

**LYONS TOWNSHIP SCHOOL TREASURER
TOWNSHIP 38 NORTH, RANGE 12 EAST**

FINANCIAL STATEMENTS

**FOR THE YEAR ENDED JUNE 30, 2001
AND
INDEPENDENT AUDITORS' REPORT**



LYONS TOWNSHIP SCHOOL TREASURER

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INDEPENDENT AUDITORS' REPORT

October 25, 2001

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

We have audited the accompanying combined financial statements of Lyons Township School Treasurer as of and for the year ended June 30, 2001, as listed in the table of contents. These combined financial statements are the responsibility of Lyons Township School Treasurer's management. Our responsibility is to express an opinion on these combined financial statements based on our audit.

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

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

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

In our opinion, except that the omission of data described above results in an incomplete presentation as explained in the third paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of Lyons Township School Treasurer as of June 30, 2001, and the receipts, expenditures and changes in fund balances for the year then ended on the basis of accounting described in Note 1.



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

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

William F. Gurrie & Co Ltd
WILLIAM F. GURRIE & CO., LTD.

LYONS TOWNSHIP SCHOOL TREASURER
ALL FUND TYPES
COMBINED STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<u>ASSETS</u>			
Cash and Investments	\$ (1,371,387)	\$ 304,114	\$ (1,067,273)
Total Assets	<u>\$ (1,371,387)</u>	<u>\$ 304,114</u>	<u>\$ (1,067,273)</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
LIABILITIES			
Payroll deductions payable	(38)	-	(38)
FUND BALANCE			
Fund balance (deficit)	(1,371,349)	304,114	(1,067,235)
Total Liabilities and Fund Balance	<u>\$ (1,371,387)</u>	<u>\$ 304,114</u>	<u>\$ (1,067,273)</u>

See Notes to Financial Statements

LYONS TOWNSHIP SCHOOL TREASURER
ALL FUND TYPES
 COMBINED STATEMENT OF CASH RECEIPTS, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	TOTAL (MEMORANDUM ONLY)
<u>RECEIPTS</u>			
Contributions from Participating Districts	\$ 667,818	\$ 3,862,152	\$ 4,529,970
Interest on Investments - net of distributions to school districts	(904,957)	49,210	(855,747)
Other	<u>13,635</u>	<u>-</u>	<u>13,635</u>
Total Receipts	<u>(223,504)</u>	<u>3,911,362</u>	<u>3,687,858</u>
<u>EXPENDITURES</u>			
Insurance and Related Costs	-	5,496,415	5,496,415
Operating Expenditures	<u>777,403</u>	<u>-</u>	<u>777,403</u>
Total Expenditures	<u>777,403</u>	<u>5,496,415</u>	<u>6,273,818</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	(1,000,907)	(1,585,053)	(2,585,960)
FUND BALANCE, BEGINNING OF YEAR	<u>(370,442)</u>	<u>1,889,167</u>	<u>1,518,725</u>
FUND BALANCE, END OF YEAR	<u>\$ (1,371,349)</u>	<u>\$ 304,114</u>	<u>\$ (1,067,235)</u>

See Notes to Financial Statements



LYONS TOWNSHIP SCHOOL TREASURER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

B. Basis of Accounting

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

C. Basis of Presentation-Fund Accounting

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

Governmental Fund Type

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

LYONS TOWNSHIP SCHOOL TREASURER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

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

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

D. Investments

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

2. CASH AND INVESTMENTS

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

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

At year-end, the District's cash and investments totaled \$147,225,544. For disclosure purposes, this amount is segregated into three components: 1) cash on hand; 2) deposits with financial institutions, which include amounts held in demand accounts, savings accounts and non-negotiable certificates of deposit; and 3) investments, which consist of all investments other than certificates of deposit. The carrying amount of cash on hand, deposits with financial institutions, and investments at yearend was \$200, \$22,652,634 and \$124,572,710, respectively.

At year-end, the bank balance of the District's deposits with financial institutions was \$31,246,590. Of this balance, \$11,174,203 was covered by federal depository insurance, or collateralized with securities held by the District or its agent in the District's name. Of the remaining balance, \$5,327,011 was collateralized with securities held by the pledging financial institution's trust department or agent in the District's name, and \$14,745,376 was uncollateralized, or collateralized with securities held by the pledging financial institution or its trust department or agent, but not in the District's name.

