



Memorandum

To: Wally Bobkiewicz, City Manager
 Martin Lyons, Assistant City Manager/Chief Financial Officer

From: Erika Storlie, Acting Director of Administrative Services/Deputy City Mgr
 Ashley King, Assistant Director
 David Meimers, Accounting Manager

Subject: April 2015 Monthly Financial Report

Date: May 29, 2015

Please find attached the unaudited financial statements as of April 30, 2015. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

Fund Name	Fund #	YTD 4/30/2015 Revenue	YTD 4/30/2015 Expenses	YTD 4/30/2015 Net	4/30/2015 Unreserved Fund Balance	4/30/2015 Cash Balance*
General	100	\$ 31,922,398	\$ 27,141,805	\$ 4,780,593	\$ 21,070,998	\$ 8,666,475
General Assistance Fund	175	7,841	275,387	(267,546)	(108,856)	(306,085)
Neighborhood Stabilization	195	32	25,880	(25,848)	185,687	184,077
Motor Fuel	200	566,467	278,882	287,585	2,040,044	2,524,835
Emergency 911	205	244,024	300,087	(56,064)	859,507	664,792
SSA#4	210	174,657	80,750	93,907	(64,829)	(95,695)
CDBG	215	409,805	345,318	64,487	(5,574)	(180,991)
CDBG Loan	220	44,573	2,061	42,512	2,402,840	163,358
Economic Development	225	788,659	745,138	43,520	3,553,632	3,006,675
Neighborhood Improvement	235	-	-	-	169,915	169,915
Home	240	156,275	94,847	61,429	3,949,565	13,475
Affordable Housing	250	74,058	852	73,205	2,630,398	904,185
Washington National TIF	300	2,671,447	1,113,247	1,558,200	7,701,107	7,293,706
SSA#5	305	231,487	-	231,487	692,842	631,535
SW II TIF (Howard Hartrey)	310	632,049	261,392	370,657	2,792,203	2,776,570
Southwest TIF	315	-	-	-	905,308	893,665
Debt Service	320	6,827,827	1,430,763	5,397,064	8,973,025	7,453,428
Howard Ridge TIF	330	307,671	340,785	(33,114)	35,283	23,631
West Evanston TIF	335	53	19,269	(19,216)	488,250	488,249
Dempster-Dodge TIF	340	-	-	-	-	-
Capital Improvement	415	982	1,635,420	(1,634,437)	11,504,078	7,008,964
Special Assessment	420	84,793	95	84,698	2,603,408	2,599,196
Parking	505	3,022,626	1,211,632	1,810,993	15,236,250	14,391,629
Water	510-513	5,034,866	3,589,015	1,445,851	9,313,006	8,215,966
Sewer	515	4,332,554	3,264,516	1,068,037	5,688,734	3,440,262
Solid Waste	520	1,706,127	1,412,997	293,130	(849,421)	(1,265,422)
Fleet	600	1,106,089	886,108	219,981	106,147	(485,293)
Equipment Replacement	601	524,176	243,892	280,284	1,547,048	1,447,259
Insurance	605	5,161,139	5,831,854	(670,715)	(4,138,636)	894,683
Library	185	2,855,248	1,817,102	1,038,146	2,314,096	1,633,595
Library Debt Fund	186	323,840	61,185	262,655	260,246	260,247
Total**		\$ 68,887,922	\$ 52,349,095	\$ 16,538,827	\$ 101,596,053	\$ 73,416,886

*This is net of any interfund receivables/payables

**This summary does not include the Police or Fire Pension Funds even though detailed reports are included.

Included above are the ending balances as of April 30, 2015 for both unreserved fund and cash balances. Of these two amounts, cash balance is the more meaningful metric since this represents liquid cash and/or invested assets which may be used (or easily sold) to support and fund current operations. While ending fund balance is also an important measurement of the City's financial health, it usually includes illiquid assets or future cash receipts or disbursements such as receivables (including property tax) due to the City and accounts payable/accrued expenses.

As of April 30, 2015, the General Fund is reporting a surplus of \$4,780,593. As can be seen in the chart on page four of this memorandum, the General Fund expenditures are 28.5% of budget and revenues are 34.9% of budget. Please note that revenues and expenses arrive at various times throughout the year (i.e. property taxes, parks summer programing, etc) and are not always evenly divided among months.

Through April 30, 2015, the Special Service Area (SSA) #4 Fund is showing a negative cash balance of \$95,695. The only expense in this fund for April was professional fee per the City's agreement with Downtown Evanston (Evmark).

Through April 30, 2015, the Community Development Block Grant (CDBG) Fund is showing a negative fund balance of \$180,991. This amount will be reimbursed from draw downs from HUD during 2015.

Through April 30, 2015, the Economic Development Fund is showing a fund balance of \$3,553,632 and a cash balance of \$3,006,675. These balances include approximately \$1 million of revenue associated with the Gigabit Challenge which is anticipated to be returned to the state.

Through April 30, 2015, the Solid Waste Fund is showing a negative fund balance of \$849,421 and a negative cash balance of \$1,265,422. Both of these numbers show improvement from last month.

Though operating at a surplus for the year, through April 30, 2015 the Fleet Fund is showing a negative cash balance of \$485,293. The fund balance for the Fleet Fund is \$106,147. This is a significant improvement over the end of 2014 fund balance of negative \$113,833.


Through April 30, 2015, the Insurance Fund is showing a negative fund balance of \$4,138,636. This negative balance is primarily for claims/cases being expensed. These claims/cases have not been settled, and therefore there is no guarantee the City will actually experience this negative fund balance as estimated. The City pays for annual liability, works comp, and property liability insurance in January each year which accounts for the \$1,364,277 expense for January. The Insurance Fund's cash balance of \$894,683 includes a January transfer from the IPBC Health Insurance Pool of \$25,000.

The April financial detail for the Capital Fund shows negative balance. This is a timing issue due to the need to reversal accruals from 12/31/2014 and "back out" projects that were paid for out of 2014 funds in order to comply with the City's annual audit.

If there are any questions on the attached report, please contact me by phone at (847) 859-7884 or by email: aking@cityofevanston.org. Detailed fund summary reports can be found at the following link: <http://www.cityofevanston.org/city-budget/financial-reports/>.

CERTIFICATION OF ATTACHED FINANCIAL REPORTS

As required per Illinois Statute 65 ILCS 5/3.1-35-45 I, Martin Lyons, Treasurer of the City of Evanston, hereby affirm that I have reviewed the April 30, 2015 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

Report of Budget-to-Actual Revenues and Expenditures
As of April 30, 2015
(Target is 33.3% of FY 2015 Budget)

Revenues	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
Property Tax	\$ 11,627,072	\$ 6,418,316	55.2%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	
Sales Tax	16,405,000	4,864,895	29.7%	-	-	-	-	-	-	-	-	-	-	-	-	
State Income Tax	7,500,000	2,694,293	35.9%	-	-	-	-	-	-	-	-	-	-	-	-	
Utility Tax	8,170,000	2,902,967	35.5%	-	-	-	-	-	-	-	-	-	-	-	-	
Real Estate Transfer Tax	2,875,000	911,672	31.7%	-	-	-	-	-	-	-	-	-	-	-	-	
Liquor Tax	2,450,000	850,486	34.7%	-	-	-	-	-	-	-	-	-	-	-	-	
Other Taxes	6,268,300	1,909,229	30.4%	-	-	-	-	-	-	-	-	-	-	-	-	
Licenses, Permits, Fees	13,466,859	4,118,980	30.6%	-	-	-	-	-	-	-	-	-	-	-	-	
Charges for Services	8,130,667	3,098,012	38.1%	6,434,293	2,047,527	31.8%	15,373,000	4,902,058	31.9%	13,072,700	4,332,213	33.1%	4,022,394	1,329,722	33.1%	
Intergovernmental Revenues	725,727	341,821	47.1%	-	-	-	-	-	-	-	-	-	4,000	24,416	610.4%	
Interfund Transfers	7,892,893	2,547,614	32.3%	2,925,296	975,099	33.3%	-	-	-	-	-	-	1,055,967	351,969	33.3%	
Other Non-Tax Revenue	5,902,117	1,264,113	21.4%	2,034,004	-	0.0%	12,686,100	132,808	1.0%	1,000	417	41.7%	-	-	-	
Total Revenues	\$ 91,434,635	\$ 31,922,398	34.9%	\$ 11,393,593	\$ 3,022,626	26.5%	\$ 28,059,100	\$ 5,034,866	17.9%	\$ 13,073,700	\$ 4,332,631	33.1%	\$ 5,082,361	\$ 1,706,127	33.6%	
Expenditures																
Legislative	\$ 677,023	\$ 192,632	28.5%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	-
City Administration	1,903,126	542,286	28.5%	-	-	-	-	-	-	-	-	-	-	-	-	-
Law Department	1,129,534	327,895	29.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Services Department	7,542,222	1,402,824	18.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Development	2,427,257	727,646	30.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Department	27,620,569	9,083,198	32.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire & Life Safety Services	14,462,599	4,485,844	31.0%	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	3,698,702	752,322	20.6%	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Works - Operating	18,048,955	5,505,400	30.5%	11,902,294	1,211,632	10.2%	-	-	-	-	-	-	5,191,820	1,412,997	27.2%	
Public Works - Capital Outlay	10,836,161	1,822,379	16.8%	3,505,000	-	0.0%	-	-	-	-	-	-	-	-	-	-
Parks, Recreation & Comm. Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to Debt Service Fund	1,414,583	766,459	54.2%	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities - Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 89,920,731	\$ 25,608,887	28.5%	\$ 15,407,294	\$ 1,211,632	7.9%	\$ 23,985,765	\$ 3,589,015	15.0%	\$ 13,389,635	\$ 3,264,516	24.4%	\$ 5,191,820	\$ 1,412,997	27.2%	

