



# Memorandum

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

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

Subject: February 2012 Monthly Financial Report

Date: April 6, 2012

Please find attached the unaudited financial statements as of February 29, 2012. 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	2/29/2012	2/29/2012
		2/29/2012	2/29/2012	2/29/2012	Unreserved	Cash
		<u>Revenue</u>	<u>Expenses</u>	<u>Net</u>	<u>Fund Bal</u>	<u>Balance*</u>
General	100	\$ 13,094,879	\$ 12,041,978	\$ 1,052,901	\$ 16,337,797	\$ 8,902,327
Library	185	573,317	634,615	(61,298)	(61,298)	194,161
HPRP	190	42,611	42,611	-	-	-
Neighborhood Stabilization	195	288,508	318,307	(29,799)	(27,538)	(29,798)
Motor Fuel	200	310,805	139,498	171,307	1,052,485	1,211,551
Emergency 911	205	165,024	134,076	30,948	1,340,916	1,177,136
SSA#4	210	28,879	99,500	(70,621)	31,127	(160,530)
CDBG	215	408,727	162,016	246,711	543,258	(102,838)
CDBG Loan	220	15,655	16,683	(1,028)	1,973,525	24,891
Economic Development	225	396,156	263,694	132,462	2,114,071	1,928,670
Neighborhood Improvement	235	-	-	-	109,915	109,915
Home	240	105,006	23,020	81,986	2,713,336	(15,966)
Affordable Housing	250	1,540	3,998	(2,458)	2,269,204	555,066
Washington National TIF	300	583,446	730,287	(146,841)	9,889,923	7,466,116
SSA#5	305	53,658	378,853	(325,195)	286,310	69,318
SW II TIF (Howard Hartrey)	310	2,124	23,600	(21,476)	5,550,894	4,979,397
Southwest TIF	315	7,799	4,820	2,979	127,828	(118,903)
Debt Service	320	1,740,250	1,040,859	699,391	942,647	1,735,467
Howard Ridge TIF	330	11,210	22,377	(11,167)	1,271,960	1,080,097
West Evanston TIF	335	74,836	10,000	64,836	1,699,655	1,485,722
Capital Improvement	415	28,075	90,191	(62,116)	3,362,274	3,501,727
Special Assessment	420	66,468	52,943	13,525	2,986,742	2,990,180
Parking	505	1,567,968	771,442	796,526	23,686,502	14,233,655
Water	510-513	2,323,518	2,162,248	161,270	8,012,498	8,588,320
Sewer	515	2,066,031	857,653	1,208,378	4,175,624	7,099,454
Solid Waste	520	717,796	472,992	244,804	(1,147,256)	(1,637,345)
Fleet	600	552,807	727,074	(174,267)	2,402,365	940,281
Equipment Replacement	601	628,909	-	628,909	628,909	628,909
Insurance	605	2,379,497	3,163,686	(784,189)	(4,978,127)	524,745
Total**		\$ 28,235,499	\$ 24,389,021	\$ 3,846,478	\$ 87,295,546	\$ 67,361,725

\*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 February 29, 2012 General Fund Revenues were \$13.1M or 16% of the budgeted amount. General Fund Expenditures were \$12M or 15% of the budgeted amount. The net surplus for the General Fund is \$1M. February represents the second month of the City of Evanston's 2012 fiscal year. As a result, it is too early to draw any meaningful conclusions or projections relative to the City's financial performance in FY12. Staff will continue to monitor City revenues and expenditures/expenses throughout FY12 and will provide regular updates to the City Council.

Included above are the ending balances as of February 29, 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 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.

Since this financial report is for the second month of the fiscal year, many of the year-to-date tax revenues are estimated due to normal delays between the liability month (when the tax becomes obligated to the City) and the month of collection. There is typically a one to three month delay in collection for income tax, sales tax, use tax and telecommunications tax.

Please note, through February 29, 2012, there is a negative fund balance of \$27,538 and negative cash balance of \$29,798 in the Neighborhood Stabilization Program (NSP2) Fund. These negative balances are the result of two outstanding receivables due to the City from the Federal Government. The City collected the first outstanding receivable totaling \$21,895 on March 12, 2012. The City collected the second receivable totaling \$7,903 on March 22, 2012.

Through February 29, 2012, there is a negative cash balance of \$160,530 in the Special Service Area (SSA) #4 Fund. Staff expects the first installment of the 2011 property tax levy (which will be collected in 2012) will offset the negative cash balance in the fund.

Through February 29, 2012, there is a negative cash balance of \$102,838 in the CDBG Fund. This negative cash balance is the result of outstanding receivables due to the City from the Federal Government. Staff anticipates the negative cash balance in the CDBG Fund will be eliminated when the Department of Housing and Urban Development (HUD) issues the next grant installment in April or May.

