



Memorandum

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

From: Louis Gergits, Finance Manager
Hitesh Desai, Accounting Manager

Subject: June 2012 Monthly Financial Report

Date: August 10, 2012

Please find attached the unaudited financial statements as of June 30, 2012, which represents 50% of the 2012 fiscal year. A summary by fund for total revenues, expenditures/expenses, fund balances, and cash balances is as follows:

<u>Fund Name</u>	<u>Fund #</u>	YTD		YTD	6/30/2012	6/30/2012
		6/30/2012	6/30/2012	6/30/2012	Unreserved	Cash
		<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>	<u>Fund Balance</u>	<u>Balance*</u>
General	100	\$ 41,292,067	\$ 36,967,313	\$ 4,324,754	\$ 22,717,923	\$ 12,330,661
Library	185	2,954,249	2,047,047	907,202	907,202	907,867
HPRP	190	83,648	83,648	-	-	-
Neighborhood Stabilization	195	2,938,149	2,840,644	97,505	97,505	97,507
Motor Fuel	200	919,651	560,565	359,086	1,559,330	1,399,331
Emergency 911	205	454,580	528,470	(73,890)	1,236,870	1,096,868
SSA#4	210	210,302	199,000	11,302	(49,729)	(78,607)
CDBG	215	1,120,794	679,519	441,275	864,074	81,660
CDBG Loan	220	189,125	109,295	79,830	2,081,910	105,749
Economic Development	225	575,271	771,251	(195,980)	1,991,629	1,773,320
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	305,635	208,947	96,688	2,817,306	(1,264)
Affordable Housing	250	24,392	18,245	6,147	2,264,664	585,731
Washington National TIF	300	2,852,640	2,661,256	191,384	8,385,732	7,804,341
SSA#5	305	235,418	378,853	(143,435)	304,734	251,079
SW II TIF (Howard Hartrey)	310	666,430	1,125,601	(459,171)	4,541,702	4,541,701
Southwest TIF	315	255,096	14,460	240,636	126,553	118,755
Debt Service	320	6,493,021	3,186,911	3,306,110	5,935,130	4,373,952
Howard Ridge TIF	330	331,276	317,496	13,780	1,114,533	1,105,043
West Evanston TIF	335	262,960	278,543	(15,583)	1,480,010	1,405,302
Capital Improvement	415	180,362	917,290	(736,928)	5,009,732	5,314,203
Special Assessment	420	179,070	160,255	18,815	2,963,704	2,963,705
Parking	505	5,655,515	4,509,432	1,146,083	16,342,524	13,847,090
Water	510-513	7,211,459	8,191,349	(979,890)	7,267,098	7,047,327
Sewer	515	6,835,821	6,909,842	(74,021)	3,439,250	3,145,936
Solid Waste	520	2,304,653	2,047,351	257,302	(1,314,409)	(1,644,073)
Fleet	600	1,616,631	2,499,566	(882,935)	756,676	237,241
Equipment Replacement	601	1,847,649	914,666	932,983	932,983	932,983
Insurance	605	7,948,962	8,228,975	(280,013)	(6,404,785)	1,053,086
Total**		\$ 95,944,826	\$ 87,355,790	\$ 8,589,036	\$ 87,479,766	\$ 70,906,409

*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. The City manages these funds as a trustee and are not available for use by the City.

Beginning in 2012 the General Fund balance calculation includes both the undesignated and designated (IMRF and Compensated absence reserve of \$5.4 million) fund balances.

Through June 30, 2012 General Fund Revenues were approximately \$41.3M or 49.9% of the budgeted amount. Some major General Fund revenue sources which performed above the 50% budget target included property tax, state income tax, telecommunications tax, and permit fees. Property tax through June 30, 2012, was \$6.9M or 55.7% of budget. State income tax was \$3.6M or 61.2% of budget. Telecommunications tax was \$1.9M or 60.9% of budget. Permit fee revenues were \$3.7M or 58% of budget. Year-to-date permit fee revenues through June 30, 2012 do not include the large building permit for the Northwestern University music building in excess of \$1M, which was filed in early July.

The major General Fund revenue sources which did not perform near the 50% budget target through June 30, 2012 included the athletic contest tax, natural gas utility tax, local motor fuel tax and license fees. Some of these revenue sources, including vehicle licenses and athletic contest tax, are not collected evenly throughout the year. Vehicle licenses totaled \$620,439 or 23.9% of budget. No athletic contest tax revenues have been collected through June 30, 2012. Conversely, other revenue sources, such as the local motor fuel tax are highly dependent on the prevailing economic climate. Local motor fuel tax revenue was \$317,891 or 41.7% of budget. Finally, natural gas utility tax revenue is \$617,299 or 39% of budget due to the relatively warm winter.

Through June 30, 2012, General Fund expenditures were approximately \$37M or 44.7% of the budgeted amount. It should be noted that many General Fund expenditures do not occur evenly throughout the year. Staff will continue to monitor spending throughout FY 2012 and will provide regular updates to the City Council and public relative to budgetary performance.

The net surplus for the General Fund was \$4.3M through June 30, 2012. It should be noted that any cost-of-living adjustments (COLA) for employees have not been integrated into the pay structure for FY 2012 as of the date of this report due to the ongoing union negotiations.

Included above are the ending balances as of June 30, 2012 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 June 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. There is typically a one to three month delay in collection of income tax, sales tax, use tax and telecommunications tax.

The FY 2011 Comprehensive Annual Financial Report (CAFR) was accepted and placed on file during the July 9, 2012 City Council Meeting. As a result, beginning with the June 2012 Monthly Financial Reports, the audited FY 2011 year-end actuals will be

reported. In addition, in accordance with the Governmental Accounting Standards Board statement number fifty-four (GASB 54), reporting of the audited FY 2011 year-end fund balances has been expanded for governmental and special revenue funds. Thus, beginning with the June 2012 Monthly Financial Reports, the composition of the FY 2011 audited year-end fund balances have been classified as restricted, committed and assigned / unassigned. The definitions associated with each term per GASB 54 are provided below:

- Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action of the City. This formal action must occur prior to the end of the reporting period, but the amount of commitment, which will be subject to constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City that originally created the commitment.
- Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned through official Council action and all remaining fund balances (other than the General Fund) that are neither restricted nor committed are assigned for the purpose of the given fund. Assignments may take place after the end of the reporting period.
- Unassigned – Includes residual positive fund balance within the General Fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed, or assigned for those purposes.

These definitions do not apply to the enterprise, internal service, and pension funds.

Through June 30, 2012, there is a negative fund balance of \$49,729 and a negative cash balance of \$78,607 in the Special Service Area (SSA) #4 Fund. Staff expects the second installment of the 2011 property tax levy (which will be collected in the fall of FY 2012) will offset the negative cash balance in the fund.

Through June 30, 2012, there is a negative cash balance of \$1,264 in the Home Fund. This negative balance is the result of an outstanding receivable due to the City from the Federal Government. The City collected the outstanding receivable totaling \$4,700 on July 12, 2012.

Through June 30, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,314,409 and a negative cash balance of \$1,644,073.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: lgergits@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 June 30, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.



