



847.291.1333  
847.291.1190 Fax  
www.ecsfinancial.com

October 15, 2013

Mr. Jim Kearns, Supervisor  
Board of Trustees  
Grafton Township  
10109 Vine Street  
Huntley, IL 60142

Dear Supervisor Kearns,

I am providing this report of findings based on my forensic investigation of Grafton Township. The election of the current Supervisor and Trustees took place on April 9, 2013. The new Board took office on May 20, 2013 and held their first special meeting on May 23, 2013. As of the date the new Board took office, the engagement letter between ECS Financial Services and Grafton Township expired. The new Board subsequently approved a new engagement letter with ECS Financial Services, Inc. to complete the forensic report, however the scope of the new engagement was restricted to the completion of a report based solely on forensic work performed to date, and did not provide for the completion of our forensic investigation as originally planned. The report was to be completed based solely on the results of our limited investigation procedures already completed.

During the course of my investigation I was not able to obtain access to the original, signed and dated warrant lists for any time period during the previous Board's term. I was able to utilize bank statements provided by BMO Harris Bank and backup copies of the Quickbooks program. However the lack of access to original approved warrants prevented me from tracing bills approved to the payments actually made.

#### Scope of Investigation

On November 8, 2012 the Grafton Trustees voted in the majority to engage ECS Financial Services, Inc. to provide a forensic investigation to identify irregularities in the financial process within Grafton Township and the Road District.

This report does not speak to the matters regarding the legality of the new town hall or the hiring of Pam Fender as the Administrator. These matters were dealt with in separate complaints and the findings of the Court are not within the scope of my forensic investigation. I have only utilized opinions of the Court in those complaints which have relevance in matters outside these specific court actions.

*Exceptional Customer Service*

ECS Financial Services, Inc. • 3400 Dundee Road • Suite 180 • Northbrook, IL 60062

### Summary of Findings

In my opinion, based on the limited information provided, I believe Supervisor Linda Moore did prevent the duly elected Trustees from fulfilling their duties to Grafton Township.

### Basis of Opinion

#### Dillon's Rule

In 1886, Judge John F. Dillon, a member of the Iowa Supreme Court, made a decision which became known as "Dillon's Rule". According to the National Association of Counties newsletter dated January 2004 Volume 2 Number 1, Dillon's Rule is defined as follows:

"It is a general and undisputed proposition of law that a municipal corporation possesses and can exercise the following powers, and no others: first, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; third, those essential to the accomplishment of the declared objects and purposes of the corporation – not simply convenient, but indispensable. Any fair, reasonable, substantial doubt concerning the existence of power is resolved by the courts against the corporation, and the power is denied."

In the Township Officials of Illinois Laws & Duties Handbook Revised 2011 on page 1, the definition of Dillon's Rule is as follows:

"Townships and other units of local government are regulated by provisions of Article VII, Sec. 8 of the 1970 Illinois Constitution which states in part, these governments "shall have only powers granted by law." In the late 1800's, John F. Dillon, a Supreme Court Justice in Iowa, developed this legal principal, which is known as Dillon's Rule. In plain language it means that if there is no statute permitting a township or road district (or official) to perform a function or service, the government or official may not carry out that function regardless of how much it's needed or wanted. If statutes are silent (do not mention) regarding a particular power or function, it does not exist. If the power doesn't exist, the government (or official) may not perform the service."

The Constitution of the State of Illinois, Article VII, Local Government, Section 8, Powers and officers of School Districts and Units of Local Government Other than Counties and Municipalities states as follows:

"Townships, school districts, special districts and units, designated by law as units of local government, which exercise limited governmental powers or powers in respect to limited governmental subjects shall have only powers granted by law."

Simply stated, these sources support the notion that any individual official within the Township does not have unfettered ability to act outside the Statutes defining their roles and responsibilities unless the action is specifically mentioned as part of the law.

#### Role of Supervisor

Through the course of my investigation there was a reoccurring theme that Supervisor Moore was the Chief Executive Officer of Grafton Township. In researching how this definition is applied I found the best method is to rely on the definition given by Judge Michael A. Caldwell in his ruling on December 10, 2010 in the case of Linda I. Moore in her capacity as Grafton Township Supervisor v. Grafton Township Board of Trustees, Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacity and Keri-Lynn Krafthefer, of Ancel, Glink, Diamond, Bush, DiCanni & Krafthefer, in her official capacity as acting Grafton Township Attorney and Grafton Township, Case No. 10CH684, in the Circuit Court of the Twenty-Second Judicial Circuit, McHenry County, Illinois. (December 2010 case)

On page 30 of the Memorandum Opinion and Order (Memorandum), Judge Caldwell discusses the Township Supervisor as Chief Executive Officer and states the following:

“Relying on these rules, the township supervisor, as the chief executive officer of the township, has full power and authority over all of the day-to-day affairs of the township. This includes, but is not limited to the authority to determine the organization of the township work force and work place, the authority to hire and discharge all personnel, set the hours of operation, determine who sits where and in what office, whether office doors are to be open or closed and at what times and to be the person responsible for all of the books and records and business of the township. In this regard, the township supervisor is much like a city manager under the managerial form of government, a strong mayor or a village president, analogy to another statutory governmental position being a common method of interpretation and frequently relied upon by courts Waste Management of Illinois, Inc. v. Illinois Pollution Control Board, 145 Ill. 2d 345, 351, 165 Ill Dec 875, 585 N.E.2d 606 (1991). Any act of the board of trustees interfering with this authority is unlawful.”

Judge Caldwell then goes on to apply the above definition and case to the December 2010 case based on the matters at hand.

Within the analysis in his Memorandum at the top of page 30, Judge Caldwell speaks directly to the contractual authority of the Supervisor and the Trustees as follows:

“Moore has specifically requested that she be declared to be the only authorized official with the power to contract on behalf of the township. That simply is not the case. The township board has

the power to expend funds and enter into contracts for goods and services for the purpose of the township (*60 ILCS 1/85-13*). Contracts for services, materials, equipment or supplies in excess of \$20,000 must be let by contract awarded to the lowest responsible bidder after advertising for bids (*60 ILCS 1/85-30*). But it is the board, not the supervisor that has the power to contract. Moore, in her capacity as supervisor, may be the authorized signatory on all contracts, with the attestation by the Township Clerk, but that does not mean that she is the only official with the power to contract on behalf of the township.

“Moore also does not have the discretion to refuse to sign contracts with which she personally disagrees as supervisor. The signing of a contract, duly approved by a vote of the Township board of trustees, is a ministerial act that she must perform, regardless of her personal beliefs on the wisdom or propriety of the contract. But the obligation to sign all contracts on behalf of the township does not carry with it the exclusive right to be the sole source of township contracts.

“Moore’s authority to enter into contracts is limited to those necessary for the day to day, routine running of the township offices. Major contracts are the sole province of the township board of trustees.”

In essence while Supervisor Moore had a belief that she had, as Chief Executive Officer, a higher lever of authority and control over the workings of the Township, Judge Caldwell laid out a clear and concise interpretation of the roles and responsibilities.

One of the ongoing issues was the Supervisor’s failure to pay bills after a majority of the Board of Trustees approved the payments. According to the Illinois Compiled Statutes, Local Government (50 ILCS 505/) Local Government Prompt Payment Act, Section 4:

“Any bill approved for payment pursuant to Section 3 shall be paid within 30 days after the date of approval. If payment is not made within a 30 day period, an interest penalty of 1% of any amount approved and unpaid shall be added for each month or fraction thereof after the expiration of such 30 day period, until final payment is made.”

One of the concerns which continually arose was that of the payment of invoices which were approved by the Board of Trustees, yet were not paid by the Supervisor. There are many instances in which the Board, in a majority vote, approved the payment of invoices yet the Supervisor chose to exercise her own judgment and not make the payments.



### Role of Trustees

The Compiled Illinois Statutes, Townships, (60/ILCS 1/80-5) states as follows:

“(a) In each township, the township board shall consist of the supervisor and 4 other members elected at large from the township under section 50-5. The township clerk shall be the clerk of the township board but not a voting member, except that in the case of a tie vote to fill a vacancy in a township office, the clerk shall be entitled to cast one vote. Each person on the township board shall cast but one vote. The supervisor shall be the chairman of the board.”

This Statute does not stipulate that the title of Chairman of the Board given to the Supervisor provides any additional powers to the Supervisor other than the Supervisor’s one vote on issues brought by the Board. This relates back to Dillon’s Rule as stated earlier “it is a general undisputed proposition that a municipal corporation possesses and can exercise the following powers and no others: first, those granted in express words: second, those necessarily or fairly implied in or incident to the powers expressly granted: third, those essential to the accomplishment of the declared objects and purposes of the corporation-not simply convenient, but indispensable. Any fair, reasonable, sustainable doubt concerning the existence of power is resolved by the courts against the corporation, and the power is denied.”

Additionally 60 ILCS 1/80-50 states as follows:

“(a) Accounts audited shall be paid by the supervisor within 20 days after presentation of a certificate of the township clerk stating the amount and to whom it is allowed, the account, and the date the account the account was audited. The certificate shall be countersigned by the supervisor before the payment of the amount.”

“(c) Failure by the supervisor to pay the accounts audited as provided in this Section, if the necessary funds are available and the account is a proper expenditure, shall be grounds for the forfeiture of his or her bond.”

The relevance of this Statute lies in the ongoing issues of the Trustees auditing bills to Grafton Township and after the bills were approved by a majority of the votes, not being paid by the Supervisor in a timely manner in accordance with this Statute.

### Examples of Invoices Approved By the Board Not Paid By the Supervisor

ECS Financial Services, Inc. engagement letter and retainer:

While there are a variety of bills which were approved by the Trustees though the course of the last term which were not paid, I will focus on a few examples which provide the best evidence of the Supervisor’s

disregard of her responsibilities per this statute to the extent that the Township was forced to incur legal fees in order to receive a court ruling to have the properly approved bills paid.

In October 2012, ECS was contacted by Trustee Rob LaPorta expressing interest in our bidding on a forensic investigation of the books of Grafton Township. Trustee LaPorta stated the trustees were concerned about several issues regarding the accuracy of the accounting records. We were also informed that he was talking with other firms with a background in forensic work so that the Board could make an informed selection. On November 8, 2012 I attended the monthly Grafton Township board meeting with an engagement letter and copy of my qualifications and discussed, along with another firm, our backgrounds, approach and pricing of this engagement. The Board, in a 4 to 1 vote (the lone vote against the engagement was Supervisor Moore) approved the hiring of ECS Financial Services, Inc. (ECS) and also approved the payment of the \$10,000 retainer which was stipulated in the engagement letter. After accepting our engagement, the Board instructed the Supervisor to make the retainer check available the next day so that we could proceed with the forensic investigation. I spoke with Supervisor Moore after the meeting to set up a time to pick up the check and was told she would have to consult with her attorney.

On November 30, 2012, the Board of Trustees filed suit against supervisor Moore as follows:

Linda I. Moore, in her official capacity as Grafton Township Supervisor. Plaintiff, Counter-Defendant vs. Grafton Township Board of Trustees, Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacity, and Keri-Lyn Krafthefer of Ancel, Glink, Diamond, Bush, DiaCianni and Krafthefer, P.C., in her official capacity as acting Grafton Township Attorney, and Grafton Township. Defendants, Counter-Plaintiffs. Case No. 10 CH 684 State of Illinois in the Circuit Court of the 22<sup>nd</sup> Judicial Circuit McHenry County. The purpose of this filing was "Defendant Trustees' Petition for Rule to Show Cause."

The essence of the case involved the Supervisor's refusal to sign the contract with ECS and make payment of the monies approved by the Board within 20 days of the approval. Additionally, the Supervisor's conduct was a violation of the December 10, 2010 order of this Court, finding that the Supervisor "does not have the discretion to refuse to sign contracts with which she personally disagrees as supervisor. The signing of a contract, duly approved by a vote of the Township board of trustees, is a ministerial act that she must perform, regardless of her personal beliefs on the wisdom or propriety of the contract." (Dec. 10, 2010, at 30.)

After several delays and motions on the case, on February 14, 2013, Judge Caldwell entered an Order finding Linda Moore in direct civil contempt of its injunctive order of December 10, 2010. Following this order supervisor Moore did sign the engagement letter and make the payment to ECS of the \$10,000 retainer resulting in the Order being vacated.

The issue that arose from this process was the cost to the taxpayers of Grafton Township who paid the legal fees for both the Supervisor and the Trustees. The statute clearly defines the responsibility of the Trustees and the Supervisor in matters relating to the approval of bills and the payment of them, and the December 2010 order of the Court further indicated the delineation and opinion of the Court, yet the Supervisor continued to make decisions regarding payment of Board approved bills.

#### Forensicon

Another example of the Supervisor making decisions which were separate from the vote of the duly elected board related to Forensicon Computer Forensics Specialists (Forensicon). Forensicon was engaged on March 11, 2010 to provide computer forensic services to investigate whether files were removed from specific computers. Their preliminary draft report indicated that an eraser program was installed on a trucking dispatch computer and that "the apparent use of this scrub software on February 15, 2010 resulted in the creation of over 69,500 file entries, each with an altered name and each reporting a logical size of zero (0). Altered file names and altered metadata are common with some secure data destruction software tools."

The invoicing for the work performed by Forensicon began in March 2010, with the work completed and final balance due by April 30, 2010, in the amount of \$19,880.31. Again the Board had approved the payment of the invoices and the payments were not made by the Supervisor. On April 12, 2012 Judge Caldwell allowed the defendants petition for the payment in the amount of \$19,880.31 citing the preliminary injunction from the December 10, 2010 case and also ordered that the preliminary injunction be made permanent.

#### Road District Commissioner Role

Another issue relates to the role and authority of the Road District Commissioner. As with the payments of bills approved by the Board and not paid, there were a number of bills incurred by the Road District Commissioner which had been audited by the Board and approved, however the Supervisor took it upon herself not to pay. According the Illinois Compiled Statutes, Road and Bridges (605 ILCS 5/6-107) (from Ch. 121, par. 6-107):

"Road districts have the corporate capacity to exercise the powers granted thereto, or necessarily implied and not others. They have the power: (1) to sue and be sued, (2) to acquire by purchase, gift or legacy, and to hold property, both real and personal, for the use of its inhabitants, and again to sell and convey the same, (3) to make all contracts as may be necessary in the exercise of the powers of the district."

According to 605 ILCS 5/6-114 (from Ch. 121, par 6-114):

“In each road district comprised of a single township, the supervisor of such township shall be the ex-officio treasurer for the road district.”

“Each such treasurer before becoming entitled to act as treasurer and within 10 days after his election or selection, shall execute a bond in double the amount of monies likely to come into his hands by virtue of such office, if individuals act as sureties on such bond, or in the amount only of such moneys is a surety company authorized to do business in this State acts as surety of such bond, conditioned that he will faithfully discharge his duties as such treasurer, that he will honestly and faithfully account for and pay over, upon the proper orders, all moneys coming into his hands as treasurer, and the balance, if any, to his successor in office. Such bond shall be payable to the district, and shall be in such sum as the highway commissioner shall determine. Such bond shall be approved by the highway commissioner and shall be filed in the office of the county clerk with such approval endorsed thereon. The highway commissioner shall have the power to require the giving of additional bond, to increase or decrease the amount of such bond, or require the giving of a new bond whenever in his opinion such action is desirable. The highway commissioner shall have power to bring suit upon such bond for any loss or damage accruing to the district by reason of any non-performance of duty, or defalcation on the part of the treasurer.”

Essentially, while the Supervisor is the ex-officio Treasurer of the Road District, the Road District Commissioner is an elected position who is responsible for their own budget and the spending and receipt of funds associated with the Road District. Both the budgets and all bills to be paid must be approved by the Board and after approval, the Treasurer of the road district, the Supervisor in Grafton Township's case, is to pay the bills as they have been approved. However this was not the case.

To this point there is a letter addressed to Linda Moore in her capacity as Grafton Township Road District Treasurer on January 12, 2012 from Patrick D. Coen of Zanck, Coen & Wright, P.C., the attorney for the road district, in which he states “Your further attempt to obtain original phone records of the Road District, beyond the billing information contained in the summary page and any original yard tickets for construction material is also not required for your completion of your task as Road District Treasurer and is an attempt to usurp the authority of the Road District Commissioner to carry out his duties. The Clerk of the Road District is in charge of keeping the records of the Road District, not the Treasurer. You are not entitled to original documents and cannot refuse to pay legitimate expenses as requested by the Road District Commissioner and as approved after audit by the Town Board based on the ridiculous notion that only original documents will suffice for payment of the bills.” He went on to say “This will also confirm that the Road District Commissioner has been advised by the agent for the bondholders of the Road District bonds that you, as Treasurer of the Road District, have not paid the legitimate expense of the Road District due the bondholders at the beginning of January 2012 despite the fact that the expense was

presented to the Road District Commissioner for payment and approved, after audit, by the Town Board at the last meeting. This willful failure to pay the required amount could lead to a default by the Road District on the bond obligation due and cause irreparable damage to the Road District. The bond obligation is of the Road District and you have no authority as the Road District Treasurer in withholding these payments after presentation by the Road District Commissioner and approval by the Town Board. Your actions again are willful and will cause injury to the Road District and will be dealt with accordingly." He ended with the following, "The Road District Commissioner will have no alternative but to amend his complaint and proceed to seek damages for your willful refusal to carry out your duties as Road District Treasurer."

In this situation there were suits filed to bring this and other issues to a conclusion in the Courts, again leaving the taxpayers of Grafton Township to pay for legal representation for both sides. The overall cost of the litigation exceeded tens of thousands of dollars.

#### Other Items

#### Check Analysis

While I did get copies of the bank statements from BMO Harris Bank for all of the accounts associated with Grafton Township and the Road District, I was unable to get copies of the approved warrant list for each month to compare to the checks written based on the approved expenses. In order to test the endorsements of checks based on the payee I randomly selected 4 months for each of 2010, 2011 and 2012 and also randomly selected 4 checks for each of the months chosen. I then documented the date, payee and amount of the check and traced the date the check cleared the bank, if the endorsement matched the name on the check and if the amount matched the amount of the check. All of the checks passed this test other than check number 19571 to Wright Express FSC in the amount of \$73.53 dated November 16, 2010 which cleared the bank on November 26, 2010. The endorsement was Fleet Fueling which is a DBA for Wright Express.

There was one check in the sample written to Linda I. Moore, check number 20065 on July 16, 2011 in the amount of \$15.00. This check cleared for the appropriate amount and the endorsement appeared correct. There were three checks written to Cash. On August 18, 2010, check number 19375 in the amount of \$140.00. The check was signed by Linda Moore and countersigned by Trudy Jurs, check number 19877 was written on April 18, 2011 in the amount of \$100.00 and endorsed by Trudy Jurs, and check number 20682 was written on October 14, 2012 in the amount of \$100.95 and was also endorsed by Trudy Jurs.

Since I could not acquire copies of the original signed warrant lists I could not expand my testing.

### Quickbooks Files

I received copies of two Quickbooks files from Supervisor Moore in March 2013. The initial copy, which was supposed to be a complete backup of Quickbooks on March 5, 2013, did not contain any transactions for the Township Fund after December 31, 2012, while the Road District file contained transactions into March 2013. When I contacted Supervisor Moore regarding the problem with the missing or lack of data for the Township File, I was provided a second backup dated March 14, 2013 which included the missing data for the Township Fund. My conclusion on this issue is that it appears that the Quickbooks was installed on 2 separate computers and one was current while the other was not. I wonder why the program would be held at separate locations since the Supervisor would likely be accessing this program on a daily basis.

### P.O. Box

General Assistance check number 1158 was used to pay the United States Postal Service for Post Office Box 37 (P.O. Box) on February 15, 2013. This check cleared the bank on February 19, 2013. However, the bill for the P. O. Box was presented as a Township bill due February 25, 2013 and coded to account 5611 - maintenance supplies-building, as shown in Exhibit II in the March 26, 2013 special meeting minutes. This bill was specifically noted as a bill not to be paid in Item 5 of the regular meeting minutes of March 14, 2013. When asked about the payment Supervisor Moore stated this is a General Assistance mailbox.

The idea of having a P.O. Box for General Assistance is one that would make sense based on the confidentiality of items received from the community from those that need assistance however, this P.O. Box was used on many mailings for the township and also all the bank statements were sent to this P.O. Box making this more of a general Township expense rather than one related to just General Assistance. Of more concern is the fact that the fee was paid prior to presentation to the Board for approval and was held out as an item for which the Board did not approve payment.

Another concern related to this item relates to its posting in Quickbooks. The check was written on February 15, 2013 and cleared the bank on February 19, 2013, yet in the Quickbooks file we were provided the transaction audit trail indicates that this transaction was deleted from the system on March 13, 2013, the day before the March 14, 2013 regular meeting.

The issue that arises out of this event goes to the question of when bills are paid, are they paid accurately and are any bills paid prior to approval by the Board. Unfortunately, as I have mentioned, our lack of access to the approved warrant lists during the past term made it impossible for me to trace the date of approval and the date of payment.

Conclusion

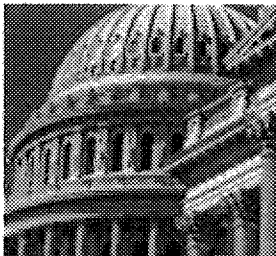
Based on the limited information I had access to and in reading over the minutes of many meeting from the last term, I noted many concerns regarding the accuracy of the posting of transactions and the impact the postings had on the financial presentation of the Township accounting records. These issues may be caused by many factors, however I was not able to obtain enough information to fully understand the transactions in question or the overall impact.

I do believe that the greater issue at hand relates to the Supervisor continuing to assert more authority for her position than was created in the Statues or allowed through Court rulings. Even after Judge Caldwell clearly defined the role and authority of the Supervisor, Ms. Moore disregarded his findings and continued to challenge the authority of the Board which resulted in multiple lawsuits. The overall impact to the taxpayers was the cost of legal fees which were unnecessary given the nature of the suits and the opinion of Judge Caldwell on December 10, 2010.

ECS FINANCIAL SERVICES, INC.

A handwritten signature in black ink, appearing to be 'M. Cohen', written over the company name.

Mitchell M. Cohen, CPA, CFE, FCPA  
Principal



## Dillon's Rule or Not?

The United States' system of governance has many different levels. These levels—federal, state and local—all have a specific role to play in providing public services for the citizenry. At times, these levels of governance can overlap, or create gaps in the provision of services, leaving uncertainty about who has what type of authority. In the modern era, while the problems of jurisdiction are at times still evident, a defining ruling was made in two Iowa Supreme Court decisions. The relationship between local autonomy and state supremacy was more clearly defined by these rulings, which have become known as "Dillon's Rule."

Judge John F. Dillon's 1886 ruling limited county governmental powers. Judge Dillon, a prolific writer on the subject of local governmental operations, severely distrusted local government due to the power and corruption of political "machines," who often controlled municipal and regional decision makers. At the same time others called for the increased constitutional rights of local government even though many states' constitutions gave no such rights. As a response to both arguments, Judge Dillon rendered his opinion in which he wrote:

*"It is a general and undisputed proposition of law that a municipal corporation possesses and can exercise the following powers, and no others: first, those granted in express words; second, those necessarily or fairly implied in or incident to the powers expressly granted; third, those essential to the accomplishment of the declared objects and purposes of the corporation—not simply convenient, but indispensable. Any fair, reasonable, substantial doubt concerning the existence of power is resolved by the courts against the corporation, and the power is denied."*

This ruling silenced those who championed far reaching local autonomy. His ruling gave local government only those powers that were specifically given to them by the state constitution or legislative statute. If there were any uncertainty of who had power or jurisdiction, it would be given to the state government and resolved in the judiciary. Within Dillon's era, states would use his ruling to limit the actions of local government, attempting to keep corrupted officials from wielding excessive power.

Today Dillon's Rule is in effect in many states, according to one survey, 40 states are currently considered "Dillon's Rule" states. Not all of these states enforce the rule in the same manner. For example, Alabama's enforcement of the rule only applies to county government; California's version does not include charter cities; and Louisiana's interpretation of the rule only affects pre-1974 municipalities. The spectrum of enforcement ranges from aggressive to somewhat lax, with a diminishing presence of the rule over time.



Judge Dillon's distrust for local politics in the Midwest would not be shared in California around the turn of the twentieth century. The state government was seen as being controlled by special interests (specifically the railroad industry) and the political "machine," and thus, was seen as not being responsive to the needs of municipalities or small business. In this atmosphere the Populist and Progressive movements began to gain a hold on state and regional politics. Ideas such as the recall, referendum and initiative came from these movements. More importantly for local government, the idea of home rule, or local self-government was also created during this era. Citizens believed they had a "moral" right to self-government, using the argument that they had the best understanding of local needs, not the state legislature.

From 1913, with California's enactment of home rule, to today, 37 states have approved some form of home rule, either a home rule charter or the "optional" form of home rule. Most states with home rule offer their counties and municipalities one of the two, but a few states—Idaho, Iowa and Minnesota—offer both.

The home rule charter serves as a local "constitution" that is created and ratified locally. Of the two forms available, a charter provides the greater degree of home rule, with it local governments exercise greater power over fiscal, functional and structural aspects of its system.

The optional form of home rule allows a county to select—from presubscribed structures—which type of governmental structure it will utilize. These types often include the council-manager, council-executive, or county administrator forms of county government. Although these are fundamentally structural differences, not financial ones, each can provide increased control to county and municipal government.

Regardless of type, home rule gives local government the capability to shape the way it serves the needs of its constituency. Different counties have different needs. The service delivery demands of a rural county and an urban county may differ. Therefore, in states that do not provide the flexibility of home rule, counties may provide services that do not suit the needs of their residents. Home rule gives local government the ability to shape its services to fit its need, providing timely, fiscally-responsible services.

Home rule is not all encompassing, or absolute since it too has its limitations. Counties are a unit of the state government, deriving their powers from the state constitution and legislative statutes—they will always be subject to, and affected by, state law.

Home rule and Dillon's Rule are not always dichotomous. A state can be considered a Dillon's Rule state and also have home rule. These hybrid states, such as Virginia, have eased their constructionist view on local government, giving local government more autonomy with which to govern.

Dillon's Rule or Not?  
Updated by Adam Coester,  
Research Intern  
January 2004

#### Sources:

Duncombe, Herbert Sidney, *Modern County Government* (Washington D.C.: National Association of Counties, 1977), chapter 3.

DeSantis, Victor S., "County Government: A Century of Change," *The Municipal Yearbook 1989* (Washington D.C.: International City Management Association, 1989).

Cowan, Dawn and Tanis Janes Salant, *County Charter Government in the West* (Washington D.C.: National Association of Counties, 1999).

Richardson Jr., Jesse J. and Meghan Zimmerman Gough, *Is Home Rule the Answer? Clarifying the Influence of Dillon's Rule on Growth Management* (Washington D.C.: The Brookings Institution, Center on Urban and Metropolitan Policy, 2003).

**For additional information,  
please contact:**

**Jacqueline Byers**  
National Association of Counties  
Research Division  
440 First Street, NW  
Washington, DC 20001  
(202) 942-4285  
jbyers@naco.org

## HOME RULE STATES

State	Charter	Home Rule/ Optional Forms
Alabama		
Alaska	X	
Arizona	X	
Arkansas		X
California	X	
Colorado	X	
Delaware		
Florida	X	
Georgia		X
Hawaii	X	
Idaho	X	X
Illinois		X
Indiana		X
Iowa	X	X
Kansas		X
Kentucky		X
Louisiana	X	
Maine	X	
Maryland	X	
Massachusetts	X	
Michigan	X	
Minnesota	X	X
Mississippi		
Missouri	X	
Montana	X	
Nebraska		
Nevada		
New Hampshire	X	
New Jersey	X	
New Mexico		
New York	X	
North Carolina		X
North Dakota	X	
Ohio	X	
Oklahoma		
Oregon	X	
Pennsylvania	X	
South Carolina		X
South Dakota	X	
Tennessee	X	
Texas		
Utah		X
Vermont		
Virginia	X	
Washington	X	
West Virginia		
Wisconsin		X
Wyoming		

## DILLON'S RULE STATES

State	Dillon's Rule State	Comments
Alabama	YES	Counties Only
Alaska	NO	
Arizona	YES	
Arkansas	YES	
California	YES	Except Charter Cities
Colorado	YES	
Connecticut	YES	
Delaware	YES	
Florida	UNCLEAR	Conflicting statutes
Georgia	YES	
Hawaii	YES	
Idaho	YES	
Illinois	YES	Non-home rule municipalities only
Indiana	YES	Townships only
Iowa	NO	
Kansas	YES	Not for cities and counties
Kentucky	YES	
Louisiana	YES	For pre-1974 charter municipalities
Maine	YES	
Maryland	YES	
Massachusetts	NO	
Michigan	YES	
Minnesota	YES	
Mississippi	YES	
Missouri	YES	
Montana	NO	
Nebraska	YES	
Nevada	YES	
New Hampshire	YES	
New Jersey	NO	
New Mexico	NO	
New York	YES	
North Carolina	YES	
North Dakota	YES	
Ohio	NO	
Oklahoma	YES	
Oregon	NO	
Pennsylvania	YES	
Rhode Island	YES	
South Carolina	NO	
South Dakota	YES	Strict construction, but no specific reference to the language of Dillon's Rule.
Tennessee	YES	Only non-home rule municipalities
Texas	YES	
Utah	NO	
Vermont	YES	
Virginia	YES	
Washington	YES	
West Virginia	YES	
Wisconsin	YES	
Wyoming	YES	

### DILLON'S RULE

Townships and other units of local government are regulated by provisions of Article VII, Sec. 8 of the 1970 Illinois Constitution which states in part, these governments "shall have only powers granted by law." In the late 1800s, John F. Dillon, a Supreme Court Justice in Iowa, developed this legal principle, which is known as Dillon's Rule. In plain language it means that if there is no statute permitting a township or road district (or official) to perform a function or service, the government or official may not carry out that function regardless of how much it's needed or wanted. If the statutes are silent (do not mention) regarding a particular power or function, it does not exist. If the power doesn't exist, the government (or official) may not perform the service.



# Township Officials of Illinois



## LAWS & DUTIES HANDBOOK

Revised 2011

*by: Keri-Lyn J. Krafthefer,  
Stewart H. Diamond  
and the attorneys of  
Ancel, Glink, Diamond, Bush,  
DiCianni & Krafthefer, PC  
[www.ancelglink.com](http://www.ancelglink.com)*

*A Publication of Township Officials of Illinois  
[www.toi.org](http://www.toi.org)*

# Constitution of the State of Illinois

## ARTICLE VII

### LOCAL GOVERNMENT

#### SECTION 1. MUNICIPALITIES AND UNITS OF LOCAL GOVERNMENT

"Municipalities" means cities, villages and incorporated towns. "Units of local government" means counties, municipalities, townships, special districts, and units, designated as units of local government by law, which exercise limited governmental powers or powers in respect to limited governmental subjects, but does not include school districts.

(Source: Illinois Constitution.)

#### SECTION 2. COUNTY TERRITORY, BOUNDARIES AND SEATS

(a) The General Assembly shall provide by law for the formation, consolidation, merger, division, and dissolution of counties, and for the transfer of territory between counties.

(b) County boundaries shall not be changed unless approved by referendum in each county affected.

(c) County seats shall not be changed unless approved by three-fifths of those voting on the question in a county-wide referendum.

(Source: Illinois Constitution.)

#### SECTION 3. COUNTY BOARDS

(a) A county board shall be elected in each county. The number of members of the county board shall be fixed by ordinance in each county within limitations provided by law.

(b) The General Assembly by law shall provide methods available to all counties for the election of county board members. No county, other than Cook County, may change its method of electing board members except as approved by county-wide referendum.