**City of Evanston
General Fund
As of April 30, 2015**

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 Actual	YTD
Tax - Property	\$ 12,031,386	\$ 12,192,095	\$ 11,627,072	\$ 149,298	\$	6,418,316
Tax - State Use	1,241,753	1,368,626	1,260,000	68,132		416,132
Tax - Sales Tax - Basic	9,690,000	9,693,509	10,225,000	680,438		3,029,976
Tax - Sales Tax - Home Rule	6,100,000	5,944,171	6,180,000	396,854		1,834,919
Tax - Auto Rental	40,000	49,018	43,000	4,011		11,482
Tax - Athletic Contest	800,000	1,032,080	900,000	-		-
Tax - State Income	7,076,170	7,053,978	7,500,000	807,058		2,694,293
Tax - Electric Utility	3,070,000	2,941,483	3,070,000	262,543		1,053,265
Tax - Natural Gas Utility	1,200,000	1,453,340	1,150,000	197,547		612,996
Tax - Natural Gas Use - Home Rule	800,000	809,579	800,000	106,189		396,393
Tax - Cigarette	300,000	222,000	300,000	27,000		81,000
Tax - Evanston Motor Fuel	610,000	722,276	640,000	70,031		267,553
Tax - Liquor	2,375,000	2,665,447	2,450,000	191,229		850,486
Tax - Parking	2,350,000	2,565,189	2,500,000	189,813		805,858
Tax - Personal Property Replacement	552,000	793,445	646,300	188,509		327,205
Tax - Real Estate Transfer	2,875,000	2,543,056	2,875,000	301,700		911,672
Tax - Telecommunications	3,150,000	2,620,715	3,150,000	191,313		840,313
License Fees - Vehicles	2,700,000	2,462,002	2,850,000	56,828		484,371
License Fees - Other	937,302	1,172,225	999,677	88,413		450,879
Permit Fees - Building	6,142,162	7,113,065	6,700,000	355,809		2,028,971
Permit Fees - Other	1,486,716	2,287,055	1,439,082	190,300		741,187
Other Fees	1,356,100	1,475,902	1,478,100	3,704		413,573
Fines and Forfeiture Revenue	4,366,022	3,064,932	4,063,774	248,855		929,154
Charges for Services Revenue	7,936,754	7,888,847	8,130,667	1,048,615		3,098,012
Intergovernmental Revenue	721,272	1,005,587	725,727	73,382		341,821
Other Revenue	1,238,468	1,750,657	1,718,343	59,903		333,731
Interfund Transfers In (Other Funds)	7,742,893	7,781,104	7,892,893	636,904		2,547,614
Interest Income	10,000	13,037	120,000	328		1,228
Total Revenue	89,185,298	90,684,420	91,434,635	6,594,704		31,922,398
Legislative	639,028	706,237	677,023	50,452		192,632
City Administration	1,662,057	1,792,690	1,903,126	134,647		542,286
Law Department	959,802	1,052,372	1,129,534	89,764		327,895
Administrative Services Department	8,510,814	7,601,123	8,956,805	521,098		2,169,283
Community Development	2,707,545	2,606,953	2,427,257	175,288		727,646
Police Department	27,994,019	27,973,626	27,820,569	2,524,481		9,083,198
Fire Department	14,238,555	14,679,164	14,462,599	1,132,051		4,485,844
Health & Human Services Department	3,117,681	3,009,986	3,658,702	177,216		752,322
Public Works Department	18,604,977	18,459,022	18,048,955	1,361,776		5,505,400
Parks, Recreation & Community Services	10,654,760	11,330,293	10,836,161	735,116		2,588,839
Transfer to Solid Waste Fund	-	-	-	-		-
Transfer to Debt Service Fund	609,000	609,000	1,414,583	412,813		766,459
Transfer to Fleet Maintenance Fund	936,500	936,500	-	-		-
Transfer to Insurance Fund	-	-	-	-		-
Total Expenditures	90,634,538	90,756,966	91,335,314	7,314,703		27,141,805
Net Surplus (Deficit)	\$ (1,449,240)	\$ (72,546)	\$ 99,321	\$ (719,999)	\$	4,780,593
Beginning Unrestricted Fund Balance (Note 1)		16,362,951				16,290,405
Total Ending Fund Balance		\$ 16,290,405			\$	21,070,998

Note 1: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston
 General Assistance Fund
 As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Property Taxes		\$ 414,363	\$ 1,348,553		\$ 5,325
Misc. Revenue	-	26,877	26,000	3	\$ 2,516
Transfers from other Funds	-	466,269	-	-	\$ -
Total Revenue	-	907,508	1,374,553	3	\$ 7,841
Administration	-	118,293	219,119	11,354	\$ 44,602
Client Payments	-	630,525	1,151,250	53,317	\$ 230,703
Capital Outlay	-	-	-		\$ -
Community Sponsored Org	-	-	-	81	\$ 81
Total Expenditures	-	748,818	1,370,369	64,752	\$ 275,387
Net Surplus (Deficit)	\$ -	\$ 158,690	\$ 4,184	\$ (64,750)	\$ (267,546)
Beginning Fund Balance		-			158,690
Ending Fund Balance		<u>\$ 158,690</u>			<u>\$ (108,856)</u>

City of Evanston
 Neighborhood Stabilization Fund
 As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Program Income	\$ 458,044	\$ 1,357,581	\$ 500,000		\$ -
Investment Income	-	336	-	11	32
Total Revenue	<u>458,044</u>	<u>1,357,917</u>	<u>500,000</u>	<u>11</u>	<u>32</u>
Development Activities	290,500	1,000,368	314,994	-	3,060
Administration	126,635	93,459	56,911	5,272	20,910
Transfer to Debt Service	4,046	7,951	4,191	349	1,397
Transfer to Insurance	6,863	-	-	513	513
Transfer to General Fund	<u>30,000</u>	<u>44,604</u>	<u>7,500</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>458,044</u>	<u>1,146,382</u>	<u>383,596</u>	<u>6,134</u>	<u>25,880</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 211,535</u>	<u>\$ 116,404</u>		<u>\$ (25,848)</u>
Beginning Fund Balance		-			211,535
Ending Fund Balance		<u>\$ 211,535</u>			<u>\$ 185,687</u>