Martin Lyons, Treasurer

City of Evanston
 Report of Budget-to-Actual Revenues and Expenditures
 As of June 30, 2012
 (Target is 50% of FY 2012 Budget)

	General Fund			Parking Fund			Water Fund			Sewer Fund			Solid Waste Fund			
	Revenues	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget
Property Tax	\$ 12,296,386	\$ 6,854,652	55.7%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
Sales Tax	15,206,475	6,796,333	44.7%	-	-		-	-		-	-		-	-		
State Income Tax	5,853,839	3,581,018	61.2%	-	-		-	-		-	-		-	-		
Utility Tax	8,672,006	4,377,060	50.5%	-	-		-	-		-	-		-	-		
Real Estate Transfer Tax	1,725,000	936,916	54.3%	-	-		-	-		-	-		-	-		
Liquor Tax	2,070,063	1,080,467	52.2%	-	-		-	-		-	-		-	-		
Other Taxes	5,860,547	2,393,980	40.8%	-	-		-	-		-	-		-	-		
Licenses, Permits, Fees	8,652,861	4,113,256	47.5%	-	-		-	-		-	-		-	-		
Charges for Services	7,853,023	4,583,630	58.4%	6,171,637	3,292,152	53.3%	12,905,000	6,692,328	51.9%	12,908,000	6,834,279	52.9%	3,624,033	1,636,082	45.1%	
Intergovernmental Revenues	669,897	344,508	51.4%	-	-		262,500	262,500	100.0%	-	-		140,000	45,554	32.5%	
Interfund Transfers	7,890,068	3,838,778	48.7%	3,876,726	2,363,363	61.0%	-	-		-	-		1,245,967	623,017	50.0%	
Other Non-Tax Revenue	5,950,622	2,391,469	40.2%	2,034,004	-	0.0%	5,600,557	256,631	4.6%	9,092,236	1,542	0.0%	-	-		
Total Revenues	\$ 82,700,787	\$ 41,292,067	49.9%	\$ 12,082,367	\$ 5,655,515	46.8%	\$ 18,768,057	\$ 7,211,459	38.4%	\$ 22,000,236	\$ 6,835,821	31.1%	\$ 5,010,000	\$ 2,304,653	46.0%	
Expenditures																
Legislative	\$ 616,033	\$ 276,537	44.9%	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
City Administration	1,856,258	676,160	36.4%	-	-		-	-		-	-		-	-		
Law Department	999,107	441,741	44.2%	-	-		-	-		-	-		-	-		
Administrative Services Department	8,643,197	3,839,399	44.4%	-	-		-	-		-	-		-	-		
Community and Econ. Development	3,148,339	1,406,425	44.7%	-	-		-	-		-	-		-	-		
Police Department	24,752,938	11,785,417	47.6%	-	-		-	-		-	-		-	-		
Fire & Life Safety Services	13,314,621	6,271,770	47.1%	-	-		-	-		-	-		-	-		
Health Department	2,413,969	1,070,861	44.4%	-	-		-	-		-	-		-	-		
Public Works- Operating	9,559,460	4,183,961	43.8%	11,731,140	3,024,827	25.8%	12,664,258	6,121,892	48.3%	16,690,143	6,578,214	39.4%	5,187,861	2,047,351	39.5%	
Public Works- Capital Outlay	-	-	0.0%	3,520,000	1,484,605	42.2%	7,999,500	2,069,457	25.9%	4,771,000	331,628	7.0%	-	-		
Parks, Recreation & Comm. Service:	17,392,621	7,015,042	40.3%	-	-		-	-		-	-		-	-		
Total Expenditures	\$ 82,696,543	\$ 36,967,313	44.7%	\$ 15,251,140	\$ 4,509,432	29.6%	\$ 20,663,758	\$ 8,191,349	39.6%	\$ 21,461,143	\$ 6,909,842	32.2%	\$ 5,187,861	\$ 2,047,351	39.5%	

**City of Evanston
General Fund
As of June 30, 2012**

	FY 2011 Budget Adopted	FY 2011 Audited Actual	FY 2012 Budget Amended	FY 2012 YTD Actual
Tax - Property	\$ 16,516,200	\$ 16,235,517	\$ 12,296,386	\$ 6,854,652
Tax - State Use	677,877	921,494	1,091,215	504,792
Tax - Sales Tax - Basic	7,300,000	7,671,007	9,209,455	4,173,490
Tax - Sales Tax - Home Rule	4,552,968	4,902,429	5,997,020	2,622,843
Tax - Auto Rental	29,155	34,004	36,445	18,231
Tax - Athletic Contest	550,000	718,538	700,000	-
Tax - State Income	4,635,565	4,924,177	5,853,839	3,581,018
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,358,266	3,069,806	1,434,768
Tax - Natural Gas Utility	1,385,130	871,281	1,583,000	617,299
Tax - Natural Gas Use - Home Rule	709,044	539,228	869,000	407,173
Tax - Cigarette	295,284	301,219	485,000	142,495
Tax - Evanston Motor Fuel	550,378	481,751	761,587	317,891
Tax - Liquor	1,623,754	1,857,121	2,070,063	1,080,467
Tax - Parking	1,800,000	1,942,347	2,160,000	1,140,135
Tax - Personal Property Replacement	441,166	438,324	626,300	270,436
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	936,916
Tax - Telecommunications	2,691,834	2,607,013	3,150,200	1,917,820
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	620,439
License Fees - Other	814,720	900,475	1,045,382	405,899
Permit Fees - Building	2,500,000	1,834,961	2,500,000	1,237,414
Permit Fees - Other	1,086,400	1,142,828	1,184,788	917,133
Other Fees	1,092,617	847,241	1,324,350	932,371
Fines and Forfeiture Revenue	3,806,864	3,279,785	4,721,639	1,808,147
Charges for Services Revenue	6,048,402	6,184,831	7,853,023	4,583,630
Intergovernmental Revenue	802,239	795,336	669,897	344,508
Other Revenue	1,575,183	809,498	1,216,983	580,418
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	3,838,778
Interest Income	12,000	767,335	12,000	2,904
Total Revenue	73,873,482	73,969,578	82,700,787	41,292,067
Legislative	523,131	516,342	616,033	276,537
City Administration	1,675,952	1,363,079	1,856,258	676,160
Law Department	828,120	821,667	999,107	441,741
Administrative Services Department	8,206,488	7,297,540	8,643,197	3,839,399
Community and Economic Development	2,824,205	2,616,811	3,148,339	1,406,425
Police Department	20,263,642	20,444,887	24,752,938	11,785,417
Fire & Life Safety Services Department	11,192,783	11,019,489	13,314,621	6,271,770
Health Department	2,135,313	1,991,209	2,413,969	1,070,861
Public Works Department	6,862,268	6,426,231	9,559,460	4,183,961
Library (Note 1)	3,708,359	3,695,279	-	-
Parks, Recreation & Community Services	15,653,221	15,436,525	17,392,621	7,015,042
Transfer to Capital Improvement Fund	-	-	1,250,000	-
Transfer to Equipment Replacement Fund	-	-	500,000	-
Total Expenditures	73,873,482	71,629,059	84,446,543	36,967,313
Net Surplus (Deficit)	\$ -	\$ 2,340,519	\$ (1,745,756)	\$ 4,324,754
Beginning Unrestricted Fund Balance (Note 2)		22,003,752		18,393,169
Adjustment to GAAP Basis of Accounting		<u>(5,951,102)</u>		<u>-</u>
Total Ending Fund Balance		\$ 18,393,169		\$ 22,717,923
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>18,393,169</u>		
Total Ending Fund Balance		<u>18,393,169</u>		

Note 1: The Library is budgeted as a separate fund in FY 2012.

Note 2: Unrestricted fund balance includes amounts designated for compensated absences and IMRF.

