMPID: 0000-22 B.G.S. SERIES:

NAME: NOTAM NONCONFIDENTIAL/ADMINISTRATOR ☐

Search Criteria: Search Definition:

Period	Rate	Amount
10/01/00-2660/1401/7500	100.0000	93,978.00

PAY 345.12 - FY 12 - Employee Assignments/Contracts

Auto: 00000000000000000000
 ID: 00000000000000000000

Person Code	Person	Room
10:00:2520:1581.7380	100:0000	45:059:04

PAY.045.12 - FY 12 - Employee Assignments/Contracts

EMPLOYEE: 0010221 SENE, BRENDA
 ACTION: NONCONTRACTUAL/PS
 DATE: 01/11/2012

EMPLOYEE NUMBER:
 EMPLOYEE POSITION:

Record ID	Percent	Amount
18:0:09:2528:1501:7900	100.0000	49,757.76

PAY345.12 - FY 12 - Employee Assignments/Contracts

Employee: THOMAS HENNINGSEN

Position: NON-CONTRACTUAL

General Information: Employee Assignment

Account	Rate	Pay	Pay
18:00:2520:1581:7380	100.0000	45:200:95	

Look up

PAY 315.12 - FY 12 - Employee Assignments/Contracts

Employee:

Position:

Contract Information

Contract No.	Contract	Amount
1010:00/2520:114,7300	100:0000	79,321.00

PAY.345.12 - FY 12 - Employee Assignments/Contracts

File Edit Help

Print

Employee: DORIS MUMFORD, WILSON, DAWA

Contract: DEPT - DEPT/CONTRACT

OK Cancel Print

General Information Contract Information

Period	Rate	Pay
2010:01:01-2010:12:31	100.0000	55,000.00

Logout

[illegible]

INVOICE DATE 07/20/10	INVOICE NUMBER THR1890	Net 30 Days				08/19/10
ORDER DATE 07/19/10	SHIP VIA UPS Ground (1-2 day)	PURCHASE ORDER NUMBER 110479				CUSTOMER NUMBER 191500
ITEM NUMBER 076514	DESCRIPTION TROY MICR 8000 5SI TONER CART Manufacturer Part Number: 02-17981-001	QTY ORD 1	QTY SHIP 1	QTY B/O 0	UNIT PRICE 385.99	TOTAL 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 KEVIN MCMAHON 847-371-7113 kevinmcm@cdwg.com	SHIPPING ADDRESS: LYONS TOWNSHIP HIGH SCHOOL DEB COOK - 108 100 S BRAINARD AVE LA GRANGE IL 60525-2100	SUBTOTAL	\$385.99
SALES ORDER NUMBER VDG2997		SHIPPING	\$11.18
		SALES TAX	\$0.00
		AMOUNT DUE	\$397.17



0001:0002

Cage Code Number 1KH72
DUNS Number 02-615-7235
ISO 9001 and ISO 14001 Certified
CDW GOVERNMENT FEIN 36-4230110

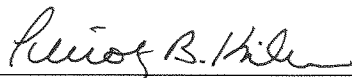
HAVE QUESTIONS ABOUT YOUR ACCOUNT?
PLEASE EMAIL US AT credit@cdw.com
VISIT US ON THE INTERNET AT www.cdwg.com

Page 1 of 1

D204-00280

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.

A handwritten signature in cursive script, appearing to read "Timothy B. Kilrea", written above a horizontal line.

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

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Barry P. Kaltenbach

kaltenbach@millercanfield.com

Gretchen M. Kubasiak

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225 W. Washington St.

Chicago, IL 60606

s/Jay R. Hoffman