City of Evanston
Motor Fuel Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
State Allotment	\$ 1,750,000	\$ 1,844,046	\$ 1,750,000	\$ 68,647	\$ 566,318
Grant Revenue	\$ -	\$ 322,396	\$ -		-
Investment Earnings	500	277	1,000	56	148
Miscellaneous Income	-	-	-	-	-
Total Revenue	<u>1,750,500</u>	<u>2,166,719</u>	<u>1,751,000</u>	<u>68,704</u>	<u>566,467</u>
Street Resurfacing	1,400,000	893,829	1,700,000	-	1,215
Transfer to General Fund - Staff Engineering	133,000	180,250	283,220	22,908	93,018
Transfer to General Fund - Street Maintenance	700,000	652,750	549,780	46,509	184,648
Total Expenditures	<u>2,233,000</u>	<u>1,726,829</u>	<u>2,533,000</u>	<u>69,417</u>	<u>278,882</u>
Net Surplus (Deficit)	<u>\$ (482,500)</u>	<u>\$ 439,890</u>	<u>\$ (782,000)</u>	<u>\$ (713)</u>	<u>\$ 287,585</u>
Beginning Fund Balance		1,312,568			1,752,458
Ending Fund Balance		<u>\$ 1,752,458</u>			<u>\$ 2,040,044</u>

City of Evanston
E911 Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Landline Surcharge Revenue	\$ 529,200	\$ 525,633	\$ 529,995	\$ 42,417	208,376
Wireless Surcharge Revenue	428,400	417,597	508,244		35,495
Interest Income	1,000	99	1,000	13	53
Grants			-		-
Miscellaneous Revenue	-	1,751	-	-	100
Total Revenue	<u>958,600</u>	<u>945,080</u>	<u>1,039,239</u>	<u>42,430</u>	<u>244,024</u>
Operating Expense	935,767	785,907	976,758	64,763	258,544
Transfer to General Fund	125,950	125,950	129,729	10,811	43,243
Transfer to Insurance Fund	88,858	88,858	17,448	(4,362)	-
Transfer to Debt Service Fund	11,622	11,622	12,038	1,003	4,013
Capital Replacement	250,000	238,052	40,000	-	(5,712)
Total Expenditures	<u>1,412,197</u>	<u>1,250,389</u>	<u>1,175,973</u>	<u>72,215</u>	<u>300,087</u>
Net Surplus (Deficit)	<u>\$ (453,597)</u>	<u>\$ (305,309)</u>	<u>\$ (136,734)</u>	<u>\$ (29,785)</u>	<u>\$ (56,064)</u>
Beginning Fund Balance		1,220,879			915,570
Ending Fund Balance		<u>\$ 915,570</u>			<u>\$ 859,507</u>

City of Evanston
Special Service Area #4 Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Property Tax Revenue	\$ 370,000	\$ 310,595	\$ 320,000	677	\$ 174,657
Investment Income	<u>-</u>	<u>4</u>	<u>-</u>	<u>1</u>	<u>-</u>
Total Revenues	<u>370,000</u>	<u>310,599</u>	<u>320,000</u>	<u>678</u>	<u>174,657</u>
Professional Fees (Evmark)	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>80,750</u>	<u>80,750</u>
Total Expenditures	<u>370,000</u>	<u>320,000</u>	<u>320,000</u>	<u>80,750</u>	<u>80,750</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (9,401)</u>	<u>\$ -</u>	<u>\$ (80,072)</u>	<u>\$ 93,907</u>
Beginning Fund Balance		(149,335)			(158,736)
Ending Fund Balance		<u>\$ (158,736)</u>			<u>\$ (64,829)</u>

City of Evanston
CDBG Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Intergovernmental/Entitlement	\$ 1,500,000	\$ 1,082,768	\$ 1,400,000	\$ -	\$ 406,762
Funds Reallocated from Prior Years	168,088	-	590,111	-	-
Program Income	70,000	416,446	-	-	3,043
Miscellaneous	-	143	-	-	-
Total Revenues	<u>1,738,088</u>	<u>1,499,358</u>	<u>1,990,111</u>	<u>-</u>	<u>409,805</u>
CDBG Administration/Planning	271,848	551,722	430,821	46,788	145,802
Development Activities	597,205	263,496	378,352		-
Capital Projects	295,000	184,564	827,211		81,607
Transfers to Debt Service	3,035	3,035	6,227	1,290	2,076
Transfers to General Fund	<u>571,000</u>	<u>579,401</u>	<u>347,500</u>	<u>28,958</u>	<u>115,833</u>
Total Expenditures	<u>1,738,088</u>	<u>1,582,218</u>	<u>1,990,111</u>	<u>77,036</u>	<u>345,318</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (82,860)</u>	<u>\$ -</u>	<u>\$ (77,036)</u>	<u>\$ 64,487</u>
Beginning Fund Balance		12,799			(70,061)
Ending Fund Balance		<u>\$ (70,061)</u>			<u>\$ (5,574)</u>

City of Evanston
CDBG Loan Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Intergovernmental Revenue	\$ 50,000	\$ -	\$ 187,000		\$ -
Program Income	10,000	45,276	50,000	3,143	44,526
Interest Income	100	283	100	26	47
Total Revenues	<u>60,100</u>	<u>45,559</u>	<u>237,100</u>	<u>3,168</u>	<u>44,573</u>
Program Expenses	20,000	39,503	237,100	1,438	2,061
Total Expenditures	<u>20,000</u>	<u>39,503</u>	<u>237,100</u>	<u>1,438</u>	<u>2,061</u>
Net Surplus (Deficit)	<u>\$ 40,100</u>	<u>\$ 6,056</u>	<u>\$ -</u>	<u>\$ 1,730</u>	<u>\$ 42,512</u>
Beginning Fund Balance		2,354,271			2,360,327
Ending Fund Balance		<u>\$ 2,360,327</u>			<u>\$ 2,402,840</u>

City of Evanston
Economic Development Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Hotel Tax	\$ 1,500,000	\$ 1,605,130	\$ 1,500,000	\$ 263,207	\$ 657,634
Amusement Tax	300,000	283,028	300,000	31,301	113,660
Howard-Ridge Loan Repayment	45,500	45,500	47,500		-
Grants	1,000,000	-			-
Miscellaneous	-	-	65,500	5,458	17,333
Investment Income	800	2,831	3,700	8	32
Total Revenues	<u>2,846,300</u>	<u>1,936,489</u>	<u>1,916,700</u>	<u>299,974</u>	<u>788,659</u>
Economic Development Activities	1,610,495	1,366,337	1,584,510	79,223	202,129
Other Charges - Gigabit Challenge	1,000,000	33,718	916,000		289,078
Capital Projects	150,500	-	253,500	36,302	43,188
Transfer to Debt Service	14,271	14,271	14,782	1,232	4,927
Transfer to Insurance	66,440	66,546	17,448	1,454	5,816
Transfers to General Fund	452,707	452,707	466,288	50,000	200,000
Total Expenditures	<u>3,294,413</u>	<u>1,933,579</u>	<u>3,252,528</u>	<u>168,210</u>	<u>745,138</u>
Net Surplus (Deficit)	<u>\$ (448,113)</u>	<u>\$ 2,910</u>	<u>\$ (1,335,828)</u>	<u>\$ 131,764</u>	<u>\$ 43,520</u>
Beginning Fund Balance		3,507,202			3,510,112
Ending Fund Balance		<u>\$ 3,510,112</u>			<u>\$ 3,553,632</u>

City of Evanston
Neighborhood Improvement Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
Interest Income	-	-	-	-	-
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>-</u>
Program Expenses	50,000	-	50,000	-	-
Transfers to Other Funds	-	-	-	-	-
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		149,915			169,915
Ending Fund Balance		<u>\$ 169,915</u>			<u>\$ 169,915</u>

City of Evanston
Home Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Intergovernmental /Entitlement	\$ 674,500	\$ 874,444	\$ 216,000	\$ 43,238	\$ 141,020
Interest Income	-	63		3	3
Program Income	-	27,384	225,200	2,282	15,252
Total Revenues	<u>674,500</u>	<u>901,891</u>	<u>441,200</u>	<u>45,523</u>	<u>156,275</u>
Home Administration/Planning	27,836	23,381	41,171	2,588	6,230
Development Activities	650,000	923,434	400,029	43,238	88,617
Transfers to General Fund	22,500	9,468	-	-	-
Total Expenditures	<u>700,336</u>	<u>956,283</u>	<u>441,200</u>	<u>45,826</u>	<u>94,847</u>
Net Surplus (Deficit)	<u>\$ (25,836)</u>	<u>\$ (54,392)</u>	<u>\$ -</u>	<u>\$ (303)</u>	<u>\$ 61,429</u>
Beginning Fund Balance		3,942,528			3,888,136
Ending Fund Balance		<u>\$ 3,888,136</u>			<u>\$ 3,949,565</u>