City of Evanston
Library Fund*
As of June 30, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Revenue By Source				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 76,358
Library Material Replacement	-	-	12,500	6,144
Copy Machine Charges	-	-	20,000	10,194
Meeting Room Fees	-	-	10,000	2,931
Non-resident Cards	-	-	2,460	615
North Branch Rental Income	-	-	47,325	29,643
State Per Capita Grant	-	-	75,900	76,385
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	19,076
Allocation - Property Taxes	-	-	<u>4,253,214</u>	<u>2,732,903</u>
Total Revenues	-	-	4,649,599	2,954,249
Expenditures				
Youth Services	-	-	800,390	370,783
Adult Services	-	-	1,579,231	690,980
Circulation	-	-	589,769	278,202
North Branch	-	-	203,336	88,449
Technical Services	-	-	473,306	202,115
Maintenance	-	-	491,375	196,824
Administration	-	-	<u>512,192</u>	<u>219,694</u>
Total Expenditures	-	-	4,649,599	2,047,047
Net Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	\$ 907,202
Beginning Fund Balance		-		-
Ending Fund Balance		<u>-</u>		<u>907,202</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u><u>-</u></u>		

*The Library is budgeted as a separate fund in FY 2012. In prior fiscal years, the Library was a department in the General Fund.

City of Evanston
Homelessness Prevention & Rapid Re-Housing Program
As of June 30, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 83,648
Total Revenue	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>83,648</u>
HPRP Administration	27,000	18,522	-	-
Program Activities	<u>261,460</u>	<u>177,421</u>	<u>80,000</u>	<u>83,648</u>
Total Expenditures	<u>288,460</u>	<u>195,943</u>	<u>80,000</u>	<u>83,648</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ -</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>-</u>		

City of Evanston
Neighborhood Stabilization Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 5,409,752	\$ 5,699,363	\$ 2,938,149
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>
Total Revenue	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>2,938,149</u>
Development Activities	7,985,000	5,083,230	6,771,363	2,617,016
Administration	124,345	324,612	338,749	152,352
Transfer to Debt Service	-	1,910	3,616	1,808
Transfer to Insurance	-	-	15,635	7,818
Transfer to General Fund	<u>278,000</u>	<u>-</u>	<u>320,000</u>	<u>61,650</u>
Total Expenditures	<u>8,387,345</u>	<u>5,409,752</u>	<u>7,449,363</u>	<u>2,840,644</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 97,505</u>
Beginning Fund Balance		-		-
Ending Fund Balance		<u>\$ -</u>		<u>\$ 97,505</u>

Audited FY 2011 Ending Fund Balance Composition

Restricted for Fund Activities	-
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>-</u>

City of Evanston
Motor Fuel Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
State Allotment	\$ 1,900,000	\$ 2,195,972	\$ 1,900,000	\$ 919,222
Investment Earnings	2,000	615	2,000	429
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>1,902,000</u>	<u>2,196,587</u>	<u>1,902,000</u>	<u>919,651</u>
Sheridan Rd./ Isabella St. Project (JT with Wilmette)	-	-	-	-
Street Resurfacing (2009)	-	-	-	-
Street Resurfacing (2010)	-	-	-	-
Street Resurfacing (2011)	1,200,000	980,941	1,400,000	142,070
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	66,364
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>352,132</u>
Total Expenditures	<u>1,897,492</u>	<u>1,678,433</u>	<u>2,236,990</u>	<u>560,565</u>
Net Surplus (Deficit)	<u>\$ 4,508</u>	<u>\$ 518,154</u>	<u>\$ (334,990)</u>	<u>\$ 359,086</u>
Beginning Fund Balance		682,090		1,200,244
Ending Fund Balance		<u>\$ 1,200,244</u>		<u>\$ 1,559,330</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,200,244		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,200,244</u>		

City of Evanston
E911 Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 511,586	\$ 617,400	\$ 301,346
Wireless Surcharge Revenue	340,000	383,844	416,160	152,906
Interest Income	750	296	1,000	328
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>865,750</u>	<u>895,726</u>	<u>1,034,560</u>	<u>454,580</u>
Operating Expense	778,737	689,784	847,415	375,199
Transfer to General Fund	125,868	125,868	125,950	62,975
Transfer to Insurance Fund		-	95,095	47,547
Transfer to Debt Service Fund		-	10,385	5,193
Capital Replacement	<u>229,353</u>	<u>164,146</u>	<u>188,000</u>	<u>37,556</u>
Total Expenditures	<u>1,133,958</u>	<u>979,798</u>	<u>1,266,845</u>	<u>528,470</u>
Net Surplus (Deficit)	<u>\$ (268,208)</u>	<u>\$ (84,072)</u>	<u>\$ (232,285)</u>	<u>\$ (73,890)</u>

Beginning Fund Balance	1,394,832	1,310,760
Ending Fund Balance	<u>\$ 1,310,760</u>	<u>\$ 1,236,870</u>

Audited FY 2011 Ending Fund Balance Composition

Restricted for Fund Activities	1,310,758
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>1,310,758</u>

City of Evanston
Special Service Area #4 Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 214,614	\$ 398,000	\$ 210,297
Investment Income	<u>-</u>	<u>30</u>	<u>-</u>	<u>5</u>
Total Revenues	<u>378,000</u>	<u>214,644</u>	<u>398,000</u>	<u>210,302</u>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>199,000</u>
Total Expenditures	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>199,000</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ (173,356)</u>	<u>\$ -</u>	<u>\$ 11,302</u>
Beginning Fund Balance		112,325		(61,031)
Ending Fund Balance		<u>\$ (61,031)</u>		<u>\$ (49,729)</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(61,031)</u>		
Total Ending Fund Balance		<u>(61,031)</u>		

City of Evanston
CDBG Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,754,755	\$ 1,490,500	\$ 1,051,912
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	-	140,000	68,882
Miscellaneous	<u>-</u>	<u>5,302</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>2,140,180</u>	<u>1,760,057</u>	<u>1,696,193</u>	<u>1,120,794</u>
CDBG Administration/Planning	308,367	337,872	232,382	77,758
Development Activities	1,016,894	1,418,095	432,000	215,673
Capital Projects	-	-	255,000	-
Transfers to Debt Service	-	4,090	-	-
Transfers to General Fund	<u>772,000</u>	<u>-</u>	<u>776,811</u>	<u>386,088</u>
Total Expenditures	<u>2,097,261</u>	<u>1,760,057</u>	<u>1,696,193</u>	<u>679,519</u>
Net Surplus (Deficit)	<u>\$ 42,919</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 441,275</u>
Beginning Fund Balance		422,799		422,799
Ending Fund Balance		<u>\$ 422,799</u>		<u>\$ 864,074</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		422,799		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>422,799</u>		

City of Evanston
CDBG Loan Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 4,800	\$ -	\$ 120,889
Program Income	9,000	-	9,000	68,126
Interest Income	<u>-</u>	<u>1,018</u>	<u>-</u>	<u>110</u>
Total Revenues	<u>9,000</u>	<u>5,818</u>	<u>9,000</u>	<u>189,125</u>
Program Expenses	20,000	8,460	20,000	109,295
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>20,000</u>	<u>8,460</u>	<u>20,000</u>	<u>109,295</u>
Net Surplus (Deficit)	<u>\$ (11,000)</u>	<u>\$ (2,642)</u>	<u>\$ (11,000)</u>	<u>\$ 79,830</u>
Beginning Fund Balance		2,004,722		2,002,080
Ending Fund Balance		<u>\$ 2,002,080</u>		<u>\$ 2,081,910</u>

Audited FY 2011 Ending Fund Balance Composition

Restricted for Fund Activities	2,002,080
Committed	-
Assigned / Unassigned	<u>-</u>
Total Ending Fund Balance	<u>2,002,080</u>

