



STATE OF ILLINOIS
COMPTROLLER

LESLIE GEISSLER MUNGER

DO NOT SEND THIS PAPER COPY - THIS IS YOUR COPY.

MAKE SURE YOU HAVE CLICKED THE SUBMIT BUTTON IN THE COMPTROLLER CONNECT PROGRAM. THIS WILL PROVIDE THE COMPTROLLER'S OFFICE WITH A COPY OF YOUR ANNUAL FINANCIAL REPORT.

FY 2015 Annual Financial Report
Special Purpose Long Form

CCIF Copy - 12/10/2015 11:53:41 AM

Unit Name : Fox River Valley Public Library District

Country : Kane

Unit Code : 045/015/10

I attest that, to the best of my knowledge, this report represents a complete and accurate statement of the financial position, the Contact Information, the TIF status, the FEIN status, the Total Appropriations, and the Legal Debt Limitation of Fox River Valley Public Library District as of the end of this fiscal year.

Written signature of government official
Roxane Bennett, Director

Please Sign : _____

Date : _____

Unit Name : Fox River Valley Public Library District

Unit Code : 045/015/10

PLEASE CROSS OUT ALL INCORRECT INFORMATION AND PROVIDE CORRECTIONS

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Roxane	Bennett	Margaret	Skold	Brian	Lindholm
Director		President		Treasurer	
555 Barrington Ave		555 Barrington Ave		555 Barrington Ave	
Dundee		Dundee		Dundee	
IL 60118		IL 60118		IL 60118	
Phone: (847) 428-3661 Ext.		Phone: (847) 428-3661 Ext.		Phone: (847) 428-3661 Ext.	
Fax: (847) 428-4021		Fax: (847) 428-4021		Fax: (847) 428-4021	
E-Mail: rbennett@frvpld.info		E-Mail: libraryboard@frvpld.info		E-Mail: libraryboard@frvpld.info	
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)			
Margaret	Skold	Roxane	Bennett		
Purchasing Agent		Director			
555 Barrington Ave		555 Barrington Ave			
Dundee		Dundee			
IL 60118		IL 60118			
Phone: (847) 428-3661 Ext.		Phone: (847) 428-3661 Ext.			
Fax: (847) 428-4021		Fax: (847) 428-4021			
E-Mail: libraryboard@frvpld.info		E-Mail: rbennett@frvpld.info			

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Fox River Valley Public Library District

Unit Code : 045/015/10

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 6/30/2015

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

A. Has your government implemented GASB 34 in FY 2015 reporting or in previous reporting years? Yes No

If Yes:

- Governments who have implemented GASB 34 and are using "other basis of accounting" (OCBOA) such as "Cash Basis" and "Modified Cash Basis" as their accounting system will now be able to select these types as their accounting system.
- Please fill out the Alternative Assets & Liabilities page, located on page F1(b)

B. Which type of accounting system does Fox River Valley Public Library District use?

Cash - with no assets (Cash Basis) Modified Accrual/Accrual

Cash - with assets (Modified Cash Basis) Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

G.O.Bonds Revenue Bonds Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? Yes No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

Contractual Commitments Other (Explain) _____
 Compensated Absences _____

E. Does the government own or operate a public utility company? Yes No

If "Yes", indicate the type(s) of utilities below.

Water/Sewer Electric/Gas/Transit 911 Telephone/Telecommunications Other _____

F. Does the government have a pension funds or other retirement benefits this reporting fiscal year? Yes No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

Illinois Municipal Retirement Fund (IMRF) Police Pension Fire Pension Sheriff's Law Enforcement Personnel Plan (SLEP)

Other Pension _____ Other Post Employment Benefits (OPEB) _____

Unit Name : Fox River Valley Public Library District

Unit Code : 045/015/10

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Fox River Valley Public Library District?^	69,338
What is the total EAV of Fox River Valley Public Library District?	\$1,425,243,902
How many full time employees are paid?*	24
How many part time employees are paid?*	31
What is the total salary paid to all employees?	\$1,489,770

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component FUNDS SHOULD NOT BE LISTED HERE*	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Fox River Valley Public Library District	\$4,265,854		06/30	
Total Appropriations	\$4,265,854			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Fox River Valley Public Library District

Unit Code : 045/015/10

STEP 7: OTHER GOVERNMENTS

Indicate any payments Fox River Valley Public Library District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$0
All other intergovernmental payments	\$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2015 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Audit	\$2,000	Special Revenue Fund	06/30
Building Maintenance	\$0	Special Revenue Fund	06/30
FICA	\$108,932	Special Revenue Fund	06/30
General	\$2,551,521	General Fund	06/30
IMRF	\$149,369	Special Revenue Fund	06/30
Liability Insurance	\$11,118	Special Revenue Fund	06/30
Special Reserve	\$177,404	Capital Projects Fund	06/30
Working Cash	\$0	Special Revenue Fund	06/30
Total Expenditures	\$3,000,344		

B. Does Fox River Valley Public Library District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

Unit Name : Fox River Valley Public Library District

Unit Code : 045/015/10

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
___ - Board of Education	___ - Board of Higher Education
___ - DCEO	___ - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<u>X</u> - Illinois Comptroller	___ - Secretary of State
___ - General Assembly - House	___ - General Assembly - Senate
<u>X</u> - County Clerk	___ - Circuit Clerk
___ - Governor's Office	___ - Other - _____