City of Evanston
Affordable Housing Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Developer Contributions	155,000	179,125	374,772	694	41,944
Rehab Repayments	-	8,333	30,000	30,000	32,083
Interest Income	250	258	228	7	30
Miscellaneous	-	11,338	-	-	-
Total Revenues	<u>155,250</u>	<u>199,054</u>	<u>405,000</u>	<u>30,702</u>	<u>74,058</u>
Housing - Buildings	200,000	-	-	-	-
Down Payment Assistance	-	48,949	350,000	-	75
Transfers to General Fund	13,990	13,990	-	-	-
Miscellaneous	<u>50,000</u>	<u>30,000</u>	<u>55,000</u>	-	<u>777</u>
Total Expenditures	<u>263,990</u>	<u>92,939</u>	<u>405,000</u>	<u>-</u>	<u>852</u>
Net Surplus (Deficit)	<u>\$ (108,740)</u>	<u>\$ 106,115</u>	<u>\$ -</u>	<u>\$ 30,702</u>	<u>\$ 73,205</u>
Beginning Fund Balance		2,451,078			2,557,193
Ending Fund Balance		<u>\$ 2,557,193</u>			<u>\$ 2,630,398</u>

City of Evanston
Washington National TIF Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 3,700,000	\$ 4,969,568	\$ 4,900,000	\$ 19,973	\$ 2,670,944
Interest Income	10,000	13,420	10,000	158	504
Total Revenue	<u>3,710,000</u>	<u>4,982,987</u>	<u>4,910,000</u>	<u>20,131</u>	<u>2,671,447</u>
Series 1997 Principal (refunded by 1999 & 2008D)	455,000	455,000	545,000	-	-
Series 1997 Interest (refunded by 1999 and 2008D)	55,000	55,000	30,000	-	-
Contributions to Other Agencies	-	-	-	-	-
Economic Development Projects	1,250,000	74,003	1,800,000	-	-
Capital Improvements	722,486	246		148	148
Contractual Services	250,000	36,977	500,000	24,668	24,668
Transfer to Parking Fund (Sherman)	2,925,296	2,925,296	2,925,296	243,775	975,099
Transfer to General Fund	331,000	331,000	340,000	28,333	113,333
Total Expenditures	<u>5,988,782</u>	<u>3,877,522</u>	<u>6,140,296</u>	<u>296,923</u>	<u>1,113,247</u>
Net Surplus (Deficit)	<u>\$ (2,278,782)</u>	<u>\$ 1,105,466</u>	<u>\$ (1,230,296)</u>	<u>\$ (276,792)</u>	<u>\$ 1,558,200</u>
Beginning Fund Balance		5,037,441			6,142,907
Ending Fund Balance		<u>\$ 6,142,907</u>			<u>\$ 7,701,107</u>

City of Evanston
Special Service Area #5
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Taxes	\$ 397,800	\$ 428,515	\$ 425,000	\$ 2,456	\$ 231,486
Interest Income	-	5	300	-	1
Total Revenue	<u>397,800</u>	<u>428,520</u>	<u>425,300</u>	<u>2,456</u>	<u>231,487</u>
Series 2012A Bonds Principal	390,000	380,000	390,000	-	-
Series 2012A Bonds Interest	46,605	62,050	35,175	-	-
General Management Support	-	-	-	-	-
Total Expenditures	<u>436,605</u>	<u>442,050</u>	<u>425,175</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (38,805)</u>	<u>\$ (13,530)</u>	<u>\$ 125</u>	<u>\$ 2,456</u>	<u>\$ 231,487</u>
Beginning Fund Balance		474,885			461,355
Ending Fund Balance		<u>\$ 461,355</u>			<u>\$ 692,842</u>

City of Evanston
 SW II TIF (Howard Hartrey)
 As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 1,100,000	\$ 1,140,311	\$ 1,150,000		\$ 631,656
Interest Income	<u>10,000</u>	<u>13,819</u>	<u>5,000</u>	<u>130</u>	<u>393</u>
Total Revenue	<u>1,110,000</u>	<u>1,154,130</u>	<u>1,155,000</u>	<u>130</u>	<u>632,049</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	685,000	685,000	-	-	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	39,088	39,088	-	-	-
Surplus Distribution	-	1,000,000	1,000,000	-	-
Capital Projects	500,000	217,435	-	-	-
Other Expenses	-	3,709	-	-	-
Economic Development	2,500,000	-	2,500,000	212,056	212,056
Operating Transfer to General Fund	<u>144,400</u>	<u>144,400</u>	<u>148,010</u>	<u>12,334</u>	<u>49,337</u>
Total Expenditures	<u>3,868,488</u>	<u>2,089,632</u>	<u>3,648,010</u>	<u>224,390</u>	<u>261,392</u>
Net Surplus (Deficit)	<u>\$ (2,758,488)</u>	<u>\$ (935,502)</u>	<u>\$ (2,493,010)</u>	<u>\$ (224,259)</u>	<u>\$ 370,657</u>
Beginning Fund Balance		3,357,048			2,421,546
Ending Fund Balance		<u>\$ 2,421,546</u>			<u>\$ 2,792,203</u>

City of Evanston
Southwest TIF
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 485,000	\$ 607,662	\$ -	\$ -	\$ -
Interest Income	1,000	6	-	-	-
Total Revenue	<u>486,000</u>	<u>607,668</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development Activities	748,439	2,223	-	-	-
Contributions to Other Agencies		15,354	861,217	-	-
Capital Improvement Projects	-	-	-	-	-
Operating Transfer to General Fund	29,500	29,500	-	-	-
Total Expenditures	<u>777,939</u>	<u>47,077</u>	<u>861,217</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (291,939)</u>	<u>\$ 560,591</u>	<u>\$ (861,217)</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		344,717			905,308
Ending Fund Balance		<u>\$ 905,308</u>			<u>\$ 905,308</u>