City of Evanston
Economic Development Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,440,739	\$ 1,600,000	\$ 460,686
Amusement Tax	300,000	241,767	300,000	114,386
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>199</u>
Total Revenues	<u>1,658,000</u>	<u>1,682,685</u>	<u>1,956,500</u>	<u>575,271</u>
Economic Development Activities	1,640,247	1,541,021	1,802,825	500,854
Capital Projects	-	-	160,000	-
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	6,376
Transfer to Insurance	-	-	75,334	37,667
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>226,354</u>
Total Expenditures	<u>2,017,503</u>	<u>1,918,277</u>	<u>2,503,618</u>	<u>771,251</u>
Net Surplus (Deficit)	<u>\$ (359,503)</u>	<u>\$ (235,592)</u>	<u>\$ (547,118)</u>	<u>\$ (195,980)</u>
Beginning Fund Balance		2,423,201		2,187,609
Ending Fund Balance		<u>\$ 2,187,609</u>		<u>\$ 1,991,629</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		805,575		
Assigned / Unassigned		<u>1,382,034</u>		
Total Ending Fund Balance		<u>2,187,609</u>		

City of Evanston
 Neighborhood Improvement Fund
 As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Taxes	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Transfers From Other Funds	-	-	-	-
Interest Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Program Expenses	50,000	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Net Surplus (Deficit)	<u>\$ (30,000)</u>	<u>\$ 20,000</u>	<u>\$ (30,000)</u>	<u>\$ -</u>
Beginning Fund Balance		89,915		109,915
Ending Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		109,915		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>109,915</u>		

City of Evanston
Home Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 175,068	\$ 500,000	\$ 291,943
Interest Income		\$ 6,030		
Program Income	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>13,692</u>
Total Revenues	<u>570,000</u>	<u>181,098</u>	<u>510,000</u>	<u>305,635</u>
Home Administration/Planning	56,000	-	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	97,011	604,000	184,557
Transfers to General Fund	<u>56,400</u>	<u>-</u>	<u>59,958</u>	<u>24,390</u>
Total Expenditures	<u>570,000</u>	<u>97,011</u>	<u>663,958</u>	<u>208,947</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ 84,087</u>	<u>\$ (153,958)</u>	<u>\$ 96,688</u>
Beginning Fund Balance		2,636,531		2,720,618
Ending Fund Balance		<u>\$ 2,720,618</u>		<u>\$ 2,817,306</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		2,720,618		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>2,720,618</u>		

City of Evanston
Affordable Housing Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Demolition Taxes	8,330	20,000	-	-
Developer Contributions	-	2,000	125,000	24,167
Rehab Repayments	20,000	-	-	-
Interest Income	1,000	245	125	225
Miscellaneous	\$ -	\$ 11,357	\$ -	\$ -
Total Revenues	<u>29,330</u>	<u>33,602</u>	<u>125,125</u>	<u>24,392</u>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	47,152	166,600	6,250
Transfers to General Fund	19,992	19,992	23,990	11,995
Miscellaneous	39,984	7,094	40,000	-
Total Expenditures	<u>268,226</u>	<u>74,238</u>	<u>230,590</u>	<u>18,245</u>
Net Surplus (Deficit)	<u>\$ (238,896)</u>	<u>\$ (40,636)</u>	<u>\$ (105,465)</u>	<u>\$ 6,147</u>
Beginning Fund Balance		2,299,153		2,258,517
Ending Fund Balance		<u>\$ 2,258,517</u>		<u>\$ 2,264,664</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		2,258,517		
Committed		-		
Assigned / Unassigned		-		
Total Ending Fund Balance		<u>2,258,517</u>		

City of Evanston
Washington National TIF Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 3,326,012	\$ 5,073,000	\$ 2,844,692
Interest Income	<u>25,000</u>	<u>6,708</u>	<u>25,000</u>	<u>7,948</u>
Total Revenue	<u>4,825,000</u>	<u>3,332,720</u>	<u>5,098,000</u>	<u>2,852,640</u>
Series 1997 Principal (refunded by 1999 & 2008D)	325,000	325,000	405,000	-
Series 1997 Interest (refunded by 1999 and 2008D)	128,200	118,200	100,650	50,325
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	85,068
Capital Improvements	773,715	-	2,536,000	425,000
Contractual Services	125,000	113,212	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	1,938,363
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>162,500</u>
Total Expenditures	<u>5,096,551</u>	<u>4,301,048</u>	<u>8,578,376</u>	<u>2,661,256</u>
Net Surplus (Deficit)	<u>\$ (271,551)</u>	<u>\$ (968,328)</u>	<u>\$ (3,480,376)</u>	<u>\$ 191,384</u>
Beginning Fund Balance		9,162,676		8,194,348
Ending Fund Balance		<u>\$ 8,194,348</u>		<u>\$ 8,385,732</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		8,194,348		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>8,194,348</u>		

City of Evanston
Special Service Area #5
As of June 30, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Taxes	\$ 428,756	\$ 263,566	\$ 428,756	\$ 235,411
Interest Income	<u>100</u>	<u>34</u>	<u>-</u>	<u>7</u>
Total Revenue	<u>428,856</u>	<u>263,600</u>	<u>428,756</u>	<u>235,418</u>
Series 2002C Bonds Principal	340,000	-	325,000	325,000
Series 2002C Bonds Interest	88,756	53,853	98,232	53,853
General Management Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>428,756</u>	<u>53,853</u>	<u>423,232</u>	<u>378,853</u>
Net Surplus (Deficit)	<u>\$ 100</u>	<u>\$ 209,747</u>	<u>\$ 5,524</u>	<u>\$ (143,435)</u>
Beginning Fund Balance		238,422		448,169
Ending Fund Balance		<u>\$ 448,169</u>		<u>\$ 304,734</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		448,169		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>448,169</u>		

City of Evanston
 SW II TIF (Howard Hartrey)
 As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 641,140	\$ 1,073,000	\$ 660,461
Interest Income	<u>5,000</u>	<u>1,826</u>	<u>5,000</u>	<u>5,969</u>
Total Revenue	<u>1,305,000</u>	<u>642,966</u>	<u>1,078,000</u>	<u>666,430</u>
1994 & 1996 Bonds Principal (refunded by 1999 and 2008D bonds)	570,000	570,000	605,000	-
1994 & 1996 Bonds Interest (refunded by 1999 and 2008D bonds)	141,804	141,058	109,603	54,801
Surplus Distribution to General Fund	-	-	1,300,000	1,000,000
Capital Projects	-	-	1,500,000	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>70,800</u>
Total Expenditures	<u>1,313,404</u>	<u>853,858</u>	<u>3,656,203</u>	<u>1,125,601</u>
Net Surplus (Deficit)	<u>\$ (8,404)</u>	<u>\$ (210,892)</u>	<u>\$ (2,578,203)</u>	<u>\$ (459,171)</u>
Beginning Fund Balance		5,211,765		5,000,873
Ending Fund Balance		<u>\$ 5,000,873</u>		<u>\$ 4,541,702</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		5,000,873		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>5,000,873</u>		