(c) Members of the Cook County Board shall be elected from two districts, Chicago and that part of Cook County outside Chicago, unless (1) a different method of election is approved by a majority of votes cast in each of the two districts in a county-wide referendum or (2) the Cook County Board by ordinance divides the county into single member districts from which members of the County Board resident in each district are elected. If a different method of election is adopted pursuant to option (1) the method of election may thereafter be altered only pursuant to option (2) or by county-wide referendum. A different method of election may be adopted pursuant to option (2) only once and the method of election may thereafter be altered only by county-wide referendum.

(Source: Illinois Constitution.)

#### SECTION 4. COUNTY OFFICERS

(a) Any county may elect a chief executive officer as

provided by law. He shall have those duties and powers provided by law and those provided by county ordinance.

(b) The President of the Cook County Board shall be elected from the County at large and shall be the chief executive officer of the County. If authorized by county ordinance, a person seeking election as President of the Cook County Board may also seek election as a member of the Board.

(c) Each county shall elect a sheriff, county clerk and treasurer and may elect or appoint a coroner, recorder, assessor, auditor and such other officers as provided by law or by county ordinance. Except as changed pursuant to this Section, elected county officers shall be elected for terms of four years at general elections as provided by law. Any office may be created or eliminated and the terms of office and manner of selection changed by county-wide referendum. Offices other than sheriff, county clerk and treasurer may be eliminated and the terms of office and manner of selection changed by law. Offices other than sheriff, county clerk, treasurer, coroner, recorder, assessor and auditor may be eliminated and the terms of office and manner of selection changed by county ordinance.

(d) County officers shall have those duties, powers and functions provided by law and those provided by county ordinance. County officers shall have the duties, powers or functions derived from common law or historical precedent unless altered by law or county ordinance.

(e) The county treasurer or the person designated to perform his functions may act as treasurer of any unit of local government and any school district in his county when requested by any such unit or school district and shall so act when required to do so by law.

(Source: Illinois Constitution.)

#### SECTION 5. TOWNSHIPS

The General Assembly shall provide by law for the formation of townships in any county when approved by county-wide referendum. Townships may be consolidated or merged, and one or more townships may be dissolved or divided, when approved by referendum in each township affected. All townships in a county may be dissolved when approved by a referendum in the total area in which township officers are elected.

(Source: Illinois Constitution.)

#### SECTION 6. POWERS OF HOME RULE UNITS

(a) A County which has a chief executive officer elected by the electors of the county and any municipality which has a population of more than 25,000 are home rule units. Other municipalities may elect by referendum to become home rule units. Except as limited by this Section, a home rule unit may exercise any power and perform any function pertaining to its government and affairs including, but not limited to, the power to regulate for the protection of the public health, safety, morals and welfare; to license; to tax; and to incur debt.

(b) A home rule unit by referendum may elect not to be a home rule unit.

(c) If a home rule county ordinance conflicts with an

ordinance of a municipality, the municipal ordinance shall prevail within its jurisdiction.

(d) A home rule unit does not have the power (1) to incur debt payable from ad valorem property tax receipts maturing more than 40 years from the time it is incurred or (2) to define and provide for the punishment of a felony.

(e) A home rule unit shall have only the power that the General Assembly may provide by law (1) to punish by imprisonment for more than six months or (2) to license for revenue or impose taxes upon or measured by income or earnings or upon occupations.

(f) A home rule unit shall have the power subject to approval by referendum to adopt, alter or repeal a form of government provided by law, except that the form of government of Cook County shall be subject to the provisions of Section 3 of this Article. A home rule municipality shall have the power to provide for its officers, their manner of selection and terms of office only as approved by referendum or as otherwise authorized by law. A home rule county shall have the power to provide for its officers, their manner of selection and terms of office in the manner set forth in Section 4 of this Article.

(g) The General Assembly by a law approved by the vote of three-fifths of the members elected to each house may deny or limit the power to tax and any other power or function of a home rule unit not exercised or performed by the State other than a power or function specified in subsection (1) of this section.

(h) The General Assembly may provide specifically by law for the exclusive exercise by the State of any power or function of a home rule unit other than a taxing power or a power or function specified in subsection (1) of this Section.

(i) Home rule units may exercise and perform concurrently with the State any power or function of a home rule unit to the extent that the General Assembly by law does not specifically limit the concurrent exercise or specifically declare the State's exercise to be exclusive.

(j) The General Assembly may limit by law the amount of debt which home rule counties may incur and may limit by law approved by three-fifths of the members elected to each house the amount of debt, other than debt payable from ad valorem property tax receipts, which home rule municipalities may incur.

(k) The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property: (1) if its population is 500,000 or more, an aggregate of three percent; (2) if its population is more than 25,000 and less than 500,000, an aggregate of one percent; and (3) if its population is 25,000 or less, an aggregate of one-half percent. Indebtedness which is outstanding on the effective date of this Constitution or which is thereafter approved by referendum or assumed from another unit of local government shall not be included in the foregoing percentage amounts.

(1) The General Assembly may not deny or limit the power of home rule units (1) to make local improvements by special assessment and to exercise this power jointly with other

counties and municipalities, and other classes of units of local government having that power on the effective date of this Constitution unless that power is subsequently denied by law to any such other units of local government or (2) to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provision of special services to those areas and for the payment of debt incurred in order to provide those special services.

(m) Powers and functions of home rule units shall be construed liberally.

(Source: Illinois Constitution.)

#### SECTION 7. COUNTIES AND MUNICIPALITIES OTHER THAN HOME RULE UNITS

Counties and municipalities which are not home rule units shall have only powers granted to them by law and the powers (1) to make local improvements by special assessment and to exercise this power jointly with other counties and municipalities, and other classes of units of local government having that power on the effective date of this Constitution unless that power is subsequently denied by law to any such other units of local government; (2) by referendum, to adopt, alter or repeal their forms of government provided by law; (3) in the case of municipalities, to provide by referendum for their officers, manner of selection and terms of office; (4) in the case of counties, to provide for their officers, manner of selection and terms of office as provided in Section 4 of this Article; (5) to incur debt except as limited by law and except that debt payable from ad valorem property tax receipts shall mature within 40 years from the time it is incurred; and (6) to levy or impose additional taxes upon areas within their boundaries in the manner provided by law for the provision of special services to those areas and for the payment of debt incurred in order to provide those special services.

(Source: Illinois Constitution.)

#### SECTION 8. POWERS AND OFFICERS OF SCHOOL DISTRICTS AND UNITS OF LOCAL GOVERNMENT OTHER THAN COUNTIES AND MUNICIPALITIES

Townships, school districts, special districts and units, designated by law as units of local government, which exercise limited governmental powers or powers in respect to limited governmental subjects shall have only powers granted by law. No law shall grant the power (1) to any of the foregoing units to incur debt payable from ad valorem property tax receipts maturing more than 40 years from the time it is incurred, or (2) to make improvements by special assessments to any of the foregoing classes of units which do not have that power on the effective date of this Constitution. The General Assembly shall provide by law for the selection of officers of the foregoing units, but the officers shall not be appointed by any person in the Judicial Branch.

(Source: Illinois Constitution.)



## SECTION 9. SALARIES AND FEES

(a) Compensation of officers and employees and the office expenses of units of local government shall not be paid from fees collected. Fees may be collected as provided by law and by ordinance and shall be deposited upon receipt with the treasurer of the unit. Fees shall not be based upon funds disbursed or collected, nor upon the levy or extension of taxes.

(b) An increase or decrease in the salary of an elected officer of any unit of local government shall not take effect during the term for which that officer is elected.

(Source: Illinois Constitution.)

## SECTION 10. INTERGOVERNMENTAL COOPERATION

(a) Units of local government and school districts may contract or otherwise associate among themselves, with the State, with other states and their units of local government and school districts, and with the United States to obtain or share services and to exercise, combine, or transfer any power or function, in any manner not prohibited by law or by ordinance. Units of local government and school districts may contract and otherwise associate with individuals, associations, and corporations in any manner not prohibited by law or by ordinance. Participating units of government may use their credit, revenues, and other resources to pay costs and to service debt related to intergovernmental activities.

(b) Officers and employees of units of local government and school districts may participate in intergovernmental activities authorized by their units of government without relinquishing their offices or positions.

(c) The State shall encourage intergovernmental cooperation and use its technical and financial resources to assist intergovernmental activities.

(Source: Illinois Constitution.)

## SECTION 11. INITIATIVE AND REFERENDUM

(a) Proposals for actions which are authorized by this Article or by law and which require approval by referendum may be initiated and submitted to the electors by resolution of the governing board of a unit of local government or by petition of electors in the manner provided by law.

(b) Referenda required by this Article shall be held at general elections, except as otherwise provided by law. Questions submitted to referendum shall be adopted if approved by a majority of those voting on the question unless a different requirement is specified in this Article.

(Source: Illinois Constitution.)

## SECTION 12. IMPLEMENTATION OF GOVERNMENTAL CHANGES

The General Assembly shall provide by law for the transfer of assets, powers and functions, and for the payment of outstanding debt in connection with the formation, consolidation, merger, division, dissolution and change in the boundaries of units of local government.

(Source: Illinois Constitution.)

[to preceding Article](#)

[to next Article](#)

[to main Constitution page](#)

**IN THE CIRCUIT COURT OF THE TWENTY-SECOND JUDICIAL CIRCUIT,  
McHENRY COUNTY, ILLINOIS**

LINDA I. MOORE in her official capacity )  
as GRAFTON TOWNSHIP )  
SUPERVISOR )

V

GRAFTON TOWNSHIP BOARD OF )  
TRUSTEES, BETTY ZIRK, GERALD )  
McMAHON, ROB LaPORTA, BARBARA )  
MURPHY, in their official capacity, and )  
KERI-LYN KRAFTHEFER, of ANCEL, )  
GLINK, DIAMOND, BUSH, DiCIANNI & )  
KRAFTHEFER, in her official capacity as )  
acting Grafton Township Attorney and )  
GRAFTON TOWNSHIP )

10CH684

**FILED**  
**DEC 10 2010**  
KATHERINE M. KEEFE  
McHENRY CTY. CIR. CLK.

**MEMORANDUM OPINION AND ORDER**

**INTRODUCTION.** The dysfunctional relationship between Plaintiff Linda Moore as Supervisor of Grafton Township and the Defendants Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township is the source of this litigation consisting of complaints and counterclaims for declaratory judgments and preliminary injunctions. At the heart of this dispute is the proper relationship between the Township Supervisor and the Board of Trustees of a township and the appropriate exercise of the powers of each of them.

While the grievances between the parties are many and varied, not all of them can be resolved through litigation. These are several areas where the disagreements between the parties simply must be resolved by them personally.

**FACTS.** Linda Moore (hereinafter referred to as "Moore") began her assault on the status quo of Grafton Township with a legal challenge to the township's announced plans to issue bonds for the construction of a \$3,000,000.00 town hall. She and other plaintiffs filed a lawsuit to enjoin any action attempting to implement the construction of the new town hall. In addition, she filed nominating papers for the Republican nomination to the office of Township Supervisor of Grafton Township, opposing the incumbent Supervisor John Rossi.

Moore was successful in both endeavors. This court enjoined the construction of the new town hall, a result that was affirmed on appeal [*Ziller v Rossi*, 395 Ill.App.3d [130, 916 N.E.2d 110, 334 Ill.Dec. 77 (2 Dist., 2009)]. Moore also defeated John Rossi in the election for the Republican nomination for Grafton Township Supervisor and won an uncontested election to the office of Supervisor of Grafton Township. That is when the genesis of this lawsuit began.

Judging from the testimony elicited at the hearings before me, Moore's term was marked by controversy, bitterness, conflict and outright hostility from the very outset. She and the trustees battled over meeting notices, agendas, audits, access to public records and just about every facet of township government imaginable. Moore attempted to construct meeting agendas, only to have the board instruct its attorneys to prepare another. The board would set a time and place for regular and special meetings, only to have Moore post another notice for another meeting on the same night at a different location. The trustees changed the passwords on the township's computers, effectively locking Moore out of the township's records. Moore, after regaining access to the township computers, erased all of the financial records from the township records and transferred the data to a portable disc drive, effectively depriving the trustees of access to township financial information.

Relations between Moore and the board grew so contentious that the board abrogated its previous method of doing business and crafted its own set of *sui generis* rules of procedure.

In addition, the board created the position of township administrator and appointed Pamela Fender to be the township administrator. The board then moved Fender into the town hall, changing offices and office door locks and pushing Moore out of the traditional supervisor's office, moving Fender into that office and putting Moore elsewhere in town hall. After installing Fender in town hall, matters between Fender and Moore became so heated that they deteriorated into physical conflict, with calls being made to the local police department. Ultimately, Moore moved her activities as township supervisor to her home.

All of this contention led Moore to file this lawsuit for a preliminary and permanent injunction and declaratory judgment. The trustees, individually and on behalf of Grafton Township, filed a counterclaim against Moore for a declaratory judgment. With that counter complaint, the defendants also filed a petition for preliminary injunction and an amended petition for preliminary injunction.

The matter was heard on cross petitions for preliminary injunction and was heard over a period of five days. The testimony elicited before the court was as follows:

**Linda Moore**

Linda Moore testified that in 2009 she won the Republican primary, defeating incumbent supervisor John Rossi and was unopposed in the general election for the office of Grafton Township Supervisor. Her term began in May 2009.

Upon entering into her duties, Moore discovered that the township payroll was due on the second day after she took office. She contacted Harris Bank and Brown Accounting regarding the payroll. She discovered that there were direct deposit authorizations already on file with the township and she proceeded to process the paychecks through Harris Bank as direct deposits with the employees' depositories. (Moore was apparently unaware that the employees had cancelled their direct deposit authorizations, at the urging of former supervisor John Rossi.)

On May 26, 2009, Moore attended her first township board meeting. After the meeting Moore met with township trustee Betty Zirk at the Huntley American Legion. In conversation, Zirk, she told Moore that she was going to be watching Moore for mistakes. Moore described the conversation as belligerent.

Moore stated that after she began her term, Zirk came regularly to the town hall ostensibly to socialize with the bus dispatchers. Moore testified that the town hall has three major offices, the supervisor's office, the township clerk's office and the township assessor's office. She was given keys to the outer office doors and the supervisor's office at the beginning of her term. She had no key to the assessor's office or the office of the Township Road Commissioner.

Moore's relationship with the board was poor from the beginning. She related that she rarely had any telephone contact with or from board members; that she received what she characterized as hostile e-mails from board members, and on one occasion was ordered off the property of Trustee Rob LaPorta when she attempted to deliver a packet of board papers to his residence.

Agendas for the township meetings were an item of concern from the beginning. Moore prepared agendas for the township trustees meetings. Competing or additional agendas were prepared by attorneys Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer (hereinafter referred to as "Ancel Glink"). The trustees apparently work from the agenda prepared by Ancel Glink. Since Moore became the township supervisor, meetings have been held on a weekly basis and usually last three and one-half to four hours per meeting.

In either late January 2010 or early February 2010, the trustees created the position of Township Administrator. In doing so, they created the Township Administrator's job description [*Plaintiff's exhibit no. 1* *Defendants' Exhibit No 30*], which provides as follows:

*"Grafton Township  
Township Administrator  
Job Description*

*"The Grafton Township Administrator is the Chief Administrative Officer of the Township and is responsible for the administration of Township affairs and for implementing policies established by the Township Board, which is comprised of the*

*Township Supervisor and the Township Trustees. The Administrator shall not perform any of the duties assigned by law to the Township Supervisor or any other elected Township official. The Township Administrator's duties and responsibilities shall include but are not limited to:*

*"Board Practices, Procedures and General Township Administration*

*"Implementing the policies of the Township Board*

*"Implementing and enforcing administrative procedures for the Township*

*"Negotiating contracts as authorized and directed by the Township Board*

*"Preparing agendas for meetings.*

*"Preparing the board packets for meetings and putting together packets of information of various types, including but not limited to, bill and warrant information, correspondence and action items for Board approval upcoming events and information and minutes of meetings.*

*"Establishing recommendations to streamline township board meetings and procedures*

*"Recommending and evaluating Board meeting locations, programs, program locations and public events*

*"Organize and handle details related to the annual Township meeting*

*"Communicate with the township's elected officials and staff regarding Township business and issues*

*"Township Administrator "Developing Administrative procedures and for ensuring adherence to these procedures by all Town employees.*

*"Advising the Board and general public on the current status of all affairs of the Township and providing monthly reports to the Township Board and Board meetings*

*"To attend all Township Board meetings, preparing and providing supporting documents and information pertinent to agenda items*

*"Performing such other duties as may be directed by the Township Board which do not diminish any of the legal functions of the Township's elected officials.*

*"Personnel*

*"Acting as Personnel and Human Resources Director for the Town; hiring, firing, promoting and disciplining (all with the Township Board approval), evaluating and*

*directing the Township's employees and staff (not including employees of the highway commissioner, assessor or any general assistance employee).*

*"Supervising and coordinating the work of all Township employees, (not including employees of the highway commissioner, assessor or any general assistance employee), and handling personnel and personnel policies*

*"Evaluating and make recommendations regarding Township employees, including establishing a program for annual reviews of such employees (not including employees of the highway commissioner, assessor or any general assistance employee).*

*"Coordinating the activities of various Township employees and departments to achieve maximum efficiency of Township government*

*"Developing and administering a sound payroll and personnel system, protecting private financial information of employees*

*"Insuring the Township has an effective equal employment opportunity program*

*"Evaluating and making recommendations regarding the township's various insurance policies, such as liability insurance, health insurance, etc. and bonds*

*"Serving as the liaison between the Township Board and personnel.*

*"Coordinate the use of township consultants and venders, such as the accountants, auditors, IT personnel and the Township attorney, and make recommendations regarding the hiring of such consultants and venders to the Township Supervisor and Board.*

*"Financial*

*"Working with the Township Board to continually review budget operations, work programs and the costs of Township services and the general financial situation of the Township*

*"Administering the budget once adopted, coding of warrants to budgeted line items*

*"Overseeing and administering and all township insurance programs, including any health, medical or dental programs operated by the Township or contracted for with any insurance company*

*"Secure appropriate public liability insurance in amounts which shall preserve and maintain the financial integrity of the Township and protect the Township from suits, claims and judgments arising out of any legal cause of action for damage to persons property real property or other claim*

*"Overseeing and administering the workers' compensation insurance program, whether the Township is self-insured or said benefits are contracted with and insurance carrier (hand written) personnel*

*"Monitoring the budget and all financial affairs of the Town, works closely with the Township Board to develop a comprehensive budget and work program*

*"Making the Township's financial records available to the Township Board members, such as providing viewing only access to the Township Board members on Quick Books or some other appropriate program*

*"Administering the yearly operating budget and capital improvement budgets, submitting regular reports to the Township Board on the status of the Township's budget.*

*"Serving as the approval agent for Township purchasing, establishing a purchase order system*

*"Building, Grounds, Equipment and Technology*

*"Recommending office assignments and locations for staff and officials*

*"Reporting on condition of, and recommending purchase, lease or sale of computers, phones technology equipment*

*"Establishing, maintain and supervising the Township's websites, and evaluating, recommending and establishing various social networking sites or pages (such as Facebook, etc.)*

*"Establishing a Township e-mail address and e-mail accounts for staff and elected officials.*

*"Evaluating and making recommendations about the use and improvement of the Township offices and space, and regarding the use, purchase and sale of Township property and equipment*

*"Recommending and evaluating future land/building' location options for the Township*

*"Day-to-Day Administration*

*"Answering the Township telephones*

*"Greeting people who come to the Township offices, providing them with appropriate information, assistance or directing them to the appropriate department or official*

*"Establishing appropriate office hours for the Township building to be open*



*"Working on the computer, Internet or printer to accomplish township business or programs*

*"Make phone calls,*

*"Sending and receiving sorting and delivering incoming faxes,*

*"Receiving, sorting and distributing incoming mail to the Township or Township officials, sending and receive e-mails*

*"Township Programs*

*"Compiling grant information and submitting grants for township systems, projects, programs and events*

*"Investigating, evaluating, recommending and coordinating Township services and programs, such as health services, senior programs, youth programs, and other services traditionally provided by townships*

*"Coordinating and running the Township's transportation program, handle calls for services, address issues and supervise drivers*

*"Public Relations*

*"Promoting the Township, Township programs, Township services and Township government"*

*"Publicize Township events and functions*

*"Issuing press releases about the activities of the Township*

*"Attending various informational and training meetings and conventions and representing the Township at such meetings*

*"Communicating with various Township organizations, such as the Township Officials of Illinois (TOI) and the Township Officials of Illinois Risk Management Association on behalf of the Township*

*"Acting in such capacity as the Township Board may direct in township municipal, state, federal and other policy issues affecting the Township.*

*"Maintaining sound positive public relations between the Township and its citizens between the Town and other units of local government and governmental agencies and between the various officials and departments*

*"Serving as liaison between the township Board and various public and private agencies and businesses and the Township citizens.*

*"Representing the Township to a variety of outside organizations."*

After the adoption of the job description, Pamela Fender was hired by the township board of trustees as the township administrator. She began work in February 2010. Moore complained that, from the time Fender began her employment with Grafton Township, she acted as if she was Moore's superior. The board did not delineate any areas of cooperation or scope of duties for Moore and Fender in their respective positions.

One evening, shortly after Fender was hired, Moore was working late at town hall. Trustee Zirk and Fender entered township offices with a locksmith. The following week, the township board voted to change the locks on the supervisor's office, remove the supervisor's files from the existing supervisor's office and move them elsewhere in the township building and move the supervisor to the office space occupied by the township clerk. The township clerk was moved into a back room behind the former supervisor's office. Moore's assistant Trudy Jurs was moved into the conference room. Locks on all the doors were changed by order of the board. Moore did not get keys to her old office space. The township administrator was moved into the Moore's former office.<sup>1</sup> From the inception, the relationship between Fender and Moore was difficult and contentious. Once ensconced in Moore's former office, Fender started answering all of the oncoming telephone calls to the township, including calls for general assistance. When advised that she had no authority to deal with general assistance clients, Fender disagreed and continued to field all incoming township telephone calls. In one particularly contentious confrontation, Moore demanded certain files from Fender, who threw them on the floor, rather than hand them to Moore.

In another confrontation between Moore and Fender, physical contact occurred between them and the Huntley police department was called to town hall.

In addition, Fender intercepted all of the township mail, including that which was originally intended for Moore. Moore complained that some mail intended for her actually wound up in packets of the trustees without ever being given to her.

One of Moore's first acts upon taking office was to discharge township attorney, James Kelly. Kelly had been hired by Supervisor Rossi and the township board to represent the township in litigation filed by Moore and others to enjoin the construction of a new township hall. Kelly was hired after the previous township attorneys, Ancel Glink, had been discharged. When the trial court proceedings were decided adversely to the township, the trustees retained Kelly to prosecute an appeal. The trial court's order enjoining additional actions in furtherance of the construction of a new township hall was

---

<sup>1</sup> This action was reversed by the court during the preliminary injunction phase of the proceeding to preserve the status quo.

affirmed on appeal [*Ziller v Rossi*, 395 Ill.App.3d 130, 916 N.E.2d 110, 334 Ill.Dec. 77(2 Dist., 2009)].

After the Kelly firing, Moore unsuccessfully contacted several attorneys to act as township attorney before hiring Attorney Joseph Gottemoller to represent the township. Gottemoller resigned the position shortly after his appointment. Moore thereafter hired Scott Puma to be the township attorney. Puma is a member of the Ancel Glink law firm, the attorneys representing the defendants in this case. Puma attended a few of the township meetings. Later, however, Puma stopped attending meetings. Instead, Keri Krafthefer, and occasionally by Thomas DiCianni and sometimes both of them attended the board meeting.

Moore later attempted to discharge the Ancel, Glink law firm, but to date has been unsuccessful in doing so. The firm continues to represent the township trustees. In Moore's opinion, Ancel, Glink refuses to be terminated. Moore contends the trustees are taking the position that they must approve the discharge of the township's attorneys. She noted that when Rossi discharged Ancel Glink after they gave the board advice it did not want to hear, that the board took no action whatsoever on the discharge. Rossi made the move without any approval or confirmation by the board.

The township had seven employees prior to the time that Moore took office. Two of those employees were terminated by former supervisor Rossi before he left office. One of those employees is Trudy Jurs. Jurs has been rehired and assists Moore with her township duties, takes and makes telephone calls on Moore's behalf, enters bills and invoices into the financial program on the township computer and assists with the administration of the general assistance fund. Moore says that she needs no other assistance in her duties other than that provided by Jurs.

The township maintains its own bus service for senior citizens. There are two buses to ferry senior citizens to various places in the Huntley area. Upon entry into office, Moore felt that the bus service was overstaffed and reduced the number of part time drivers to three. She purchased GPS systems for each bus and revised the bus schedules and routes.

Grafton Township had four computers when Moore commenced her term. Moore purchased an additional computer, and with the help of a computer professional recreated all of the existing information in the new computer. She also updated the Quick Books program running the township financial records.

Shortly after the start of Fender as Township Administrator, all computer passwords were overridden by a computer professional and replaced. The computers were moved and the server was removed from the township offices. Moore later discovered that all of the data on the township computers had been removed, including the general assistance records. Later, the computer server reappeared at the township offices and the general assistance data was restored. The server later also reappeared.

At the March 2010 board of trustees' meeting, one of the board members complained about the way Moore was running her office and complained that the township had no obligation to provide the supervisor with an office in the town hall. It was suggested that she perform her duties from her home.

Moore later removed all of the township financial records and the general assistance files from the township computers and has been doing all of the financial work of the township work at her home on a township computer.<sup>2</sup>

Moore stated she had been requested by the township board to turn over all of the township's financial records to the board for review. She has refused to do so. She is willing to sit down with the board and review the township's financial information with the trustees, but not to turn over the financial records to the board.

Moore complains that her relations with the board are contentious. On one occasion, Trustee LaPorta made an e-mail request to Moore regarding the audit. When she inquired as to what he specifically wanted, she received no reply. On another occasion, Moore received a question from the board of trustees, who then adjourned the meeting. At the ensuing board meeting, Moore contended that she was ready to answer the board's previous question, but the board did not want to hear the answer.

Moore began preparing board agendas after she assumed her duties. The board, however, passed a rule authorizing Keri Krafthefer to prepare the board's agendas. Board agendas have since been prepared by Pam Fender. Moore denied trying to exclude the board from the agenda process and denied refusing to place items requested by the board on the agenda.

The Grafton Township Food Pantry is a non-for-profit corporation that was, until the election of Moore as Township Supervisor, housed in the Grafton township offices. Some of the functions of the food pantry were handled by township employees, allegedly on their "own time." Other food pantry functions were handled by volunteers.

When Moore was elected Township Supervisor, she was initially surprised to discover that the food pantry was not under her jurisdiction. She believed that it was a township function. Before her election she stated that food of the food pantry was stored in the old highway commissioner's office and other offices and hallways of the township offices. Shortly after Moore's election, the food pantry moved out of the township hall and relocated to space in Rutland Township, where it exists today. Moore's only continuing involvement with the food pantry is to refer general assistance applicants to it.

When the food pantry moved, it filed a change of address notice with the Huntley post office. All mail directed to the township was redirected to the food pantry's new address. When Moore discovered this, she reversed the order insofar as the township was

---

<sup>2</sup> The trial court's previous order to preserve the status quo restored Moore to the traditional supervisor's office. There was no indication that Moore had actually returned to the township hall to perform any township duties.

concerned. The post office apparently had difficulty separating the food pantry and township mail and continued to send food pantry mail to the township offices. The problems have since been solved.

It is Moore's opinion that the board of trustees has no authority to hire and fire employees; hire an administrator and no authority over the management of the township offices. She has asked this court to terminate attorneys Ancel Glink, terminate the township administrator, bar the trustees from hiring any employees; bar the trustees from spending any money directly from the audit; bar the trustees from changing locks in township offices; declare that the township supervisor is the manager of the town hall; limit the access of the township attorneys to township records; declare that the making of the agenda for town board meetings is the responsibility of the township supervisor and to confirm the appointment of John Nelson as the township attorney.

### **John Rossi**

John Rossi, the former Grafton Township Supervisor, testified that he was defeated for re-election in 2009. Between the election and the start of Moore's term, Rossi met with Moore at the township offices. Robert LaPorta was present at the time. LaPorta was in the office conferring with Rossi about the status of a Freedom of Information Act request when Moore arrived. Rossi stated that when Moore arrived and discovered what Rossi and LaPorta were discussing she became upset and left. Rossi had no further contact with her prior to the end of his term. He simply left the keys to the town hall on his desk and left. Moore's term began the following Monday. Rossi described the meeting with Moore as abrasive and contentious.

Under Rossi's regime, the township computer server was in the supervisor's office and contained all of the township data. The computer information was password protected. The only time Rossi removed computer information from the township hall was when he copied township information to a disk drive and brought it to the board meetings. He denied removing any other computer data from the township computer. He believed that creating "read-only" access to the township financial records is possible. (Moore does not share this belief.)

Under a prior supervisor, the Grafton Township Food Pantry operated from the Township hall with the acquiescence of the board of trustees. The food pantry was not, and is not now, a township activity. Under the prior supervisor, it was a permitted activity operating within the town hall. Under Rossi, the Grafton Township Food Pantry became incorporated as a not-for-profit corporation. It still operated out of the township offices with the acquiescence of the supervisor and the town board. Rossi became the president of the food pantry in 2006. After he was defeated, the food pantry moved its operation to a location in Rutland Township. When the food pantry moved, Rossi removed all of the food pantry records from the township computer. Food pantry records had been stored on the township computer in a separate account or file. He denies removing any other records or data from the township computer.

Rossi stated as trustee he was the chief executive officer of the township. He hired and fired most employees without board approval. He did discharge Ancel Glick as township attorneys at the direction of the board. Ancel Glink was replaced with attorney James Kelly (who was later terminated by Moore).

It was Rossi who instructed the township employees to revoke their direct deposit authorizations. He did so out of a concern over the policies of a new regime.

Rossi stated that, as supervisor, he was primarily concerned with the General Assistance account.

**William Ottley.**

William Ottley testified that he is the Grafton Township Assessor, an elective office. As the township assessor, Ottley maintained a computer web site containing assessment information for Grafton Township real estate. The web site was accessible by the general public, as well as real estate appraisers.

In April 2010, Ottley personally received a letter from Moore (*Defendants' Exhibit No. 40*) that read:

"Pursuant to Judge Caldwell's order on May 30<sup>th</sup>, I am requesting access to the website passwords. The passwords I request should allow me to directly alter (sic?) the content of the website with the address *graftontownship.us*. If you require a copy of the court order, please let me know.

"Please notice the website no longer has a button and page for the Supervisor, which it has had for a number of years now. Could you explain the reason for this in writing to me?

"I have a 'bill' for a domain name that is addressed to Grafton Township. I am not sure if it is a solicitation or a legitimate (sic) bill. I did notice that the 'bill' is not directed to the assessor's office. If you control the website, and it is the assessor's website, then this potential bill should be charged from the assessor's budget. Please clarify this issue for me.

"As the Township Supervisor it is my understanding that I am to administer and manage the day to day functions of the township. Furthermore, managing the township website should fall under my statutory duties.

"..."

Ottley stated that Moore was correct in that the website had formerly had a supervisor's button on it. However, Ottley, based upon a tip from a member of the general public, discovered that the website button for the supervisor had been linked to the office of the

Township Officials of Illinois and then linked to tapes of the meetings of the township board. Since he had not authorized the link to the board tapes by any means, Ottley terminated the link and removed the supervisor's button from the website.

Ottley outlined the direct deposit problem that developed after Moore took office. Former Supervisor John Rossi had set up a direct deposit system for the payroll of the township. According to Ottley, Rossi returned all of the direct deposit forms to the employees and he and Trustee Zirk cancelled all direct deposits with Harris Bank. Paper checks were cut for the employees from April 24, 2009 through May 21, 2009.