City of Evanston
Debt Service Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax- Current	\$ 10,879,993	\$ 11,237,317	\$ 10,879,993	\$ 153,700	5,999,328
Special Assessment Levy	169,848	-	-	-	-
Bond Proceeds/Premium/ Discounts	-	-	-	-	-
Transfer from Other Funds - IMRF-	141,125	811,431	-	70,041	280,162
Miscellaneous Revenue	-	-	260,698	-	-
Interest Income	1,500	11,934	1,500	558	786
Transfer from General Fund	1,279,306	609,000	2,108,890	117,882	471,528
Transfer from Sewer Fund	207,284	207,284	228,070	19,006	76,023
Transfer from Special Assessment Fund	169,848	169,848	146,178	-	-
Total Revenue	12,848,904	13,046,814	13,625,329	361,187	6,827,827
Series 2004- Principal	-	-	-	-	-
Series 2004- Interest	-	-	-	-	-
Series 2004 B- Principal	-	-	-	-	-
Series 2004 B- Interest	-	-	-	-	-
Series 2005- Principal	-	-	-	-	-
Series 2005- Interest	-	-	-	-	-
Series 2006- Principal	185,000	235,000	290,000	-	-
Series 2006- Interest	444,776	451,225	436,912	-	-
Series 2006 B Bonds- Principal	1,130,000	55,000	1,880,000	-	1,130,000
Series 2006 B Bonds- Interest	600,526	601,626	555,326	-	300,263
Series 2007 - Principal	1,909,709	1,949,709	1,268,711	-	-
Series 2007 - Interest	569,684	601,677	497,052	-	-
Series 2008A - Principal	300,000	300,000	305,000	-	-
Series 2008A - Interest	116,225	116,225	104,975	-	-
Series 2008C - Principal	378,180	397,980	389,640	-	-
Series 2008C - Interest	364,514	383,598	350,332	-	-
Series 2008D - Principal	565,600	565,600	191,320	-	-
Series 2008D - Interest	15,362	15,362	7,299	-	-
Series 2010 A - Principal DSF	305,000	305,000	-	-	-
Series 2010 A - Interest DSF	173,238	173,238	167,137	-	-
Series 2010 B - Principal DSF	684,946	684,946	726,711	-	-
Series 2010 B - Interest DSF	126,446	126,446	113,774	-	-
Series 2011 A - Principal DSF	1,250,432	1,250,431	542,634	-	-
Series 2011 A - Interest DSF	426,890	426,890	401,881	-	-
Series 2012 A - Interest DSF	1,025,000	1,148,944	280,000	-	-
Series 2012 A - Principal DSF	243,332	113,944	237,893	-	-
Series 2013 A - Principal DSF	505,055	20,000	430,000	-	-
Series 2013 A - Interest DSF	1,601,006	513,925	390,173	-	-
Series 2013 B - Principal DSF	586,498	1,721,006	2,573,702	-	-
Series 2013 B - Interest DSF	-	609,653	547,159	-	-
Series 2014A-- Principal DSF	-	-	250,000	-	-
Series 2014A-- Interest DSF	-	-	425,500	-	-
Series 2004- Interest SAF	-	-	-	-	-
Series 2005- Principal SAF	-	-	-	-	-
Series 2005- Interest SAF	-	-	-	-	-
Series 2006- Principal SAF	50,000	-	50,000	-	-
Series 2006- Interest SAF	6,450	-	4,326	-	-
Series 2007 - Principal SAF	40,000	-	40,000	-	-
Series 2007 - Interest SAF	31,994	-	30,394	-	-
Series 2008C - Principal SAF	19,800	-	20,400	-	-
Series 2008C - Interest SAF	19,084	-	18,342	-	-
Series 2013 A - Principal SAF	20,000	-	20,000	-	-
Series 2013 A - Interest SAF	8,867	-	6,450	-	-
Series 2013 B - Principal SAF	120,000	-	20,000	-	-
Series 2013 B - Interest SAF	23,500	-	15,500	-	-
Series 2014A-- Principal SAF	-	-	25,000	-	-
Series 2014A-- Interest SAF	-	-	10,286	-	-
General Management and Support	1,000	-	-	-	-
Bond Issuance Costs	75,000	36,250	75,000	-	-
Net of Transfers	-	-	1,000	-	-
Fiscal Agent Fees	10,000	42,870	25,000	0	500
Total Expenditures	13,933,114	12,846,544	13,724,829	-	1,430,763
Net Surplus (Deficit)	\$ (1,084,210)	\$ 200,270	\$ (99,500)	\$ 361,187	\$ 5,397,064
Beginning Fund Balance		3,375,691			3,575,961
Ending Fund Balance		\$ 3,575,961			\$ 8,973,025

City of Evanston
Howard Ridge TIF
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 350,000	\$ 444,587	\$ 545,000	\$ 293	\$ 285,700
Interest Income	400	211	-	5	16
Bond Proceeds	-		200,000		-
Miscellaneous	-	61,932	100,500	5,333	21,955
Total Revenue	<u>350,400</u>	<u>506,730</u>	<u>845,500</u>	<u>5,631</u>	<u>307,671</u>
Economic Dev. Projects	-	-	490,000	299,248	297,954
Debt Service - Interest	-	572	600	49	191
Capital Improvements	-	176,792	200,000	2,900	3,094
Developer Agreement Payments	300,000	544,086			3,712
Repayments to Econ. Dev. Fund	45,500	45,500	47,500	3,958	15,833
Transfers to General Fund	60,000	60,000	60,000	5,000	20,000
Total Expenditures	<u>405,000</u>	<u>826,950</u>	<u>798,100</u>	<u>311,155</u>	<u>340,785</u>
Net Surplus (Deficit)	<u>\$ (54,600)</u>	<u>\$ (320,220)</u>	<u>\$ 47,400</u>	<u>\$ (305,525)</u>	<u>\$ (33,114)</u>
Beginning Fund Balance		388,617			68,397
Ending Fund Balance		<u>\$ 68,397</u>			<u>\$ 35,283</u>

City of Evanston
West Evanston TIF
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ 40,000	\$ -			\$ -
Bond Proceeds	-	-			-
Loan Proceeds	-	100,262	105,000		-
Interest Income	100	765	100	17	53
Total Revenue	<u>40,100</u>	<u>101,027</u>	<u>105,100</u>	<u>17</u>	<u>53</u>
Economic Development Projects	75,000	-			-
Other Charges	20,000	64,173	95,000	(1,028)	(3,085)
Debt Service - Interest	10,000	7,027	10,000	606	2,353
Transfers to General Fund	60,000	60,000	60,000	5,000	20,000
Capital Projects	-	-	-	-	-
Total Expenditures	<u>165,000</u>	<u>131,200</u>	<u>165,000</u>	<u>4,578</u>	<u>19,269</u>
Net Surplus (Deficit)	<u>\$ (124,900)</u>	<u>\$ (30,173)</u>	<u>\$ (59,900)</u>	<u>\$ (4,561)</u>	<u>\$ (19,216)</u>
Beginning Fund Balance		537,639			507,466
Ending Fund Balance		<u>\$ 507,466</u>			<u>\$ 488,250</u>

City of Evanston
 Dempster-Dodge TIF
 As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Net Property Tax Increment	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	-	-	-
Interest Income	-	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Economic Development Projects	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-			-
Ending Fund Balance		<u>\$ -</u>			<u>\$ -</u>

City of Evanston
 Capital Improvement Fund
 As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Bond Proceeds	\$ 8,331,458	\$ 8,469,966	\$ 7,360,650		\$ -
Grants	5,382,638	487,563	4,774,000		-
Reimbursements	-	-		146	146
Private Contributions	708,000	500,000			-
Parking Fund Loan for Financial System	100,000	-			-
General Fund Allocation	936,500	936,500	250,000		-
Miscellaneous	-	110,110	375,000	254	254
Interest Income	10,000	20,380	10,000	-	583
Total Revenue	<u>15,468,596</u>	<u>10,524,520</u>	<u>12,769,650</u>	<u>399</u>	<u>982</u>
Capital Outlay (includes prior year rollovers)	17,935,016	3,211,003	17,482,150	(637,908)	1,472,086
Interfund Transfers Out	475,000	475,000	550,000	40,833	163,333
Total Expenditures	<u>18,410,016</u>	<u>3,686,003</u>	<u>18,032,150</u>	<u>(597,075)</u>	<u>1,635,420</u>
Net Surplus (Deficit)	<u>\$ (2,941,420)</u>	<u>\$ 6,838,517</u>	<u>\$ (5,262,500)</u>	<u>\$ 597,474</u>	<u>\$ (1,634,437)</u>
Beginning Fund Balance		6,299,999			13,138,516
Ending Fund Balance		<u>\$ 13,138,516</u>			<u>\$ 11,504,078</u>

City of Evanston
Special Assessment Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Special Assessments Collected	\$ 230,000	\$ 111,780	\$ 230,000		\$ 63,301
Bond Proceeds	250,000	506,435	250,000	1,713	21,122
Investment Income	1,200	2,849	1,200	129	370
Total Revenue	<u>481,200</u>	<u>621,064</u>	<u>481,200</u>	<u>1,842</u>	<u>84,793</u>
Transfer to Debt Service Fund	169,848	169,848	501,000	-	-
Transfer to Other Funds			260,698	-	-
General Management & Support	1,000	3,871		-	95
Capital Outlay	500,000	1,050	-	-	-
Total Expenditures	<u>670,848</u>	<u>174,769</u>	<u>761,698</u>	<u>-</u>	<u>95</u>
Net Surplus (Deficit)	<u>\$ (189,648)</u>	<u>\$ 446,295</u>	<u>\$ (280,498)</u>	<u>\$ 1,842</u>	<u>\$ 84,698</u>
Beginning Fund Balance		2,072,415			2,518,710
Ending Fund Balance		<u>\$ 2,518,710</u>			<u>\$ 2,603,408</u>