City of Evanston
Southwest TIF
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 212,489	\$ 470,000	\$ 255,091
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>5</u>
Total Revenue	<u>656,500</u>	<u>212,520</u>	<u>470,500</u>	<u>255,096</u>
Economic Development Activities	700,000	700,000	-	-
Capital Improvement Projects	-	-	580,000	-
Operating Transfer to General Fund	<u>24,100</u>	<u>24,100</u>	<u>28,920</u>	<u>14,460</u>
Total Expenditures	<u>724,100</u>	<u>724,100</u>	<u>608,920</u>	<u>14,460</u>
Net Surplus (Deficit)	<u>\$ (67,600)</u>	<u>\$ (511,580)</u>	<u>\$ (138,420)</u>	<u>\$ 240,636</u>
Beginning Fund Balance		397,497		(114,083)
Ending Fund Balance		<u>\$ (114,083)</u>		<u>\$ 126,553</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>(114,083)</u>		
Total Ending Fund Balance		<u>(114,083)</u>		

City of Evanston
Debt Service Fund
As of June 30, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Tax- Current	\$ 10,806,574	\$ 9,115,344	\$ 11,863,898	\$ 5,936,019
Bond Proceeds/Premium/ Discounts	-	152,637	-	-
Transfer from Other Funds - IMRF	871,528	727,560	755,846	377,923
Interest Income	1,000	1,637	1,500	20,249
Transfer from Special Assessment Fund	317,660	317,660	317,660	158,830
Total Revenue	11,996,762	10,314,838	12,938,904	6,493,021

Series 2002 C- Principal	-	-	660,000	675,000
Series 2002 C- Interest	117,400	63,547	96,044	63,546
Series 2003 B- Principal	-	2,780,000	-	-
Series 2003 B- Interest	46,623	59,832	-	-
Series 2004- Principal	735,000	815,000	760,000	-
Series 2004- Interest	533,250	558,450	506,250	262,925
Series 2004 B- Principal	1,210,000	1,535,000	1,630,000	-
Series 2004 B- Interest	145,494	253,200	195,640	97,819
Series 2005- Principal	525,000	545,000	730,000	-
Series 2005- Interest	721,500	740,800	700,500	359,500
Series 2006- Principal	75,000	125,000	80,000	-
Series 2006- Interest	454,620	467,220	451,582	231,079
Series 2006 B Bonds- Principal	302,063	-	35,000	-
Series 2006 B Bonds- Interest	-	302,063	604,126	302,063
Series 2007 - Principal	1,115,000	1,150,000	1,150,000	-
Series 2007 - Interest	626,520	663,239	598,958	317,138
Series 2008A - Principal	195,000	195,000	195,000	-
Series 2008A - Interest	138,162	138,163	132,313	66,156
Series 2008C - Principal	343,800	361,800	351,440	-
Series 2008C - Interest	398,044	418,884	387,730	204,015
Series 2008D - Principal	520,000	520,000	425,000	-
Series 2008D - Interest	47,874	47,874	93,554	46,777
Series 2010 A - Principal DSF	240,000	240,000	300,000	-
Series 2010 A - Interest DSF	190,138	190,138	185,337	92,669
Series 2010 B - Principal DSF	695,000	580,534	613,946	-
Series 2010 B - Interest DSF	176,528	147,453	141,648	70,824
Series 2011 A - Principal DSF	-	-	1,081,678	-
Series 2011 A - Interest DSF	-	-	630,961	394,350
Series 2004- Principal SAF	80,000	-	85,000	-
Series 2004- Interest SAF	25,200	-	19,600	-
Series 2005- Principal SAF	20,000	-	20,000	-
Series 2005- Interest SAF	19,300	-	18,500	-
Series 2006- Principal SAF	50,000	-	50,000	-
Series 2006- Interest SAF	12,600	-	10,576	-
Series 2007 - Principal SAF	35,000	-	35,000	-
Series 2007 - Interest SAF	36,720	-	35,320	-
Series 2008C - Principal SAF	18,000	-	18,400	-
Series 2008C - Interest SAF	20,840	-	20,300	-
General Management and Support	5,000	17,529	5,000	-
Bond Issuance Costs	75,000	-	60,000	-
Net of Transfers	-	-	-	-
Fiscal Agent Fees	8,000	79,156	8,000	3,050
Total Expenditures	9,957,676	12,994,882	13,122,403	3,186,911

Net Surplus (Deficit) \$ 2,039,086 \$ (2,680,044) \$ (183,499) \$ 3,306,110

Beginning Fund Balance	5,309,064	2,629,020
Ending Fund Balance	<u>\$ 2,629,020</u>	<u>\$ 5,935,130</u>

Audited FY 2011 Ending Fund Balance Composition

Restricted for Fund Activities	2,629,020
Committed	-
Assigned / Unassigned	-
Total Ending Fund Balance	<u><u>2,629,020</u></u>

City of Evanston
Howard Ridge TIF
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 479,036	\$ 862,000	\$ 331,204
Interest Income	400	100	400	72
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>689,400</u>	<u>496,754</u>	<u>862,400</u>	<u>331,276</u>
General Management Support	-	-	-	-
Economic Dev. Projects		27,551	300,000	-
Capital Improvements		-	900,000	1,066
Developer Agreement Payments		-	668,836	256,230
Repayments to Econ. Dev. Fund		-	48,500	-
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>60,200</u>
Total Expenditures	<u>120,400</u>	<u>147,951</u>	<u>2,037,736</u>	<u>317,496</u>
Net Surplus (Deficit)	<u>\$ 569,000</u>	<u>\$ 348,803</u>	<u>\$ (1,175,336)</u>	<u>\$ 13,780</u>
Beginning Fund Balance		751,950		1,100,753
Ending Fund Balance		<u>\$ 1,100,753</u>		<u>\$ 1,114,533</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,100,753		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,100,753</u>		

City of Evanston
West Evanston TIF
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 352,740	\$ 605,000	\$ 262,638
Bond Proceeds	-	-	2,270,000	-
Interest Income	<u>1,000</u>	<u>2,285</u>	<u>1,000</u>	<u>322</u>
Total Revenue	<u>581,000</u>	<u>355,025</u>	<u>2,876,000</u>	<u>262,960</u>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	40,348
Transfers to General Fund	50,000	50,000	60,000	30,000
Capital Projects	<u>490,000</u>	<u>63,875</u>	<u>2,270,000</u>	<u>208,195</u>
Total Expenditures	<u>540,000</u>	<u>113,875</u>	<u>4,020,000</u>	<u>278,543</u>
Net Surplus (Deficit)	<u>\$ 41,000</u>	<u>\$ 241,150</u>	<u>\$ (1,144,000)</u>	<u>\$ (15,583)</u>
Beginning Fund Balance		1,254,443		1,495,593
Ending Fund Balance		<u>\$ 1,495,593</u>		<u>\$ 1,480,010</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		1,495,593		
Committed		-		
Assigned / Unassigned		<u>-</u>		
Total Ending Fund Balance		<u>1,495,593</u>		

City of Evanston
Capital Improvement Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 3,900,000	\$ -
Grants	4,231,473	216,225	3,168,000	173,109
Private Contributions	575,000	-	1,301,200	-
General Fund Allocation	-	-	1,250,000	-
Miscellaneous	149,000	547,000	-	-
Interest Income	-	17,546	-	7,253
Total Revenue	<u>10,033,973</u>	<u>5,958,310</u>	<u>9,619,200</u>	<u>180,362</u>
Administration	95,680	723,428	-	7,355
Capital Outlay (includes prior year rollovers)	13,014,138	5,091,436	14,175,358	672,435
Interfund Transfers Out	300,000	302,130	475,000	237,500
Total Expenditures	<u>13,409,818</u>	<u>6,116,994</u>	<u>14,650,358</u>	<u>917,290</u>
Net Surplus (Deficit)	<u>\$ (3,375,845)</u>	<u>\$ (158,684)</u>	<u>\$ (5,031,158)</u>	<u>\$ (736,928)</u>
Beginning Fund Balance		5,905,344		5,746,660
Ending Fund Balance		<u>\$ 5,746,660</u>		<u>\$ 5,009,732</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed / Assigned		5,746,660		
Unassigned		-		
Total Ending Fund Balance		<u>5,746,660</u>		