After Moore took office, Ottley complained that his next two paychecks were delivered to his account by direct deposit. Ottley objected, claiming that Harris Bank had compromised the confidentiality of his personal bank records. After the error was called to Moore's attention, she gave all township employees a choice of having either direct deposit or paper payroll checks.

Harris responded to a complaint by Ottley, denying that any of his personal information had been released by the bank. Direct deposit is made by way of instructions given by the employee to his/her employer. (See: *Defendant's Exhibit No. 44*)

Ottley also testified that Moore cancelled his employees' gasoline credit cards. The cards were not regularly used and incurred a monthly charge of \$2.00 per month per card. Moore cancelled them because the cards appeared to be inactive. Employees who were out of town attending a seminar had to use their own credit cards to charge gas to for township business and were reimbursed. The cards have since been reinstated.

#### **Chad Smith**

Chad Smith testified that he is the Deputy Township Assessor and I.T administrator. Schmidt testified that he had cancelled his direct deposit authorization. He thereafter received three paper payroll checks and then reinstated his direct deposit authorization. His pay was never interrupted.

He complains that Moore has kept her office door closed, thereby forcing the general public into the assessor's office. The assessor's staff then has to redirect the public to Moore's office.

It was after Moore asked for a link to the assessor's website that Schmidt discovered the link that led to the tapes of the township board meetings. It was Schmidt who personally dismantled the link to the board meeting tapes through the Illinois Township Officials Association.

#### **Mark Peloquin**

Mark Peloquin testified that he is the owner of Leading I.T. Solutions. Prior to Linda Moore's term he did general computer support work for the township supervisor and the township road district. He was terminated by Moore after her installation.

Peloquin testified that the Grafton Township computer system consisted of five (5) personal computers and one (1) server. The server contained multiple hard drives. Access to the server and drives was limited.

Peloquin testified that he secured all township data immediately after Moore's election. In March 2010 Peloquin was called back to the town hall to move the computers to new locations. He also had to back out and recover all of the computer passwords. After doing this, Peloquin acquired access to the computers. Upon entry into the system, he discovered that the only records left on the township computers were the road district records. All of the transportation or bus records and the records of the General Assistance fund had been removed.

**Mary Lou Hardy**

Mary Lou Hardy testified that she was the former Village Clerk of the Village of Huntley and that she worked for Grafton Township from May 2008 to June 2009. She performed general office duties, among them preparation of accounts payable, entered invoices into the Quick Books program and dispatched buses as part of the township's senior citizen bus program. She denied any duties or activities concerning the general assistance fund.

From the time Hardy commenced her employment, she was paid by direct deposit to her personal account. In April 2009, Hardy revoked her direct deposit authorization. The direct deposit revocation took effect two days after Moore was installed as Township Supervisor. The cancellation notwithstanding, Hardy continued to be paid by direct deposit without her authorization for a time. In her last bank statement following her separation from Grafton Township, Hardy noticed that there was a strange deposit on her bank statement, which was followed by a correction withdrawal later in the same statement.

**Donald Kruto**

Donald Kruto testified that he is a regular user of the Grafton township bus service. The service is a dial-a-ride service. Under Supervisor Rossi, Kruto would call the township office and request a ride for a specific date and time. He was usually asked when he would be available. After Moore became the township supervisor, she changed the schedule, making Monday trips to the Jewel parking lot unavailable. In Kruto's opinion, the bus service "...no longer works."

**Pamela Fender**

Pamela Fender testified that she is a trustee of the Village of Huntley and has been hired as the Grafton Township Administrator. She has been employed in that position from February 16, 2010 until the present. She was hired by the board of trustees after she submitted an application to the board. Trustee Robert LaPorta suggested to Fender that she apply for the position. Fender stated that she had originally been interested in the position of Town Clerk. She was not hired by the Township Supervisor, but rather was hired by a 4 - 1 vote of the Township Board of Trustees.



In her job of Township Administrator, Fender answers incoming telephone calls, handles all communications, receives and handles all incoming mail, initiates new township programs, assembles board packets for the board meetings and handles all incoming bills and invoices.

On February 16, 2010, Fender arrived at the township hall to start work. She was met there by Trustee Zirk. The doors to the township offices were locked. Trudy Jurs was inside, but did not come to the door when they knocked.

Finally, Linda Moore came to the door and inquired what Fender and Zirk wanted. Fender stated that she was reporting to work at the township offices, but Moore refused her entry. Fender finally gained access to the town hall behind one of the bus drivers. There was a standoff of sorts between Moore and Fender. Fender stated that she finally left the township offices without performing any work.

At the board meeting on February 22, 2010, the board ordered Moore to provide Fender with keys to the outer doors of the supervisor's offices.

The following day, Fender was still refused entry by Moore. She was refused entry into the supervisor's office for purposes of using the photocopier located there. Fender ultimately used the photocopier located in the assessor's office. Moore and Fender later had a confrontation over the use of a stapler that culminated in Moore pushing Fender out of her office with the door. Physical contact occurred between the two resulting in a call to the Huntley police department.

Fender was later assigned to Moore's office by vote of the board of trustees.<sup>3</sup> Fender was moved into the supervisor's office, the supervisor was moved the town clerk's office and all of the locks on the township offices were ordered changed.

On March 2, 2010, the board of trustees voted to move the offices of the township administrator and township supervisor. Fender was to move into the supervisor's office and the supervisor was to move the town clerk's office. The general assistance files moved with the supervisor. The board appointed Fender to supervise the move.

On March 3, 2010, Fender and Zierk were at town hall to effectuate the move. Moore and her assistant Jurs were also present. The information technology consultant was also briefly present. He was unable to secure access to the dial-a-ride records. Fender was forced to recreate the dial-a-ride bus schedule by calling known bus riders and getting their scheduled ride information from them. From those phone calls, Fender was able to recreate the dial-a-ride bus service schedule.

---

<sup>3</sup> The court restored Moore to the offices she occupied before suit was filed as a means of preserving the status quo. Fender was working out of the conference room as a result of that order. Moore was working from her home at the time of the entry of the preliminary injunction. It is unknown whether or not she ever returned to the township hall to do her work.

The locksmith was also present. He switched the tumbler from the supervisor's office lock and switched it over to the door for the clerk's office.

Through it all, David Moore, Linda Moore's husband, was at the town hall with a video camera, videotaping the move. This antic resulted in Fender posting a sign that prohibited videotaping on Township premises.

The information technology consultant returned on March 4, 2010 and worked on the computers for several hours. It was then that it was discovered that all of the financial data on the computers had been removed. Fender denied removing anything from the township computers, but specifically denied removing a computer program titled "Virtual General Assistance."

Also at the March 3, 2010 board meeting, the board ordered a special audit. Fender was appointed by the board to contact the accountant to facilitate this decision. In the computer work on March 4, 2010, it was then discovered that all of the financial data had been removed from the township computers.

On March 23, 2010, Fender called Forensicom to work on the computers, pursuant to a board request. The consultant was at town hall all day. Fender denied knowing what the result of Forensicom's work was.

At some point, the board directed Fender to take part in an area wide transportation initiative. As such, Fender attended county board meetings and met with other townships regarding transportation concerns in the county. She also participated in a job fair at the local library and explored joint programming options with the park district, explored the idea of the township hosting a spelling bee and explored the development of senior citizen programs.

As a result of these activities, Fender received a complaint that Fender was doing Moore's work. Fender denied that she was doing the supervisor's work and specifically denied doing any general assistance work.

Mail was an ongoing source of friction and controversy. Fender was opening all of the mail received at the township offices. She acknowledged that she opened mail addressed to the township supervisor. When Fender was employed, mail was received in a mail box outside of the township hall. Later, because of the controversy over the opening of mail, the mail was routed to a post office box, where apparently Moore retrieves it. Fender has not handled the mail since March 2010.

At one point, Moore discharged Fender from her employment with the township. She remains working there because the discharge was not confirmed by the township board.

Fender described her relationship with Moore as contentious, disruptive, confrontational, argumentative and harassing.

**Robert LaPorta**

Robert LaPorta testified that he has been a Grafton Township Trustee for six years.

LaPorta testified that his first meeting with Linda Moore was at the township hall shortly after she had been elected but before she was sworn in. He was in Supervisor John Rossi's office at the time.

Moore gave LaPorta an envelope that had his name on it. He read the letter but did not have the answer to the question that Moore raised about the letter. The letter pertained to the costs related to the construction of the new township hall, which had been thwarted. LaPorta gave the envelope to John Rossi believing that Rossi would be the one to have the answer to Moore's concerns. Moore became irate at the suggestion. The meeting deteriorated and Rossi ended the meeting, saying that meeting further was futile.

After Moore took office, the doors at the town hall were locked and the glass in the doors was papered over. A door bell was installed. This represented a marked change from the way the open-door policy at township offices under the Rossi regime. According to LaPorta, the issue of the how open township offices should be came up at a trustees' meeting but there was no face-to-face meeting with Moore on the subject.

LaPorta objected to Moore's handling of the township bus service. He disagreed with the conclusions that Moore reached about bus usage in a memo that she circulated to bus users.

LaPorta identified a group exhibit containing letters and e-mails pertaining to the creation and posting of board meeting agendas (*Defendant's Exhibit No 15*). The exchange started because LaPorta objected to Moore's handling of board agendas.

At LaPorta's request, attorney Keri Krafthefer of Ancel Glink sent a letter to Moore requesting that certain items be placed on the board agenda for the next meeting. The letter was prompted by an e-mail from LaPorta to both Moore and Krafthefer making the same request. The November 12, 2009 agenda prepared by Moore had none of the items LaPorta requested on it. Evidence is lacking on what, if anything, transpired on November 12, 2009.

E-mails were then exchanged in which the board threatened to boycott a November 16, 2009 meeting that had been scheduled by Moore. Instead, the board planned to meet on November 18, 2009. Moore countered with a threat to hold a special meeting on the same night at a different location after the board earlier special meeting. This also happened in December 2009. Krafthefer's e-mails to the township clerk contained instructions to leave any agenda postings by Moore alone.

In addition to the Moore's handling of board agendas, LaPorta objected to her management of the meetings. He complained that Moore inserted a public comment period after each agenda item that unduly lengthened the meetings. As a result, Moore

seemed to him the favor certain points of view, giving them time to be aired. It was as a result of this that the board passed its own meeting rules.

In February 2010, there was a question regarding the proper accounting for \$40,000.00 in legal fees. Moore slotted in the township general fund, LaPorta wanted them charged against the capitol improvement fund because the fees were related to the proposed construction of a new township building. Moore had been requested to move the item at one meeting. By the February 22, 2010 meeting the adjustment had not been made. LaPorta asserted that the township's auditors had approved the charge against the capital improvement fund. He was upset with Moore that the requested change had not been made.

LaPorta also criticized Moore over a draft audit. The previous administration had employed Brown & co as auditors. Moore did not wish to retain Brown & Co for the 2008- 2009 audit. Eder, Casella & Co was ultimately selected. The board had asked for interim reports on the status of the audit.

It was during this time that Township Clerk Frigo resigned.

At a March 2, 2010 meeting of the board, previous questions asked of Moore regarding township finances went unanswered. It was at this meeting that a motion was made and passed for the performance of a special audit of township accounts. The audit was not done because it was determined that the financial records had been erased from the township computers.

In response to this discovery, LaPorta and trustee Zirk retained Forensicom to perform an investigation of township computers (*Defendant's Exhibit No 25*). The inspection has been done, but the final report has not been delivered. The bill has not been paid. Moore refuses to place the bill on a warrant for approval and will not pay it.

It was at the March 2, 2010 meeting that the trustees resolved to change the location of the supervisor's office and move the township administrator into the supervisor's former office/

At the March 9, 2009 meeting, the auditor was present to discuss the audit. LaPorta complained that the board did not have copies of the audit. Moore did have a copy of the audit, as, he contended, did several members of the audience. The draft of the audit was delivered to the trustees after the meeting.

LaPorta stated he favored the creation of the position of township administrator and the hiring of Pam Fender in order to smooth over the operations of the township and in the hope to speed up the presentation and payment of township bills. His hope was to make township operations "...nice...."

**Yaniv Schiff**

Yaniv Schiff testified that he is a senior forensic examiner for Forensicom, Inc. He has been certified in this position by an industry trade association. Schiff identified a printout of a computer scan he performed on March 5, 2010 (*Defendants' Exhibit No. 87*) at Grafton township hall. He stated that the exhibit was a valid forensic of the Grafton Township computer and is an exact copy of the hard drive of the computer on the date the scan was done.

Based on what the scan showed, Schiff concluded that eraser software had been manually installed on the computer. This program completely and permanently deleted all information and data that was stored on the computer. He stated that this is the type of software used to securely clean a hard drive. There was no further examination of the computer because of non-payment of Forensicom's invoices by the township.

Schiff identified a transfer form (*Defendants' Exhibit No. 88*) which showed that, upon an examination of the computer hard drive that all of the Quick Books information had been moved to another location. Initially, all information had been moved in the computer's recycle bin for deletion. Then, on February 9, 201 two external hard drives or "flash drives" were attached to the computer and all of the information was transferred from the hard drive to the flash drive .

Schiff's and Forensicom's examination did not go further because non-payment of invoices led to a stoppage of work.

#### Dina Frigo

Dina Frigo testified that she was the Grafton township Clerk from 2005-2010. She was elected to a first term in 2005 and re-elected to a second term in 2009. She resigned her position in February 2010.

Frigo stated that she was the official record keeper for the township and as such kept all of the Grafton Township records in her office. Her office doors were usually kept locked. Frigo was usually in her office only on Tuesdays, but stated she was available on an "as-needed" basis.

Frigo identified that she usually occupied office number 2, as shown on Defendants' floor plan of the township offices. The lock to Frigo's office was changed without her knowledge or consent. She later received a key to the new lock.

Frigo stated that she usually kept township records under lock and key for security purposes. She testified to a couple of occasions when she came to her office to find a box of financial records stuffed with copies of old board minutes. The box was placed in a corner of her office. She also found minute book binders located in an unlocked file cabinet. On another occasion, Frigo came to her office to find that a broken Xerox machine had been moved into it. All of this occurred notwithstanding the fact that Frigo usually kept her office locked. There was no evidence of who had committed these acts.

Frigo complained of her relationship with Moore while she was the township clerk. Frigo stated that Moore's interference with incoming mail prevented Frigo from getting necessary archiving information from the State of Illinois Archiving Department in a timely fashion. She also complained that Moore's interference with the mail diverted FOIA requests past the due date for the production of the documents.

Frigo stated that a meeting's notice and the correction notice that were published over her name as Township Clerk had not been prepared by her. They had been prepared by Moore (*Defendant's Exhibit No 48*). Frigo also identified competing meeting notices for a September 3, 2009 meeting. One notice had been prepared by her (*Defendant's Exhibit No 54*). The other was prepared by Moore (*Defendant's Exhibit No 55*).

In addition to competition over who had authority to publish notice of the trustees meetings, Frigo complained that Moore tried to correct drafts of the minutes of the meetings of the board and accused her of violating the Freedom of Information Act.

Frigo stated that she resigned her position as Grafton Township Clerk because of frequent stress caused by and harassment from Linda Moore. She could give no concrete examples of either claim and, on cross examination, admitted that her resignation may have been prompted by securing full-time employment.

#### **Mary Ford**

Mary Ford testified that she is the current Township Clerk of Grafton Township. Ford identified two sets of minutes dealing with the question of the question of the post of township administrator. The minutes of the budget meeting of the board of trustees of February 22, 2010 were identified (*Defendants' Exhibit No. 3*). Also identified were the minutes of a special meeting held on the same date (*Defendants' Exhibit No. 4*). The minutes disclose that, despite Moore's suggestion of a meeting between the attorneys for the board and Moore's attorney to discuss the creation of the township administrator's position, the board passed the motion creating the position.

#### **Betty Zirk**

Betty Zirk testified that she has been a Grafton township trustee for twelve years. Zirk spent a good deal of her time on the witness stand describing the differences between the regime of Supervisor Moore and the regimes of prior Supervisors Rossi and Ruth. It is not repeated here because the history of Grafton Township is unnecessary to the resolution of the current disputes between the Supervisor and the Trustees. It should suffice to say that they are different.

Zirk's first disagreement with Moore stemmed from Moore's policy of closing and locking the supervisor's door. Zirk favored an open-door policy, employed by prior supervisors.

Zirk also complained about the handling of incoming mail by Moore. On one occasion, Moore simply inquired about who the sender of a letter was without disclosing the

contents of the correspondence. A letter had been received at the town hall from attorney Steven Greeley of the law firm of Franks, McKenna & Gerkin. The letter was not shared with the trustees. On another occasion, a letter from the law firm of Roth & Melei was delayed for two weeks. Zirk found both of these events unsatisfactory.

Zirk also claimed that Moore withheld bills from the board of trustees. Zirk gave no examples of the bills that Moore deliberately withheld from the board..

Zirk also complained that Moore simply placed items on the board agenda for discussion when the items should have been on the agenda for not only discussion but also for action, passage or consideration, not just discussion.

Zirk also complained that Moore raised the bus fares from \$1.00 to \$3.00. She indicated that the \$1.00 fare was the result of an agreement with the Village of Huntley that extended bus service into the village and Rutland Township. Since the raise in fares, Zirk contends that bus ridership has declined.

Access to the township financial records is a major source of controversy for Zirk. She complains that none of the trustees have access to the township's financial records. She believes the read-only computer financial records are possible. Zirk denied any recall of an audit deficiency of \$380,000.00.

Zirk was a supporter of the construction of a new township hall. Moore's lawsuit against the trustees nullified the project. At the last meeting of the trustees, the item regarding the construction of a new town hall was simply removed from the agenda without a vote.

The township is indebted to the township road district for \$700,000.00 for the new town hall building. The township road district purchased the land for the construction of the new town hall.

The township expended \$88,000.00 in attorneys' fees defending the new town hall project in court. Half of that amount was spent on trial court proceedings. The other half was expended in prosecuting the appeal [*Ziller v Rossi*, 395 Ill.App.3d [130, 916 N.E.2d 110, 33 Ill.Dec. (2d. Dist., 2009)].

The current township levy is \$1,000,000.00. Official salaries account for approximately \$100,000.00. The township assessor has requested a budget of \$500,000.00. Attorneys' fees for the first quarter of this fiscal year were estimated by Zirk to be \$75,000.00. It was her expectation that the budget will be in the red.

Zirk identified the bill of Forensicom Inc. (*Defendant's Exhibit No. 18 – withdrawn*) in the sum of \$15,000.00. Forensicom was apparently hired by trustees Zirk and LaPorta. It was unclear from Zirk's testimony whether the hiring of Forensicom ever was approved by the board of trustees.

Zirk confirmed that she voted to abandon Robert's Rules of Order for the meetings of the board of trustees and substitute the boards own rules of procedure. She also voted with the majority of the board to remove Moore from her original office at the town hall, contending that this decision was a "policy" decision of the board of trustees.

**Keri Krafthefer**

Keri Krafthefer testified that she is an attorney and a partner in the Ancel Glink law firm. She has been a licensed attorney for 22 years. She is Township attorney for approximately 25 – 30 different townships.

After Moore was sworn in as township supervisor, Krafthefer stated that she began getting multiple e-mails per day from the township requesting attorney services on a variety of matters. She was asked by trustees to prepare trustees meeting agendas, assemble board packets for the board meetings and implement board actions. Based upon these demands for service, it was Krafthefer's recommendation that the board provide for a township administrator. She stated that many of the townships she represents have township administrators.

Krafthefer stated that it was her opinion that the township should not attempt to build a new town hall because the township had not adequately followed prescribed legal procedures.

As a result of her decision, Ancel Glink was removed as township attorneys. Later, after James Kelly was removed as Township Attorney, Scott Puma of Ancel Glink was hired as township attorney. After a time, Krafthefer was the attorney actually representing the township. She attended the board of trustees meetings and directly responded to questions directed to the attorneys on behalf of the township. Moore has unsuccessfully attempted to fire Ancel Glink as the current township attorney and replace them with attorney John Nelson.

**John Heisler**

John Heisler, the Nunda Township Supervisor, was called as a rebuttal witness by Moore. Heisler testified to the ordinary and usual way in which Nunda Township operates. Department heads submit the bills that they receive to him with approval for payment. He prepares vouchers for the bills, which are then inspected by the trustees three to four days prior to the regular meeting at the township hall. The vouchers are then approved at the board's meeting.

As Supervisor, Heisler considers himself responsible for the presentation of the township's budget and tax levy ordinance

Heisler testified that on one occasion he discharged he township attorney. He simply asked for the attorney's resignation. He did not seek approval, confirmation or ratification of his action from his board of trustees.



It was Heisler's opinion that the board does not have the authority to hire lawyers or accountants. That is the responsibility of the supervisor.

Heisler is the President of the McHenry County Township Supervisors Association. He has occupied this post for four years. He is familiar with the operations of the townships that are members of the association. It was Heisler's opinion that the way Nunda Township operates is the norm for townships in McHenry County. Most regular township meetings are less than an hour long. None of the townships in McHenry County employ a township administrator.

**ISSUES** Both the plaintiff and the defendant have filed complaints against one another claiming infringement of rights by the other and the existence of a justiciable controversy and asking for a declaration of rights with a concomitant injunctions enforcing those rights.

Plaintiff's two-count complaint requests:

- 1.) the issuance of a declaratory judgment stating that she is the duly elected chief executive officer, chief financial officer and administrator in charge of any and all of the day to day operation of Grafton Township as well as all of her duties outlined in the statutes of the State of Illinois and inferences of authority drawn therefrom;
- 2.) for a mandatory injunction prohibiting the defendants from interfering attempting to interfere or conspiring to interfere with her operation of the office of Supervisor of Grafton Township;
- 3.) for an order restoring her to all of the computers, software, telephone lines, offices and supervision of township and mail delivery;
- 4.) for an order from the court directing the defendants to treat her in a civil manner, refrain from and avoid calling her incompetent and requiring that she be addressed with respect and in a normal tone of voice;
- 5.) that plaintiff's firing of Pam Fender and Ancel Glink be confirmed by the court;
- 6.) in addition, in the brief filed at the conclusion of the testimony in the case, Moore requests she be given the right to make the agenda and set deadlines for the making of the agenda for board meetings;
- 7.) that she has the right to hire and fire all township employees;
- 8.) that she is the only authorized official with the power to contract on behalf of the township;

The defendants Grafton Township and the individual trustees filed a counterclaim requesting an injunction and declaratory relief against Linda Moore. With that complaint the defendants also filed a petition for preliminary injunction and an amended petition for preliminary injunction that was taken with the case. The defendants requested:

- LAW A preliminary injunction acts to preserve the status quo pending a decision on the merits [*Callis, Papa, Jackstadt & Halloran, P.C. v. Norfolk & Western Ry. Co.*, 195 Ill.2d 356, 365, 254 Ill.Dec. 707, 748 N.E.2d 153 (2001)]. To obtain a preliminary injunction, the movant must establish: (1) a clear right or interest that needs protection; (2) no adequate remedy at law; (3) that irreparable harm will result without the injunction; and (4) a reasonable likelihood of success on the merits [ *Callis, Papa, Jackstadt & Halloran, P.C. v. Norfolk & Western Ry. Co.* 195 Ill.2d at 365-66, 254 Ill.Dec. 707, 748 N.E.2d 153]. The trial court must also consider whether the balance of

hardships to the parties supports granting the injunction [*Bollweg v. Richard Marker Associates, Inc.*, 353 Ill.App.3d 560, 572, 288 Ill.Dec. 938, 818 N.E.2d 873 (2004)]. The party seeking injunctive relief does not carry the same burden of proof that is required to prevail on the ultimate issue [*Bollweg v Richard Marker Associates, Inc.* 353 Ill.App.3d at 572, 288 Ill.Dec. 938, 818 N.E.2d 873]. Instead, the movant must make a *prima facie* showing that there is a fair question about the existence of the claimed right and that the circumstances lead to a reasonable belief that the movant will be entitled to the relief sought [*Bollweg v Richard Marker Associates, Inc.* 353 Ill.App.3d at 572, 288 Ill.Dec. 938, 818 N.E.2d 873].

At issue in the case are interpretations of various statutes pertaining to township government. Principle among them are the following:

**§ 70-15. Chief executive officer; fiscal duties; penalty for neglect.**

(a) The supervisor is the chief executive officer of the township.

(b) The supervisor shall receive and pay out all moneys raised in the township for defraying township charges, except those raised for the support of highways and bridges, and for township library purposes.

(c) The supervisor shall, within 30 days before the annual township meeting, prepare and file with the township clerk a full statement of the financial affairs of the township, showing (i) the balance (if any) received by the supervisor from his or her predecessor in office or from any other source; (ii) the amount of tax levied the preceding year for the payment of township indebtedness and charges; (iii) the amount collected and paid over to the supervisor as supervisor; (iv) the amount paid out by the supervisor and on what account, including any amount paid out on township indebtedness, specifying the nature and amount of the township indebtedness, the amount paid on the indebtedness, the amount paid on principal, and the amount paid on interest account; and (v) the amount and kind of all outstanding indebtedness due and unpaid, the amount and kind of indebtedness not yet due, and when the indebtedness not yet due will mature. The township clerk shall record the statement in the record book of the township as soon as it is filed and shall post a copy of the statement at the place of holding the annual township meeting 2 days before the meeting is held. The clerk shall also read aloud the statement to the electors at the annual township meeting.

(d) Any supervisor or township clerk who wilfully neglects to comply with this Section shall forfeit and pay to the township the sum of not less than \$50 nor more than \$200. The amount forfeited shall be sued for and recovered by the township in its corporate name and shall be appropriated to repairs of highways and bridges in the township.

**§ 70-37. Township attorney.** The supervisor, with the advice and consent of the township board, may appoint a township attorney. The township attorney's compensation shall be fixed as provided in Section 100-5.

**§ 85-10. Township corporate powers.**

(a) Every township has the corporate capacity to exercise the powers granted to it, or necessarily implied, and no others. Every township has the powers specified in this Section.

(b) A township may sue and be sued.

(c) A township may acquire (by purchase, gift, or legacy) and hold property, both real and personal, for the use of its inhabitants and may sell and convey that property. A township may purchase any real estate or personal property for public purposes under contracts providing for payment in installments over a period of time of not more than 20 years in the case of real estate and not more than 10 years in the case of personal property. A township may finance the purchase of any real estate or personal property for public purpose under finance contracts providing for payment in installments over a period of time of not more than 20 years in the case of real estate and not more than 10 years in the case of personal property. A township may construct a township hall under contracts providing for payment over a period of time of not more than 10 years. The interest on the unpaid balance shall not exceed that permitted in the Bond Authorization Act.

(d) A township may make all contracts necessary in the exercise of the township's powers.

(e) A township may expend or contract for the expenditure of any federal funds made available to the township by law for any purpose for which taxes imposed upon township property or property within the township may be expended.

(f) A township may acquire (singly or jointly with a municipality or municipalities) land or any interest in land located within its township limits. The township may acquire the land or interest by gift, purchase, or otherwise, but not by condemnation. A township may (singly or jointly) improve or arrange for the improvement of the land for industrial or commercial purposes and may donate and convey the land or interest in land so acquired and so improved to the Illinois Finance Authority.

(g) (Blank)

(h) It is the policy of this State that all powers granted either expressly or by necessary implication by this Code, any other Illinois statute, or the Illinois Constitution to townships may be exercised by those townships notwithstanding effects on competition. It is the intention of the General Assembly that the "State action exemption" to the application of federal antitrust statutes be fully available to townships to the extent their activities are authorized by law as stated in this Code.

(i) A township may receive funds under the federal Housing and Community Development Act of 1974 and may expend or contract for the expenditure of those funds and other township funds for the activities specified in Section 105 of that Act. The powers granted under this subsection (i) are in addition to powers otherwise possessed by a township and shall not be construed as a limitation of those other powers.

(j) A township may establish reasonable fees for recreation and instructional programs sponsored by the township.

**§ 85-30. Purchases; bids.** Any purchase by a township for services, materials, equipment, or supplies in excess of \$20,000 (other than professional services) shall be contracted for in one of the following ways:

(1) By a contract let to the lowest responsible bidder after advertising for bids at least once (i) in a newspaper published within the township, or (ii) if no newspaper is published within the township, then in one published within the county, or (iii) if no newspaper is published within the county, then in a newspaper having general circulation within the township.

(2) By a contract let without advertising for bids in the case of an emergency if authorized by the township board.

This Section does not apply to contracts by a township with the federal government.

**§ 100-5. Township attorney and other employees; compensation.**

(a) The township board may employ and fix the compensation of township employees that the board deems necessary, excluding the employees of the offices of supervisor of general assistance, township collector, and township assessor. The township board shall fix the compensation of a township attorney appointed by the township supervisor under Section 70-37. The township attorney shall not be considered a township employee for purposes of the first sentence of this subsection.

(b) The board shall set and adopt rules concerning all benefits available to employees of the board if the board employs 5 or more employees. The rules shall include, without limitation, the following benefits to the extent they are applicable: insurance coverage, compensation, overtime pay, compensatory time off, holidays, vacations, sick leave, and maternity leave. The rules shall be adopted and filed with the township clerk within 6 months after July 1, 1992. Amendments to the rules shall be filed with the township clerk on or before their effective date.

(c) Unless otherwise provided and if approved by the highway commissioner, the township board of trustees may employ and fix the compensation of a separate township attorney who shall represent the highway commissioner. Such compensation shall be paid

out of the township road fund.

#### ANALYSIS

That there is an all-out, political and personal war between the Township Supervisor and the Board of Trustees of Grafton Township is readily apparent from the evidence. Not only do these parties intensely dislike one another, but both sides of this controversy seem dedicated to all out conflict, all of the time, regardless of its effect on township government or its programs. Nothing else can explain this lawsuit of cross complaints for mandatory and prohibitory injunctions and declaratory judgments to define, construe or restrain conduct that rational and reasonable adults should otherwise be able to regulate without judicial intervention.

At the outset, I must comment on the evidence produced over the five days of these proceedings. There was voluminous evidence of cancelled gasoline credit cards belonging to a department of the township, the failure to halt direct deposit of employees' paychecks, Moore's attempts to put the meetings of the township board on the internet via the assessor's website and the Illinois Township Officials Association, misdirected mail, the changes in the bus schedule (labeled as a "...complete failure..." by a single resident), the complete history of the Grafton Township Food Pantry, the history of the terms of Supervisors Ruth and Rossi and an evidentiary comparison of the workings of Nunda Township with Grafton Township.

None of this has any relevance to these proceedings. It may be interesting, even entertaining for some, but on the whole it is immaterial and irrelevant. It is certainly no evidence of any right, the infringement of or damage to any right or irreparable harm. It is nothing more than evidence of simple mistakes, poor judgment and a past that is over and not about to return any time soon. As such, none of this has any relevance to nor does it contribute to any decision that I must make regarding the state of affairs in Grafton Township.

At the heart of these proceedings is the toxic relationship between the township board and the supervisor. But for the need to declare the rights and duties of each to the other in certain specific areas, there would be no need for judicial intervention in the business of Grafton Township. For the most part, the deleterious relationship between the board and supervisor does not infringe upon, affect or injure any right. Any ruling I make can affect some aspects of the relationship but not all of them. I cannot judicially regulate impolite, abusive, or course discourse between parties. It may be rude and hurtful, but the harm is not irrevocable and no one has the "right" to compel others to be polite. Someone far wiser than I once said, when commenting on the First Amendment, "It takes a thick skin to be an American citizen." Additionally, politics has always been a rough and tumble pursuit. Apparently in Grafton Township, it has been elevated to the level of a blood sport.