City of Evanston
Parking Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Parking Lots & Meters Operations	\$ 3,070,000	3,098,797	\$ 3,070,000	\$ 281,286	953,526
Church Street Garage Operations	716,348	647,461	716,348	54,197	209,733
Maple Avenue Garage Operations	1,204,200	1,264,678	1,204,200	92,975	366,734
Sherman Avenue Garage Operations	1,417,275	1,447,655	1,417,275	131,036	513,626
Washington National TIF Interfund Transfers-In	2,925,296	2,925,296	2,925,296	243,775	975,099
Interest Income	15,070	31,645	15,070	1,441	3,908
Miscellaneous Revenue	11,400	5,700	11,400	-	-
Reserve for Future Repairs (Contra Depreciation)	2,034,004	-	2,034,004	-	-
Total Revenue	11,393,593	9,421,233	11,393,593	804,709	3,022,626
7005 - Parking System Administration	976,363	926,727	1,172,138	154,610	381,344
7015 - Parking Lots and Meters	972,266	901,467	1,213,609	72,044	239,490
7025 - Church Street Self Park	624,855	417,314	629,856	11,701	25,933
7030 - Church Street Debt Payments	171,250	174,100	176,400	-	-
7036 - Sherman Avenue Garage	5,047,016	3,270,463	5,778,052	73,539	118,181
7037 - Maple Avenue Garage	1,654,244	912,940	1,658,921	23,187	43,709
7039 - Parking Debt	27,461	774,243	29,482	-	-
Transfer to Insurance Fund	319,648	319,649	319,648	26,637	106,550
Transfer to General Fund	869,242	869,242	870,000	72,500	290,000
Transfer to Fleet	21,991	21,992	24,188	1,924	2,677
Transfer to Equipment Replacement	30,000	30,000	30,000	2,500	3,750
Loans to Other Funds	-	-	-	-	-
DIVVY Expenses	-	-	252,000	-	-
Capital Outlay	-	-	-	-	-
Capital Improvements	5,180,000	980,659	3,505,000	-	-
Total Expenditures	15,894,336	9,598,796	15,659,294	438,644	1,211,632
Net Surplus (Deficit)	\$ (4,500,743)	\$ (177,562)	\$ (4,265,701)	\$ 366,065	\$ 1,810,993
Further Operating Expense Breakdown:					
7015 Parking Meter Activities	762,846	901,467	1,176,957	35,392	202,838
7015 Parking Meter Depreciation	36,652	-	36,652	36,652	36,654
SUBTOTAL	799,498	901,467	1,213,609	72,044	239,492
7025- Church Garage Activities	494,156	417,314	449,928	(168,227)	(153,995)
7025- Church Garage Depreciation	179,928	-	179,928	179,928	179,930
SUBTOTAL	674,084	417,314	629,856	11,701	25,935
7036 Sherman Garage Activities	1,199,756	20,463	1,199,802	(4,504,711)	(4,460,069)
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	3,703,600	3,703,600
7036 Reserve (Depreciation)	874,650	-	874,650	874,650	874,650
SUBTOTAL	5,324,706	3,270,463	5,778,052	73,539	118,181
7037 Maple Garage Activities	1,013,991	912,940	992,723	(643,011)	(622,489)
7037 Debt Service Payments	-	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	666,198	666,198
SUBTOTAL	1,680,189	912,940	1,658,921	23,187	43,709
Beginning Unrestricted Fund Balance		13,602,819			13,425,257
Ending Unrestricted Fund Balance		<u>\$ 13,425,257</u>			<u>\$ 15,236,250</u>

City of Evanston
Water Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Evanston	\$ 6,252,400	\$ 6,411,278	\$ 6,983,000	\$ 668,717	\$ 2,357,313
Skokie	2,913,000	2,805,425	2,970,000	216,147	882,044
Northwest Commission	4,653,000	5,074,770	5,300,000	422,172	1,662,736
Cross Connection Control Fees	95,000	116,865	120,000	-	(35)
Investment Earnings	2,500	25,542	10,000	375	704
Debt Proceeds	4,000,000	2,897,048	6,100,000	-	-
Debt Proceeds (zero interest)	2,000,000		6,190,000		-
Fees and Merchandise Sales	45,000	107,862	70,000	12,941	41,074
Fees and Outside Work	70,000	118,038	70,000	10,726	33,205
Water Meter Impact Fees	-	14,181	50,000	4,923	44,397
Grants	-		-		-
Insurance Reimbursements	-	44,518	-		-
Phosphate Sales	69,000	180,403	45,000	2,986	12,724
Property Sales and Rentals	227,316	104,700	146,100		-
Misc Revenue	-	-	5,000	51	703
Total Revenue	<u>20,327,216</u>	<u>17,900,630</u>	<u>28,059,100</u>	<u>1,339,038</u>	<u>5,034,866</u>
General Support	933,989	1,006,754	983,266	82,484	304,872
Pumping	2,355,718	2,036,923	2,426,701	194,907	519,729
Filtration	2,740,856	2,330,548	2,633,653	164,661	714,756
Distribution	1,425,352	1,451,081	1,724,142	123,642	442,340
Meter Maintenance	300,761	273,492	193,336	29,030	81,527
Other Operating Expenses	859,801	425,774	997,000	(11,641)	85,877
Debt Service	1,297,704	1,102,833	978,894		-
Debt Service - IEPA Loan 3382	67,504	67,506	67,505	33,752	33,752
Capital Improvements	10,170,000	6,090,603	18,402,600	105,961	185,313
Interfund Transfers Out - General Fund	3,369,559	3,369,559	3,194,053	266,171	1,064,684
Interfund Transfers Out - Insurance Fund	468,492	468,493	468,492	39,041	156,164
Total Expense	<u>23,989,736</u>	<u>18,623,567</u>	<u>32,069,642</u>	<u>1,028,007</u>	<u>3,589,015</u>
Net Surplus (Deficit)	<u>\$ (3,662,520)</u>	<u>\$ (722,936)</u>	<u>\$ (4,010,542)</u>	<u>\$ 311,030</u>	<u>\$ 1,445,851</u>
Beginning Unrestricted Fund Balance		8,590,091			7,867,155
Reclassification to Fund Balance from Capital Assets		-			
Ending Unrestricted Fund Balance		<u>\$ 7,867,155</u>			<u>\$ 9,313,006</u>

City of Evanston
Sewer Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Operations	\$ 12,922,700	\$ 13,053,859	\$ 13,072,700	\$ 1,252,346	\$ 4,332,213
Debt Proceeds	-	-	-	-	-
Debt Proceeds - 2012 IEPA Loan	2,190,000	1,612,079	-	-	-
Investment Earnings	1,000	3,221	1,000	195	417
Miscellaneous	4,165	-	4,165	-	(77)
Grant Revenue	-	-	-	-	-
Total Revenue	<u>15,117,865</u>	<u>14,669,159</u>	<u>13,077,865</u>	<u>1,252,541</u>	<u>4,332,554</u>
Sewer Operations	2,260,545	2,004,711	1,779,750	105,956	417,570
Public Education	-	-	-	-	-
Other Operating Expenses	129,500	-	103,300	-	34,580
Interfund Transfers Out - General Fund	145,044	145,044	320,550	26,713	106,850
Interfund Transfers Out - Insurance Fund	269,988	269,988	269,988	22,499	89,996
Transfer to Debt Service	207,284	207,284	228,070	19,006	76,023
Capital Outlay	47,500	-	13,500	(64,960)	(64,960)
Depreciation	-	-	-	-	-
Capital Improvement Account	3,225,000	2,086,176	1,055,000	-	-
Debt Service	9,994,260	9,910,255	9,619,477	561,260	2,604,458
Total Expenses	<u>16,279,121</u>	<u>14,623,458</u>	<u>13,389,635</u>	<u>670,473</u>	<u>3,264,516</u>
Net Surplus (Deficit)	<u>\$ (1,161,256)</u>	<u>\$ 45,701</u>	<u>\$ (311,770)</u>		<u>\$ 1,068,037</u>
Beginning Unrestricted Fund Balance		4,574,996	-		4,620,697
Ending Unrestricted Fund Balance		<u>\$ 4,620,697</u>			<u>\$ 5,688,734</u>