LYONS TOWNSHIP SCHOOL TREASURER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

Investments are categorized into these three categories of credit risk:

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

At June 30, 2001, the Treasurer held the following investments for the school districts in the Township:

	<u>Category</u> <u>2</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
U.S. Government Securities	\$ 71,532,066	\$ 71,532,066	\$ 72,684,828
Corporate Bonds	372,699	372,699	556,661
Commercial Paper	4,192,945	4,192,945	4,196,695
Mutual Funds	<u>48,474,655</u>	<u>48,474,655</u>	<u>48,474,655</u>
Total	<u>\$ 124,572,365</u>	124,572,365	125,912,839
State Treasurer's Investment Pool		<u>345</u>	<u>345</u>
Total Investments		<u>\$ 124,572,710</u>	<u>\$ 125,913,184</u>

3. RETIREMENT FUND COMMITMENTS

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

Employees participating in IMRF are required to contribute 4.50 percent of their annual covered salary. The member rate is established by state statute. The Treasurer is required to contribute at an actuarially determined rate. The employer rate for calendar year 2000 was 11.16 percent of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfounded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at December 31, 2000 was 32 years.

LYONS TOWNSHIP SCHOOL TREASURER

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2001

For December 31, 2000, the Treasurer's annual pension cost of \$29,074 was equal to the Treasurer's required and actual contributions. The required contribution was determined as part of the December 31, 1998 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 11.6% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The assumptions used for the 1998 actuarial valuation were based on the 1993-1995 experience study. However, the 2000 actuarial valuation information shown as supplementary information is based on the assumptions based on the 1996-1998 experience study.

4. COMPENSATED ABSENCES

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

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

5. RISK MANAGEMENT

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

6. RELATED PARTY TRANSACTION

In prior years, certain participating districts failed to pay all or part of their pro-rata share of Township expenditures. The amount owed to the Lyons Township School Treasurer's Office at June 30, 2001 is \$302,485. This amount is expected to be collected within a year.

7. PRONOUNCEMENT ISSUED BUT NOT YET ADOPTED

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

LYONS TOWNSHIP SCHOOL TREASURER

ILLINOIS MUNICIPAL RETIREMENT FUND ANALYSIS OF FUNDING PROGRESS (UNAUDITED) JUNE 30, 2001

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/00	\$ 29,074	100%	\$ -
12/31/99	25,401	100%	-
12/31/98	26,443	100%	-
12/31/97	28,134	100%	-
12/31/96	27,586	100%	-
12/31/95	21,197	100%	-
12/31/94	23,583	100%	-
12/31/93	19,431	100%	-
12/31/92	21,535	100%	-

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/00	\$ 712,436	\$ 753,591	\$ 41,155	94.54%	\$ 260,517	15.80%
12/31/99	590,235	674,109	83,874	87.56%	220,693	38.00%
12/31/98	452,816	583,432	130,616	77.61%	200,329	65.20%
12/31/97	380,210	525,989	145,779	72.28%	212,814	68.50%
12/31/96	288,889	481,060	192,171	60.05%	193,177	99.48%
12/31/95	226,206	414,266	188,060	54.60%	177,824	105.76%
12/31/94	143,284	374,523	231,239	38.26%	189,272	122.17%
12/31/93	108,930	257,471	148,541	42.31%	178,106	83.40%
12/31/92	61,287	225,309	164,022	27.20%	165,655	99.01%

***Digest of Changes**

Assumptions

The actuarial assumptions used to determine the actuarial accrued liability for 2000 were changed due to the 1996-1998 Experience Study.

The principal changes were:

- More members are expected to take refunds early their career.
- For both Regular and SLEP members, more normal and early retirements are expected to occur.
- Expected salary increases due to longevity for employees with less than 6 years of service were increased.

LYONS TOWNSHIP SCHOOL TREASURER
GENERAL FUND
 COMBINING STATEMENT OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS
 JUNE 30, 2001

	DISTRIBUTIVE FUND	TOTAL GENERAL
<u>ASSETS</u>		
Cash and investments	\$ (1,371,387)	\$ (1,371,387)
 Total Assets	 <u>\$ (1,371,387)</u>	 <u>\$ (1,371,387)</u>
<u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES		
Payroll deductions payable	(38)	(38)
FUND BALANCE		
Fund Balance (deficit)	(1,371,349)	(1,371,349)
Total Liabilities and Fund Balance	<u>\$ (1,371,387)</u>	<u>\$ (1,371,387)</u>

LYONS TOWNSHIP SCHOOL TREASURER
GENERAL FUND

COMBINING STATEMENT OF CASH RECEIPTS, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2001