That being said, there is nothing this court can do to compel these parties to be "...nice..." to one another, as was requested in one of the prayers for relief. The only thing I can offer is the advice of the late President Harry Truman who said, "If you can't

stand the heat, get out of the kitchen." Beyond that there is little I can do to remedy the situation in which the supervisor and the board have embroiled themselves. To the extent that the court must rule on the relationship, the supervisor/board relationship will be addressed first generally and then specifically.

The Township Supervisor, in addition to being the chief executive officer of the township [60 ILCS 1/70-15], is also a member of the township board. The township board consists of four trustees and the supervisor [60 ILCS 1/60-5]. As such, the township supervisor serves a chair of the township meetings.

It is, however, the township board of trustees as a whole that controls the times, and presumably the places, of its meetings [60 ILCS 1/80-10]. Thus, when the township board sets a place and time for its regular meetings, any notice of any meeting, regular or special, must, except in cases of a true emergency, be for the established time and at the designated place. Any notice to the contrary by anyone calling a special meeting is flawed. Thus, the practice of Moore in calling any special meeting of the board at a place or time other than that set by resolution of the board must stop. Moore does not have the right or authority to overrule the established order of the board regarding the times and places of its meetings.

If, as has been the case in the past, the supervisor and the board post conflicting notices of meeting, neither one will cancel out the other. A notice of meeting published over either the authority of the board or supervisor, that otherwise complies with the time and place of the meeting requirements, is a valid notice. The practice of taking down the notice of one or the other of these parties must stop. The notices are valid and, if posted in compliance with the Open Meetings Act, must be allowed to stand. If two notices are posted for the same date but different times, one by the supervisor and one by the board, two meetings must be held, since both two trustees or the supervisor have the right to call special meetings of the trustees.

Another source of friction between the board and the supervisor has been the making of the agenda for the board's meetings. The supervisor, as the chief executive officer, has authority to call meeting of the board in his/her discretion. Implicit in the right to call meetings and the role of the supervisor, as chief executive officer, is the authority to make and prepare an agenda for the consideration of the board at its regular and special meetings. The board, likewise, has the authority to determine its own agenda for its meetings. To the extent that there remains competition and conflict between the board and the supervisor over the making of the board's agenda, both agendas can be created and posted. One does not cancel the other out. In the event this continues to happen, and there are two conflicting agendas for a board meeting, it is incumbent upon the board to vote on the adoption of the agenda it intends to follow at the meeting as the first order of business. Both the board's agenda and the supervisor's agenda should be voted on. Both should be considered for approval and voted upon. Upon a negative majority vote, the unapproved agenda will stand rejected.

Moore has specifically requested that she be declared to be the only authorized official with the power to contract on behalf of the township. That simply is not the case. The township board has the power to expend funds and enter into contracts for goods and services for the purposes of the township [60 ILCS 1/85-13]. Contracts for services, materials, equipment or supplies in excess of \$20,000.00 must be let by contract awarded to the lowest responsible bidder after advertising for bids [60 ILCS 1/85-30]. But it is the board, not the supervisor that has the power to contract. Moore, in her capacity as supervisor, may be the authorized signatory on all contracts, with an attestation by the Township Clerk, but that does not mean that she is the only official with the power to contract on behalf of the township.

Moore also does not have the discretion to refuse to sign contracts with which she personally disagrees as supervisor. The signing of a contract, duly approved by a vote of the Township board of trustees, is a ministerial act that she must perform, regardless of her personal beliefs on the wisdom or propriety of the contract. But the obligation to sign all contracts on behalf of the township does not carry with it the exclusive right to be the sole source of township contracts.

Moore's authority to enter into contracts is limited to those necessary for the day to day, routine running of the township offices. Major contracts are the sole province of the township board of trustees.

#### **Township Supervisor**

The Township Code provides that the supervisor is "...the chief executive officer..." of the township [60 ILC 1/70-15]. In order to determine the scope of this authority, reliance must be placed on the rules of statutory construction.

The primary rule of statutory construction is to ascertain and give effect to the true intent of the legislature. *Augustus v. Estate of Somers*, 278 Ill.App.3d 90, 97 (1996). In determining legislative intent, a court should consider the statutory language first, giving the terms of the statute their ordinary meaning. *MQ Construction Co. v. Intercargo Insurance Co.*, 318 Ill.App.3d 673, 681 (2000). Where the language of the statute is clear, it will be given effect without resort to other aids for construction. *Augustus*, 278 Ill.App.3d at 97. Legislative intent is determined by examining the language of the statute, which is the most reliable indicator of the legislature's objectives in enacting a particular law. *Michigan Avenue National Bank*, 191 Ill.2d at 504, 247 Ill.Dec. 473, 732 N.E.2d 528; see also *In re D.L.*, 191 Ill.2d 1, 9, 245 Ill.Dec. 256, 727 N.E.2d 990 (2000); *Nottage v. Jeka*, 172 Ill.2d 386, 392, 217 Ill.Dec. 298, 667 N.E.2d 91 (1996). The statutory language is to be given its plain, ordinary and popularly understood meaning (*Union Electric Co. v. Department of Revenue*, 136 Ill.2d 385, 397, 144 Ill.Dec. 769, 556 N.E.2d 236 (1990)), and the statutory language is afforded the fullest, rather than narrowest, possible meaning to which it is susceptible (*Lake County Board of Review v. Property Tax Appeal Board*, 119 Ill.2d 419, 423, 116 Ill.Dec. 567, 519 N.E.2d 459 (1988)).

Relying on these rules, the township supervisor, as the chief executive officers of the township, has full power and authority over all of the day-to-day affairs of the township. This includes, but is not limited to the authority to determine the organization of the



township work force and work place, the authority to hire and discharge all personnel, set the hours of operation, determine who sits where and in what office, whether office doors are to be open or closed and at what times and to be the person responsible for all of the books, records and business of the township. In this regard, the township supervisor is much like a city manager under the managerial form of government, a strong mayor or a village president, analogy to another statutory governmental position being a common method of interpretation and frequently relied upon by courts Waste Management of Illinois, Inc. v. Illinois Pollution Control Board, 145 Ill.2d 345, 351, 165 Ill.Dec. 875, 585 N.E.2d 606 (1991). Any act of the board of trustees interfering with this authority is unlawful.

Based on the foregoing, the acts of the trustees in changing the passwords and entry codes to the township computers, designating others as the official answering the telephones, and receiving mail delivery to the township, effectively freezing Moore out of the office computer system and the day-to-day operation of the township, are unlawful acts. As supervisor, Moore has the right of free and unlimited access to all township records, the right to receive all incoming telephone calls and mail deliveries in order to discharge her responsibility as chief executive officer. For its part, the board attempts to defend its actions by labeling them as "Policies." What was done here by this board to this supervisor was not a policy but rather a deliberate usurpation of the supervisor's authority and a clear case of unnecessary meddling and illegal micromanaging.

The statute also provides that the supervisor has the authority to appoint a township attorney with the "...advice and consent..." of the township board [60 ILCS 1/70-35]. The statute is silent on the supervisor's authority in discharging the township attorney. This distinction is important in this case because of the unusual situation regarding Ancel Glink and their role as township attorneys.

Ancel Glink was previously the township attorneys. The firm was fired by Supervisor John Rossi when they rendered legal advice regarding the construction of a new township building with which the supervisor and trustees disagreed. The trustees hired another attorney, who in turn was fired by Moore when she came into office. Thereafter, after another lawyer was appointed and quickly resigned, Attorney Scott Puma of Ancel Glink was appointed as the township attorney by Moore. His tenure at township meetings and advising the township gave way to Keri Krafthefer of the same firm. Moore has attempted to fire Ancel Glink as township attorneys, but the board insists that it has the right to advise and consent on the discharge of the township attorney and refuses to do so in the case of Ancel Glink.<sup>4</sup>

The only place in the Township Code where the term "...advice and consent..." is used in reference to the supervisor's powers is in reference to the appointment of township attorney. The term is used nowhere else in the code. If the legislature had intended to limit the authority of the supervisor over the township attorney and other employees by requiring advice and consent upon firing or discharge, it would have plainly said so. Moreover, by the very fact that the legislature mentions "...advice and consent..." only in connection with appointment and not discharge leads one to the conclusion that it

---

<sup>4</sup> Ancel Glink also represents the trustees and the township in this litigation, which presents an entirely different question than whether they have been discharged as township attorneys.

simply did not intend to add this requirement to firing or discharge of employees or the township attorney.

The maxim *expressio unius est exclusio alterius* means the expression of one thing is the exclusion of another. [*Metzger v DeRosa*, 209 Ill.2d at 44, 282 Ill.Dec. 148, 805 N.E.2d 1165, quoting *Black's Law Dictionary* 581 (6th ed.1990)]. This maxim is an aid of statutory construction, not a rule of law, and is subordinate to the primary rule that the legislative intent controls in interpreting a statute [*In re Detention of Lieberman*, 201 Ill.2d 300, 319, 267 Ill.Dec. 81, 776 N.E.2d 218 (2002); *Bridgestone/Firestone*, 179 Ill.2d at 153, 227 Ill.Dec. 753, 688 N.E.2d 90]. This maxim is applicable only to help ascertain the intent of the legislature when that intent is not clear from the plain language of the statute [*Bridgestone/Firestone*, 179 Ill.2d at 153, 227 Ill.Dec. 753, 688 N.E.2d 90].

Plainly, the legislature intended the township board to have the right to advise and consent to the appointment of the township attorney, but did not vest the board with either the authority or discretion to advise and consent to the discharge of that officer when that occurs. Applied to the current situation, this means that Ancel Glink has been discharged as the attorneys for Grafton Township.

In addition, any rule or requirement by the board of trustees attempting to engraft the requirement of advice and consent upon the hiring and discharge of other employees is likewise invalid. As the chief executive officer, the supervisor has all of the power and authority normally accorded the chief executive of any organization, public or private. Such a rule infringes upon the right of the supervisor to function freely as that chief executive officer and is an illegal restraint upon the supervisor's express and implied statutory authority.

To be sure, the board of trustees has the authority to "...employ and fix the compensation of township employees..." [60 ILCS 1/100-5]. Read in conjunction with the supervisor's right to act as the chief executive of the township, this provision means that the township board of trustees has the authority to create the jobs within the township, define their duties and responsibilities, fix their compensation, and determine their benefits and their working conditions. The actual hiring of such persons to fill those jobs is the responsibility of the township supervisor, acting as the chief executive. It is the only way to read both of these statutory provisions together and give full meaning both.

Which brings us to the question of Pamela Fender. Fender was hired by the board of trustees as township administrator after they created the position. From the outset, the relationship between Moore and Fender was contentious and bitter. Fender appears, from the evidence in this case, to have acted as if she was Moore's superior and may have been encouraged to do so by the trustees. But in creating this position, the trustees lost sight of a simple fact. Even if the creation of the township administrator was lawful, as such that position must be subordinate and inferior to that of the township supervisor. "Chief" executive officer means the head, leader, the principal [*Merriam-Webster's Collegiate Dictionary*, 11<sup>th</sup> edition, Merriam-Webster, Inc, Springfield, MA, USA, 2003]. The Board of trustees has no authority to create a position that is superior to that of the township supervisor.

As a subordinate to Moore, Fender could have been fired for simple insubordination on more than one occasion. Having been fired by Moore, as supervisor and chief executive officer, Fender is no longer entitled to employment in or by the township. Fender is not a party to these proceedings and the court cannot enter any injunctive order against her. The court is limited to the entry of orders restraining and enjoining the trustees from employing or attempting to employ Fender further in any capacity within the township/

#### **Township Administrator**

Because of the contention between the board and Moore and in an attempt to make township operations run more smoothly, the board of trustees created the position of Township Administrator [*Plaintiff's exhibit no. 1 Defendants' Exhibit No 30*]<sup>5</sup> The description of this position is a complete compendium of all of the rights, duties, privileges, honors and perquisites that would normally inure to the supervisor, either as supervisor or as chief executive officer. Regardless of any assumed benign intent expressed in the hearing of this cause, this document completely, totally and absolutely abrogates, usurps, confiscates and nullifies the position of township supervisor and transfers those duties and privileges to an appointed employee. In effect, it does two things; 1.) marginalizes the position of supervisor and creates a position superior to that of the supervisor, and 2.) effectively nullifies the election of Moore as supervisor. As such, this is an illegal exercise of legislative power and it is null and void *ab initio*.

#### **Township records**

There was evidence at the hearing of an attempt by the trustees to lock Moore out of the office computers. There was also evidence that all of the financial records of the township were copied to a disc drive and the in-office records erased. This occurred in context of Moore moving the operations of the supervisor from the township hall to her home. There was also considerable evidence of discord between Moore and the trustees over their access to the financial information of the township.

There is one simple rule by which the parties must both abide: All township business must occur in the township hall. This means that all of the books, records and other information of, relating to or pertaining to the business of Grafton Township must be maintained in the town hall. This means that Moore must restore all of the financial information that she maintains under her direction and control to the town hall without delay.

Additionally, the trustees may not enact or create any barrier or impediment to Moore's access to any township information. By the same measure, Moore may not bar or impede reasonable access of the trustees to the financial information of the township.

Access to the financial information of the township has been a primary source of contention between the parties. There does not appear to be any evidentiary measure of agreement on whether the Quick Books records of the township financial records is capable of being created in a "Read Only" format. If that can be done, it must be done

---

<sup>5</sup> This exhibit appears in full on pages 4-8 of this opinion.

without delay. If it cannot be done within that software program, Moore is obligated to find a software program that with that capability.

#### Attorneys Fees

Counsel for both parties is entitled to be paid from the funds of the township upon a bill or warrant submitted to the township in the ordinary course.

Ancel Glink occupies a unique position in this case. They have been discharged as the township attorneys. However, they appear in this case, in effect, as special counsel to the trustees in their official capacity and for the township in reference to this litigation only. As such, they are entitled to be compensated from township funds because their representation bears entirely on the duties of the trustees as trustees and not as individuals.

Likewise, Attorney Nelson is entitled to be compensated from township funds for the services he has rendered on behalf of Linda Moore. His representation of Moore pertained only to her duties and responsibilities as supervisor of Grafton Township and not individually. As such, those services relate only to Moore's official capacity and are payable from township funds upon the rendition of a statement or bill.

#### FINDINGS

Based upon the foregoing, I find the following:

- 1.) That a justiciable controversy exists between Linda Moore and the Township Trustees of Grafton over the creation of the position of Township Administrator, the hiring of Pamela Fender as the Township Administrator and the delegation by the trustees of the duties of the Township Supervisor to the Township Administrator.
- 2.) Plaintiff Linda Moore is likely to prevail on the merits of her complaint against the trustees of Grafton Township regarding the creation of the post of township administrator and the appointment and employment of Pamela Fender as Township Administrator.
- 3.) That a justiciable controversy exists between Plaintiff Linda Moore and the Defendants Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township over the duties, powers, authority and discretion of Linda Moore as Township Supervisor and the *de facto* and *de jure* chief executive officer of Grafton Township in the hiring and firing of all township employees, the discharge of the township attorneys, the calling of meetings, posting of notices for regular and special meetings, the creation of agendas for meetings, the power to contract for township expenses and her authority to control the day-to-day operations of the township.
- 4.) Plaintiff Linda Moore is likely to prevail on the merits of her complaint against the Defendants Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township over the duties, powers,

authority and discretion of Linda Moore as Township Supervisor and the *de facto* and *de jure* chief executive officer of Grafton Township in the hiring and firing of all township employees, the discharge of the township attorneys, the calling of meetings, posting of notices for regular and special meetings, the creation of agendas for meetings and the power to contract for township expenses and her authority to control the day-to-day operations of the township.

- 5.) There is a justiciable controversy between the Counter Plaintiffs Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township and the Counter Defendant Linda Moore over the removal of computer records from township offices, the presentment of bills and debts of the township to the trustees for action and access to township financial records and information.
- 6.) The Counter Plaintiffs Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township are likely to succeed on their counterclaim against the Counter Defendant Linda Moore over the removal of computer records from township offices, the presentment of bills and debts of the township to the trustees for action and access to township financial records and information.
- 7.) That there is no adequate remedy at law and the harm to the plaintiff and counter defendants is irreparable without an injunction.

IT IS THEREFORE ORDERED as follows:

- A.) Defendants Betty Zirk, Gerald McMahon, Rob LaPorta, Barbara Murphy, in their official capacities as trustees of Grafton Township and Grafton Township be and they are hereby restrained and enjoined from the following actions until further order of this court:
  - a. From implementing or attempting to implement the position of township Administrator, as the same is described in Plaintiff's Exhibit no. 1, Defendants' Exhibit No 30;
  - b. From employing or attempting to employ Pamela Fender in the position of Township Administrator;
  - c. From employing or attempting to employ Pamela Fender in any capacity with the township;
  - d. From employing or attempting to employ attorneys Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer as township attorneys;
  - e. From requiring or attempting to require that the Township Supervisor secure the advice and consent or approval of the board of trustees before

Distribution:

John M. Nelson  
1318 East State Street  
Rockford, Illinois 61104

Thomas DiCianni  
Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer  
140 South Dearborn Street, 6<sup>th</sup> Floor  
Chicago, Illinois 60603

IN THE CIRCUIT COURT OF THE TWENTY-SECOND JUDICIAL CIRCUIT,  
McHENRY COUNTY, ILLINOIS

LINDA I. MOORE in her official capacity )  
as GRAFTON TOWNSHIP )  
SUPERVISOR )

V )

10CH684

GRAFTON TOWNSHIP BOARD OF )  
TRUSTEES, BETTY ZIRK, GERALD )  
McMAHON, ROB LaPORTA, BARBARA )  
MURPHY, in their official capacity, and )  
KERI-LYN KRAFTHEFER, of ANCEL, )  
GLINK, DIAMOND, BUSH, DiCIANNI & )  
KRAFTHEFER, in her official capacity as )  
acting Grafton Township Attorney and )  
GRAFTON TOWNSHIP )

**FILED**  
**DEC 10 2010**  
KATHERINE M. KEEFE  
McHENRY CTY. CIR. CLERK

**SUPPLEMENTAL MEMORANDUM OPINION AND ORDER**

The court previously filed its memorandum opinion and order in the above entitled cause. In that order the court entered the following temporary restraining order:

- C.) Defendants Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer are hereby restrained and enjoined from acting or attempting to act as the township attorneys until further order of this court. Noting contained in this preliminary injunction order shall be construed or interpreted to limit the authority of said attorneys to continue their representation of the trustees of Grafton Township in this litigation only.

At the last status date, it was suggested to the court that the above order restraining the law firm of Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer was inappropriate because the law firm was not a party to the suit. Upon examination of the pleadings and the service of summons the court has determined that only Keri-Lyn Krafthefer is a party to this suit and that the law firm is not a party.

Accordingly, the temporary restraining order is hereby ordered to read as follows:

- C.) Defendant Keri-Lyn Krafthefer is hereby restrained and enjoined from acting or attempting to act as the township attorney until further order of this court. Nothing

contained in this preliminary injunction order shall be construed or interpreted to limit the authority of said attorney to continue her representation of the trustees of Grafton Township in this litigation only.

D.) The Board of Trustees of Grafton Township are hereby restrained and enjoined from employing or attempting employ any attorney or firm of attorneys to act as township attorneys who have not previously been appointed by the Township Supervisor.

Dated: December 10, 2010

Enter: Michael L. Caldwell  
JUDGE

Distribution:

John M. Nelson  
1318 East State Street  
Rockford, Illinois 61104

Thomas DiCianni  
Ancel, Glink, Diamond, Bush, and DiCianni & Krafthefer  
140 South Dearborn Street, 6<sup>th</sup> Floor  
Chicago, Illinois 60603



## Illinois Compiled Statutes

---

### Information maintained by the Legislative Reference Bureau

Updating the database of the Illinois Compiled Statutes (ILCS) is an ongoing process. Recent laws may not yet be included in the ILCS database, but they are found on this site as Public Acts soon after they become law. For information concerning the relationship between statutes and Public Acts, refer to the Guide.

Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

## LOCAL GOVERNMENT

### (50 ILCS 505/) Local Government Prompt Payment Act.

(50 ILCS 505/1) (from Ch. 85, par. 5601)

Sec. 1. This Act shall be known and may be cited as the "Local Government Prompt Payment Act".

(Source: P.A. 84-731.)

(50 ILCS 505/2) (from Ch. 85, par. 5602)

Sec. 2. This Act shall apply to every county, township, municipality, municipal corporation, school district, school board, forest preserve district, park district, fire protection district, sanitary district and all other local governmental units. It shall not apply to the State or any office, officer, department, division, bureau, board, commission, university or similar agency of the State, except as provided in Section 7.

(Source: P.A. 85-1159.)

(50 ILCS 505/3) (from Ch. 85, par. 5603)

Sec. 3. The appropriate local governmental official or agency receiving goods or services must approve or disapprove a bill from a vendor or contractor for goods or services furnished the local governmental agency within 30 days after the receipt of such bill or within 30 days after the date on which the goods or services were received, whichever is later. If one or more items on a construction related bill or invoice are disapproved, but not the entire bill or invoice, then the portion that is not disapproved shall be paid. When safety or quality assurance testing of goods by the local governmental agency is necessary before the approval or disapproval of a bill and such testing cannot be completed within 30 days after receipt of the goods, approval or disapproval of the bill must be made immediately upon completion of the testing or within 60 days after receipt of the goods, whichever occurs first. Written notice shall be mailed to the vendor or contractor immediately if a bill is disapproved.

(Source: P.A. 94-972, eff. 7-1-07.)

(50 ILCS 505/4) (from Ch. 85, par. 5604)

Sec. 4. Any bill approved for payment pursuant to Section

3 shall be paid within 30 days after the date of approval. If payment is not made within such 30 day period, an interest penalty of 1% of any amount approved and unpaid shall be added for each month or fraction thereof after the expiration of such 30 day period, until final payment is made.

(Source: P.A. 84-731.)

(50 ILCS 505/5) (from Ch. 85, par. 5605)

Sec. 5. If the local governmental official or agency whose approval is required for any bill fails to approve or disapprove that bill within the period provided for approval by Section 3, the penalty for late payment of that bill shall be computed from the date 60 days after the receipt of that bill or the date 60 days after the goods or services are received, whichever is later.

(Source: P.A. 84-731.)

(50 ILCS 505/6) (from Ch. 85, par. 5606)

Sec. 6. The time periods specified in Sections 3, 4 and 5, as they pertain to particular goods or services, are superseded by any greater time periods as agreed to by the local government agency and the particular vendor or contractor.

(Source: P.A. 87-773.)

(50 ILCS 505/7) (from Ch. 85, par. 5607)

Sec. 7. If the funds from which the local governmental official or agency is to pay for goods or services are funds appropriated or controlled by the State, then the local governmental official or agency may certify to the State Treasurer, Comptroller and State agency responsible for administering such funds that a specified amount is anticipated to be necessary within 45 days after certification to pay for specified goods or services and that such amount is not currently available to the local governmental official or agency. The State Treasurer, Comptroller and State agency shall then expedite distribution of funds to the local governmental unit to make such payments. The certification shall be mailed on the date of certification by certified U. S. mail, return receipt requested. Any interest penalty incurred by the local governmental unit under Section 3 or 4 because of the failure of funds to be distributed from the State to the local governmental unit within the 45 day period shall be reimbursed by the State to the local governmental unit as an amount in addition to the funds to be otherwise distributed from the State.

(Source: P.A. 85-1159.)

(50 ILCS 505/9) (from Ch. 85, par. 5609)

Sec. 9. Payments to subcontractors and material suppliers; failure to make timely payments; additional amount due. When a contractor receives any payment, the contractor shall pay each subcontractor and material supplier in proportion to the work completed by each subcontractor and material supplier their application less any retention. If the contractor receives less than the full payment due under the public construction contract, the contractor shall be obligated to disburse on a pro rata basis those funds received, with the contractor, subcontractors and material suppliers each receiving a

prorated portion based on the amount of payment. All interest payments received pursuant to Section 4 also shall be disbursed to subcontractors and material suppliers to whom payment has been delayed, on a pro rata basis. When, however, the public owner does not release the full payment due under the contract because there are specific areas of work or materials the contractor is rejecting or because the contractor has otherwise determined such areas are not suitable for payment, then those specific subcontractors or suppliers involved shall not be paid for that portion of the work rejected or deemed not suitable for payment and all other subcontractors and suppliers shall be paid in full.

If the contractor, without reasonable cause, fails to make any payment to his subcontractors and material suppliers within 15 days after receipt of payment under the public construction contract, the contractor shall pay to his subcontractors and material suppliers, in addition to the payment due them, interest in the amount of 2% per month, calculated from the expiration of the 15-day period until fully paid. This Section shall also apply to any payments made by subcontractors and material suppliers to their subcontractors and material suppliers and to all payments made to lower tier subcontractors and material suppliers throughout the contracting chain.

(Source: P.A. 94-972, eff. 7-1-07.)

[Top](#)

**STATE OF ILLINOIS  
IN THE CIRCUIT COURT OF THE 22<sup>ND</sup> JUDICIAL CIRCUIT  
McHENRY COUNTY**

LINDA I. MOORE, in her official  
capacity as GRAFTON TOWNSHIP  
SUPERVISOR,

Plaintiff,  
Counter-Defendant,

vs.

NO. 10 CH 684

GRAFTON TOWNSHIP BOARD OF  
TRUSTEES, BETTY ZIRK, GERALD  
McMAHON, ROB LaPORTA , BARBARA  
MURPHY, in their official capacity, and  
KERI-LYN KRAFTHEFER of ANCEL,  
GLINK, DIAMOND, BUSH, DiCIANNI  
& KRAFTHEFER P.C., in her official  
capacity as acting Grafton Township  
Attorney, and GRAFTON TOWNSHIP

Defendants,  
Counter-Plaintiffs

**NOTICE OF MOTION**

TO: John M. Nelson  
John M. Nelson Law Offices  
1318 E. State Street  
Rockford, IL 61104

**YOU ARE HEREBY NOTIFIED** that on **Thursday, December 6, 2012, at 9:00 a.m.**, or as soon thereafter as Counsel may be heard, I shall appear before the **Honorable Judge Michael T. Caldwell** in **Room 204** of the McHenry County Courthouse, 2200 N. Seminary, Woodstock, Illinois, or in his absence, before any other judge that may be presiding in said Courtroom, and shall then and there present **Defendant Trustees' Petition For Rule To Show Cause**, a true and correct copy of same is attached hereto and served upon you.

Respectfully submitted,

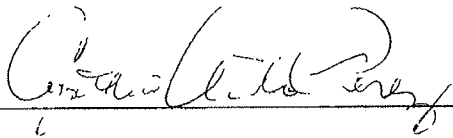
By:

One of Defendants/Counter-Plaintiffs'  
Attorneys

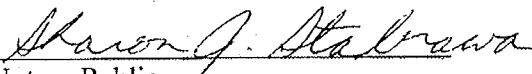
Robert K. Bush  
Daniel J. Bolin  
**Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C.**  
140 South Dearborn, 6<sup>th</sup> Floor  
Chicago, Illinois 60603  
(312) 782-7606  
Fax: (312) 782-0943

**PROOF OF SERVICE**

I, Cynthia Vilaro-Perez, a non-attorney, on oath state that a copy of the above and foregoing Notice of Motion and **Defendant Trustees' Petition For Rule To Show Cause** was served on the attorney of record by facsimile transmission to (815) 965-4573 and by e-mailing a copy to [jmnconst1318@yahoo.com](mailto:jmnconst1318@yahoo.com) on November 30, 2012.

  
\_\_\_\_\_

Subscribed and Sworn to  
before me this 30th day  
of November, 2012.

  
\_\_\_\_\_  
Notary Public



**STATE OF ILLINOIS  
IN THE CIRCUIT COURT OF THE 22<sup>ND</sup> JUDICIAL CIRCUIT  
McHENRY COUNTY**

LINDA I. MOORE, in her official )  
capacity as GRAFTON TOWNSHIP )  
SUPERVISOR, )

Plaintiff, )  
Counter-Defendant, )

vs. )

NO. 10 CH 684

GRAFTON TOWNSHIP BOARD OF )  
TRUSTEES, BETTY ZIRK, GERALD )  
McMAHON, ROB LaPORTA , BARBARA )  
MURPHY, in their official capacity, and )  
KERI-LYN KRAFTHEFER of ANCEL, )  
GLINK, DIAMOND, BUSH, DiCIANNI )  
& KRAFTHEFER P.C., in her official )  
capacity as acting Grafton Township )  
Attorney, and GRAFTON TOWNSHIP )

Defendants, )  
Counter-Plaintiffs )

**DEFENDANT TRUSTEES' PETITION FOR RULE TO SHOW CAUSE**

The Defendants/Counter-Plaintiffs, GRAFTON TOWNSHIP, an Illinois public entity, ROBERT LAPORTA, GERALD MCMAHON, BARBARA MURPHY, and BETTY ZIRK, in their official capacities as GRAFTON TOWNSHIP TRUSTEES ("Trustees"), by and through their attorneys, Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C., move this Court for a rule to show cause against Plaintiff/Counter-Defendant, LINDA MOORE, in her official capacity as GRAFTON TOWNSHIP SUPERVISOR ("Supervisor"). In support thereof, Defendants/Counter-Plaintiffs state as follows:

1. On or about November 8, 2012, the Trustees lawfully approved the hiring of Mitch Cohen and ECS Financial Services, a forensic auditing firm to review Township finances.
2. In approving the forensic auditing firm, the Trustees voted and directed the

Supervisor to sign a contract with the forensic auditing firm, and make payment to the firm within 20 days.

3. The Supervisor has refused to sign the contract, or make payment of this Township bill approved by the Trustees. (A true and correct copy of the November 8, 2012 engagement letter from ECS Financial Services, yet to be signed by the Supervisor, is attached hereto as *Exhibit A*.)

4. The Supervisor's conduct is in violation of her mandatory duty to pay out all moneys raised in the township for defraying township charges, except those raised for the support of highways and bridges, and for township library purposes. 60 ILCS 1/70-15(b).

5. The Supervisor's conduct violates the December 10, 2010 order of this Court, finding that the Supervisor "does not have the discretion to refuse to sign contracts with which she personally disagrees as supervisor. The signing of a contract, duly approved by a vote of the Township board of trustees, is a ministerial act that she must perform, regardless of her personal beliefs on the wisdom or propriety of the contract." (Dec. 10, 2010 Order, at 30.)

6. Additionally, by interfering with the forensic audit of Township finances, the Supervisor is directly violating the December 10, 2010 order of this Court, enjoining the Supervisor from "hindering, obstructing, or preventing or attempting to hinder, obstruct or prevent access of [the Trustees] . . . to official records of Grafton township under her [the Supervisor's] dominion and control, including but not limited to, all financial information regarding the business and operations of the township . . . ." (Dec. 10, 2010 Order, at 36.)

7. On April 12, 2012, the Court ordered the December 10, 2010 preliminary injunction to be a permanent injunction, and found no just reason to delay the enforcement of this order. (Apr. 12, 2012 Order.)

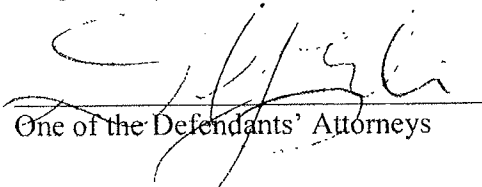
8. Upon the failure of a respondent to comply with a duly entered order of this Court, or after hearing testimony on an unverified Petition for a Rule to Show Cause, due notice being given to the respondent, the Court may issue a Rule which includes the date, time, and location for hearing. If the respondent appears in response to the notice and the Court issues a Rule, a hearing on the Rule may be held on that date, or scheduled for another time. (22<sup>nd</sup>. Cir. Ct. R. 15.04)

9. The Trustees hereby request that a Rule to Show Cause be issued, requiring the Supervisor to appear before this Court and show cause why she should not be held in civil contempt of court for her failure to sign the contract with the forensic auditing firm, and to make the related payments approved by the Trustees.

