



TRUTH IN ACCOUNTING ORAL TESTIMONY

Project: 3-25I

Financial Reporting Model Improvements – Governmental Funds

Attachment II

Chart of adjusted unrestricted assets for four villages in Lake County, IL

For April 30, 2012	Total general fund balance "Reserve fund"	Unrestricted assets	Net Pension Asset	Unfunded Pension	Adjust unrestricted assets
Hainesville	\$2,764,068	\$3,476,507		-\$42,141	\$3,434,366
Hampshire	\$2,184,673	\$509,725		-\$803,447	-\$293,722
Inverness	\$6,171,776	-\$941,217		-\$402,740	-\$1,343,957
Lincolnshire	\$11,677,761	\$1,138,008	\$4,449,763	-\$7,112,309	-\$10,424,064