City of Evanston
Special Assessment Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 235,028	\$ 300,000	\$ 176,189
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>2,881</u>
Total Revenue	<u>575,000</u>	<u>242,715</u>	<u>310,000</u>	<u>179,070</u>
Transfer to Debt Service Fund	317,659	317,659	317,660	158,830
Capital Outlay	<u>1,575,000</u>	<u>740,122</u>	<u>1,155,000</u>	<u>1,425</u>
Total Expenditures	<u>1,892,659</u>	<u>1,057,781</u>	<u>1,472,660</u>	<u>160,255</u>
Net Surplus (Deficit)	<u>\$ (1,317,659)</u>	<u>\$ (815,066)</u>	<u>\$ (1,162,660)</u>	<u>\$ 18,815</u>
Beginning Fund Balance		3,759,955		2,944,889
Ending Fund Balance		<u>\$ 2,944,889</u>		<u>\$ 2,963,704</u>
Audited FY 2011 Ending Fund Balance Composition				
Restricted for Fund Activities		-		
Committed		-		
Assigned / Unassigned		<u>2,944,889</u>		
Total Ending Fund Balance		<u>2,944,889</u>		

City of Evanston
Parking Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,317,592	\$ 2,870,000	\$ 1,573,071
Church Street Garage Operations	583,333	539,895	767,092	293,651
Maple Avenue Garage Operations	1,138,711	898,492	1,151,800	658,749
Sherman Avenue Garage Operations	1,331,134	1,162,225	1,356,275	757,650
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	2,363,363
Interest Income	34,900	7,432	15,070	7,031
Miscellaneous Revenue	-	128,966	11,400	2,000
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
Total Revenue	<u>10,301,593</u>	<u>8,474,238</u>	<u>12,082,367</u>	<u>5,655,515</u>
7005 - Parking System Administration	743,677	811,324	655,747	315,992
7015 - Parking Lots and Meters	799,498	701,477	1,584,510	324,711
7025 - Church Street Self Park	674,084	360,574	608,255	226,266
7030 - Church Street Debt Payments	133,030	169,336	173,126	24,062
7035 - Church / Chicago Garage Debt Payments	-	(124,573)	-	-
7036 - Sherman Avenue Garage	5,324,706	2,617,785	5,772,432	1,048,857
7037 - Maple Avenue Garage	1,680,189	1,446,950	1,736,960	482,399
Transfer to Insurance Fund	-	-	503,877	251,939
Transfer to General Fund	-	-	644,242	322,121
Transfer to Fleet	-	-	21,991	10,996
Transfer to Equipment Replacement	-	-	30,000	15,000
7039 - Parking Debt	-	3,000	-	2,484
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	1,484,605
Total Expenditures	<u>13,401,024</u>	<u>6,789,114</u>	<u>15,251,140</u>	<u>4,509,432</u>
Net Surplus (Deficit)	<u>\$ (3,099,431)</u>	<u>\$ 1,685,124</u>	<u>\$ (3,168,773)</u>	<u>\$ 1,146,083</u>
Further Operating Expense Breakdown:				
7015 Parking Meter Activities	762,846	701,477	1,547,858	324,711
7015 Parking Meter Depreciation	36,652	-	36,652	-
SUBTOTAL	<u>799,498</u>	<u>701,477</u>	<u>1,584,510</u>	<u>324,711</u>
7025- Church Garage Activities	494,156	360,574	428,327	226,266
7025- Church Garage Depreciation	179,928	-	179,928	-
SUBTOTAL	<u>674,084</u>	<u>360,574</u>	<u>608,255</u>	<u>226,266</u>
7036 Sherman Garage Activities	1,199,756	(632,215)	1,194,182	1,048,857
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
SUBTOTAL	<u>5,324,706</u>	<u>2,617,785</u>	<u>5,772,432</u>	<u>1,048,857</u>
7037 Maple Garage Activities	1,013,991	1,446,950	1,070,762	482,399
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
SUBTOTAL	<u>1,680,189</u>	<u>1,446,950</u>	<u>1,736,960</u>	<u>482,399</u>
Beginning Unrestricted Fund Balance		22,046,297		15,196,441
Reclassification from Fund Balance to Capital Assets		(8,534,980)		
Ending Unrestricted Fund Balance		<u>\$ 15,196,441</u>		<u>\$ 16,342,524</u>

City of Evanston
Water Fund
As of June 30, 2012

	FY 2011 Adopted Budget	FY 2011 Audited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Evanston	\$ 4,647,499	\$ 4,751,615	\$ 5,600,000	\$ 2,964,914
Skokie	2,286,500	2,304,066	2,800,000	1,457,018
Northwest Commission	3,570,300	3,710,581	4,414,000	2,270,291
Cross Connection Control Fees	80,000	91,480	91,000	105
Investment Earnings	9,996	6,569	2,500	5,463
Debt Proceeds	3,340,000	-	4,800,000	-
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	61,526	35,000	39,060
Fees and Outside Work	66,640	94,184	80,000	109,989
Grants	350,000	580,995	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	23,521
Property Sales and Rentals	193,388	657,329	203,057	78,583
Misc Revenue	-	73,102	-	15
Total Revenue	<u>14,629,303</u>	<u>12,375,102</u>	<u>18,768,057</u>	<u>7,211,459</u>
General Support	681,872	2,011,130	832,838	428,774
Pumping	2,270,869	1,978,311	2,368,467	982,371
Filtration	2,138,628	1,923,780	2,563,022	1,301,218
Distribution	1,260,167	988,315	1,464,106	517,991
Meter Maintenance	320,115	269,115	313,840	150,610
Other Operating Expenses	219,791	162,344	285,530	95,839
Debt Service	82,542	100,087	944,157	732,693
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	37,736	162,500	34,094
Capital Improvements	7,670,000	-	7,837,000	2,035,363
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	1,678,150
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	234,246
Total Expense	<u>17,887,642</u>	<u>10,598,976</u>	<u>20,663,758</u>	<u>8,191,349</u>
Net Surplus (Deficit)	<u>\$ (3,258,339)</u>	<u>\$ 1,776,126</u>	<u>\$ (1,895,701)</u>	<u>\$ (979,890)</u>
Beginning Unrestricted Fund Balance		6,133,887		8,246,988
Reclassification from Fund Balance to Capital Assets		336,975		
Ending Unrestricted Fund Balance		<u>\$ 8,246,988</u>		<u>\$ 7,267,098</u>

City of Evanston
Sewer Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,339,113	\$ 12,908,000	\$ 6,834,279
Debt Proceeds	8,687,475	8,099,352	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	1,542
Miscellaneous	89,586	37,488	91,236	-
Total Revenue	<u>19,711,393</u>	<u>19,478,047</u>	<u>22,000,236</u>	<u>6,835,821</u>
Sewer Operations	1,673,727	4,252,569	1,869,650	730,512
Other Operating Expenses	21,000	23,305	48,100	2,100
Interfund Transfers Out - General Fund	446,657	446,658	142,200	71,100
Interfund Transfers Out - Insurance Fund	-	-	269,988	134,994
Capital Outlay	12,000	10,973	18,000	13,275
Capital Improvement Account	687,475	24,218	4,753,000	318,353
Depreciation	-	-	-	-
Debt Service	14,215,356	2,362,727	14,242,990	5,639,508
Transfer to Debt Service	-	-	117,215	-
Total Expenses	<u>17,056,215</u>	<u>7,120,450</u>	<u>21,461,143</u>	<u>6,909,842</u>
Net Surplus (Deficit)	<u>\$ 2,655,178</u>	<u>\$ 12,357,597</u>	<u>\$ 539,093</u>	<u>\$ (74,021)</u>
Beginning Unrestricted Fund Balance		(889,063)		3,513,271
Reclassification from Fund Balance to Capital Assets		(7,955,263)		
Ending Unrestricted Fund Balance		<u>\$ 3,513,271</u>		<u>\$ 3,439,250</u>