WHEREFORE, the Defendants/Counter-Plaintiffs, GRAFTON TOWNSHIP, ROBERT LAPORTA, GERALD MCMAHON, BARBARA MURPHY and BETTY ZIRK, respectfully request that this Court issue a Rule to Show Cause against Plaintiff/Counter-Defendant LINDA MOORE, and for all other relief this Court finds just and proper.

Respectfully submitted,

By:

  
One of the Defendants' Attorneys

Robert K. Bush  
Daniel J. Bolin  
**Ance, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C.**  
140 South Dearborn, 6<sup>th</sup> Floor  
Chicago, Illinois 60603  
(312) 782-7606





847.291.1333  
847.291.1190 Fax  
www.ecsfinancial.com

November 8, 2012

Mr. Rob LaPorta  
Board of Trustees  
Grafton Township  
10109 Vine Street  
Huntley, IL 60142

Dear Mr. LaPorta:

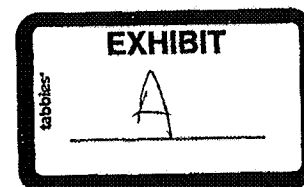
This letter confirms our understanding of Grafton Township Board of Trustees intention to engage ECS Financial Services, Inc. to assist you with a forensic audit/investigation for Grafton Township.

Our examination will be conducted in accordance with lawful fraud examination techniques which include, but are not limited to: examination of books and records; voluntary interviews of appropriate personnel; and other such evidence-gathering procedures as necessary under the circumstances. We cannot provide assurances that fraud, if it exists, will be uncovered as a result of our examination. Once engaged we will provide a list of preliminary information we will need to begin our investigation and may need additional information as the investigation progresses.

In addition to the investigation we will provide the following services:

- 1) Complete a forensic Audit/Investigation of the financial records and processes of Grafton Township,
- 2) Prepare a forensic audit/investigation report detailing my findings,
- 3) Attend any necessary depositions or other meetings related to the case, if needed;
- 4) Testify at trial, if needed.

Our engagement is limited to the specific services referred to in the preceding paragraphs. All testimony in the depositions and at trial will be given only by the undersigned. All other services on this engagement, except routine clerical work, will be performed by the undersigned, unless you provide advance authorization for the other professionals in this firm to work on this engagement.



Mr. Rob LaPorta  
Board of Trustees  
Grafton Township  
November 8, 2012

Page 2 of 3

During the course of our engagement, it will be necessary for us to prepare written reports presenting our findings. These reports are to be used only in connection with the matters discussed in the above paragraphs and may not be published or used in any other manner. Additionally, upon our review of the documentation provided, our findings may not coincide with your expected outcome. If this occurs we understand your right to cancel this engagement, but in any case, you agree to compensate us for all time expended to date.

If anyone requests or subpoenas any information or materials related to this engagement, which is in our custody or control, we will inform you. Should you request us to take any legal action to seek protection against disclosure of such information or materials you agree to either retain counsel for us, or indemnify us for all costs and expenses, including attorney's fees and expenses.

It is understood that Grafton Township Board of Trustees accepts responsibility for payment of our fees, and it is agreed that our fee is not contingent on the results of the audit/investigation..

My billing rate is \$185 per hour for services, travel time and court appearances, which will not be increased without notice to you. Other individuals in our firm may be needed during the course of the audit/investigation and in finalizing and assembling the final report at rates from \$85 per hour to \$250 per hour.

We will require a retainer of \$10,000 to be paid prior to beginning our work. The retainer will be used to pay for any costs in the final invoice and any overage will be refunded to you when our engagement is completed.

We will submit bills to you monthly, payable within 30 days, which will be based on our standard hourly rate for this type of service, plus out of pocket expenses. We reserve the right to defer rendering further services until payment is received on past due invoices. We also reserve the right to charge 1 ½ % interest on all overdue invoices. Should information become known that makes our involvement in this engagement inappropriate or should the attorneys or parties involved in the matter change, we reserve the right to withdraw from this engagement.

Mr. Rob LaPorta  
Board of Trustees  
Grafton Township  
November 8, 2012

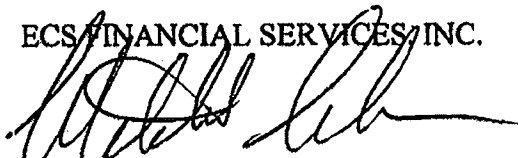
Page 3 of 3

This agreement will become effective as soon as you sign and date this letter and return a signed copy to us with the retainer. If circumstances change, our agreement with you may need to be revised.

Thank you for allowing ECS Financial Services, Inc. the opportunity to work with you on this engagement.

Sincerely,


ECS FINANCIAL SERVICES, INC.




Mitchell M. Cohen, CPA, CFE, FCPA

This letter correctly sets forth the understanding of Grafton Township.


Accepted by:




Rob LaPorta  
Trustee



Betty Zirk  
Trustee



Gerry McMahon  
Trustee



Barbara Murphy  
Trustee

\_\_\_\_\_  
Linda Moore  
Supervisor



DIAMOND BOSE  
DEANNA  
& ROBERT LLC

A Professional Corporation  
140 South Dearborn Street, Suite 600  
Chicago, IL 60603  
www.ancelglink.com

Daniel J. Bolin  
dbolin@ancelglink.com  
(P) 312 604 9178  
(F) 312 782 0943

November 30, 2012

**VIA FEDERAL EXPRESS – PRIORITY OVERNIGHT**

Judge Michael T. Caldwell  
McHenry County Government Center  
2200 North Seminary Avenue, Room 204  
Woodstock, Illinois 60098

Re: Moore v. Grafton Township, et al.  
No. 10 CH 684

Dear Judge Caldwell:

Enclosed please find a courtesy copy of **Defendant Trustees' Petition For Rule To Show Cause**. This matter is scheduled before you on Thursday, December 6, 2012 at 9:00 a.m.

Sincerely,

Daniel J. Bolin

Enclosure

cc: John M. Nelson

STATE OF ILLINOIS  
IN THE CIRCUIT COURT OF THE 22<sup>ND</sup> JUDICIAL CIRCUIT  
McHENRY COUNTY

LINDA I. MOORE, in her official  
capacity as GRAFTON TOWNSHIP  
SUPERVISOR.

Plaintiff,

vs.

GRAFTON TOWNSHIP BOARD OF  
TRUSTEES, BETTY ZIRK, GERALD  
McMAHON, ROB LaPORTA, BARBARA  
MURPHY, in their official capacity, and  
KERI-LYN KRAFTHEFER of ANCEL,  
GLINK, DIAMOND, BUSH, DiCIANNI  
& KRAFTHEFER P.C., in her official  
capacity as acting Grafton Township  
Attorney, and GRAFTON TOWNSHIP

Defendants

NO. 10 CH 684

NOTICE OF MOTION

TO Robert Bush  
Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C.  
140 South Dearborn Street, 6<sup>th</sup> Floor  
Chicago, IL 60603

**YOU ARE HEREBY NOTIFIED**, that on the 14th day of March, 2013 at 9:00 a.m., or as soon thereafter as Counsel may be heard, I shall appear before the Honorable Judge Michael E. Caldwell in Room 204 of the McHenry County Courthouse, 2200 N. Seminary, Woodstock, Illinois, or in his absence, before any other Judge that may be presiding in said Courtroom, and then and there:

Present a Motion to Vacate Finding of Contempt, a copy of which is attached hereto.

At which time and place you may appear.

Dated: March 13, 2013.

LINDA I. MOORE, in her official capacity  
as GRAFTON TOWNSHIP SUPERVISOR,  
Plaintiff,

By:

  
JOHN M. NELSON – her attorney

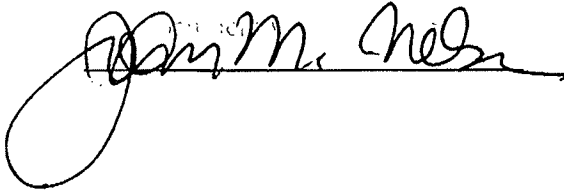
**PROOF OF SERVICE**

The undersigned certifies that a copy of the foregoing document was served upon:

Robert Bush  
Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C.  
140 South Dearborn Street, 6<sup>th</sup> Floor  
Chicago, IL 60603  
By fax: 312-782-3958 on March 13, 2013 and

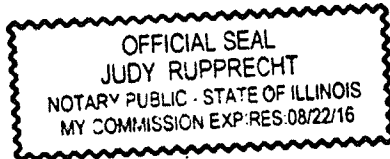
by enclosing the same in an envelope addressed to such person at the address as disclosed by the pleadings filed herein, postage prepaid and by depositing said envelope in a U. S. Post Office Mail Box, at Rockford, Illinois on March 13, 2013.

Subscribed and sworn to before me  
this *13* day of *March* 2013.



  
Notary Public

JOHN M. NELSON  
Attorney at Law  
1318 E. State Street  
Rockford, IL 61104  
815-964-8800  
815-965-4573 - fax  
jmnconst1318@yahoo.com



STATE OF ILLINOIS  
IN THE CIRCUIT COURT OF THE 22<sup>ND</sup> JUDICIAL CIRCUIT  
McHENRY COUNTY

**FILED**

**MAR 19 2013**

KATHERINE M. COFFE  
McHENRY CTY. CLK. CLK.

LINDA I. MOORE, in her official  
capacity as GRAFTON TOWNSHIP  
SUPERVISOR,

NO. 10 CH 684

Plaintiff-  
Counterdefendant  
vs.

GRAFTON TOWNSHIP BOARD OF  
TRUSTEES, BETTY ZIRK, GERALD  
McMAHON, ROB LaPORTA, BARBARA  
MURPHY, in their official capacity, and  
KERI-LYN KRAFTHEFER of ANCEL,  
GLINK, DIAMOND, BUSH, DiCIANNI  
& KRAFTHEFER P.C., in her official  
capacity as acting Grafton Township  
Attorney, and GRAFTON TOWNSHIP

MOTION TO VACATE FINDING  
OF CONTEMPT

Defendants-  
Counterplaintiffs

NOW COMES the plaintiff, LINDA I. MOORE, by her attorney, JOHN M. NELSON,  
and moves this Court to vacate its finding of contempt in the case, stating as grounds, therefore,  
as follows:

1. This court, on February 14, 2013 entered an Order finding Linda Moore in indirect  
civil contempt of its injunctive order of December 10, 2010.

2. Linda Moore was given the opportunity to purge herself from the contempt order by  
executing a contract with ECS financial by signing a written contract with that company. The  
contract was signed immediately after the court hearing on February 14, 2013.

3. Linda Moore was further required to purge by issuing a Grafton Township check in  
the amount of Ten Thousand Dollars (\$10,000.00) to ECS Financial. This has also been done.  
An e-mail acknowledgement of the receipt of said payment is attached as Exhibit "A" hereto.

4. Linda Moore seeks a finding that she has purged herself of this court's contempt order and vacate its finding of contempt and dismiss the contempt order and the Petition for Order to Show Cause against her.

WHEREFORE, for the reasons stated herein, Linda Moore respectfully prays for the relief requested herein.

LINDA I. MOORE, in her official capacity  
as GRAFTON TOWNSHIP SUPERVISOR,  
Plaintiff,

By:

  
JOHN M. NELSON - her attorney

STATE OF ILLINOIS     )  
                                  )SS  
WINNEBAGO COUNTY    )

LINDA I. MOORE, being first duly sworn upon oath, deposes and states that she is the plaintiff in the above-entitled cause; that she has read the foregoing Motion by her subscribed and that the matters and facts set forth therein are true and correct.

  
Linda I. Moore

Subscribed and sworn to before me  
this \_\_\_\_ day of March, 2013.

MAR 13 2013

  
Notary Public

JOHN M. NELSON #12  
Attorney at Law  
1318 E. State Street  
Rockford, IL 61104  
815-964-8800  
815-965-4573 - fax

Official Seal  
Gail D Ciboci  
Notary Public State of Illinois  
My Commission Expires 09/09/2015



Print

Page 1 of 1

Subject: FW: Retainer Check  
From: Linda Moore (lindamooregt@hotmail.com)  
To: jmnconst1318@yahoo.com;  
Date: Thursday, March 7, 2013 11:50 AM

Here is the email confirming that ECS received the \$10,000 check.

From: MCohen@ecsfincial.com  
To: lindamooreGT@hotmail.com  
CC: robertlaporta@gmail.com; smurphmedical@yahoo.com; geraldmcMahon@comcast.net;  
rbush@anceglink.com  
Date: Thu, 21 Feb 2013 14:24:58 -0600  
Subject: Retainer Check

I Received the retainer check today and will be sending out a list of the information I will need in either today or tomorrow.

Thank you,

Mitch

Mitchell M. Cohen, CPA, CFE, FCPA

Principal

ECS Financial Services, Inc.

212 Crystal Street, Suite C

Cary, IL 60013

Office: (847) 829-1853

Fax: (847) 829-1839

E-Mail: mcohen@ecsfincial.com

Web: www.ecsfincial.com



This email disclaimer is subject to Internal Revenue Code Circular 230 as mandated by federal law. Unless expressly stated otherwise above, nothing contained in, forwarded with, or attached to this e-mail was intended or written by ECS Financial Services, Inc. to be used, and cannot be used, by any person for the purpose of (1) avoiding any penalties that may be imposed under the Internal Revenue Code, or (2) promoting, marketing or recommending any federal tax transaction or matter addressed herein.

This email is intended solely for the person or entity to which it is addressed and may contain confidential and/or privileged information. Any review, dissemination, copying, printing or other use of this e-mail by persons or entities other than the addressee is prohibited. If you have received this e-mail in error, please contact the sender immediately and destroy this message.

<http://us-mg6.mail.yahoo.com/nco/launch?.rand=e19p6aijn5919>

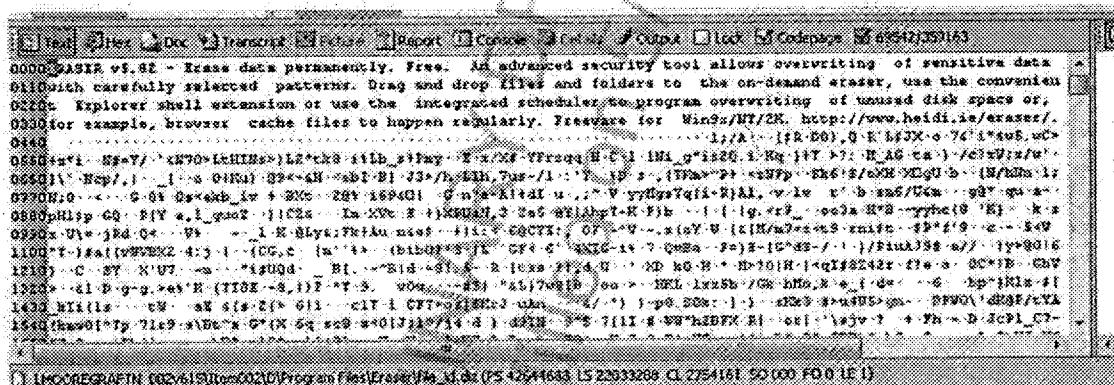
3/12/2013

## Statements:

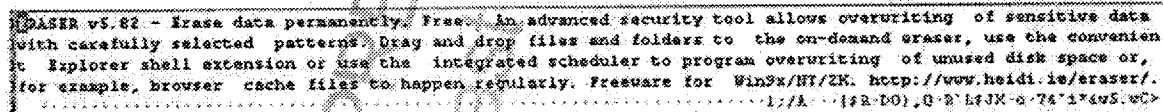
The following statements are not designed to be a final forensic analysis or submitted to a court of law as signed testimony. The statements herein are designed to provide counsel with an overall view of certain specific observations made thus far Yaniv Schiff, Sr. Forensic Examiner. If requested and authorized by our client, a more detailed and complete analysis process can be performed which could result in the creation of signed testimony.

## Item002: Truck Scheduling Computer

### Figure One



### Figure Two



1. Item002 forensic image data strongly supports the installation of Eraser version 5.8 (a known secure data purging software tool) on 2/15/2010 at approximately 13:23. This software tool generally does not come standard as part of a Microsoft Windows installation; it must normally be installed by a user.

2. The file "file\_id.diz" (See Figure One and Figure Two above) contains text reporting that Eraser 5.8 is designed to erase data permanently.
3. The apparent use of scrub software on 2/15/2010 resulted in the reported creation of over 69,500 file entries, each with an altered name and each reporting a logical size of zero (0). Altered file names and altered metadata are common with some secure data destruction software tools.
4. The purging appears to have been successful as we cannot determine at this time the file contents or file names prior to the use of Eraser on 2/15/2010.

**Item 007: Server**

5. On 2/9/2010 at approximately 10:04, a Windows registry setting related to the use of the USB storage device "Ut163 USB2FlashStorage" was updated. This strongly suggests the connection of this device to the Item007 server computer. This same device was also connected to the Item002 computer as reported by the forensic image of Item002.
6. On 2/23/2010 at approximately 15:29, a folder named "QuickBooks" (originally located at "C:\common\Road and Bidge Fund\QuickBooks" – as spelled in original source) was sent to the Recycle Bin for deletion. Files and folders sent to the Recycle Bin denote that a user purposefully choose to delete the files or folders and was not a system deletion process.
7. Table One following is a subset of file entry data related to file entries sent to the Recycle Bin for deletion.

**Table One**

Name	Road & Bridge.QBW.TLG	Road & Bridge.QBW.ND	Road & Bridge.QBW
Description	File, Recycled, Read Only	File, Recycled	File, Recycled, Read Only
Last Accessed	2/23/2010 15:29	2/23/2010 15:29	2/23/2010 15:29
Original Path	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks

8. On 3/2/2010 at approximately 13:16, Windows registry settings related to the usage of attached USB storage devices report as updated. The devices logged in the Windows registry are a WD 3200BEV External USB hard drive. Later that same day at about 16:31, a

second USB storage device was logged. That device reported as a WD 3200BEV External USB hard drive as well. Its serial number differed from the hard drive connected earlier in the day via USB. These two hard drives also report as having been connected to the Item 002 computer.

PRELIMINARY DRAFT REPORT  
Last modified on 5/11/2010 12:00PM

# Linda Moore v. Grafton Twp. Trustees

(LMOOREGRAFTN)

Evidence Collected	Evidence Location	Intake Image Size (GB)	Intake Date	Imaging Fees Charged?	File Listing Recovery Performed?	System Activity Reports Generated?	Analysis Performed?	Included in Draft Report?
Item#: 001 Type: Desktop Make: Dell Model: Inspiron One S/N: 5WVYKK1 Custodian:[Pam] Size: 596 GB	596 Onsite	03/25/10	Yes	Yes	Yes	No		
Item#: 002 Type: Desktop Make: eMachines Model: T5062 S/N: GC475 100 17187 Custodian:[Trucking Dispatch PC] Size: 149 GB	149 Onsite	03/25/10	Yes	Yes	No	Yes	Yes	
Item#: 003 Type: Desktop Make: HP Compaq Model: dx2000 MT S/N: MX052305F2 Custodian:[Jack Freund] Size: 37 GB	37 Onsite	03/25/10	Yes	Yes	No	No	No	No
Item#: 004 Type: Server Make: HP Compaq Model: Proliant ML350 S/N: MXQ80900VW Custodian:[Grafton Server] Size: 1000 GB	1,000 Onsite	03/25/10	Yes	No	No	No	No	No
Item#: 005 Type: USB / Flash Drive Make: Toshiba Model: HDDR320E04X S/N: 10K3F60JS Custodian:[Server Backup] Size: 320 GB	320 Onsite	03/26/10	Yes	No	No	No	No	No
Item#: 006 Type: Server Make: HP Compaq Model: Proliant ML350 G5 S/N: MXQ80900VW Custodian:[Proliant ML350] Size: 1500 GB – First Acquisition wasn't easily readable due to RAID – CLIENT NOT CHARGED IMAGING CHARGES	1,500 Lab	03/31/10	No	No	No	No	No	No
Item#: 007 Type: Server Make: HP Compaq Model: Proliant ML350 G5 S/N: MXQ80900VW Custodian:[Proliant ML350] Size: 1000 GB – Second Acquisition using RAID Controller – CLIENT NOT CHARGED IMAGING CHARGES	1,000 Lab	03/31/10	No	Yes	Yes	Yes	Yes	Yes
Total Gigabytes Collected	4,602							

Data Collection Anticipated in Initial Scope 450  
 Percentage Increase in Actual Data Collected 922.67%  
*Initial scope was for three 150 GB hard drives = 450 Gigabytes of data total*  
*Scope of data collected was ten times original scope of work in letter of agreement.*  
 Forensicon never charged Imaging Charges for Items 006 and 007 which would have been an additional \$5,000 imaging charge



Case Matter: Linda Moore v. Grafton Township Board of Trustees  
Retaining Client(s): Grafton Township  
Financially Responsible Party(s): Grafton Township

This letter confirms that Forensicon, Inc. ["Forensicon"] has been retained by **Grafton Township** ["Retaining Client"(s)] for consulting services in connection with the above referenced matter. **Grafton Township** is (are) the ["Financially Responsible Party"(s)] for any and all financial responsibilities related to this engagement. Where more than one entity exists as either the Retaining Client or Financially Responsible Party, the singular form [Retaining Client or Financially Responsible Party] shall refer to each entity listed with any responsibilities of each entity held jointly and severally for the category of the designated entity. The Financially Responsible Party and Retaining Client are collectively referred to as the ["Parties"] and if both the Retaining Client and Financial Responsible Party are one and the same, then the Parties as referenced within this agreement shall refer exclusively to the single entity. This letter serves as the sole Engagement Agreement ["Agreement"] made between Forensicon, the Retaining Client and the Financially Responsible Party for this case matter and is entered into upon receipt of this signed agreement and retainer funds.

#### Terms of Agreement

Forensicon agrees to provide services related to case matter as requested by Retaining Client at the rates quoted within Appendix A of this agreement. Specific consulting, reporting, analysis or production requests may be communicated to Forensicon by Retaining Client's designated representatives in the form of an email, fax, written letter, verbal request, or as ordered by the courts. The Financially Responsible Party agrees to pay Forensicon for any work performed that was requested or legally required by order of the court in connection to any work performed with regard to engagement with the Retaining Client. The Financially Responsible Party agrees to be financially bound to any work requests made by the Retaining Client or any designated representatives of the Retaining Client. Upon termination of this agreement, or whenever Forensicon has ceased work on the case or project for a period of six months, storage fees of \$50 per month per item held by Forensicon will apply. If the invoices for media storage remain unpaid after thirty (30) days written notice to the parties, Forensicon reserves the right to dispose of the media in question with the Parties indemnifying Forensicon from any and all liability resulting from disposition of media provided that Forensicon has given the Parties ten (10) business days advance notice before disposing of media. The Financially Responsible Party shall pay Forensicon a retainer for the services to be rendered as discussed and shall provide the minimum or agreed upon retainer amount before Forensicon begins any work. All invoices are due upon receipt by the Financially Responsible Party, and shall be considered delinquent if unpaid more than thirty (30) days after their date of issuance. Interest shall accrue to any delinquent balance at the lower rate of 2% per month or the maximum permitted by law. Changes to the request scope of work beyond that initially discussed may require additional retainer and replenishment prior to additional work being performed. Forensicon shall have the right to discontinue any and all future work should the Financially Responsible Party default on terms of payment or should retainer funds become exhausted. Payment in full is required prior to signing any affidavit, appearing for a deposition, testifying in court, or disposing of case media. The Financially Responsible Party agrees to compensate Forensicon for any customary and reasonable expenses incurred in connection with this project.

Parties' Initials: \_\_\_\_\_

Forensicon's [\*including its owners, affiliates, stockholders, employees and agents] entire liability to the Parties for any breach of this Agreement or any damages arising in connection with this Agreement shall be strictly limited to and shall not exceed, in the aggregate, the amounts actually paid by the Financially Responsible Party to Forensicon. Furthermore, the Parties accept and understand that hard drive failure may occur during the course of our engagement and hereby release Forensicon\* from any and all liability relating to any hard disk drive failure or loss of data from such drive associated with normal use. The Parties hereby release, indemnify, hold harmless, and forever discharge Forensicon\* from any and all such claims, demands, losses, liabilities, and expenses of any third party, arising out of or in relation to the Retaining Client's engagement with Forensicon under this Agreement or related in anyway to this engagement. Forensicon agrees to treat all information received from the Parties that is not in the public domain as confidential and agrees that such information will be used solely for the purpose of this project in relation to the performance of this Agreement. Forensicon will take all necessary and appropriate steps to keep confidential and protect the Parties' information from disclosure to any third party, including, but not limited to, restricting access to all confidential information received from the Parties to only those employees and support vendors who have a "need to know" and who are made aware of and agree to be bound by the obligations contained herein.

The Parties agree to provide Forensicon with a complete list of named parties involved in the litigation as well as the associated law firms, individuals, and related testifying expert(s). In the event that a conflict is discovered after work has been performed in connection with this matter and the parties did not disclose the conflict as requested, the Financially Responsible Party understands that payment for any work performed by Forensicon will still be owed, regardless of Forensicon's ability or inability to testify to that work in court.

In the event any provision of this Agreement is deemed invalid or inoperable under applicable law, the remaining provisions of this Agreement shall continue in full force and effect for the duration of this Agreement. In the event of a change in ownership formation of Forensicon, Inc. or acquisition of other businesses by Forensicon, the parties agree that the engagement letter will be transferred to the new combined or transferred business entity without any right to claim breach of contract. This Agreement shall be governed by and construed under the laws of the State of Illinois, within the jurisdiction of Cook County. In the event any dispute should arise out of this Agreement, the parties agree to have any and all disputes subject to binding arbitration via the American Arbitration Association (AAA).

This Agreement, along with any signed amendments or addendum hereto, contains the entire agreement of the Parties and Forensicon, and supersedes any and all previous agreements they have made, whether orally or in writing. Furthermore, the signers of this Agreement represent that they are authorized to engage in such contracts on behalf of their representative legal entity to this engagement. We further agree that signatures transmitted electronically through facsimile or e-mail will be acknowledged as an authorized signature that is legally valid and binding to all for the obligations stated herein.

---

Grafton Township

SIGNATURE

Retaining Client and

Financially Responsible Party

PRINT NAME

PRINT TITLE

DATE

Lee Neubecker

President

---

Forensicon, Inc.

SIGNATURE

*Generated by (Sean Hendricks on March 11, 2010 5:15 PM)*

PRINT NAME

PRINT TITLE

DATE

**Appendix A. - Rate Schedule & Initial Scope Estimate**

- (I.) Travel onsite to client location and image computer media.  
 (II.) Perform basic recovery of deleted file/folder entries on the imaged media as well as file hashing, signature analysis and production of the file/folder entry listing.  
 (III.) Generation of System Activity Reports.  
 (IV.) Preliminary Forensic Computer Activity Reporting & Analysis in preparation for a joint discussion with client.  
**(Follow on work TBD after conference with client following the completion of the initial scope.)**  
**NOTE: Client communications, meetings, document review, and additional consulting time if requested or required (billed hourly at \$350/hr) not included in scope estimate below.**

	<b>COLLECTION SERVICES</b>	<b>Unit Rate</b>	<b>Type</b>	<b>Amount</b>
3	Forensic Imaging or Collection of a Single Hard Drive *1	\$300.00	Item	\$ 900.00
	Forensic Imaging or Collection of Disk/USB Standard Storage Media *2	200.00	Item	
1	Onsite Collection Each Staff Day Per Site - 50 Miles < Chicago Office	300.00	Day	\$ 300.00
	Onsite Collection Each Staff Day Per Site - > 50 Miles (In USA)	750.00	Day	
	Travel or Onsite Pickup of Evidence for Imaging at Forensicon	125.00	Hour	
	ESI Collection from Network, Servers, Cell Phones and Other Media *3	250.00	Hour	
<b>FORENSICS &amp; CONSULTING</b>				
	Consulting, Analysis, Trial Preparation & Reporting	350.00	Hour	
	Testimony (Deposition Appearances, Trial, & Hearings) 3 hr min.	475.00	Hour	
	Hourly Forensic Production of ESI *4	250.00	Hour	
1	Flat Rate Forensic Report	2,650.00	Item	2,650.00
	Included in Flat Rate Report: File Inventory Listings *5	400.00	Item	
	Included in Flat Rate Report: System Activity Reports	600.00	Item	
	Included in Flat Rate Report: Summary Analysis Report *6	1,650.00	Item	
	Data Carve or Search Charge per Type of Carve or Search *7	500.00	Item	
<b>EDISCOVERY PROCESSING &amp; PRODUCTION</b>				
	ESI Flat Rate Cull *8 (Max 100GB Active Data) *9	2,500.00	Data Source	
	ESI Flat Rate Cull (Max 100GB) w/ Recovery & Data Carving	3,500.00	Data Source	
	ESI Litigation Processing *10 (Native only)	250.00	GB	
	ESI Litigation Processing & TIFF Production *11 (at once)	750.00	GB	
	ESI TIFF Production (Follow-on)	750.00	GB	
<b>Total Forensicon Fee Estimate</b>				<b>\$ 3,850.00</b>
<b>Total Retainer Required</b>				<b>\$ 2,500.00</b>

1. A hard drive disk (HDD) media item is a single unencrypted IDE/SATA hard drive < 150GB in size. HDD > 150GB incur additional charge of \$2/GB. Encrypted drives incur additional hourly collection charges. Image charge also applies when Forensicon receives an image created by an outside party. (Charge relates to our intake, documentation & verification)
2. Standard storage media device <= 5GB in size. E.g. Small USB Thumb Drives, CD or DVD disk media.
3. Network collection of loose files, extraction of PST's from exchange server, conversion of data as well as collection of cell phones, & other non-standard items billed on hourly basis with a minimum charge of one hour per unique source.
4. Media - Hard drives used by Forensicon not paid for by the Financially Responsible Party remain the property of Forensicon, Inc. Media shipped outside of Forensicon's office to any party charged at \$2/Disk, \$100/Hard Drive [= <250GB]
5. Advance data recovery related to lost partitions or decryption may be required in some instances - billed hourly as add'l.
6. Preliminary Analysis Report summarizing the contents of the computer, recent connection of storage device and other key information including a narrative summary of initial findings and recommendations. Examiner time interacting with client or obtaining information not supplied on case intake questionnaire by client billed at hourly consulting rates. Examiner time beyond 5 hours of analysis and report writing billed at hourly analysis and reporting rates if client desires further revisions.
7. Forensic search / processing is charged at \$500 per item for each search type elected. E.g., Native files \$500 + Email \$500 + Carved webpages \$500 = \$1,500 plus hourly production time for all three types of Forensic searches.
8. Includes a single pass of Filtering, Deduplication, File type filtering, Known file exclusion, De-NISTing, and keyword searching of existing native files, and email (pst, nsf, eml, msg). Additional filtering beyond the initial round of filtering available at hourly production rates if desired. Consulting billed at Consulting Rates.
9. E.g. If a 500GB drive is supplied to Forensicon for eDiscovery culling and processing, assuming the native files on the drive total 350GB, the culling charges would be 4 items charged x \$2,500 = \$10,000. If the culled data size is 20GB, the charges would be an additional \$5K (Native only \$250 x 20GB), or \$15K (w/TIFF's \$750 x 20GB).
10. Minimum charge of \$500 for any ESI Litigation Processing job applies (Native only, Native and TIFF, or follow-on TIFF).
11. TIFF Charges apply to the size of the files TIFF'd only. Database files are excluded from the TIFF process. Spreadsheets can be TIFF'd if elected, but any requested manipulations of spreadsheets to improve print veiwability are charged hourly.