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$4,660,699	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$1,571,869	\$0	\$0	\$0
109t	Inventories	\$0	\$0	\$0	\$0
112t	Other Assets (Explain)	\$547,830	\$0	\$0	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$2,920,597	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$0	\$0	\$0	\$0
120t	Total Assets	\$9,700,995	\$0	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$151,550	\$0	\$0	\$0
132t	Deferred Revenues	\$3,094,047	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$11,198	\$0	\$0	\$0
130t	Due Beyond One Year	\$553,961	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$3,810,756	\$0	\$0	\$0

Net Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$2,920,597	\$0	\$0	\$0
148t	Net Assets - Restricted	\$221,712	\$0	\$0	\$0
149t	Net Assets - Unrestricted	\$2,747,930	\$0	\$0	\$0
146t	Total Net Assets	\$5,890,239	\$0	\$0	\$0
147t	Total Liabilities & Net Assets	\$9,700,995	\$0	\$0	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$2,772,858	\$234,479	\$0	\$0	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$47,494	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$86,673	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Sources									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$66,583	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$23,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$16,954	\$1,146	\$1,641	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$16,972	\$0	\$2,824	\$0	\$0	\$0	\$0	\$0
240t	Total Receipts and Revenue	\$3,031,434	\$235,625	\$4,465	\$0	\$0	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$2,524,393	\$271,419	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$27,128	\$0	\$177,404	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$2,551,521	\$271,419	\$177,404	\$0	\$0	\$0	\$0	\$0

F3

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$479,913	(\$35,794)	(\$172,939)	\$0	\$0	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
303t	Operating transfers out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$479,913	(\$35,794)	(\$172,939)	\$0	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$1,982,190	\$255,422	\$699,727	\$0	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$2,462,103	\$219,628	\$526,788	\$0	\$0	\$0	\$0	\$0

Office of the Comptroller, Leslie Geissler Munger
 FY 2015 AFR
 Special Purpose Form

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$0	406	\$0	412	\$0	418	\$0	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
Other (Explain)	404	\$36,219	410	\$39,538	416	\$19,769	422	\$55,988	\$0		0.00%	0.00%
Total Debt	405	\$36,219	411	\$39,538	417	\$19,769	423	\$55,988	\$0			

Office of the Comptroller, Leslie Geissler Munger
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Debt Limitations and Future Debt

___ I certify that Fox River Valley Public Library District does not have Legal Debt Limitation

___ Based on Statute

___ Based on Other

Total Legal Debt Limitation: \$40,975,762

Total Debt Applicable to the limit: \$0

Legal Debt Margin: \$40,975,762

Legal Debt Margin (%): 100.00%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2016	\$0	\$0	\$0
2017	\$0	\$0	\$0
2018	\$0	\$0	\$0
2019	\$0	\$0	\$0
2020	\$0	\$0	\$0
2021-2025	\$0	\$0	\$0
2026-2030	\$0	\$0	\$0
2030-2035	\$0	\$0	\$0
TOTAL	\$ 0	\$ 0	\$ 0

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2012	2013	2014	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date	12/31/2012	12/31/2013	12/31/2014						
501	Total Pension Liability/ Actuarial Accrued Liability	\$2,781,479	\$2,556,303	\$2,875,429	\$0	\$0	\$0	\$0	\$0	\$0
502	Total Funded Pension/ Actuarial Value of Assets	\$2,249,212	\$1,968,325	\$2,126,399	\$0	\$0	\$0	\$0	\$0	\$0
503	Total Unfunded Pension Liability	\$532,267	\$587,978	\$749,030	\$0	\$0	\$0	\$0	\$0	\$0
504	Funded Ratio	80.86%	76.99%	73.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	\$1	\$1	\$1	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date									
501	Total Pension Liability/ Actuarial Accrued Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
502	Total Funded Pension/ Actuarial Value of Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
503	Total Unfunded Pension Liability	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
504	Funded Ratio	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Capital Outlay*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$0	\$0
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$281,723
617t	Other	\$0	\$0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
GEN	IMRF does not need to report a NPO in Fiscal Years 2013, 2014 and 2015.
GENdebt	The debt service retirement is compensated absences and those are charged to culture and recreation expenditures.

Office of the Comptroller, Leslie Geissler Munger
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CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Individual Licensed Certified Public Accountant
 Public Accounting Firm (IL License)
 Professional Service Corporation (IL License)

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003655</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>Lauterbach & Amen LLP</u>		
Address:	<u>27W457 Warrenville Rd</u>	Address 2:	_____
City:	<u>Warrenville</u>	State: <u>IL</u>	ZIP: <u>60555-3917</u>
Phone:	<u>630-393-1483</u>	Ext. _____	Fax: <u>630-393-2516</u> E-Mail: <u>ramen@lauterbachamen.com</u>
Last Name:	<u>Amen</u>	First Name: <u>Ronald</u>	Title: <u>Partner</u>
Phone:	<u>847-508-8177</u>	Ext. _____	E-Mail: <u>ramen@lauterbachamen.com</u>

Non-Critical

Amount in 417t, but not in 259t