City of Evanston
Solid Waste
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 623,017
Solid Waste Franchise Fees	141,610	148,773	175,000	85,524
SWANCC Recycling Incentive	124,950	283,870	140,000	45,554
Recycling Service Charge	1,826,269	1,943,468	2,954,033	1,445,488
Sanitation Service Charge Penalty	16,660	34,887	30,000	23,368
Special Pickup Fees	100,000	69,897	100,000	20,443
State Recycling Grant	45,000	139,774	-	1,500
Trash Cart Sales	15,000	39,058	15,000	21,969
Yard Waste Fees	<u>680,000</u>	<u>240,454</u>	<u>350,000</u>	<u>37,790</u>
Total Revenue	<u>2,949,489</u>	<u>2,900,181</u>	<u>5,010,000</u>	<u>2,304,653</u>
Refuse Collection & Disposal	1,975,110	2,979,100	3,077,218	1,329,829
Residential Recycling Collection	960,841	814,397	1,360,393	517,464
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>200,058</u>
Total Expense	<u>3,967,285</u>	<u>4,471,892</u>	<u>5,187,861</u>	<u>2,047,351</u>
Net Surplus (Deficit)	<u>\$ (1,017,796)</u>	<u>\$ (1,571,711)</u>	<u>\$ (177,861)</u>	<u>257,302</u>
Beginning Unrestricted Fund Balance		-		(1,571,711)
Ending Unrestricted Fund Balance		<u>\$ (1,571,711)</u>		<u>(1,314,409)</u>

City of Evanston
Fleet Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ 2,877,885	\$ 2,877,887	\$ 2,457,356	\$ 1,228,678
Library Fund	-	-	2,381	1,191
Parking Fund	24,740	24,740	21,992	10,996
Water Fund	162,518	162,518	122,751	61,376
Sewer Fund	254,482	254,484	177,729	88,865
Solid Waste Fund	396,000	395,999	298,071	149,036
Sale of Surplus Property	350,000	85,109	75,000	52,458
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	23,729
Interest Income	4,165	273	4,165	302
Total Revenues	<u>4,094,588</u>	<u>4,103,728</u>	<u>3,204,234</u>	<u>1,616,631</u>
General Support	236,857	1,304,541	284,571	106,580
Major Maintenance	2,934,771	2,517,585	3,211,873	1,279,055
Transfer to Equipment Repl. Fund	-	-	2,222,069	1,111,035
Capital Outlay	1,933,320	35,219	-	2,896
Total Expenditures	<u>5,104,948</u>	<u>3,857,345</u>	<u>5,718,513</u>	<u>2,499,566</u>
Net Surplus (Deficit)	<u>\$ (1,010,360)</u>	<u>\$ 246,383</u>	<u>\$ (2,514,279)</u>	<u>\$ (882,935)</u>
Beginning Fund Balance		2,393,958		1,639,611
Reclassification from Fund Balance to Capital Assets		(1,000,730)		
Ending Fund Balance		<u>\$ 1,639,611</u>		<u>\$ 756,676</u>

City of Evanston
Equipment Replacement Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Amended <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,742,590	\$ 621,295
Library Fund	-	-	1,700	850
Parking Fund	-	-	30,000	15,000
Water Fund	-	-	72,275	-
Sewer Fund	-	-	127,650	-
Solid Waste Fund	-	-	177,131	88,566
Miscellaneous Revenue	-	-	-	10,903
Sale of Surplus Property	-	-	210,217	-
Transfer from Fleet Fund	-	-	2,222,069	1,111,035
Total Revenues	<u>-</u>	<u>-</u>	<u>4,583,632</u>	<u>1,847,649</u>
Capital Outlay	-	-	3,500,000	912,862
Capital Leases	-	-	50,000	1,804
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,550,000</u>	<u>914,666</u>
Net Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,033,632</u>	<u>\$ 932,983</u>
Beginning Fund Balance		\$ -		\$ -
Ending Fund Balance		<u><u>\$ -</u></u>		<u><u>\$ 932,983</u></u>

City of Evanston
Insurance Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Admin Contribution- General	105,624	\$ 98,582	\$ 121,207	\$ 60,603
General Admin Contribution- E911	775	775	930	465
General Admin Contribution- CDBG	775	775	930	465
General Admin Contribution- E.D.	775	775	930	465
General Admin Contribution- Parking	14,193	14,193	17,032	8,516
General Admin Contribution- Water Fund	20,793	20,793	24,962	12,481
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	7,192
Liability/Property Contribution- General	792,266	739,448	909,150	454,575
Liability/Property Contribution- E911	5,810	5,810	6,972	3,486
Liability/Property Contribution- CDBG	5,810	5,810	6,972	3,486
Liability/Property Contribution- E.D.	5,810	5,810	6,972	3,486
Liability/Property Contribution- Parking	106,442	106,442	127,731	63,866
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	93,605
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	53,943
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	622,430
Workers' Comp Contribution- Library Fund	-	-	5,898	2,949
Workers' Comp Contribution- E911	7,955	7,955	9,546	4,773
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	4,773
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	4,773
Workers' Comp Contribution- Parking	145,738	145,738	174,886	87,443
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	128,161
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	73,858
Subrogation Proceeds	83,300	77,363	83,300	87,377
Investment Income	41,650	823	41,650	347
Workers Comp & Liability - Subtotal	3,032,983	2,855,481	3,516,536	1,783,518
Health Insurance Chargebacks- General	8,124,110	7,947,664	7,602,935	3,801,468
Health Insurance Chargebacks - Library	-	-	308,920	154,460
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	7,818
Health Insurance Chargebacks- E911	74,836	74,836	77,647	38,823
Health Insurance Chargebacks- CDBG	19,137	19,138	10,780	5,390
Health Insurance Chargebacks- E.D. Fund	36,576	36,576	57,886	28,943
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	92,114
Health Insurance Chargebacks- Water	523,267	537,497	561,211	280,606
Health Insurance Chargebacks- Sewer	142,501	142,502	140,199	70,100
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	79,289
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	98,136
Retiree Health Insurance Contributions	1,695,988	1,429,614	1,903,503	807,160
Employee Health Insurance Contributions	1,200,000	1,244,736	1,209,056	701,137
One Time IPBC Distribution	-	-	200,000	-
Health & Life insurance - Subtotal	12,242,148	11,858,304	12,626,849	6,165,444
Total Revenues	15,275,131	14,713,785	16,143,385	7,948,962