Parties' Initials: \_\_\_\_\_



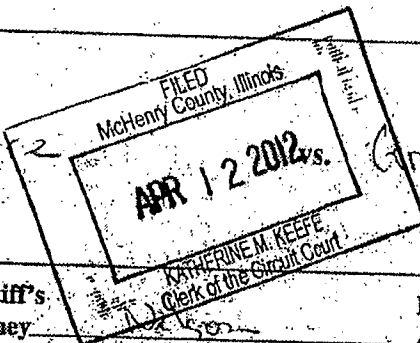
**CIRCUIT COURT FOR THE 22ND JUDICIAL CIRCUIT**

STATE OF ILLINOIS }  
COUNTY OF MCHENRY } SS

GEN. NO. 10 CH 634

☐ Jury ☒ Non-Jury

Linda Moore



Grafton Township

Date April 12 2012 Plaintiff's Attorney [Signature]

Defendant's Attorney Bush

**ORDER**

This cause coming on for hearing on Defendants' Petition to Compel Payment of the Fair Share Bill, due notice having been given and the court being duly apprised, it is hereby ordered that:

1. Defendants' Petition is allowed. Plaintiff shall issue a check in the full amount of said bill, \$19,580.31, or liability of Grafton Township no later than May 12, 2012.

2. The Court's Preliminary Injunction order shall be from here on is considered as determined to be a Permanent Injunction.

3. The Court finds no just reason to delay enforcement as appeal of this order.  
MTA

Prepared by: P. B. T. K. Bush

Attorney for: Defendants

Attorney Registration No.: 0356441

Judge Michael H. Caldwell

against such district shall be in its corporate name.  
(Source: Laws 1959, p. 196.)

(605 ILCS 5/6-107) (from Ch. 121, par. 6-107)

Sec. 6-107. Road districts have corporate capacity to exercise the powers granted thereto, or necessarily implied and no others. They have power: (1) to sue and be sued, (2) to acquire by purchase, gift or legacy, and to hold property, both real and personal, for the use of its inhabitants, and again to sell and convey the same, (3) to make all such contracts as may be necessary in the exercise of the powers of the district.

(Source: P.A. 96-996, eff. 1-1-11.)

(605 ILCS 5/6-107.1) (from Ch. 121, par. 6-107.1)

Sec. 6-107.1. Road districts may borrow money from any bank or other financial institution or, in a township road district and with the approval of the town board of trustees, from the town fund, provided such money shall be repaid within 10 years from the time the money is borrowed. "Financial institution" means any bank subject to the Illinois Banking Act, any savings and loan association subject to the Illinois Savings and Loan Act of 1985, and any federally chartered commercial bank or savings and loan association organized and operated in this State pursuant to the laws of the United States.

(Source: P.A. 93-743, eff. 7-15-04.)

(605 ILCS 5/6-108) (from Ch. 121, par. 6-108)

Sec. 6-108. Any two or more townships in any county under township organization may be consolidated into a consolidated township road district for all purposes relating to the construction, repair, maintenance and supervision of roads in the manner hereinafter provided.

A petition shall be filed with the circuit court for the county, signed by at least 50 or 5% of the legal voters, whichever is fewer, of each of the townships involved, requesting the court to order a referendum in such townships, naming them, for the purpose of voting for or against the proposition to consolidate such townships into a single road district for all road purposes.

Upon the filing of such petition, the court shall consider the petition and enter appropriate orders in accordance with the general election law. If the court orders a referendum on such proposition to be held, it shall be held at a regular election in such townships. Such referendum shall be conducted and notice given in accordance with the general election law of the State.

(Source: P.A. 81-1489.)

(605 ILCS 5/6-109) (from Ch. 121, par. 6-109)

Sec. 6-109. The proposition shall be in substantially the following form:

-----  
 Shall.... Township and....  
 Township of.... County, Illinois, YES  
 be consolidated into a consolidated -----  
 township road district for road NO  
 purposes?

vote in favor of the proposition, and whenever in a county not under township organization a majority of the voters voting on such proposition in the entire county vote in favor of the proposition, a county unit road district shall be established in such county for all purposes relating to the construction, repair, maintenance and supervision of district roads in such county which theretofore had been under the jurisdiction of a highway commissioner, effective at the time provided in Section 6-125 of this Act.

Any county unit road district established under this Section shall be an independent county agency and any taxes levied for the county unit road district under Section 6-512 of this Act shall be levied and collected as other county taxes, but the county unit road district taxes shall not be included in any constitutional or statutory tax limitation for county purposes, but shall be in addition thereto and in excess thereof.

(Source: P.A. 81-1489.)

(605 ILCS 5/6-112) (from Ch. 121, par. 6-112)

Sec. 6-112. In each road district, except in a county unit road district and except in municipalities that have been created a road district, there shall be elected a highway commissioner in the manner provided in this Code.

The highway commissioner of each road district comprised of a single township is an officer of that township.

(Source: Laws 1959, p. 196.)

(605 ILCS 5/6-113) (from Ch. 121, par. 6-113)

Sec. 6-113. In each road district comprised of a single township, the township clerk shall be ex-officio the clerk for the highway commissioner.

In each consolidated township road district the road district clerk shall be selected by the highway board of auditors of such district from its membership.

In each other road district there shall be elected a road district clerk except as is provided in this Code for county unit road districts and for municipalities that have been created a road district.

(Source: Laws 1959, p. 196.)

(605 ILCS 5/6-114) (from Ch. 121, par. 6-114)

Sec. 6-114. In each road district comprised of a single township, the supervisor of such township shall be ex-officio treasurer for the road district. In each consolidated township road district the treasurer shall be selected by the highway board of auditors of such district from its membership. In each other road district the district clerk shall be ex-officio treasurer for the road district, except as is provided in this Code for county unit road districts and for municipalities that are created a road district.

Each such treasurer before becoming entitled to act as treasurer and within 10 days after his election or selection, shall execute a bond in double the amount of moneys likely to come into his hands by virtue of such office, if individuals act as sureties on such bond, or in the amount only of such moneys if a surety company authorized to do business in this State acts as surety on such bond, conditioned that he will faithfully discharge his duties as such treasurer, that he

will honestly and faithfully account for and pay over, upon the proper orders, all moneys coming into his hands as treasurer, and the balance, if any, to his successor in office. Such bond shall be payable to the district, and shall be in such sum as the highway commissioner shall determine. Such bond shall be approved by the highway commissioner and shall be filed in the office of the county clerk with such approval endorsed thereon. The highway commissioner shall have the power to require the giving of additional bond, to increase or decrease the amount of such bond, or require the giving of a new bond whenever in his opinion such action is desirable. The highway commissioner shall have power to bring suit upon such bond for any loss or damage accruing to the district by reason of any non-performance of duty, or defalcation on the part of the treasurer.

(Source: Laws 1959, p. 196.)

(605 ILCS 5/6-115) (from Ch. 121, par. 6-115)

Sec. 6-115. Except as provided in Section 10-20 of the Township Code, no person shall be eligible to the office of highway commissioner unless he shall be a legal voter and has been one year a resident of the district. In road districts that elect a clerk the same limitation shall apply to the district clerk.

(Source: P.A. 88-670, eff. 12-2-94.)

(605 ILCS 5/6-116) (from Ch. 121, par. 6-116)

Sec. 6-116. Except as otherwise provided in this Section with respect to highway commissioners of township and consolidated township road districts, at the election provided by the general election law in 1985 and every 4 years thereafter in all counties, other than counties in which a county unit road district has been established and other than in Cook County, the highway commissioner of each road district and the district clerk of each road district having an elected clerk, shall be elected to hold office for a term of 4 years, and until his successor is elected and qualified. The highway commissioner of each road district and the district clerk of each road district elected in 1979 shall hold office for an additional 2 years and until his successor is elected and has qualified.

In each township and consolidated township road district outside Cook County, highway commissioners shall be elected at the election provided for such commissioners by the general election law in 1981 and every 4 years thereafter to hold office for a term of 4 years and until his successor is elected and qualified. The highway commissioner of each road district in Cook County shall be elected at the election provided for said commissioner by the general election law in 1981 and every 4 years thereafter for a term of 4 years, and until his successor is elected and qualified.

Each highway commissioner shall enter upon the duties of his office on the third Monday in May after his election.

In road districts comprised of a single township, the highway commissioner shall be elected at the election provided for said commissioner by the general election law. All elections as are provided in this Section shall be conducted in accordance with the general election law.

(Source: P.A. 94-273, eff. 1-1-06; 94-645, eff. 8-22-05.)

ZANCK, COEN & WRIGHT, P.C.  
ATTORNEYS AT LAW

Thomas C. Zanck\*  
Patrick D. Coen  
James L. Wright  
Mark S. Saladin  
James G. Millitello III\*

\*Also licensed in Wisconsin

40 Brink Street  
Crystal Lake, Illinois 60014  
815-459-8800  
Fax 815-459-8429

Catherine Keating Howard  
Jennifer L. Johnson  
Tamara A. Marshall  
John H. Boyd  
Heather B. Kroencke\*

January 12, 2012

VIA FACSIMILE & U.S. MAIL  
FAX NO. (847) 669-9256

Ms. Linda Moore  
Grafton Township Road District Treasurer  
10109 Vine Street, Unit D  
Huntley, IL 60142

RE: Grafton Township Road District

Dear Treasurer Moore:

I am in receipt of your correspondence dated January 11<sup>th</sup> to the Road District Commissioner regarding Road District expenses. You are not a C.P.A. nor the auditor of the Road District. Your attempt to dictate to the Road District Commissioner what bills will be paid for legitimate expenses that have been presented and approved by the Town Board, and your attempt to dictate Road District policy by attempting to punish Road District employees by attempting to increase their reportable income without consulting or conferring with the Road District's auditor or its licensed accountant or C.P.A. is a violation of your fiduciary duty to the Road District. Your further attempt to obtain original phone records of the Road District, beyond the billing information contained in the summary page and any original yard tickets for construction material is also not required for your completion of your task as the Road District Treasurer and is an attempt to usurp the authority of the Road District Commissioner to carry out his duties. The Clerk of the Road District is in charge of keeping the records of the Road District, not the Treasurer. You are not entitled to original documents and cannot refuse to pay legitimate expenses as requested by the Road District Commissioner and as approved after audit by the Town Board based on the ridiculous notion that only original documents will suffice for payment of the bills.

This will also confirm that the Road District Commissioner has been advised by the agent for the bondholders of the Road District bonds that you, as Treasurer of the Road District, have not paid the legitimate expense of the Road District due the bondholders at the beginning of January of 2012 despite the fact that the expense was presented by the Road District Commissioner for payment and approved, after audit, by the Town Board at the last meeting. This willful failure to pay the required amount could lead to a default by the Road District on the bond obligation due and cause irreparable damage to the Road District. The bond obligation is of the Road District and you have no authority as the Road District Treasurer in withholding those payments after presentation by the Road District

Ms. Linda Moore

Page 2

January 12, 2012

Commissioner and approval by the Town Board. Your actions again are willful and will cause injury to the Road District and will be dealt with accordingly.

The Road District Commissioner will have no alternative but to amend his complaint and proceed to seek damages for your willful refusal to carry out your duties as Road District Treasurer.

Yours very truly,

ZANCK, COEN & WRIGHT, P.C.



Patrick D. Coen

PDC/cl

cc:

John Nelson

Jack Freund, Grafton Township Road District

1-11-2012

Re: Road District Expenses

Dear Commissioner Freund,

1. McCog Invoice: I have reviewed your Accountable Plan Provision with the IRS Agent who can be contacted for verification. Your report does not meet the requirements of the plan in that you have failed to show tangible or measureable business results in item number 4. As a result, this dinner qualifies for additional taxable earnings to you after the board approves the expense.

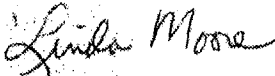
Richard P. Reuscher, 36-09710  
SEIT:GE:FSL:O:7253

105 South 6th Street  
Mt. Vernon, IL 62864  
618-242-0819 (LandLine)  
618-242-9419 (FAX)  
618-316-1883 (Cell)

2. Think Ink Invoice: I have asked you to provide the names of the employees who will be wearing these "Zip front Hoodies and Sweatshirts" but you have declined to do as I have requested. I have again checked with the IRS Agent named in #1 and he has instructed me to then consider these uniforms as additional taxable earnings to you on your next paycheck after the board approves this invoice.
3. Curran Contracting Invoice: I have requested the yard ticket for this invoice. You have provided a photocopy of the yard ticket which cannot be read. Please provide the original yard ticket so that I may release payment on this invoice after board approval.
4. Nextel Invoice: I have requested complete original invoice for this bill. Note that there are 10 pages to this invoice and you have only provided what appears to be on pages 3, 4 and 5 of the bill. Please provide the complete original bill so that I can release payment after board approval. Complete documentation is needed for any future IRS audits or township audits.

Thank you for your cooperation in these matters. If you have any further questions please contact me at your earliest convenience.

Sincerely,



Linda Moore  
Grafton Township Supervisor

ZANCK, COEN & WRIGHT, P.C.  
ATTORNEYS AT LAW

Thomas C. Zanc\*  
Patrick D. Coen  
James L. Wright  
Mark S. Saladin  
James G. Millitello III\*

\*Also licensed in Wisconsin

40 Brink Street  
Crystal Lake, Illinois 60014  
815-459-8800  
Fax 815-459-8429

Catherine Keating Howard  
Jennifer L. Johnson  
Tamara A. Marshall  
John H. Boyd  
Heather B. Kroncke\*

January 5, 2012

VIA FACSIMILE & U.S. MAIL

FAX NO. (847) 669-9256

Ms. Linda Moore  
Grafton Township Supervisor  
10109 Vine Street, Unit D  
Huntley, IL 60142

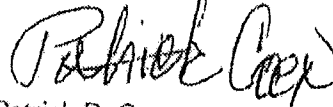
RE: Grafton Township Road District

Dear Ms. Moore:

It has come to the attention of the Road District Commissioner that requests for bids by the Supervisor for the demolition of a wall at the town hall to place a 4 x 4 window has been published. Pursuant to the lease between the parties, any remodeling must be pursuant to the consent of the Landlord with provisions made that no mechanic liens will be created by said work. Please provide the pertinent plans to the Road District Commissioner for his review prior to any construction. Failure to provide such plans will be deemed a breach of the terms of the lease and will be dealt with accordingly.

Yours very truly,

ZANCK, COEN & WRIGHT, P.C.



Patrick D. Coen

PDC/els

cc: John M. Nelson  
Jack Freund, Grafton Township Road District



1/9/2012

Bills that Linda questioned us on.

<u>Bill to be Paid</u>	<u>Question</u>	<u>Answer</u>
Bill Killeen	Need Documentation showing he paid for bond.	Gave her copy of check that was deposited. She said she didn't want to dig it out so we had to.
Costco	Want to know what items were purchased. She could not tell from the receipt.	Told her we put it on the list of bills that was turned in with the bills.
Curran Contracting	Where is yard ticket?	Gave her copy of yard ticket. (We have never turned one in with this bill before)
Revcore Radiator	What piece of equipment was work done on?	Told her skid loader. (What info does this do her?)
Nextel	Need phone bill breakdown.	Gave her only a page with the 4 phones listed with the cost of each phone. (She does not need the list of phone calls made-Per Pat Coen) (We turned in the bill how we always do)
MCCOG	If no Accountable Plan Provision Report will be on paycheck as W-2 after Jack pays for it.	Pat told us to give her a copy of the letters from Brown & Co and Michael Poper from August 2011 & gave her the minutes from the Aug 11th meeting about paying for the meetings. Also gave her a Accountable Plan Provision Report so it wouldn't be taxed.
MasterCard Think Ink (uniforms)	Who will be wearing these cloths? Wanted a break down for each employee.	We told her that it was in our Personnel Policies that the Road Dist provided uniforms for the employees & she said that it's still taxable. We gave her letter (see attached) and page from policies stating that the uniforms are property of the Road District & are not taxable to the employees - Per Pat Coen

**Grafton Road District**

**From:** bejoy.mathew@bnymellon.com  
**Sent:** Monday, January 09, 2012 2:18 PM  
**To:** highwaycom@graftontownship.us; pooen@zowlaw.com  
**Cc:** Gulnaar.Murthy@bnymellon.com; Michael.Herberger1@bnymellon.com; shannon.straty@bnymellon.com  
**Subject:** 01/01/2012 Past due Debt Service for GRAFRB08 (BNYLOANS)  
**Importance:** High  
**Attachments:** GRAFRB08 (BNYLOANS) 01-01-12 DS.pdf

Hi Jenny,

We've not received funds to make payment for GRAFTON TOWNSHIP ROAD & BRIDGE DEBT CERTIFICATE 2008. I'm attaching the past due 01/01/2012 invoice of account# GRAFRB08 for your convenience. Please let me know the status of the payment as soon as possible. You can respond to this email.

**Note : FYI, there is a potential that a bondholder could claim for compensation due to late payment. We will notify you if such claim is made.**

If you have any questions do not hesitate to contact me.  
Thanks

---

**Bejoy Mathew**, Sr. Corporate Trust Administrator • The Bank of New York Mellon Trust Company, N. A.  
Global Corporate Trust - 2001 Bryan Street, Bryan Tower 11th Floor, Dallas TX 75201 •  
Tel 214.468.5029 • Fax 214.468.6322 • [bejoy.mathew@bnymellon.com](mailto:bejoy.mathew@bnymellon.com)

The information contained in this e-mail, and any attachment, is confidential and is intended solely for the use of the intended recipient. Access, copying or re-use of the e-mail or any attachment, or any information contained therein, by any other person is not authorized. If you are not the intended recipient please return the e-mail to the sender and delete it from your computer. Although we attempt to sweep e-mail and attachments for viruses, we do not guarantee that either are virus-free and accept no liability for any damage sustained as a result of viruses.

Please refer to <http://disclaimer.bnymellon.com/eu.htm> for certain disclosures relating to European legal entities.

1/12/2012

Grafton Township							
Forensic Investigation							
Random Check Verification							
Process:							
Pick 4 Months in the years 2010, 2011 and 2012. Randomly choose 4 Checks (Non Payroll Checks) for each month chosen and compare the cancelled check against the payee and amount in quickbooks.							
	Date	Payee	Amount	Date Cleared	Payee Matches	Amount Matches	Notes
<b>2010</b>							
<b>February</b>							
19000	2/11/2010	Karen B. Tock	245.00	2/17/2010	Y	Y	
19004	2/17/2010	Tyler Press, Inc.	145.65	2/22/2010	Y	Y	
19022	2/17/2010	CIT Technology Fin Services	312.78	2/18/2010	Y	Y	
19024	2/17/2010	Cardinal Office Supply	1,342.09	2/19/2010	Y	Y	
<b>June</b>							
19248	6/23/2010	Crystal Lake Associates	250.00	7/1/2010	Y	Y	
19251	6/28/2010	Ziegler's Ace Hardware	2.29	6/30/2010	Y	Y	
19252	6/28/2010	Township Officials of Illinois	160.00	7/12/2010	Y	Y	
Debit	6/21/2010	Bank Service Charge	44.99	6/21/2010	Y	N	Cleared at 45.00. Pass as insignificant
<b>August</b>							
19355	8/4/2010	Corn ED	300.00	8/9/2010	Y	Y	
19375	8/18/2010	Cash	140.00	8/31/2010	Y	Y	Signed by Moore counter signed by Trudy Jurs
19380	8/18/2010	Conserv FS	698.71	8/23/2010	Y	Y	
19399	8/18/2010	Richard Kaszniak	24.07	9/9/2010	Y	Y	No endorsement
<b>November</b>							
19564	11/16/2010	AT&T	480.38	11/29/2010	Y	Y	
19571	11/16/2010	Wright Express FSC	73.53	11/26/2010	N	Y	Made out to Fleet Fueling (this is Wright Express)
19599	11/23/2010	US Post Office	88.00	11/26/2010	Y	Y	
19601	11/23/2010	Key Equipment Finance	870.83	11/29/2010	Y	Y	
<b>2011</b>							
<b>April</b>							
19842	4/14/2011	Corn Ed	400.00	4/18/2011	Y	Y	
19871	4/18/2011	William Hammerand	560.00	4/26/2011	Y	Y	Made Payable to "Hammerand"
19881	4/18/2011	Alarm Detection Systems	179.73	4/21/2011	Y	Y	
19877	4/18/2011	Cash	100.00	4/20/2011	Y	Y	Endorsed by Trudy Jurs
<b>July</b>							
20029	7/13/2011	State Disbursement Unit	404.00	7/19/2011	Y	Y	
20037	7/16/2011	Cardinal Office Supplies	571.99	7/22/2011	Y	Y	
20060	7/16/2011	Printing & then some	93.54	7/26/2011	Y	Y	
20065	7/16/2011	Linda I Moore	15.00	7/18/2011	Y	Y	
<b>September</b>							
20118	9/6/2011	State Disbursement Unit	404.00	9/9/2011	Y	Y	
20126	9/12/2011	Copley Roofing	275.00	9/20/2011	Y	Y	
20145	9/12/2011	Tiger Direct, Inc.	329.87	9/21/2011	Y	Y	
20147	9/12/2011	Uline Shipping Supplies	76.74	9/14/2011	Y	Y	
<b>December</b>							
20267	12/9/2011	All Star Towing & Transport	190.00	12/16/2011	Y	Y	
20282	12/9/2011	Quill Corporation	60.02	12/19/2011	Y	Y	
20286	12/9/2011	Wright Express FSC	420.23	12/14/2011	N	Y	Payee is Fleet Services which is Wright Express
20287	12/9/2011	Ziegler's Ace Hardware	13.98	12/13/2011	Y	Y	
<b>2012</b>							
<b>January</b>							
20330	1/18/2012	Carrot Top Industries	204.02	1/25/2012	Y	Y	
20346	1/18/2012	Stakey Laboratories, Inc.	56.49	1/25/2012	Y	Y	
20352	1/18/2012	Wuich Mechanical Services	638.00	1/26/2012	Y	Y	
20343	1/18/2012	Office Max Incorporated	111.82	1/23/2012	Y	Y	
<b>March</b>							
20414	3/12/2012	Interact Business Products	119.92	3/14/2012	Y	Y	
20417	3/12/2012	O'Conner Electric, Inc.	125.00	3/20/2012	Y	Y	
20422	3/12/2012	Verizon Wireless	38.10	3/19/2012	Y	Y	
20433	3/29/2012	Grafton Township Town Fund	90.00	3/30/2012	Y	Y	
<b>July</b>							
20563	7/13/2012	Cardinal Office Supply	766.98	7/16/2012	Y	Y	
20568	7/13/2012	Huntley Autotive Repair	31.45	7/18/2012	Y	Y	
20574	7/13/2012	Midwest Coach Builders	120.00	7/19/2012	Y	Y	
20583	7/13/2012	Illinois Property Assessment Inst	640.00	7/20/2012	Y	Y	
<b>October</b>							
20669	10/14/2012	Ziegler's Ace Hardware	8.99	10/23/2012	Y	Y	
20674	10/14/2012	Ruperto Herrera	1,800.00	10/26/2012	Y	Y	
20682	10/14/2012	Cash	110.95	11/28/2012	Y	Y	Endorsed by Trudy Jurs
20685	10/14/2012	Beaver Shredding, Inc.	405.00	10/19/2012	Y	Y	

## **GRAFTON TOWNSHIP REGULAR BOARD MEETING MINUTES**

**March 14, 2013**

### **1. Call to Order**

Supervisor Moore called the meeting to order at 7:30 p.m.

### **2. Roll Call**

Present: Supervisor Moore, Trustees McMahon, Zirk, Murphy, Clerk Ford, Road District Commissioner Freund, Assessor Ottley, Road District Attorney Pat Coen.  
Absent-Trustee LaPorta.

### **3. Pledge of Allegiance**

The Pledge of Allegiance was said.

### **4. Approval of Agenda**

**Motion by Trustee Murphy, seconded by Trustee Zirk, to remove Agenda Items: *Old Business/7B Discussion and potential action on Grafton Township's final payment to Grafton Township Road District, per the Intergovernmental Agreement, and New Business/8C. Discussion and potential action on Grafton Road District rescinding the payment of \$250,000 to the bank for the repayment of the bonds.***

**AYES:** Trustees Zirk, Murphy

**NAYS:** Supervisor Moore, Trustee McMahon

**ABSENT:** Trustee LaPorta

**MOTION FAILED.**

### **5. Regular Business**

#### **A. Audit and Payment of Bills**

**Motion by Trustee Zirk, seconded by Trustee Murphy, to pay the Road District bills as per submitted by the Road Commissioner. (EXHIBIT I)**

Discussion: Road Commissioner Freund requested that his "Schedule of Payment for 25% of Commissioner's Pay" be included. (EXHIBIT II)

**Motion by Trustee Zirk, seconded by Trustee Murphy, amended the motion to pay the Road District bills as per submitted by the Road Commissioner and to include the Schedule of Payment for 25% of Commissioner's Pay.**

That amended motion was rescinded by Trustees Zirk and Murphy.

Roll vote on original motion.

**AYES:** Trustees Zirk, Murphy, McMahon, Supervisor Moore

**NAYS:** None

**ABSENT:** Trustee LaPorta

**MOTION PASSED.**

**Motion by Trustee Zirk, seconded by Trustee Murphy, to pay the Road District "Schedule of Payment for 25% of Commissioner's Pay March 14, 2013 thru May 28, 2013."**

**Motion by Trustee Zirk, seconded by Trustee Murphy, amend the motion to pay the Road District "Schedule of Payment for 25% of Commissioner's Pay beginning March 18, 2013 thru May 28, 2013."**

**AYES:** Trustees Zirk, Murphy, McMahon, Supervisor Moore

**NAYS:** None

**ABSENT:** Trustee LaPorta

**MOTION PASSED.**

**Motion by Trustee Zirk, seconded by Trustee Murphy, to review and pay the Town Fund bills with exceptions.**

**All present voted AYE. MOTION PASSED.**

Discussion: Trustee Murphy asked why the amount on the unpaid Mastercard bill keeps changing from month to month. Supervisor Moore did not know and said she would look into it.

Supervisor Moore asked the Trustees to give direction on repairing the bus and related proposed expenditures. (EXHIBIT III) Consensus was to repair the bus so it was in safe, working order. Trustee Zirk asked about Paddock Publications (Daily Herald) expense of \$88.00. Supervisor Moore said it was used to review job opportunities for GA clients. Trustee Murphy stated that all of that information is on line. The Trustees said the subscription should not be renewed.

**Motion by Trustee Zirk, seconded by Trustee Murphy, to amend the motion to pay the Town Fund bills and the bills submitted by the Assessor's office, but to exclude Huntley American Legion \$25.00; Kujovich Consulting \$600.00; Ottosen, Britz, Kelly, Cooper, Gilbert & DiNiff \$39,007.89; Printing and Then Some \$295.60 (2 charges @ \$147.80 each); Paddock Publications \$88.00; BMO Harris Bank MasterCard charges \$2,644.68; Grafton Township GA Fund \$462.04/Annual Meeting mischarge; J.A. Ketchmark \$864.20; U.S. Post Office \$48.00.**

**Roll Call**

**AYES: Trustees Zirk, Murphy, McMahon**

**NAYS: Supervisor Moore**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

**B. Approval of Minutes**

1. Minutes of February 14, 2013 Regular Township Board Meeting.

2. Minutes of February 20, 2013 Special Township Board Meeting.

**Motion by Trustee Murphy, seconded by Trustee Zirk, to approve the Minutes of February 14, 2013 Regular Township Board Meeting and the Minutes of February 20, 2013 Special Township Board Meeting.**

**Roll Call**

**AYES: Trustees Murphy, Zirk, McMahon**

**NAYS: Supervisor Moore**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

Discussion: Assessor Ottley stated that there was a Line Item error at the last meeting.

**Motion by Trustee Murphy, seconded by Trustee Zirk to correct an error and change Line Item 1751 to 1899 for Jensen Heating \$430.27.**

**Voice Vote. All present vote AYE. MOTION PASSED.**

**6. Public Comment/ Board Members Response to Public Comment**

Bob Kunz

**7. Old Business**

A. Discussion and potential action on status of ECS forensic audit; payment of Forensicon bill.

Trustee Zirk reported that they were in court earlier today, but there was no action taken. Trustee Murphy asked if the unpaid portion and legal fees of the Forensicon bill had been paid. Supervisor Moore said that it had all been paid.

B. Discussion and potential action on Grafton Township's final payment to Grafton Township Road District, per the Intergovernmental Agreement.

Trustee McMahon read an opinion by Attorney Rob Bush to Rob LaPorta regarding this payment. (EXHIBIT IV). Trustee McMahon said he personally was never in favor of making the final payment at this time and that the next administration should handle it. Supervisor Moore distributed an Account Register. (EXHIBIT V)

Motion by Trustee Murphy, seconded by Trustee Zirk, to table Item 7B until the forensic audit is completed.

Roll Call

AYES: Trustees Murphy, Zirk, McMahon

NAYS: None

ABSTAIN: Supervisor Moore

ABSENT: Trustee LaPorta

MOTION PASSED.

C. Discussion and potential action on Sun City Neighborhood 12 payment of funds owed to residents/ \$1300 donation.

Motion by Trustee Murphy, seconded by Trustee McMahon, to pay the Grafton Food Pantry \$640.00 with the funds to be taken out of GA since funds were placed in GA Food Pantry Line Item.

Discussion: Supervisor Moore said the funds were never placed in GA. Trustee Murphy said she did not understand since the Supervisor had said it was a "GA Food Pantry." Trustee McMahon had said he explained at the last meeting that this was in regard to donated funds from Sun City Neighborhood 12 that did not belong to the Township.

Roll Call

AYES: Trustees Murphy, McMahon

NAYS: Supervisor Moore

ABSTAIN: Trustee Zirk (she is on the Board of the Grafton Food Pantry)

ABSENT: Trustee LaPorta

MOTION FAILED.

D. Discussion and potential action on confirmation of reversal of funds as related to Supervisor's Mastercard.

Discussion: Trustee Murphy said it appears that the funds were reversed.

E. Discussion and potential action on Senior Transportation Committee Bus Sponsorship Guidelines; Determination of Line Item.

Motion by Trustee Murphy, seconded by Trustee Zirk, to use Line Item 1055 Miscellaneous Income, for future senior bus sponsorships.

AYES: Trustees Murphy, Zirk, McMahon, Supervisor Moore

NAYS: None

ABSENT: Trustee LaPorta

MOTION PASSED.

## **8. New Business**

A. Discussion and potential action on Annual Meeting: 1) Agenda for the 2013 Annual Meeting; 2) Registration; 3) Sound system.

Discussion: Clerk Ford reported that the Supervisor had still not completed the rental agreement from District 158 that was sent on 3/1/13. Trustee Zirk will manage registration. Clerk Ford will post and publish as required by statute; she has confirmed the videographer at the rate of \$250.00, as approved at a previous meeting.. Trustee Zirk said that no signs were necessary.

Motion by Trustee Murphy, seconded by Trustee Zirk, to direct Supervisor Moore to complete and send the rental agreement to School District 158; to bring the sound system, microphones as well as any other set-up for the 2013 Annual Meeting.

AYES: Trustees Murphy, Zirk, McMahon, Supervisor Moore

NAYS: None

ABSENT: Trustee LaPorta

MOTION PASSED.

Discussion: Draft Agenda was reviewed. (EXHIBIT VI)

Motion by Trustee Murphy, seconded by Trustee Zirk, to approve the Agenda, as presented in the draft, and modifying the document to read: X. New Business/A. Motion to sell surplus Township equipment valued at \$100 or more.

Discussion: The Supervisor, Road District and Assessor will e-mail Clerk Ford any items for sale that they are requesting to be placed on the Agenda.