	DISTRIBUTIVE FUND	TOTAL GENERAL
<u>RECEIPTS</u>		
Contributions from districts	\$ 667,818	\$ 667,818
Interest on Investments - net of distributions to school districts	(904,957)	(904,957)
Other	<u>13,635</u>	<u>13,635</u>
Total Receipts	<u>(223,504)</u>	<u>(223,504)</u>
<u>EXPENDITURES</u>		
Salaries	311,692	311,692
Benefits	75,261	75,261
Unemployment Compensation Insurance	2,712	2,712
Professional Services	123,541	123,541
Maintenance Services	7,538	7,538
Equipment Rental and Maintenance	63,076	63,076
Rent	23,645	23,645
Property Appraisal	1,735	1,735
Auto Expense	6,050	6,050
Publications and Financial Report	21,718	21,718
Supplies and Materials	80,291	80,291
Utilities	52,940	52,940
Dues and Subscriptions	3,325	3,325
Property Insurance	3,789	3,789
Other	<u>90</u>	<u>90</u>
Total Expenditures	<u>777,403</u>	<u>777,403</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER EXPENDITURES	(1,000,907)	(1,000,907)
FUND BALANCE, BEGINNING OF YEAR	<u>(370,442)</u>	<u>(370,442)</u>
FUND BALANCE, END OF YEAR	<u>\$ (1,371,349)</u>	<u>\$ (1,371,349)</u>

LYONS TOWNSHIP SCHOOL TREASURER
SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS
 JUNE 30, 2001

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL SPECIAL REVENUE
<u>ASSETS</u>			
Cash and Investments	\$ 178,942	\$ 125,172	\$ 304,114
Total Assets	<u>\$ 178,942</u>	<u>\$ 125,172</u>	<u>\$ 304,114</u>
<u>FUND BALANCE</u>			
Fund Balance	<u>178,942</u>	<u>125,172</u>	<u>304,114</u>
Total Fund Balance	<u>\$ 178,942</u>	<u>\$ 125,172</u>	<u>\$ 304,114</u>

LYONS TOWNSHIP SCHOOL TREASURER
SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF CASH RECEIPTS, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2001

	MEDICAL SELF INSURANCE	DENTAL SELF INSURANCE	TOTAL SPECIAL REVENUE
<u>RECEIPTS</u>			
Contributions from Participating Districts	\$ 3,619,367	\$ 242,785	\$ 3,862,152
Net Interest on Investments	<u>43,839</u>	<u>5,371</u>	<u>49,210</u>
Total Receipts	<u>3,663,206</u>	<u>248,156</u>	<u>3,911,362</u>
<u>EXPENDITURES</u>			
Claims by Employees	3,736,821	200,387	3,937,208
Co-Insurance Costs	402,624	-	402,624
Consulting Costs	53,064	-	53,064
Administrative Costs	161,180	-	161,180
Alternative Insurance Costs	898,637	-	898,637
Other	<u>42,823</u>	<u>879</u>	<u>43,702</u>
Total Expenditures	<u>5,295,149</u>	<u>201,266</u>	<u>5,496,415</u>
EXCESS OF RECEIPTS OVER EXPENDITURES	(1,631,943)	46,890	(1,585,053)
FUND BALANCE, BEGINNING OF YEAR	<u>1,810,885</u>	<u>78,282</u>	<u>1,889,167</u>
FUND BALANCE, END OF YEAR	<u>\$ 178,942</u>	<u>\$ 125,172</u>	<u>\$ 304,114</u>