City of Evanston
Solid Waste
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Transfer from General Fund	\$ 1,055,967	\$ 1,055,967	\$ 1,055,967	\$ 87,997	\$ 351,989
Solid Waste Franchise Fees	175,000	125,497	175,000	105,104	147,846
SWANCC Recycling Incentive	25,000	20,852	4,000	4,494	24,416
Recycling Service Charge	3,334,033	3,410,124	3,467,394	291,668	1,143,051
Sanitation Service Charge Penalty	45,000	54,319	45,000	-	9,701
Special Pickup Fees	100,000	74,140	100,000	93	8,523
Trash Cart Sales	15,000	17,991	15,000	5,758	7,944
Investment Income	-	-	-	-	-
Yard Waste Fees	220,000	236,842	220,000	2,882	12,658
Total Revenue	<u>4,970,000</u>	<u>4,995,732</u>	<u>5,082,361</u>	<u>497,996</u>	<u>1,706,127</u>
Refuse Collection & Disposal	3,372,698	2,894,995	3,209,621	116,885	469,664
Residential Recycling Collection	1,186,134	1,283,871	1,281,949	97,601	376,771
Yard Waste Collection	750,250	675,857	700,250	151,781	566,562
Total Expense	<u>5,309,082</u>	<u>4,854,723</u>	<u>5,191,820</u>	<u>366,267</u>	<u>1,412,997</u>
Net Surplus (Deficit)	<u>\$ (339,082)</u>	<u>\$ 141,009</u>	<u>\$ (109,459)</u>	<u>\$ 131,730</u>	<u>293,130</u>
Beginning Unrestricted Fund Balance		(1,283,560)			(1,142,551)
Ending Unrestricted Fund Balance		<u>\$ (1,142,551)</u>			<u>(849,421)</u>

City of Evanston
Fleet Maintenance Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
General Fund	\$ 2,507,356	\$ 2,507,358	\$ 2,631,999	\$ 219,394	\$ 877,575
Library Fund	2,381	2,381	2,500	208	833
Parking Fund	21,992	21,992	24,188	1,924	7,697
Water Fund	122,751	122,751	135,023	10,741	42,963
Sewer Fund	177,729	177,729	195,501	15,551	62,205
Solid Waste Fund	29,071	298,071	327,877	26,081	104,325
Damage to City Property	24,798	-	24,798	-	-
Miscellaneous Revenue	10,000	50,010	56,781	1,320	10,490
Interest Income	1,000	-	1,000	-	-
Total Revenues	<u>2,897,078</u>	<u>3,180,292</u>	<u>3,399,667</u>	<u>275,219</u>	<u>1,106,089</u>
General Support	293,619	272,014	288,995	19,856	81,663
Major Maintenance	<u>3,284,528</u>	<u>3,132,678</u>	<u>3,255,342</u>	<u>270,667</u>	<u>804,445</u>
Total Expenditures	<u>3,578,147</u>	<u>3,404,691</u>	<u>3,544,337</u>	<u>290,523</u>	<u>886,108</u>
Net Surplus (Deficit)	<u>\$ (681,069)</u>	<u>\$ (224,399)</u>	<u>\$ (144,670)</u>	<u>\$ (15,304)</u>	<u>\$ 219,981</u>
Beginning Fund Balance		110,566			(113,833)
Reclassification from Fund Balance to Capital Assets		-			
Ending Fund Balance		<u>\$ (113,833)</u>			<u>\$ 106,147</u>

City of Evanston
Equipment Replacement Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
General Fund	\$ 1,242,590	\$ 1,242,590	\$ 1,242,590	\$ 103,549	\$ 414,197
Library Fund	1,700	1,700	1,700	142	567
Parking Fund	30,000	30,000	30,000	2,500	10,000
Solid Waste Fund	177,131	177,131	177,131	14,761	59,044
Bond Premiums	-	72,810	-	-	-
Bond Proceeds	1,000,000	1,000,000	1,000,000	-	-
Sale of Surplus Property	210,217	53,210	210,217	-	40,369
Total Revenues	<u>2,661,638</u>	<u>2,577,440</u>	<u>2,661,638</u>	<u>120,952</u>	<u>524,176</u>
Capital Outlay	2,494,000	1,847,648	1,515,422		243,892
Carryover	200,000	-	-		-
Settlement Costs	-	15,290	-		-
Bond Costs		7,212			-
Capital Leases	50,000	29,509	-	-	-
Total Expenditures	<u>2,744,000</u>	<u>1,899,659</u>	<u>1,515,422</u>	<u>-</u>	<u>243,892</u>
Net Surplus (Deficit)	<u>\$ (82,362)</u>	<u>\$ 677,781</u>	<u>\$ 1,146,216</u>	<u>\$ 120,952</u>	<u>\$ 280,284</u>
Beginning Fund Balance		\$ 588,983			\$ 1,266,764
Reclassification from Capital Assets to Fund Balance		\$ -			
Ending Fund Balance		<u>\$ 1,266,764</u>			<u>\$ 1,547,048</u>

City of Evanston
Insurance Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
General Admin Contribution- General	121,204	121,204	121,204	\$ 10,100	40,401
General Admin Contribution- E911	930	930	930	78	310
General Admin Contribution- CDBG	930	930	930	78	310
General Admin Contribution- E.D.	930	930	930	78	310
General Admin Contribution- Parking	17,032	17,032	17,032	1,419	5,677
General Admin Contribution- Water Fund	24,962	24,962	24,962	2,080	8,321
General Admin Contribution- Sewer Fund	14,385	14,385	14,385	1,199	4,795
Liability/Property Contribution- General	909,150	909,150	909,150	75,763	303,050
Liability/Property Contribution- E911	6,972	6,972	6,972	581	2,324
Liability/Property Contribution- CDBG	6,972	6,972	6,972	581	2,324
Liability/Property Contribution- E.D.	6,972	6,972	6,972	581	2,324
Liability/Property Contribution- Parking	127,731	127,731	127,731	10,644	42,577
Liability/Property Contribution- Water Fund	187,209	187,209	187,209	15,601	62,403
Liability/Property Contribution- Sewer Fund	107,887	107,887	107,887	8,991	35,962
Workers' Comp Contribution- General	1,244,860	1,244,862	1,244,860	103,739	414,954
Workers' Comp Contribution- Library Fund	40,000	40,000	40,000	-	-
Workers' Comp Contribution- E911	9,546	9,546	9,546	796	3,182
Workers' Comp Contribution- CDBG	9,546	9,546	9,546	796	3,182
Workers' Comp Contribution- E.D.	9,546	9,546	9,546	796	3,182
Workers' Comp Contribution- Parking	174,886	174,886	174,886	14,574	58,295
Workers' Comp Contribution- Water Fund	256,322	256,322	256,322	21,360	85,441
Workers' Comp Contribution- Sewer Fund	147,716	147,716	147,716	12,310	49,239
Subrogation Proceeds	100,000	93,265	100,000	4,149	24,621
Yearend Transfer from General Fund	-	-	-	-	-
Transfer from General Fund - Casualty Loss Acct	-	-	-	-	-
Investment Income	1,000	283.54	1,000	57	67
Workers Comp & Liability - Subtotal	3,526,688	3,519,238	3,526,688	286,347	1,153,251
Health Insurance Chargebacks- General	8,780,657	8,872,974	8,646,184	875,017	3,049,862
Health Insurance Chargebacks - Library	366,065	366,066	448,539	-	-
Health Insurance Chargebacks - NSP2	6,863	6,863	5,608	-	-
Health Insurance Chargebacks- E911	71,410	71,410	76,210	-	-
Health Insurance Chargebacks- CDBG	31,521	31,521	40,860	-	-
Health Insurance Chargebacks- E.D. Fund	49,098	49,098	76,165	-	-
Health Insurance Chargebacks- Home Fund	2,735	2,735	-	-	-
Health Insurance Chargebacks- Parking	171,325	171,326	169,672	-	-
Health Insurance Chargebacks- Water	616,227	616,227	674,154	-	-
Health Insurance Chargebacks- Sewer	183,218	183,218	133,241	-	-
Health Insurance Chargebacks - Solid Waste	106,846	106,846	126,389	-	-
Health Insurance Chargebacks- Fleet	202,427	202,427	185,634	-	-
Retiree Health Insurance Contributions	1,970,647	1,515,464	1,970,647	74,547	483,865
Employee Health Insurance Contributions	1,706,017	1,247,797	1,706,017	101,621.64	346,440
SWANNC-Health Insurance Contributions	-	69,956	77,000	-	27,722
One Time IPBC Distribution	300,000	800,000	-	25,000	100,000
Health & Life insurance - Subtotal	14,565,056	14,313,927	14,336,320	1,076,185	4,007,888
Total Revenues	18,091,744	17,833,166	17,863,008	1,362,532	5,161,139