**AYES: Trustees Murphy, Zirk, McMahon, Supervisor Moore**

**NAYS: None**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

B. Discussion and potential action on borrowing of funds to pay the Township bills.

**Motion by Trustee Zirk, seconded by Trustee Murphy, to table agenda item.**

**Roll Call**

**AYES: Trustees Zirk, Murphy, McMahon**

**NAYS: Supervisor Moore**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

C. Discussion and potential action on Grafton Road District rescinding the payment of \$250,000 to the bank for the repayment of the bonds.

**Motion by Trustee Murphy, seconded by Trustee Zirk, to void the check for \$250,000 from Grafton Township to Grafton Township Road District.**

**Roll Call**

**AYES: Trustees Murphy, Zirk, McMahon**

**NAYS: Supervisor Moore**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

**Motion by Trustee Murphy, seconded by Trustee Zirk, to table the payment of \$250,000 from Grafton Township to Grafton Township Road District.**

**Roll Call**

**AYES: Trustees Murphy, Zirk, McMahon**

**NAYS: Supervisor Moore**

**ABSENT: Trustee LaPorta**

**MOTION PASSED.**

D. Discussion and potential action on authorizing the Clerk to provide refreshments for election judges for the April 9, 2013 Consolidated General Election.

Discussion: Donations will be used.

E. Establishment of agenda items for next meeting.  
Donation to Grafton Food Pantry

#### **9. Reports**

A. Supervisor - per packet.

B. Trustees

C. Clerk /No report

D. Assessor/Absent

E. Road Commissioner-(EXHIBIT VII)

#### **10. Executive Session**

**11. Discussion and potential action of items as discussed at Executive Session.**

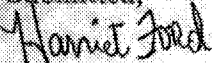
**12. Adjournment**

**Motion by Trustee Murphy, seconded by Trustee Zirk, to adjourn the meeting.**

**Roll Call/Voice Vote/All present voted Aye. MOTION PASSED.**

**Meeting adjourned at 9:00 p.m.**

Submitted,



Harriet Ford

Grafton Township Clerk

## ROAD &amp; BRIDGE BILLS - FEBRUARY 2013

EXHIBIT I (3 pages)

FUND	VENDOR	PO #			DUE DATE
6113	ACE	809	Maint supplies	\$ 3.99	3/31/2013
6113	ACE	811	Maint supplies	\$ 4.17	3/31/2013
6111	ACE	815	Maint supplies	\$ 16.99	3/31/2013
6111	ACE	815	Maint supplies	\$ 6.00	3/31/2013
6113	ACE	817	Maint supplies	\$ 3.59	3/31/2013
6552	AT&T		Telephone & fax lines	\$ 141.05	3/12/2013
9451	BLUECROSS BLUESHIELD OF IL		Health insurance	\$ 2,311.26	4/1/2013
6112	BONNELL INDUSTRIES	820	Maint supplies	\$ 34.44	4/5/2013
6113	BOTT'S WELDING	810	Maint supplies	\$ 142.99	3/30/2013
6113	CHICAGO INTERNATIONAL	805	Maint supplies	\$ 12.61	3/10/2013
6371	COM ED			\$ 312.81	3/29/2013
9519	COM ED-STREET LIGHTS			\$ 253.50	4/29/2013
9655	CONSERV FS	808	Fuel	\$ 1,392.22	3/31/2013
9655	CONSERV FS	814	Fuel	\$ 1,433.06	3/31/2013
9655	CONSERV FS	816	Fuel	\$ 366.47	3/31/2013
6820	G. COMMUNICATIONS	804	Radios for trucks	\$ 1,171.90	3/15/2013
6312	G. COMMUNICATIONS	819	Maint service	\$ 434.95	3/15/2013
6952	GRAFTON TWP TOWN FUND-Pay Date 3/7/13		Commissioner's Pay	\$ 2,731.61	3/15/2013
6122	HINCKLEY SPRINGS		Water	\$ 15.16	2/25/2013
9520	HI VIZ INC	822	Sign material	\$ 60.00	3/14/2013
9451	HUMANA DENTAL		Health insurance	\$ 216.60	4/1/2013
6563	ILLINOIS DEPT OF AGRICULTURE		Applicator license	\$ 20.00	4/30/2013
6373	MDC		Garbage removal	\$ 148.97	2/20/2013
6552	NEXTEL COMM.		Cell phone service	\$ 136.26	4/24/2013
6371	NICOR GAS			\$ 199.96	3/25/2013
9656	NORTH AMERICAN SALT CO	803	Road salt	\$ 1,609.59	3/3/2013
9656	NORTH AMERICAN SALT CO	803	Road salt	\$ 1,642.07	3/6/2013
9656	NORTH AMERICAN SALT CO	803	Road salt	\$ 3,096.77	3/7/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 1,333.52	3/10/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 4,592.06	3/10/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 3,085.53	3/13/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 3,098.02	3/15/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 1,534.02	3/15/2013
9656	NORTH AMERICAN SALT CO	806	Road salt	\$ 4,578.32	3/16/2013
9656	NORTH AMERICAN SALT CO	812	Road salt	\$ 5,788.18	3/21/2013
9656	NORTH AMERICAN SALT CO	813	Road salt	\$ 10,708.77	3/22/2013
6312	REAL'S TIRE SERVICE	818	Maint service	\$ 210.00	3/27/2013
6311	THOMSON SURVEYING LTD.	824	Property survey	\$ 1,800.00	4/4/2013
6561	TWP HIGHWAY COMM OF IL		2013 Dues	\$ 35.00	3/30/2013
9532	TROTTER AND ASSOCIATES		Engineering service	\$ 108.50	3/8/2013
9532	TROTTER AND ASSOCIATES		Engineering service	\$ 4,376.32	3/23/2013
6533	ZANCK, COEN & WRIGHT		Legal service	\$ 225.00	3/2/2013
6533	ZANCK, COEN & WRIGHT		Legal service-litigation	\$ 400.00	3/2/2013
				\$ 59,792.23	

This bill has NOT been paid from last month that was APPROVED on 7/12/12

6562	TWP HIGHWAY COMM OF IL***see note***	Summer seminar	\$ 40.00	7/19/2012
			Total of UNPAID bills	\$ 40.00
			\$ 59,832.23	

\*\*\* This was approved to be paid by the Board of Trustees at the July 12<sup>th</sup>, 2012 regular monthly board meeting but the Supervisor refused to pay for this portion of the conference cost and sent the check in for \$170.00 instead of \$210.00.

*Jack Freund*

If you have any questions, please call me at the office and come in and see me.



GRAFTON TOWNSHIP ROAD DISTRICT  
VOUCHER LIST FOR MARCH 14, 2013 MEETING

With my signature below, I hereby approve of the invoices listed on the following pages being submitted for payment.


  
Betty Zirk - Grafton Township Trustee

  
Gerry McMahon - Grafton Township Trustee

  
Barb Murphy - Grafton Township Trustee

\_\_\_\_\_  
Rob LaPorta - Grafton Township Trustee

  
Harriet Ford - Grafton Township Clerk

  
Linda Moore - Grafton Township Supervisor

  
Jack Freund  
Grafton Township Highway Commissioner

Meeting Date 3/14/2013

## Grafton Township Road District

Vouchers for February

Vendor	Budget Line Item	\$ Amount	Due Date
Ace Hardware / Ziegler's	6111 - R&B Maint Supply - Building	\$ 22.99	3/31/2013
Ace Hardware / Ziegler's	6113 - R&B Maint Supply - Vehicles	\$ 11.75	3/31/2013
AT&T	6552 - R&B Telephone	\$ 141.05	3/12/2013
BlueCross BlueShield of IL	9451 - PHR Health / Life Insurance	\$ 2,311.26	4/1/2013
Bonnell Industries	6112 - R&B Maint Supply - Equipment	\$ 34.44	4/5/2013
Bott's Welding & Truck Service	6113 - R&B Maint Supply - Vehicles	\$ 142.99	3/30/2013
Chicago International Trucks	6113 - R&B Maint Supply - Vehicles	\$ 12.61	3/10/2013
Com Ed	6371 - R&B Utilities	\$ 312.81	3/29/2013
Com Ed - Street Lights	9519 - PHR Street Lights	\$ 253.50	4/29/2013
Conserv FS	9655 - PHR Fuel & Oil	\$ 3,191.75	3/31/2013
G. Communications	6312 - R&B Maint Service - Equipment	\$ 434.95	3/15/2013
G. Communications	6820 - Capital Asset Outlay	\$ 1,171.90	3/15/2013
Grafton Township Town Fund-Pay Date 3/7/13	6952 - R&B Intergovernmental Agmt.	\$ 2,731.61	3/15/2013
Hinckley Springs	6122 - R&B Operating Supplies	\$ 15.16	2/25/2013
Hi-Viz Inc.	9520 - PHR Road Sign & Materials	\$ 60.00	3/14/2013
Humana Dental Insurance	9451 - PHR Health / Life Insurance	\$ 216.60	4/1/2013
Illinois Dept of Agriculture	6563 - R&B Training & Education	\$ 20.00	4/30/2013
MDC Environmental Services	6373 - R&B Garbage Disposal	\$ 148.97	2/20/2013
Nextel Communications	6552 - R&B Telephone	\$ 136.26	4/24/2013
Nicor Gas	6371 - R&B Utilities	\$ 199.96	3/25/2013
North American Salt Co.	9656 - PHR Salt, Calcium, Ice Control	\$ 41,066.85	3/3/2013
Real's Tire Service	6312 - R&B Maint Service - Equipment	\$ 210.00	3/27/2013
Thomson Surveying Ltd.	6311 - R&B Maint Service - Building	\$ 1,800.00	4/4/2013
Township Highway Comm of IL	6561 - R&B Dues & Subscription	\$ 35.00	3/30/2013
Trotter and Associates, Inc.	9532 - PHR Engineering Service	\$ 4,484.82	3/8/2013
Zanck, Coen, Wright & Saladin, P.C.	6533 - R&B Legal Service	\$ 625.00	3/2/2013
<b>Total</b>		<b>\$59,792.23</b>	

This bill has NOT been paid from last month that was approved on 7/12/12

Township Highway Comm of IL***	6562 - R&B Travel & Meeting Expense	\$ 40.00	7/19/2012
		<b>\$ 59,832.23</b>	

\*\*\* This was approved to be paid by the Board of Trustees at the July 12<sup>th</sup>, 2012 regular monthly board meeting but the Supervisor refused to pay for this portion of the conference cost and sent the check in for \$170.00 instead of \$210.00.

Schedule of payments for 25% of Commissioners pay

25% of Highway Commissioners salary is \$17,755.44 for 2012-2013

\$2,731.61	Approving on 3/14/13 for Pay Date of 3/7/13
\$2,731.61	Approving on 3/18/13 for Pay Date of 3/21/13
\$2,731.61	Approving on 4/1/13 for Pay Date of 4/4/13
\$2,731.61	Approving on 4/15/13 for Pay Date of 4/18/13
\$2,731.61	Approving on 4/29/13 for Pay Date of 5/2/13
\$2,731.61	Approving on 5/13/13 for Pay Date of 5/16/13
\$1,365.78	Approving on 5/28/13 for Pay Date of 5/30/13
<u>\$17,755.44</u>	

## Tom Peck Ford

Tel (847) 669-6060

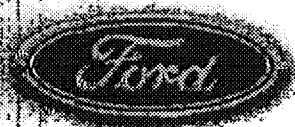
Fax (847) 515-2682

89,935

## Crafton Township Estimate

	Parts	Labor	Total
Replace both batteries	193.52	125.00	318.52
Diagnostic for codes		290.70	290.70
Total so far	Parts and Labor		609.22
Found Injector IPR Valve Faulty	212.86		
High Pressure oil pump	593.28		
Turbo mounting kit	9.48		
Exhaust pipe bolts and nuts	29.12		
Oil and filter	56.52		
Adaptor tube o rings	22.72		
EGR cooler gasket	4.22		
Labor for above		872.10	
TOTAL			2,409.52

Might needs additional work due to codes for injectors and glow plug control



Tom Peck Ford



GerryDonna McMahon

---

Subject: FW: repayment of road dist loan corr

March 14, 2013

Township Trust

Grafton Township

10109 Vine Street

Huntley, IL 60142

Re: Repayment of Road District Loan

Dear Township Trustees:

As you are aware, the electors at the annual town meeting made a motion at the last annual town meeting directing the Township to repay the loan that the Township has received from the Road District. The Township Trustees would like to comply with this directive, but they lack adequate information about the Township's current financial position to know whether the Township is in the position to do so. You have asked our opinion about how to handle this situation.

First, we did not participate in the annual town meeting last year, so it is not clear what type of motion the electors made. The electors do not have the power to direct the Township Board how to perform its auditing function or whether or not to pay invoices or loans. However, it is possible that the electors took some action within their power; because we do not know what the motion was that the electors made, we cannot comment whether it is something that was within the electors power to do or whether the Township Board is required to follow that direction. Regardless, you have indicated to us that you would like to follow the directives of the electors whether their action was authorized or not.

The problem that you face is that you have no knowledge of the Township's financial condition. The Township has not completed an authorized audit in two to three years because the Supervisor has blocked that action. There are allegations that the Township lacks sufficient funds to meet its day-to-day operations. Your primary statutory function is as auditors of the Township's finances. It would be inappropriate to repay the loan without knowing whether the Township has sufficient funds to do so or whether the Township has sufficient operating funds at all. The Township is in the middle of a forensic audit, which the court has held to be appropriately authorized by the Township Board. That will be completed within a few months. At that time, the Township Board will have greater knowledge of the Township's financial condition. As such, I recommend that you take no action towards the repayment of the loan until the Township Board has received the results of the forensic audit.

Please do not hesitate to contact us should you have further questions regarding this.

Very truly yours,

Robert K. Bush

**Robert K. Bush, Partner**

**Ancel  
Glink**

DIAMOND, BUSH,  
DI CIANNI  
& KRAFTHEFER, P.C.

140 South Dearborn Street, 6th Floor  
Chicago, IL 60603

Direct Dial: 312.604.9105

Telephone: 312.782.7606

Fax: 312.752.0943

[RBush@ancelglink.com](mailto:RBush@ancelglink.com)

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

The information contained in this communication is confidential, may be attorney-client privileged, may constitute privileged information, and is intended only for the use of the addressee. It is the property of Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please do not read it and notify us immediately by return e-mail at [RBush@ancelglink.com](mailto:RBush@ancelglink.com). We may ask you to destroy this communication and all copies thereof, including all attachments.

---

No virus found in this message.

Checked by AVG - [www.avg.com](http://www.avg.com)

Version: 10.0.1430 / Virus Database: 2641/5672 - Release Date: 03/13/13

# Account Register Printable View

EXHIBIT V  
(9 pages)

Business Tiered Checking - \*\*\*\*\*2073

Account Number: Show Account Number

Account Number: \*\*\*\*\*2073  
 Statement Name(s): GRAFTON TOWNSHIP  
 Statement Name(s): SUPERVISOR LINDA MOORE  
 Last Business Day Balance: \$202,965.00  
 1 Day Float: \$1,108.31  
 2 or More Days Float: \$0.00  
 Account Status: Normal  
 Available Balance: \$202,965.00  
 As Of: March 13, 2013 01:49 PM CDT  
 Holds: \$0.00

Current Balance: \$202,965.00  
 Open Date: 04/01/1985

Transactions pending

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)
No Pending Transactions						

Transactions posted between 02/28/2013 and 03/13/2013

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
02/28/2013	Deposit	TELLER DEPOSIT	Uncategorized	✓		<del>\$142.00</del>	\$234,167.90
02/28/2013	Check 20823	REGULAR CHECK	Uncategorized	✓	<del>\$203.20</del>		\$233,964.70
02/28/2013	Check 20845	REGULAR CHECK	Uncategorized	✓	<del>\$341.88</del>		\$233,622.82
03/01/2013	Check 20810	REGULAR CHECK	Uncategorized	✓	\$1,361.50		\$232,261.32
03/01/2013	Check 20835	REGULAR CHECK	Uncategorized	✓	\$144.00		\$232,117.32
03/01/2013	Check 20844	REGULAR CHECK	Uncategorized	✓	\$1,478.06		\$230,639.26
03/08/2013	ACH Withdrawal-Debit 366007851	ACH DEBIT CCD INTUIT PAYROLL S QUICKBOOKS	Uncategorized	✓	\$111.80		\$230,527.46
03/08/2013	ACH Withdrawal-Debit 366007851	ACH DEBIT CCD INTUIT PAYROLL S QUICKBOOKS	Uncategorized	✓	\$21,470.33		\$209,057.13
03/08/2013	ACH Withdrawal-Debit 431201	ACH DEBIT CCD IMRF CASH CONC.	Uncategorized	✓	\$7,249.92		\$201,807.21
03/08/2013	Check 20848	REGULAR CHECK	Uncategorized	✓	\$58.79		\$201,748.42
03/11/2013	ACH Withdrawal-Debit 366007851	ACH DEBIT CCD INTUIT PAYROLL S QUICKBOOKS	Uncategorized	✓	\$20.93		\$201,727.49
03/12/2013	Deposit	TELLER DEPOSIT	Uncategorized	✓		\$99.00	\$201,826.49
03/12/2013	Deposit	TELLER DEPOSIT	Uncategorized	✓		\$1,108.31	\$202,934.80

Transaction Status Legend:

☒ Posted  
 ☐ Scheduled  
 ☐ In Progress  
 ☐ Problem  
 ☐ Recorded  
 ☐ Reconciled  
 ☐ Partially Reconciled  
 ☐ Unreconciled  
 ☐ Void

Town Fund Checking



# Account Register Printable View

Non Profit Interest CKG - \*\*\*\*\*1773

Account Number: Show Account Number

Account Number: \*\*\*\*\*1773  
 Statement Name(s): GRAFTON TOWNSHIP  
 Statement Name(s): GENERAL ASSISTANCE  
 Last Business Day Balance: \$4,500.22  
 1 Day Float: \$0.00  
 2 or More Days Float: \$0.00  
 Account Status: Normal  
 Available Balance: \$4,500.22

Current Balance: \$4,500.22  
 Open Date: 10/17/2011

As Of: March 13, 2013 02:13 PM CDT  
 Holds: \$0.00

## Transactions pending

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)
No Pending Transactions						

## Transactions posted between 02/28/2013 and 03/13/2013

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
03/12/2013	Check 1165	REGULAR CHECK	Uncategorized	✓	\$16.00		\$4,500.22
03/05/2013	Check 1164	REGULAR CHECK	Uncategorized	✓	\$16.00		\$4,516.22
03/05/2013	Check 1163	REGULAR CHECK	Uncategorized	✓	\$16.00		\$4,532.22
03/01/2013	Check 1162	REGULAR CHECK	Uncategorized	✓	\$80.00		\$4,548.22
02/28/2013	Interest	IOD INTEREST PAID	Uncategorized	✓		\$13	\$4,626.22

## Transaction Status Legend:

☒ Posted  
 ☐ Scheduled  
 ☐ In Progress  
 ☐ Problem  
 ☐ Recorded  
 ☐ Reconciled  
 ☐ Partially Reconciled  
 ☐ Unreconciled  
 ☐ Void

General Assistance Checking

# Account Register Printable View

Public Funds Money Market - \*\*\*\*\*2129

Account Number: Show Account Number

Account Number: \*\*\*\*\*2129  
 Statement Name(s): GRAFTON TOWNSHIP  
 Statement Name(s):  
 Last Business Day Balance: \$157,131.43  
 1 Day Float: \$0.00  
 2 or More Days Float: \$0.00  
 Account Status: Normal  
 Open Date: 03/18/2011  
 Available Balance: \$157,131.43  
 As Of: March 13, 2013 02:18 PM CDT

Holds: \$0.00  
 Current Balance: \$157,131.43  
 Interest Rate: 0.100%  
 Accrued Interest MTD: \$5.17  
 Interest Paid YTD: \$25.97  
 Interest Paid Prior Year: \$173.90

Transactions pending

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)
No Pending Transactions						

Transactions posted between 02/28/2013 and 03/13/2013

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
02/28/2013	Interest	100 INTEREST PAID	Uncategorized	✓	\$12.20	\$157,131.43	

Transaction Status Legend:

☒ Posted  
 ☐ Scheduled  
 ☐ In Progress  
 ☐ Problem  
 ☐ Recorded  
 ☐ Reconciled  
 ☐ Partially Reconciled  
 ☐ Unreconciled  
 ☐ Void

General Assistance ~~IF~~ Money Market

# Account Register Printable View

Bus Prime Money Market *****5758							
Account Number: Show Account Number							
Account Number: *****5758 Statement Name(s): GRAFTON TOWNSHIP ROAD DISTRICT Statement Name(s): MONEY MARKET GRANT NO 73 Last Business Day Balance: \$125,026.83 1 Day Float: \$00 2 or More Days Float: \$00 Account Status: Normal Open Date: 10/12/2012 Available Balance: \$125,026.83 As Of: March 13, 2013 02:17 PM CDT	Holds: \$00 Current Balance: \$125,026.83 Interest Rate: 0.100% Accrued Interest MTD: \$4.11 Interest Paid YTD: \$20.21 Interest Paid Prior Year: \$6.62						
Transactions pending							
Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	
No Pending Transactions							
Transactions posted between 02/28/2013 and 03/13/2013							
Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
02/28/2013	Interest	IOD INTEREST PAID	Uncategorized	✓	\$0.50	\$125,026.83	
Transaction Status Legend: ✓ Posted    📅 Scheduled    ➡ In Progress    ✗ Problem    📄 Recorded    📄 Reconciled    📄 Partially Reconciled    📄 Unreconciled    Ⓞ Void							

Road District Money Market

# Account Register Printable View

Bus Prime Money Market - \*\*\*\*\*5731

Account Number: Show Account Number

Account Number: \*\*\*\*\*5731

Statement Name(s): GRETTON TOWNSHIP ROAD DISTRICT

Statement Name(s): MONEY MARKET GRANT NO 27

Last Business Day Balance: \$18,753.52

1 Day Float: \$0.00

2 or More Days Float: \$0.00

Account Status: Normal

Open Date: 10/12/2012

Available Balance: \$18,753.52

As Of: March 13, 2013 02:14 PM CDT

Holds: \$0.00

Current Balance: \$18,753.52

Interest Rate: 0.050%

Accrued Interest MTD: \$3.31

Interest Paid YTD: \$1.52

Interest Paid Prior Year: \$2.00

Transactions pending

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)
No Pending Transactions						

Transactions posted between 02/28/2013 and 03/13/2013

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
02/28/2013	Interest	1000 INTEREST PAID	Uncategorized	✓	\$0.72	\$18,753.52	

Transaction Status Legend:

✓ Posted    ⏏ Scheduled    ➡ In Progress    ✗ Problem    📄 Recorded    📄 Reconciled    📄 Partially Reconciled    📄 Unreconciled    Ⓞ Void

Road District Money Market

# Account Register Printable View

Business Tiered Checking - \*\*\*\*\*2256

Account Number: [Show Account Number](#)

Account Number: \*\*\*\*\*2256  
 Statement Name(s): GRAFTON TOWNSHIP  
 Statement Name(s): SUPERVISOR LINDA MOORE  
 Last Business Day Balance: \$400,051.21  
 1 Day Float: \$ 00  
 2 or More Days Float: \$ 00  
 Account Status: Normal  
 Available Balance: \$400,051.21  
 As Of: March 13, 2013 02:10 PM CDT  
 Holds: \$ 00

Current Balance: \$400,051.21  
 Open Date: 04/07/2006

**Transactions pending**

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)
No Pending Transactions						

**Transactions posted between 02/27/2013 and 03/13/2013**

Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance
03/11/2013	Deposit	TELLER DEPOSIT	Uncategorized	✓		\$1,864.78	\$400,051.21
03/08/2013	ACH Withdrawal-Debit 431202	ACH DEBIT CCD WRF CASH CONC.	Uncategorized	✓	\$2,206.53		\$398,166.43
03/06/2013	ACH Withdrawal-Debit 272638498	ACH DEBIT CCD INTUIT PAYROLLS QUICKBOOKS	Uncategorized	✓	\$7,998.65		\$400,372.96

Transaction Status Legend:

☒ Posted  
 ☐ Scheduled  
 ☐ In Progress  
 ☐ Problem  
 ☐ Recorded  
 ☐ Reconciled  
 ☐ Partially Reconciled  
 ☐ Unreconciled  
 ☐ Void

Road District Checking

# Account Register Printable View

Public Funds Money Market *****2390								
Account Number: Show Account Number								
Account Number: *****2390 Statement Name(s): GRAFTON TOWNSHIP Statement Name(s): Last Business Day Balance: \$350,811.74 1 Day Float: \$0.00 2 or More Days Float: \$0.00 Account Status: Normal Open Date: 04/18/2011 Available Balance: \$350,811.74 As Of: March 13, 2013 02:20 PM CDT				Holds: \$0.00 Current Balance: \$350,811.74 Interest Rate: 0.100% Accrued Interest MTD: \$11.53 Interest Paid YTD: \$81.36 Interest Paid Prior Year: \$424.14				
Transactions pending								
Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)		
No Pending Transactions								
Transactions posted between 02/28/2013 and 03/13/2013								
Date	Transaction	Description-Payee	Category-Memo	Status	Debit (-)	Credit (+)	Balance	
02/20/2013	Interest	100 INTEREST PAID	Uncategorized	✓	\$34.58	\$350,811.74		
Transaction Status Legend:								
✓ Posted	📅 Scheduled	🔄 In Progress	✗ Problem	📄 Recorded	📄 Reconciled	📄 Partially Reconciled	📄 Unreconciled	🗑️ Void

Road District Money Market

2:38 PM

03/13/13

# GRAFTON TOWNSHIP Reconciliation Detail

101 - CHECKING ACCOUNT - HARRIS, Period Ending 03/13/2013

Type	Date	Num	Name	Cir	Amount	Balance
<b>Beginning Balance</b>						233,653.02
<b>Cleared Transactions</b>						
<b>Checks and Payments - 9 Items</b>						
Paycheck	2/7/2013	20810	Burke, James E	X	-1,361.50	-1,361.50
Bill Pmt -Check	2/19/2013	20835	O'Connor Electric, L...	X	-144.00	-1,505.50
Paycheck	2/21/2013	20844	Burke, James E	X	-1,478.06	-2,983.56
Liability Check	3/6/2013		QuickBooks Payroll...	X	-21,470.33	-24,453.89
Liability Check	3/6/2013		QuickBooks Payroll...	X	-111.80	-24,565.69
Paycheck	3/7/2013	20848	McKee, Joshua A.	X	-58.79	-24,624.48
Liability Check	3/8/2013	debit	ILLINOIS MUNICIP...	X	-6,739.80	-31,364.28
Liability Check	3/8/2013	debit	IMRF	X	-510.12	-31,874.40
Liability Check	3/11/2013		QuickBooks Payroll...	X	-20.93	-31,895.33
<b>Total Checks and Payments</b>					-31,895.33	-31,895.33
<b>Deposits and Credits - 7 Items</b>						
Check	5/19/2011	19946		X	0.00	0.00
Check	11/9/2012	20715	AT&T	X	0.00	0.00
Check	2/14/2013	20814	BETTY ZIRK.	X	0.00	0.00
Check	2/14/2013	20812	Grafton Township R...	X	0.00	0.00
Paycheck	3/12/2013		Kaszniak III, Richar...	X	0.00	0.00
Deposit	3/12/2013			X	99.00	99.00
Deposit	3/12/2013			X	1,108.31	1,207.31
<b>Total Deposits and Credits</b>					1,207.31	1,207.31
<b>Total Cleared Transactions</b>					-30,688.02	-30,688.02
<b>Cleared Balance</b>					-30,688.02	202,965.00
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 19 Items</b>						
General Journal	3/31/2011	Trans...			-3.50	-3.50
Bill Pmt -Check	6/20/2012	20528	McHenry County C...		-299.00	-302.50
Bill Pmt -Check	10/22/2012	debit	AT&T		-240.48	-542.98
Bill Pmt -Check	12/10/2012		INTERNAL REVEN...		-169.50	-712.48
Bill Pmt -Check	1/7/2013	debit	MasterCard Supervi...		-2,675.89	-3,388.37
Paycheck	2/7/2013	20808	LaPorta, Rob		-92.35	-3,480.72
Bill Pmt -Check	2/19/2013	20826	Evans, Marshall & ...		-7,545.00	-11,025.72
Bill Pmt -Check	2/19/2013	20833	McHenry County C...		-76.00	-11,101.72
Liability Check	3/5/2013	20851	STATE DISBURSE...		-346.15	-11,447.87
Paycheck	3/7/2013	20849	Ottley, William T		-1,920.28	-13,368.13
Paycheck	3/7/2013	20855	Burke, James E		-1,401.02	-14,769.15
Paycheck	3/7/2013	20850	Ford, Harriet		-341.67	-15,110.82
Paycheck	3/7/2013	20852	Zirk, Betty		-180.66	-15,291.48
Paycheck	3/7/2013	20853	Murphy, Barbara		-178.74	-15,470.22
Paycheck	3/7/2013	20854	McMahon, Gerald		-174.70	-15,644.92
Bill Pmt -Check	3/7/2013	1165	Illinois State Police		-16.00	-15,660.92
Bill Pmt -Check	3/8/2013	20857	Forensicon, Inc.		-6,549.68	-22,210.60
Bill Pmt -Check	3/8/2013	20856	Brian Johnson		-130.00	-22,340.60
Paycheck	3/12/2013	20858	Zirk, Betty		-4.50	-22,345.10
<b>Total Checks and Payments</b>					-22,345.10	-22,345.10
<b>Total Uncleared Transactions</b>					-22,345.10	-22,345.10
<b>Register Balance as of 03/13/2013</b>					-53,033.12	180,619.90
<b>Ending Balance</b>					-53,033.12	180,619.90

2:38 PM

03/13/13

**GRAFTON TOWNSHIP**  
**Reconciliation Summary**  
**101 - CHECKING ACCOUNT - HARRIS, Period Ending 03/13/2013**

	Mar 13, 13
Beginning Balance	233,653.02
Cleared Transactions	
Checks and Payments - 9 items	-31,895.33
Deposits and Credits - 7 items	1,207.31
Total Cleared Transactions	-30,688.02
Cleared Balance	<u>202,965.00</u>
Uncleared Transactions	
Checks and Payments - 19 items	-22,345.10
Total Uncleared Transactions	-22,345.10
Register Balance as of 03/13/2013	<u>180,619.90</u>
Ending Balance	<u>180,619.90</u>



**DRAFT**

**PUBLIC NOTICE  
GRAFTON TOWNSHIP  
2013 ANNUAL TOWN MEETING**

NOTICE IS HEREBY GIVEN, to the legal voters, residents of Grafton Township in the County of McHenry and State of Illinois, that the Annual Town Meeting of said Township will take place on **Tuesday, April 16, 2013**, being the second Tuesday of said month, at the hour of **7:00 PM at: Marlowe Middle School, Drive, 9625 Haligus Road, Lake in the Hills, IL 60156**, for the transaction of the miscellaneous business of the said Township; and after a Moderator having been elected, will proceed to hear and consider reports of officers, and decide on such measures as may, in pursuance of law, come before the meeting; and especially to consider and decide the following:

- I. Call to Order
- II. Pledge of Allegiance
- III. Explanation of Procedures
- IV. Selection/Oath of Moderator
  - A. Nominations for Moderator
  - B. Close of Nominations for Moderator
  - C. Election of Moderator
  - D. Moderator's Oath of Office
  - E. Signing of Moderator's Oath
- V. Adoption of Rules
  - A. Adoption of Robert's Rules of Order as the sole rules of Grafton Township with no amendments for the 2013 Annual Town Meeting.
- VI. Approval of the Minutes of the April 10, 2012 Annual Town Meeting.
- VII. Presentation of Annual Township Financial Reports
  - A. Presentation of Supervisor's Annual Financial Report: Discussion and potential action to waive the reading.
  - B. Presentation of Highway Commissioner's Annual Financial Report: Discussion and potential action to waive the reading.
- IX. Old Business
- X. New Business
  - A. Motion to sell surplus Township equipment valued at \$100 or ~~less~~ <sup>more</sup>.
  - B. Motion to set Annual Town Meeting for Tuesday, April 8, 2014 at 7:00 p.m.
- XI. Public Comment
- XII. Adjournment

Dated and posted by Grafton Township Clerk  
Harriet Ford this \_\_\_\_<sup>th</sup> day of April, 2013.