City of Evanston
Insurance Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	241,733	354,104	165,016
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	512,429	350,000	177,050
Liability Settlement Payments	300,000	250,290	400,000	15,785
Workers' Comp Insurance Premiums	120,000	81,437	114,400	102,014
Workers' Comp Legal Fees	71,000	56,692	60,000	35,851
Workers' Comp Medical Payments	900,000	781,652	850,000	290,785
Workers' Comp Settlement Payments	833,000	652,848	700,000	417,942
Workers' Comp TPA Pymts (non specific)	108,750	125,458	145,000	24,167
Workers' Comp TTD Pymts (non sworn)	<u>249,000</u>	<u>85,822</u>	<u>140,000</u>	<u>66,073</u>
Workers' Comp & Liability - Subtotal	3,400,103	3,161,195	3,583,504	1,707,116
General Administration & Support	-	2,556	98,878	7,368
Health Insurance Premiums	11,138,960	12,679,229	13,005,609	6,480,347
Health Insurance Opt Out Payments	<u>64,974</u>	<u>58,080</u>	<u>78,000</u>	<u>34,144</u>
Health & Life Insurance - Subtotal	11,203,934	12,739,865	13,182,487	6,521,859
Total Expenditures	<u>14,604,037</u>	<u>15,901,060</u>	<u>16,765,991</u>	<u>8,228,975</u>
Net Surplus (Deficit)	<u>\$ 671,094</u>	<u>\$ (1,187,275)</u>	<u>\$ (622,605)</u>	<u>\$ (280,013)</u>
Beginning Unrestricted Fund Balance		(4,937,497)		(6,124,772)
Ending Unrestricted Fund Balance		<u>\$ (6,124,772)</u>		<u>\$ (6,404,785)</u>

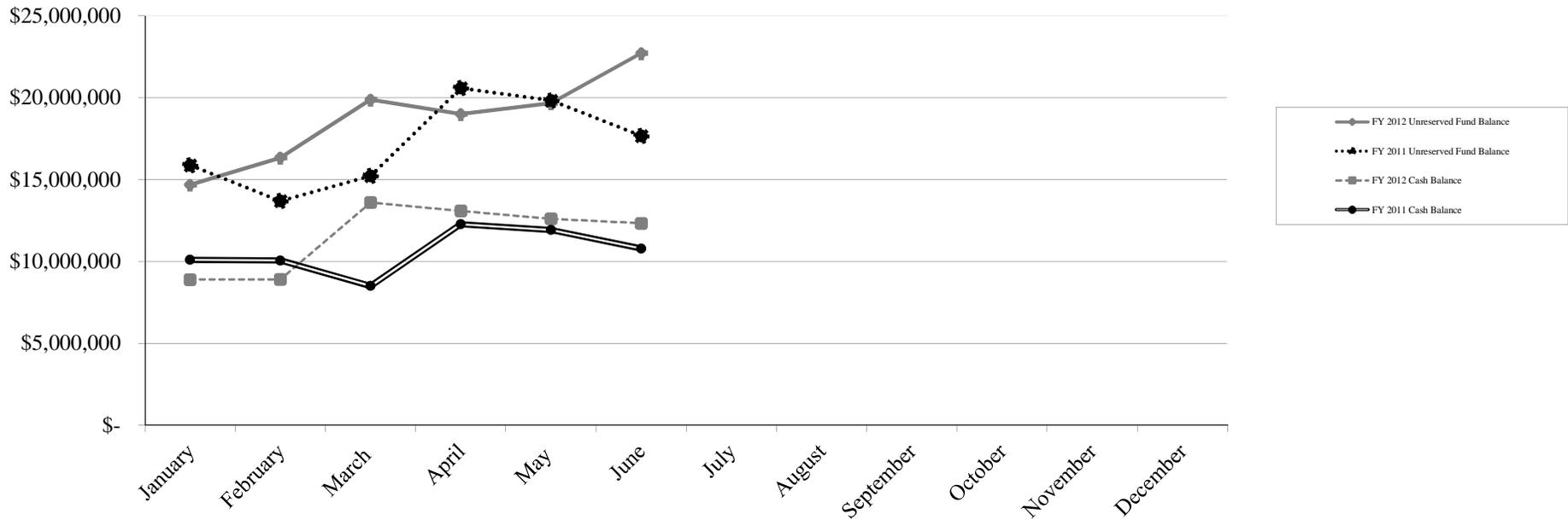
City of Evanston
Fire Pension Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 4,132,019	\$ 6,119,393	\$ 3,367,343
Personal Property Repl Tax	235,000	235,000	282,000	116,669
Interest on Investment	625,000	835,335	600,000	2,168
Participant Contributions	750,000	742,350	900,000	407,752
Unrealized Gain	-	443,976	-	-
Miscellaneous	-	134	-	-
Total Revenue	<u>8,523,759</u>	<u>6,388,814</u>	<u>7,901,393</u>	<u>3,893,932</u>
Administrative Expenses	170,000	245,164	154,000	58,434
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,695	4,700,000	2,370,555
Widows' Pensions	750,000	866,915	1,070,000	544,500
Disability Pensions	720,000	885,842	1,060,000	628,534
QUILDRO	18,000	61,399	75,000	38,496
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>5,158,000</u>	<u>5,854,015</u>	<u>7,109,000</u>	<u>3,640,519</u>
Net Surplus (Deficit)	<u>\$ 3,365,759</u>	<u>\$ 534,799</u>	<u>\$ 792,393</u>	<u>\$ 253,413</u>
Beg Net Assets held in Trust		54,358,822	54,893,621	54,893,621
End Net Assets held in Trust		<u>\$ 54,893,621</u>	<u>\$ 55,686,014</u>	<u>\$ 55,147,034</u>

City of Evanston
Police Pension Fund
As of June 30, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Audited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 5,095,397	\$ 8,196,751	\$ 4,128,738
Personal Property Repl Tax	270,833	270,833	325,000	135,460
Interest Income	1,420,000	2,268,478	1,600,000	471,613
Participant Contributions	1,153,600	1,149,735	1,385,000	644,582
Miscellaneous	-	69	-	100
Unrealized Gain / (Loss)	-	(1,208,517)	-	-
Total Revenue	<u>11,405,524</u>	<u>7,575,995</u>	<u>11,506,751</u>	<u>5,380,493</u>
Administrative Expenses	155,000	255,788	186,000	101,646
Retiree Pensions	5,750,000	5,802,426	7,250,000	3,612,985
Widow Pensions	512,500	675,909	818,000	432,946
Disability Pensions	437,500	571,045	625,000	324,828
Separation Refunds	-	128,188	-	65,415
QUILDRO	12,000	11,889	12,000	7,651
Reserve for Future Payments	-	-	-	-
Total Expenditures	<u>6,867,000</u>	<u>7,445,245</u>	<u>8,891,000</u>	<u>4,545,471</u>
Net Surplus (Deficit)	<u>\$ 4,538,524</u>	<u>\$ 130,750</u>	<u>\$ 2,615,751</u>	<u>\$ 835,022</u>
Beg Net Assets held in Trust		72,465,514	72,596,264	72,596,264
End Net Assets held in Trust		<u>\$ 72,596,264</u>	<u>\$ 75,212,015</u>	<u>\$ 73,431,286</u>

**City of Evanston General Fund
Comparison of Fund and Cash Balances
Fiscal Year 2012 vs Fiscal Year 2011**



	January	February	March	April	May	June	July	August	September	October	November	December
FY 2012 Unreserved Fund Balance	\$ 14,685,117	\$ 16,337,797	\$ 19,881,970	\$ 19,002,485	\$ 19,669,892	\$ 22,717,923						
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626	\$ 15,222,768	\$ 20,587,218	\$ 19,833,681	\$ 17,675,102						
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327	\$ 13,603,167	\$ 13,093,141	\$ 12,607,881	\$ 12,330,661						
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185	\$ 8,500,193	\$ 12,269,387	\$ 11,926,354	\$ 10,788,858						