City of Evanston
Insurance Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
General Administration & Support	501,548	381,664	530,892	25,249	112,266
Auditing	-		-		-
Liability/Property Insurance Premiums	470,000	490,916	490,000		601,724
Liability Legal Fees	350,000	732,752	350,000	61,246	355,783
Liability Settlement Payments	400,000	1,049,237	400,000	4,550	17,040
Transfer - to ERI Debt Service	8,627	8,627	8,936	745	2,979
Workers' Comp Insurance Premiums	114,400	118,755	120,000	-	1,735
Workers' Comp Legal Fees	8,500	47,774	70,000	8,687	15,583
Workers' Comp Medical Payments	600,000	590,413	650,000	55,767	169,258
Workers' Comp Settlement Payments	1,100,000	502,782	900,000	12,052	70,244
Workers' Comp TPA Pymts (non specific)	125,000	107,025	-		-
Workers' Comp TTD Pymts (non sworn)	-	102,847	50,000	9,616	56,791
Workers' Comp & Liability - Subtotal	3,678,075	4,132,792	3,569,828	177,911	1,403,403
General Administration & Support	99,805	99,104	98,124	19,494	52,821
Health Insurance Premiums	14,197,604	13,329,951	13,450,000	1,093,348	4,375,630
Health Insurance Opt Out Payments	91,800	11,578	91,800	-	-
Health & Life Insurance - Subtotal	14,389,209	13,440,632	13,639,924	1,112,842	4,428,451
Total Expenditures	18,067,284	17,573,424	17,209,752	1,290,753	5,831,854
Net Surplus (Deficit)	\$ 24,460	\$ 259,742	\$ 653,256	\$ 71,779	\$ (670,715)
Beginning Unrestricted Fund Balance		(3,727,663)			(3,467,921)
Adjustment to GAAP Basis of Accounting		-			
Ending Unrestricted Fund Balance		<u>\$ (3,467,921)</u>			<u>\$ (4,138,636)</u>

City of Evanston
Fire Pension Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Property Taxes	6,061,575	\$ 6,130,815	6,061,575	\$ 80,903	\$ 3,243,878
Personal Property Repl Tax	280,000	280,000	280,000	94,254	163,602
Interest on Investment	850,000	1,179,581	850,000	2	25
Participant Contributions	950,000	919,874	978,500	74,277	286,899
Unrealized Gain	-	5,000	-	-	-
Miscellaneous	-	-	-	-	-
Total Revenue	8,141,575	8,515,270	8,170,075	249,437	3,694,404
Administrative Expenses	204,000	239,016	150,000	288	21,248
Legal Fees	-	-	-	-	-
Retiree Pensions	4,995,500	5,294,497	5,150,000	461,442	1,846,828
Widows' Pensions	1,071,200	1,071,910	1,103,130	89,753	355,989
Disability Pensions	1,358,125	1,266,624	1,390,500	106,878	427,712
QUILDRO	90,000	94,651	93,000	7,902	31,610
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	7,718,825	7,966,699	7,886,630	666,263	2,683,386
Net Surplus (Deficit)	\$ 422,750	\$ 548,571	\$ 283,445	\$ (416,826)	\$ 1,011,018
Beg Net Assets held in Trust	58,463,916	65,024,941	65,573,512		65,573,512
End Net Assets held in Trust	\$ 58,886,666	\$ 65,573,512	\$ 65,856,957		\$ 66,584,530

City of Evanston
Police Pension Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Property Taxes	\$ 8,069,325	\$ 8,165,661	\$ 8,069,325	\$ 108,316	\$ 4,318,530
Personal Property Repl Tax	325,000	325,000	325,000	94,254	163,602
Interest Income	2,800,000	2,629,077	2,800,000	-	20
Participant Contributions	1,423,000	1,565,052	1,423,000	130,488	451,788
Miscellaneous	-	-	-	-	-
Unrealized Gain / (Loss)	-	-	-	-	-
Total Revenue	12,617,325	12,684,791	12,617,325	333,059	4,933,941
Administrative Expenses	250,000	366,885	250,000		-
Retiree Pensions	8,056,000	8,198,627	8,394,500	716,809	2,863,753
Widow Pensions	875,500	911,335	902,000	81,719	327,875
Disability Pensions	700,000	644,450	700,000	54,254	217,017
Separation Refunds	275,000	114,915	275,000		-
QUILDRO	18,000	21,717	21,000	1,864	7,456
Reserve for Future Payments	-	-	-	-	-
Total Expenditures	10,174,500	10,257,931	10,542,500	854,646	3,416,101
Net Surplus (Deficit)	\$ 2,442,825	\$ 2,426,860	\$ 2,074,825	\$ (521,587)	\$ 1,517,840
Beg Net Assets held in Trust	80,589,961	90,763,143	93,190,003		93,190,003
End Net Assets held in Trust	<u>\$ 83,032,786</u>	<u>\$ 93,190,003</u>	<u>\$ 95,264,828</u>		<u>\$ 94,707,844</u>

City of Evanston
Library Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Revenue By Source					
Allocation - Property Taxes	5,032,097	\$ 5,205,279	5,813,505	75,382	2,720,308
Library Fines & Fees	164,000	150,039	156,000	16,109	53,977
Library Material Replacement	14,000	12,124	12,000	1,069	3,396
Copy Machine Charges	21,200	16,541	17,500	1,771	5,477
Meeting Room Fees	10,400	15,322	12,500	975	4,180
Non-resident Cards	1,040	260	1,300		-
North Branch Rental Income	60,000	23,978	22,360	2,063	6,503
State Per Capita Grant	94,177	97,108	94,177		5,000
Personal Property Repl. Tax	50,200	50,200	50,200		-
Video Rentals	-	-	-		-
Book Sales	-	59,148	-	1,479	20,461
Merchandise Sale	-	-	-	(1,355)	163
Fund for Excellence	65,000	128,402	57,000	360	2,375
Grants and Donations	125,000	94,962	135,000	9,355	32,975
Transfer from Economic Development	116,544	9,900	89,150		-
Miscellaneous	-	3,151		240	433
Transfer from Endowment	159,315	199,315	171,000	-	-
Total Revenues	5,912,973	6,065,728	6,631,692	107,449	2,855,248
Expenditures					
Youth Services	1,030,009	921,614	1,069,764	83,883	284,398
Adult Services	1,514,037	1,556,433	1,640,492	111,329	442,711
Circulation	573,258	533,548	653,666	47,190	182,814
Neighborhood Services	456,527	438,372	527,618	35,358	135,978
Technical Services	538,878	506,203	658,530	50,285	172,192
Maintenance	660,702	725,939	469,204	63,868	243,022
Administration	1,103,016	1,078,051	1,298,268	94,337	351,492
Library Grants	36,546	30,885	14,150	327	4,496
Total Expenditures	5,912,973	5,791,044	6,331,692	486,576	1,817,102
Net Surplus (Deficit)	\$ -	\$ 274,685	\$ 300,000	\$ (379,127)	\$ 1,038,146
Beginning Fund Balance		1,001,265			1,275,950
Ending Fund Balance		<u>1,275,950</u>			<u>2,314,096</u>

City of Evanston
Library Debt Fund
As of April 30, 2015

	FY 2014 Budget Amended	FY 2014 Unaudited Actual	FY 2015 Budget Adopted	April Actual	FY 2015 YTD Actual
Revenue By Source					
Net Property Taxes	\$ 748,178	\$ 746,112	\$ 605,138	8,417	\$ 323,840
Investment Income	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>749,178</u>	<u>746,112</u>	<u>606,138</u>	<u>8,417</u>	<u>323,840</u>
Expenditures					
Miscellaneous	-	-	-	38,688	61,185
Principal on Bonds	643,039	641,811	52,100	-	-
Interest on Bonds	<u>105,139</u>	<u>106,710</u>	<u>85,038</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>748,178</u>	<u>748,521</u>	<u>137,138</u>	<u>38,688</u>	<u>61,185</u>
Net Surplus (Deficit)	<u>\$ 1,000</u>	<u>\$ (2,409)</u>	<u>\$ 469,000</u>	<u>\$ (30,271)</u>	<u>\$ 262,655</u>
Beginning Fund Balance		-			(2,409)
Ending Fund Balance		<u>(2,409)</u>			<u>260,246</u>