\_\_\_\_\_  
Harriet Ford

Exhibit VII

## Road District of Grafton Township

Jack Freund, Highway Commissioner

10109 Vine Street, Unit A

Huntley, IL 60142

Phone 847-669-5070

Fax 847-659-1075

### HIGHWAY COMMISSIONER REPORT

February 2013

-There were no Special Moving permits.

-TOWNSHIP HIGHWAY COMM OF IL bill for \$40.00 was not paid that was approved to be paid at the July 12, 2012 meeting (8 months ago).

- I have not received copies of the BANK STATEMENTS for all 4 of the ROAD DIST accounts for the month of FEBRUARY 2013.

-Reports – Still have not received any since August 2011.

If you have questions, please give me a call at the office and come in and see me.

**GRAFTON TOWNSHIP SPECIAL BOARD MEETING MINUTES**

**March 26, 2013**

**1. Call to Order**

Clerk Ford called the meeting to order at 7:00 p.m.

**2. Roll Call**

Present: Trustees McMahon, Zirk, Murphy, Clerk Ford; Absent: Supervisor Moore, Road District Commissioner Freund, and Assessor Ottley.

**3. Election of Temporary Chairman**

**Motion by Trustee Zirk, seconded by Trustee Murphy, to elect Trustee LaPorta Temporary Chairman.**

**AYE: Trustees Zirk, Murphy, McMahon, LaPorta**

**NAY: None**

**ABSENT: Supervisor Moore**

**ABSTAIN: None**

**MOTION PASSED.**

**4. Pledge of Allegiance**

The Pledge of Allegiance was said.

**5. Old Business**

**A. Old Business**

A. Discussion and potential action on payment to Trustee Zirk for mileage expenses for the 2011 TOI Training.

Discussion: Chairman LaPorta stated that this has been approved at least four times at previous meetings, but Trustee Zirk has still not received her reimbursement.

**Motion by Trustee Murphy, seconded by Trustee LaPorta, to pay Trustee Zirk within the next seven (7) business days for mileage for the 2011 TOI Training.**

**AYE: Trustees Murphy, LaPorta, McMahon**

**NAY: None**

**ABSENT: Supervisor Moore**

**ABSTAIN: Trustee Zirk**

**MOTION PASSED.**

**6. New Business**

A. Discussion and potential action on immediate payment of any fees to BMO Harris associated with acquiring records requested by ESC in order to proceed with the forensic audit.

Discussion: Chairman LaPorta explained the need to move forward with this audit. All of the Trustees present were in agreement that the audit needs to be completed so that the next administration knows what funds are actually available.

**Motion by Trustee LaPorta, seconded by Trustee Zirk, to immediately make a payment of \$750.00 to BMO Harris Huntley, the required fees for copies of records requested by Mitch Cohen, ESC, so that he may proceed with the forensic audit.**

**AYE: Trustees LaPorta, Zirk, Murphy, McMahon**

**NAY: None**

**ABSENT: Supervisor Moore**

**ABSTAIN: None**

**MOTION PASSED.**

- B. Discussion and potential action on additional payments to Forensicon for forensic audit requirements.

Discussion: Chairman LaPorta presented a document and the preliminary findings of the forensic audit from the Forensicon. (EXHIBIT I)

**6. Public Comment/Board Response**

Donna McMahon-She stated that Supervisor Moore gave the Trustees bank statements at the last meeting. At the 3/14/13 Regular Township Board Meeting, the Trustees voted to not pay a \$48.00 fee to the United States Post Office. The Supervisor stated it was a GA mailbox. Ms. McMahon said this fee was actually due on 2/15 and the check had cleared prior to it being listed as UNPAID BILLS at the 3/14/13 Meeting. She asked, if it was for GA, why is this PO Box address used on the Township checks, the Supervisor's newsletter, Supervisor's website and postcards for events? According to Ms. Mahon, this possible misappropriation of GA funds may have happened repeatedly, as well as the Supervisor paying bills prior to Board approval. (EXHIBIT II)

Bob Kunz- At the 3/14/13 Regular Township Board Meeting, the Supervisor reported she had paid additional funds owed to Forensicon. What Line Item did the fees originate?

**7. Trustees Report**

Chairman LaPorta reported that by the April Meeting, there will be a delinquent invoice from ESC. He requested it be placed on the April Regular Meeting Agenda. He encouraged the newly elected officials to continue with the forensic audit and pursue consequences for any illegal action that may have occurred.

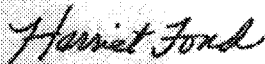
Chairman LaPorta recognized Clerk Ford's performance as Clerk under the adverse conditions at the Township.

**8. Executive Session, if required.**

**9. Adjournment**

**Motion by Trustee Murphy, seconded by Trustee Zirk, to adjourn the meeting. All present voted AYE. MOTION PASSED. Meeting adjourned at 7:30 p.m.**

Submitted,



Harriet Ford  
Grafton Township Clerk



# Forensicon

Computer Forensics Specialists

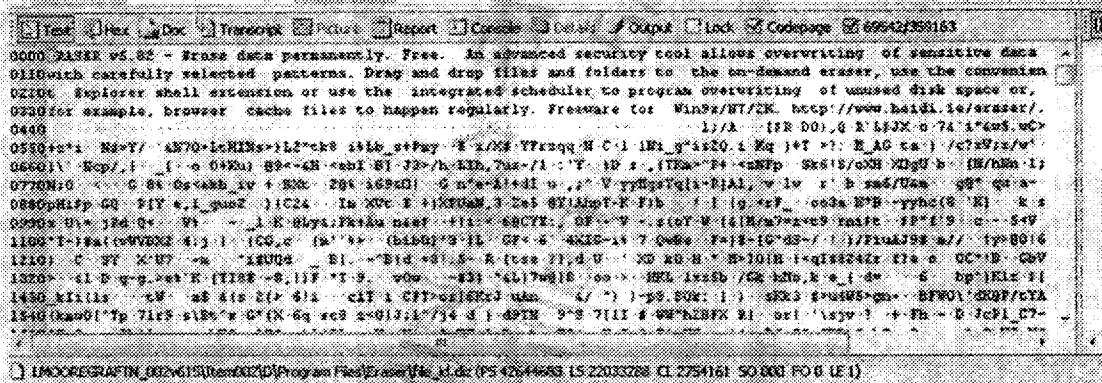
Internal Investigations Trade Secrets Employment Litigation

## Statements:

The following statements are not designed to be a final forensic analysis or submitted to a court of law as signed testimony. The statements herein are designed to provide counsel with an overall view of certain specific observations made thus far Yaniv Schiff, Sr. Forensic Examiner. If requested and authorized by our client, a more detailed and complete analysis process can be performed which could result in the creation of signed testimony.

## Item002: Truck Scheduling Computer

### Figure One



### Figure Two

ERASER v5.82 - Erase data permanently. Free. An advanced security tool allows overwriting of sensitive data with carefully selected patterns. Drag and drop files and folders to the on-demand eraser, use the convenient Explorer shell extension or use the integrated scheduler to program overwriting of unused disk space or, for example, browser cache files to happen regularly. Freeware for Win9x/NT/2K. http://www.haidi.ie/eraser/

1. Item002 forensic image data strongly supports the installation of Eraser version 5.8 (a known secure data purging software tool) on 2/15/2010 at approximately 13:23. This software tool generally does not come standard as part of a Microsoft Windows installation; it must normally be installed by a user.

Headquarters: 226 S. Wabash Ave., Suite 300, Chicago, IL 60604

phone: 888-427-5667 fax: 312-427-5668 [www.forensicon.com](http://www.forensicon.com)

2. The file "file\_id.diz" (See Figure One and Figure Two above) contains text reporting that Eraser 5.8 is designed to erase data permanently.
3. The apparent use of scrub software on 2/15/2010 resulted in the reported creation of over 69,500 file entries, each with an altered name and each reporting a logical size of zero (0). Altered file names and altered metadata are common with some secure data destruction software tools.
4. The purging appears to have been successful as we cannot determine at this time the file contents or file names prior to the use of Eraser on 2/15/2010.

#### **Item 007: Server**

5. On 2/9/2010 at approximately 10:04, a Windows registry setting related to the use of the USB storage device "Ut163 USBFlashStorage" was updated. This strongly suggests the connection of this device to the Item007 server computer. This same device was also connected to the Item002 computer as reported by the forensic image of Item002.
6. On 2/23/2010 at approximately 15:29, a folder named "QuickBooks" (originally located at "C:\common\Road and Bidge Fund\QuickBooks" – as spelled in original source) was sent to the Recycle Bin for deletion. Files and folders sent to the Recycle Bin denote that a user purposefully choose to delete the files or folders and was not a system deletion process.
7. Table One following is a subset of file entry data related to file entries sent to the Recycle Bin for deletion.

**Table One**

Name	Road & Bridge.QBW.TLG	Road & Bridge.QBW.ND	Road & Bridge.QBW
Description	File, Recycled, Read Only	File, Recycled	File, Recycled, Read Only
Last Accessed	2/23/2010 15:29	2/23/2010 15:29	2/23/2010 15:29
Original Path	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks	C:\common\Road and Bidge Fund\QuickBooks\QuickBooks

8. On 3/2/2010 at approximately 13:16, Windows registry settings related to the usage of attached USB storage devices report as updated. The devices logged in the Windows registry are a WD 3200BEV External USB hard drive. Later that same day at about 16:31, a

second USB storage device was logged. That device reported as a WD 3200BEV External USB hard drive as well. Its serial number differed from the hard drive connected earlier in the day via USB. These two hard drives also report as having been connected to the Item 002 computer.



EXHIBIT II

10:24 AM

03/12/13

GRAFTON TOWNSHIP

Unpaid Bills Detail

All Transactions

Type	Due Date	Split	Ag...	Open Balance
TOI Trustees' Division				
Bill	3/15/2013	1551- DUES		30.00
Total TOI Trustees' Division				30.00
U.S. Bank Equipment Finance				
Bill	3/22/2013	1751- MAINTENANCE SERVICE		104.57
Total U.S. Bank Equipment Finance				104.57
U.S. POST OFFICE				
Bill	2/25/2013	5611- MAINTENANCE SUPPLIES- BUILDI...	15	48.00
Bill	3/10/2013	5651- POSTAGE	2	20.00
Total U.S. POST OFFICE				68.00
Verizon Wireless				
Bill	3/11/2013	-SPLIT-	1	73.84
Total Verizon Wireless				73.84
Wright Express FSC				
Bill	3/22/2013	930- BUS FUEL		513.81
Total Wright Express FSC				513.81
ZIEGLER'S ACE HARDWARE				
Bill	3/22/2013	940- BUS MAINTENANCE		17.98
Total ZIEGLER'S ACE HARDWARE				17.98
TOTAL				70,365.05

Regular Board Meeting: 03/14/2013

Supervisor's List/Unpaid Bills Detail

(Page 3/Printed 03/12/2013)

Bill: U.S. Post Office Line Item: 5611  
Amount: \$48.00 Due Date: 2/25/2013  
Aging: 15 Days

Board Decision: DO NOT PAY!



## Contact Info

### Grafton Township Offices

Located at: 10109 Vine Street, Huntley IL

#### Contact Information:

#### Supervisor Linda Moore:

\* Mailing Address: PO Box 37, Huntley IL 60142  
Phone: 1-847-669-3328  
Fax: 1-847-669-9256  
Email: lindamooregt@hotmail.com  
Website: <http://www.graftontownship.net/>  
Office hours: Monday thru Friday, 8:00 AM to 4:00 PM  
Term: May of 2009 to May of 2013



The Township Supervisor serves as the chief executive officer of the township. The Supervisor's duties and responsibilities include serving as chairman of the township board of trustees, supervisor of the general assistance program and treasurer of all town funds including general assistance and road and bridge funds.

\* W2's  
BANK STATEMENTS  
CHECKS  
Post CARDS (2012)  
News Letters (2012)

Board Meeting of 3/14/13 Supervisor stated:  
P.O. Box 37 used for "confidential G.A. correspondence"

Found P.O. Box 37 listed on: Supervisor's Website  
Employee W/2's  
Bank Statements  
April 2012 Post Cards  
April 2012 Newsletter  
(just to name a few)

# Grafton Township Supervisor's Office

P. O. Box 37, located at 10109 Vine St., Huntley, IL 60142  
847-669-3328 office, or email: lindamooregt@hotmail.com  
Website: www.graftontownshipsupervisor.us

Presort  
Standard  
US Postage  
PAID  
Algonquin, IL  
Permit No. 13

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

**Exercise YOUR rights on...**

**April 10, 2012...**

**Please attend BOTH the...**

**Special Grafton Town Meeting - 6 PM**

**and the**

**Annual Grafton Town Meeting - 7 PM**

**AT: Heineman Middle School  
725 Academic Dr., Algonquin  
(off Square Barn Road)**



T16 P1 \*\*\*\*\*AUTO\*\*5-DIGIT 60142  
DONNA & GERALD MCMAHON  
OR CURRENT RESIDENT  
11733 NOTTINGHAM DR  
HUNTLEY IL 60142-7687

★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★ ★

## Grafton Township Officials - Contact Information

Mailing Address: P. O. Box 37, Huntley, IL 60142  
(Located at: 10109 Vine St.)

Supervisor Linda Moore:

Phc  
Wet  
E-r  
GA  
Off

Assesst

Ma  
Phc  
E-r  
Pro  
We  
Off

Road

Phc  
E-r  
Off

Clerk

Cell  
E-N  
Off

Towns



Linda Moore, Supervisor  
P. O. Box 37  
Huntley, IL 60142

To stay informed about Grafton Township business and events, please visit our website at:  
[www.graftontownshipsupervisor.us](http://www.graftontownshipsupervisor.us)

**ANNUAL TOWNSHIP MEETING  
of VOTERS April 10, 2012**

## AARP Driver Safety Program Class

Sponsored by and to take place at

**GRAFTON TOWNSHIP**



Huntley, IL 60142

**nd Thursday April 19  
6:00 pm each day**

med especially for drivers 50 and to participate. You will receive a r Illinois law, entitles a 55+ years e premiums for three years (please y for the exact discount and the

ir vehicles more safely in today's vironment and receive a thorough /ith an emphasis on safety strate- also find out how to safely adjust related changes in vision, hearing

must attend both classes. Avail- se is open to AARP members and are no tests. All participants must ass bring a check made out to (a \$2 discount) to Grafton Town- e more information, please con- 328. This program is coordinated Linda Moore. Snacks and drinks ickford Senior Living.

GRAPTON TOWNSHIP GENERAL LEDGER NO. 1158 1/15/13		1158
DATE 2/15/13		1158
Pay to the order of U.S. Postal Services		1158
Payable to the order of HARRIS		1158
Payable to the order of P.O. Box 37		1158
L. J. Moore		1158
1158		1158

1158 02/19/13 \$48.00

Review of the G.A. February Bank Statement shows:

G.A. Check: #1158  
Dated: 02/15/2013  
Amount: \$48.00  
Payable to: U.S. Postal Services  
Purpose: P.O. Box 57

Note: Check cleared bank on 2/19/2013

1:28 PM  
05/21/13

# GRAFTON TOWNSHIP

## Audit Trail

Entered/Last Modified March 10 - 16, 2013

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
Bill	03/12/2013 08:37:58	Admin	Latest	3/12/2013	Grafton Township R... Grafton Township R...		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-1,850.00 1,850.00
Bill	03/12/2013 08:38:22	Admin	Latest	3/12/2013	JACK FREUND JACK FREUND		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-325.00 325.00
Bill	03/12/2013 08:39:03	Admin	Latest	3/12/2013	ANCEL, GLINK, DIAM... ANCEL, GLINK, DIAM...		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-8,647.71 8,647.71
Bill	03/12/2013 10:17:48	Admin	Latest	3/12/2013	JDM Auto Se... JDM Auto Se...	shuttle right r...	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-15.07 15.07
	03/12/2013 08:40:32	Admin	Prior	3/12/2013	JDM Auto Sservice, I... JDM Auto Sservice, I...	shuttle right r...	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-15.07 15.07
Bill	03/12/2013 08:42:09	Admin	Latest	3/12/2013	Alarm Detection Syst... Alarm Detection Syst...	Apr-Jun Apr-Jun	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-184.86 184.86
Bill	03/12/2013 08:42:31	Admin	Latest	3/12/2013	Ottosen Britz Kelly C... Ottosen Britz Kelly C...	Dec.2012	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-494.00 494.00
Bill	03/12/2013 08:43:22	Admin	Latest	3/12/2013	Wright Express FSC Wright Express FSC		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-513.81 513.81
Bill	03/12/2013 08:44:01	Admin	Latest	3/12/2013	ZIEGLER'S ACE HA... ZIEGLER'S ACE HA...	supervisor	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-17.98 17.98
Bill	03/12/2013 09:09:23	Admin	Latest	3/12/2013	Ice Mountain Water Ice Mountain Water		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-9.45 9.45
Bill	03/12/2013 09:09:51	Admin	Latest	3/12/2013	CONSERV FS CONSERV FS		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-92.48 92.48
Bill	03/12/2013 09:10:25	Admin	Latest	3/12/2013	U.S. Bank Equipmen... U.S. Bank Equipmen...	copier pym	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-104.57 104.57
Bill	03/12/2013 09:11:00	Admin	Latest	3/12/2013	BLUECROSS BLUE... BLUECROSS BLUE...	866203	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-4,622.52 4,622.52
Bill	03/12/2013 09:11:31	Admin	Latest	3/12/2013	Humana Dental Ins. ... Humana Dental Ins. ...	ID 717423-001 ID 717423-001	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-433.20 433.20
Bill	03/12/2013 09:12:06	Admin	Latest	3/12/2013	CARDUNAL OFFIC... CARDUNAL OFFIC...		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-7.98 7.98
Bill	03/12/2013 09:13:12	Admin	Latest	3/12/2013	COMCAST CABLE COMCAST CABLE		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-8.00 8.00
Bill	03/12/2013 09:13:50	Admin	Latest	3/12/2013	COMCAST CABLE COMCAST CABLE		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-179.49 179.49
Bill	03/12/2013 09:16:36	Admin	Latest	3/12/2013	Stan's Office Machin... Stan's Office Machin...		210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-231.25 231.25
Bill	05/07/2013 14:13:31	Admin	Delet...						0.00
	03/12/2013 14:33:22	Admin	Prior	3/12/2013	Illinois State Police Illinois State Police		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-16.00 16.00
Bill Pmt -Check 1158	03/12/2013 10:08:03	Admin	Delet...						0.00
1158	02/15/2013 11:56:58	Admin	Prior	2/15/2013	U.S. POST OFFICE U.S. POST OFFICE		151 - CHECKING-G... 214 - ACCOUNTS P...	214 - ACCOU... 151 - CHECKI...	-48.00 48.00
Bill Pmt -Check 1165	05/06/2013 12:06:00	Admin	Delet...						0.00

1:28 PM

05/21/13

## GRAFTON TOWNSHIP

## Audit Trail

Entered/Last Modified March 10 - 16, 2013

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
1165	03/12/2013 14:33:56	Admin	Prior	3/7/2013	Illinois State Police		101 - CHECKING A...	214 - ACCOU...	-16.00
					Illinois State Police		214 - ACCOUNTS P...	101 - CHECKI...	16.00
<b>Check debit</b>									
debit	03/14/2013 12:34:16	Admin	Latest	3/13/2013	Aldi Foods		152 - Township of G...	GENERAL AS...	-321.65
					Aldi Foods		GENERAL ASSISTA...	152 - Township...	321.65
<b>Deposit</b>									
	03/12/2013 08:59:18	Admin	Latest	3/12/2013	IL. State Treasurer	Deposit	101 - CHECKING A...	CORPORATE ...	1,108.31
							CORPORATE FUN...	101 - CHECKI...	-1,108.31
<b>Deposit</b>									
	03/12/2013 14:29:33	Admin	Latest	3/12/2013	Transportation Fees	Deposit	101 - CHECKING A...	CORPORATE ...	99.00
							CORPORATE FUN...	101 - CHECKI...	-99.00
<b>Deposit</b>									
	04/01/2013 15:50:38	Admin	Latest	3/13/2013		Deposit	152 - Township of G...	<b>CORPOR...</b>	100.00
							<b>CORPORATE...</b>	152 - Township...	-100.00
	03/14/2013 12:36:36	Admin	Prior	3/13/2013		Deposit	152 - Township of G...	GENERAL AS...	100.00
							GENERAL ASSISTA...	152 - Township...	-100.00

1:28 PM  
05/21/13

**GRAFTON TOWNSHIP**  
**Audit Trail**  
Entered/Last Modified March 10 - 16, 2013

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
<b>Transactions entered or modified by Admin</b>									
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	7/13/2011	<b>JDM Auto Se...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-253.84
					<b>JDM Auto Se...</b>		TOWN FUND EXPE...	210 - ACCOU...	253.84
	01/28/2013 14:20:27	Admin	Prior	7/13/2011	<b>JDM Auto Ss...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-253.84
					<b>JDM Auto Ss...</b>		TOWN FUND EXPE...	210 - ACCOU...	253.84
	07/13/2011 23:06:55	Admin	Prior	7/13/2011	JDM Auto		210 - ACCOUNTS P...	TOWN FUND ...	-253.84
					JDM Auto		TOWN FUND EXPE...	210 - ACCOU...	253.84
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	9/22/2011	<b>JDM Auto Se...</b>		210 - ACCOUNTS P...	-SPLIT-	-210.78
					<b>JDM Auto Se...</b>	28997	TOWN FUND EXPE...	210 - ACCOU...	87.89
					<b>JDM Auto Se...</b>	18489	TOWN FUND EXPE...	210 - ACCOU...	30.00
					<b>JDM Auto Se...</b>	388609	TOWN FUND EXPE...	210 - ACCOU...	92.89
	01/28/2013 14:20:27	Admin	Prior	9/22/2011	<b>JDM Auto Ss...</b>		210 - ACCOUNTS P...	-SPLIT-	-210.78
					<b>JDM Auto Ss...</b>	28997	TOWN FUND EXPE...	210 - ACCOU...	87.89
					<b>JDM Auto Ss...</b>	18489	TOWN FUND EXPE...	210 - ACCOU...	30.00
					<b>JDM Auto Ss...</b>	388609	TOWN FUND EXPE...	210 - ACCOU...	92.89
	09/22/2011 12:39:14	Admin	Prior	9/22/2011	JDM Auto		210 - ACCOUNTS P...	-SPLIT-	-210.78
					JDM Auto	28997	TOWN FUND EXPE...	210 - ACCOU...	87.89
					JDM Auto	18489	TOWN FUND EXPE...	210 - ACCOU...	30.00
					JDM Auto	388609	TOWN FUND EXPE...	210 - ACCOU...	92.89
<b>Bill 92508</b>									
92508	03/12/2013 10:17:48	Admin	Latest	11/2/2011	<b>JDM Auto Se...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-23.98
					<b>JDM Auto Se...</b>		TOWN FUND EXPE...	210 - ACCOU...	23.98
92508	01/28/2013 14:20:27	Admin	Prior	11/2/2011	<b>JDM Auto Ss...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-23.98
					<b>JDM Auto Ss...</b>		TOWN FUND EXPE...	210 - ACCOU...	23.98
92508	11/22/2011 11:22:08	Admin	Prior	11/2/2011	JDM Auto		<b>210 - ACCOU...</b>	TOWN FUND ...	-23.98
					JDM Auto		TOWN FUND EXPE...	<b>210 - AC...</b>	23.98
92508	11/22/2011 10:59:41	Admin	Prior	11/2/2011	JDM Auto		214 - ACCOUNTS P...	<b>TOWN FU...</b>	-23.98
					JDM Auto		<b>TOWN FUND ...</b>	214 - ACCOU...	23.98
92508	11/22/2011 10:55:28	Admin	Prior	11/2/2011	JDM Auto		214 - ACCOUNTS P...	GENERAL AS...	-23.98
					JDM Auto		GENERAL ASSISTA...	214 - ACCOU...	23.98
<b>Bill 92505</b>									
92505	03/12/2013 10:17:48	Admin	Latest	11/22/2011	<b>JDM Auto Se...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-27.99
					<b>JDM Auto Se...</b>		TOWN FUND EXPE...	210 - ACCOU...	27.99
92505	01/28/2013 14:20:27	Admin	Prior	11/22/2011	<b>JDM Auto Ss...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-27.99
					<b>JDM Auto Ss...</b>		TOWN FUND EXPE...	210 - ACCOU...	27.99
92505	11/22/2011 11:21:36	Admin	Prior	11/22/2011	JDM Auto		210 - ACCOUNTS P...	TOWN FUND ...	-27.99
					JDM Auto		TOWN FUND EXPE...	210 - ACCOU...	27.99
<b>Bill 28753</b>									
28753	03/12/2013 10:17:48	Admin	Latest	2/1/2012	<b>JDM Auto Se...</b>		214 - ACCOUNTS P...	GENERAL AS...	-41.98
					<b>JDM Auto Se...</b>		GENERAL ASSISTA...	214 - ACCOU...	41.98
28753	01/28/2013 14:20:27	Admin	Prior	2/1/2012	<b>JDM Auto Ss...</b>		214 - ACCOUNTS P...	GENERAL AS...	-41.98
					<b>JDM Auto Ss...</b>		GENERAL ASSISTA...	214 - ACCOU...	41.98
28753	02/02/2012 12:33:06	Admin	Prior	2/1/2012	JDM Auto		<b>214 - ACCOU...</b>	GENERAL AS...	-41.98
					JDM Auto		GENERAL ASSISTA...	<b>214 - AC...</b>	41.98
<b>287...</b>	02/01/2012 15:29:28	Admin	Prior	2/1/2012	JDM Auto		210 - ACCOUNTS P...	GENERAL AS...	-41.98
					JDM Auto		GENERAL ASSISTA...	210 - ACCOU...	41.98
	02/01/2012 15:28:44	Admin	Prior	2/1/2012	JDM Auto		210 - ACCOUNTS P...	<b>GENERA...</b>	-41.98
					JDM Auto		<b>GENERAL A...</b>	210 - ACCOU...	41.98
	02/01/2012 13:58:49	Admin	Prior	2/1/2012	JDM Auto		210 - ACCOUNTS P...	TOWN FUND ...	-41.98
					JDM Auto		TOWN FUND EXPE...	210 - ACCOU...	41.98
<b>Bill 28998</b>									
28998	03/12/2013 10:17:48	Admin	Latest	4/16/2012	<b>JDM Auto Se...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-87.89
					<b>JDM Auto Se...</b>	oil change	TOWN FUND EXPE...	210 - ACCOU...	87.89
28998	01/28/2013 14:20:27	Admin	Prior	4/16/2012	<b>JDM Auto Ss...</b>		210 - ACCOUNTS P...	TOWN FUND ...	-87.89
					<b>JDM Auto Ss...</b>	oil change	TOWN FUND EXPE...	210 - ACCOU...	87.89

1:28 PM  
05/21/13

**GRAFTON TOWNSHIP**  
**Audit Trail**  
Entered/Last Modified March 10 - 16, 2013

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Amount
28998	04/30/2012 09:50:08	Admin	Prior	4/16/2012	JDM Auto JDM Auto	oil change	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-87.89 87.89
<b>Bill 28990</b>									
28990	03/12/2013 10:17:48	Admin	Latest	4/12/2012	JDM Auto Se... JDM Auto Se...		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-27.99 27.99
28990	01/28/2013 14:20:27	Admin	Prior	4/12/2012	JDM Auto Ss... JDM Auto Ss...		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-27.99 27.99
28990	04/30/2012 09:51:30	Admin	Prior	4/12/2012	JDM Auto JDM Auto		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-27.99 27.99
<b>Bill 19031</b>									
19031	03/12/2013 10:17:48	Admin	Latest	4/25/2012	JDM Auto Se... JDM Auto Se...	oil line - o rings	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-253.51 253.51
19031	01/28/2013 14:20:27	Admin	Prior	4/25/2012	JDM Auto Ss... JDM Auto Ss...	oil line - o rings	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-253.51 253.51
19031	04/30/2012 09:53:17	Admin	Prior	4/25/2012	JDM Auto JDM Auto	oil line - o rings	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-253.51 253.51
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	9/6/2012	JDM Auto Se... JDM Auto Se...		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-206.79 206.79
	01/28/2013 14:20:27	Admin	Prior	9/6/2012	JDM Auto Ss... JDM Auto Ss...		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-206.79 206.79
	09/06/2012 09:24:15	Admin	Prior	9/6/2012	JDM Auto JDM Auto		214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-206.79 206.79
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	9/6/2012	JDM Auto Se... JDM Auto Se...	bus oil change	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-79.99 79.99
	01/28/2013 14:20:27	Admin	Prior	9/6/2012	JDM Auto Ss... JDM Auto Ss...	bus oil change	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-79.99 79.99
	09/06/2012 09:25:04	Admin	Prior	9/6/2012	JDM Auto JDM Auto	bus oil change	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-79.99 79.99
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	9/6/2012	JDM Auto Se... JDM Auto Se...	shuttle right r...	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-17.23 17.23
	01/28/2013 14:20:27	Admin	Prior	9/6/2012	JDM Auto Ss... JDM Auto Ss...	shuttle right r...	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-17.23 17.23
	09/06/2012 09:26:04	Admin	Prior	9/6/2012	JDM Auto JDM Auto	shuttle right r...	210 - ACCOUNTS P... TOWN FUND EXPE...	TOWN FUND ... 210 - ACCOU...	-17.23 17.23
<b>Bill</b>									
	03/12/2013 10:17:48	Admin	Latest	1/4/2013	JDM Auto Se... JDM Auto Se...	GA van oil ch...	214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-41.99 41.99
	01/28/2013 14:20:27	Admin	Prior	1/4/2013	JDM Auto Ss... JDM Auto Ss...	GA van oil ch...	214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-41.99 41.99
	01/04/2013 09:06:03	Admin	Prior	1/4/2013	JDM Auto JDM Auto	GA van oil ch...	214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-41.99 41.99
<b>Bill 20110</b>									
20110	03/12/2013 10:17:48	Admin	Latest	1/31/2013	JDM Auto Se... JDM Auto Se...	GA van winds...	214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-157.41 157.41
20110	01/31/2013 09:39:49	Admin	Prior	1/31/2013	JDM Auto Sservice, I... JDM Auto Sservice, I...	GA van winds...	214 - ACCOUNTS P... GENERAL ASSISTA...	GENERAL AS... 214 - ACCOU...	-157.41 157.41
<b>Bill</b>									
	03/12/2013 09:47:47	Admin	Latest	2/27/2013	AT&T AT&T AT&T		210 - ACCOUNTS P... TOWN FUND EXPE... TOWN FUND EXPE...	-SPLIT- 210 - ACCOU... 210 - ACCOU...	-131.02 88.07 42.95
	02/27/2013 09:08:28	Admin	Prior	2/27/2013	AT&T AT&T AT&T		210 - ACCOUNTS P... TOWN FUND EXPE... TOWN FUND EXPE...	-SPLIT- 210 - ACCOU... 210 - ACCOU...	-131.03 88.08 42.95