LYONS TOWNSHIP SCHOOL TREASURER

COMBINING STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS LYONS TOWNSHIP SCHOOL DISTRICTS ONLY JUNE 30, 2001

	Total	#69	#101	#102	#103	#104	#105
<u>CASH AND INVESTMENTS</u>							
Cash and Investments held by Treasurer	\$ 147,225,544	\$ 3,537,171	\$ 8,993,097	\$ 28,276,007	\$ 6,917,222	\$ 11,143,167	\$ 7,086,117
Cash and Investments held by District	1,623,373	15,033	76,226	103,577	42,387	41,260	8,352
Receivables (net of allowance for uncollectibles)							
Property taxes	69,726,041	-	-	10,016,482	5,445,069	4,973,102	4,976,371
Replacement taxes	1,329,018	-	-	-	300,617	113,338	164,321
Intergovernmental	2,164,570	-	-	220,744	121,089	80,909	168,157
Other Current Assets	1,526,484	-	-	322,575	13,650	347,154	-
Due from Administratvie Agent	116,206	-	-	-	-	-	-
Total Assets	<u>\$ 223,711,236</u>	<u>\$ 3,552,204</u>	<u>\$ 9,069,323</u>	<u>\$ 38,939,385</u>	<u>\$ 12,840,034</u>	<u>\$ 16,698,930</u>	<u>\$ 12,403,318</u>
<u>LIABILITIES AND FUND BALANCE</u>							
Liabilities:							
Payroll							
Deductions Payable	\$ 168,528	\$ 4,344	\$ 26,069	\$ 28,773	\$ 32,659	\$ 14,157	\$ 11,657
Due to Activity Fund Organizations	1,426,933	10,033	71,226	96,168	34,387	31,260	2,352
Accounts Payable	4,507,279	-	-	436,483	589,253	854,799	136,545
Salaries and Wages Payable	1,248,284	-	-	1,852	88,530	49,640	19,253
Compensated Absences	148,914	-	-	-	-	-	10,400
Deferred Revenue	69,993,585	-	-	9,954,152	5,445,069	5,174,426	4,942,790
Other Current Liabilities	951,154	-	-	-	-	-	-
Due to Joint Agreements	116,206	-	-	116,206	-	-	-
Total Liabilities	<u>78,560,883</u>	<u>14,377</u>	<u>97,295</u>	<u>10,633,634</u>	<u>6,189,898</u>	<u>6,124,282</u>	<u>5,122,997</u>
Fund Balance:							
Total Fund Balance	<u>145,150,353</u>	<u>3,537,827</u>	<u>8,972,028</u>	<u>28,305,751</u>	<u>6,650,136</u>	<u>10,574,648</u>	<u>7,280,321</u>
Total Liabilities and Fund Balance	<u>\$ 223,711,236</u>	<u>\$ 3,552,204</u>	<u>\$ 9,069,323</u>	<u>\$ 38,939,385</u>	<u>\$ 12,840,034</u>	<u>\$ 16,698,930</u>	<u>\$ 12,403,318</u>

#106	#107	#108	#109	#204	#217	HEADSTART	BASE	LADSE	TREASURER'S OFFICE
\$ 7,033,189	\$ 5,383,049	\$ 1,967,207	\$ 12,942,533	\$ 29,098,273	\$ 22,912,793	\$ -	\$ -	\$ 3,002,992	\$ (1,067,273)
55,967	19,868	22,385	130,503	813,932	290,383	-	-	3,500	-
3,596,993	3,393,292	1,030,829	5,651,946	20,524,274	10,117,683	-	-	-	-
9,022	68,966	8,894	75,872	448,368	139,620	-	-	-	-
24,514	4,485	234,369	471,088	521,201	159,884	-	-	158,130	-
11,352	20,601	1,362	-	498,979	102,106	-	-	208,705	-
-	-	-	-	-	-	8,886	107,320	-	-
<u>\$ 10,731,037</u>	<u>\$ 8,890,261</u>	<u>\$ 3,265,046</u>	<u>\$ 19,271,942</u>	<u>\$ 51,905,027</u>	<u>\$ 33,722,469</u>	<u>\$ 8,886</u>	<u>\$ 107,320</u>	<u>\$ 3,373,327</u>	<u>\$ (1,067,273)</u>
\$ 10,281	\$ 12,118	\$ 5,269	\$ -	\$ (18,570)	\$ 35,074	\$ -	\$ -	\$ 6,735	\$ (38)
48,467	16,668	20,385	61,672	793,932	240,383	-	-	-	-
162,287	50,034	53,492	577,353	847,441	764,416	-	-	35,176	-
-	-	-	985,533	73,007	30,469	-	-	-	-
16,261	-	2,387	-	74,938	44,928	-	-	-	-
3,596,993	3,333,224	1,058,952	5,587,822	20,680,368	10,219,789	-	-	-	-
-	-	-	131,934	599,733	-	-	-	219,487	-
-	-	-	-	-	-	-	-	-	-
<u>3,834,289</u>	<u>3,412,044</u>	<u>1,140,485</u>	<u>7,344,314</u>	<u>23,050,849</u>	<u>11,335,059</u>	<u>-</u>	<u>-</u>	<u>261,398</u>	<u>(38)</u>
<u>6,896,748</u>	<u>5,478,217</u>	<u>2,124,561</u>	<u>11,927,628</u>	<u>28,854,178</u>	<u>22,387,410</u>	<u>8,886</u>	<u>107,320</u>	<u>3,111,929</u>	<u>(1,067,235)</u>
<u>\$ 10,731,037</u>	<u>\$ 8,890,261</u>	<u>\$ 3,265,046</u>	<u>\$ 19,271,942</u>	<u>\$ 51,905,027</u>	<u>\$ 33,722,469</u>	<u>\$ 8,886</u>	<u>\$ 107,320</u>	<u>\$ 3,373,327</u>	<u>\$ (1,067,273)</u>