Through February 29, 2012, there is a negative cash balance of \$15,966 in the Home Fund. The negative cash balance in the Home Fund is the result of an outstanding receivable due to the City from the Federal Government. Staff anticipates the negative

cash balance in the Home Fund will be eliminated in future reports as the City collected a receivable totaling \$17,564 on March 1, 2012.

Through February 29, 2012, there is a negative cash balance of \$118,903 in the Southwest TIF Fund. The negative cash balance is due to the payment of the Ward Manufacturing incentive in 2011 and this deficit will be made up with the first installment of the 2011 property tax levy (which will be collected in 2012).

Through February 29, 2012, the Solid Waste Fund is showing a negative fund balance of \$1,147,256 and a negative cash balance of \$1,637,345.

If there are any questions on the attached report, please contact me by phone at (847) 859-7816 or by email: [lgergits@cityofevanston.org](mailto: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 February 29, 2012 year-to-date financial information and reports which to the best of my knowledge appear accurate and complete.

  
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Martin Lyons, Treasurer

City of Evanston  
 Report of Budget-to-Actual Revenues and Expenditures  
 As of February 29, 2012  
 (Target is 16.66% of FY 2012 Budget)

	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
<b>Revenues</b>															
Property Tax	\$ 12,296,386	\$ 1,833,055	14.9%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Sales Tax	15,206,475	2,300,000	15.1%	-	-	-	-	-	-	-	-	-	-	-	-
State Income Tax	5,853,839	1,093,266	18.7%	-	-	-	-	-	-	-	-	-	-	-	-
Utility Tax	8,672,006	1,384,326	16.0%	-	-	-	-	-	-	-	-	-	-	-	-
Real Estate Transfer Tax	1,725,000	278,211	16.1%	-	-	-	-	-	-	-	-	-	-	-	-
Liquor Tax	2,070,063	330,544	16.0%	-	-	-	-	-	-	-	-	-	-	-	-
Other Taxes	5,860,547	797,943	13.6%	-	-	-	-	-	-	-	-	-	-	-	-
Licenses, Permits, Fees	8,652,861	1,437,795	16.6%	-	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	7,853,023	1,295,307	16.5%	6,171,637	921,847	14.9%	12,905,000	2,024,569	15.7%	12,908,000	2,065,217	16.0%	3,624,033	508,060	14.0%
Intergovernmental Revenues	669,897	140,940	21.0%	-	-	-	262,500	262,500	100.0%	-	-	-	140,000	2,075	1.5%
Interfund Transfers	7,890,068	1,279,593	16.2%	3,876,726	646,121	16.7%	-	-	-	-	-	-	1,245,967	207,661	16.7%
Other Non-Tax Revenue	5,950,622	923,899	15.5%	2,034,004	-	0.0%	5,600,557	36,449	0.7%	9,092,236	814	0.0%	-	-	-
<b>Total Revenues</b>	<b>\$ 82,700,787</b>	<b>\$ 13,094,879</b>	<b>15.8%</b>	<b>\$ 12,082,367</b>	<b>\$ 1,567,968</b>	<b>13.0%</b>	<b>\$ 18,768,057</b>	<b>\$ 2,323,518</b>	<b>12.4%</b>	<b>\$ 22,000,236</b>	<b>\$ 2,066,031</b>	<b>9.4%</b>	<b>\$ 5,010,000</b>	<b>\$ 717,796</b>	<b>14.3%</b>
<b>Expenditures</b>															
Legislative	\$ 616,033	\$ 95,453	15.5%	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
City Administration	1,856,258	235,805	12.7%	-	-	-	-	-	-	-	-	-	-	-	-
Law Department	999,107	141,114	14.1%	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Services Department	8,643,197	1,074,674	12.4%	-	-	-	-	-	-	-	-	-	-	-	-
Community and Econ. Development	3,148,339	480,674	15.3%	-	-	-	-	-	-	-	-	-	-	-	-
Police Department	24,752,938	4,039,601	16.3%	-	-	-	-	-	-	-	-	-	-	-	-
Fire & Life Safety Services	13,314,621	2,116,639	15.9%	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	2,413,969	261,104	10.8%	-	-	-	-	-	-	-	-	-	-	-	-
Public Works- Operating	9,559,460	1,469,669	15.4%	11,731,140	771,442	6.6%	12,664,258	2,140,789	16.9%	16,690,143	853,658	5.1%	5,187,861	472,992	9.1%
Public Works- Capital Outlay	-	-	0.0%	3,520,000	-	0.0%	7,999,500	21,459	0.3%	4,771,000	3,995	0.1%	-	-	-
Parks, Recreation & Comm. Services	17,392,621	2,127,245	12.2%	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 82,696,543</b>	<b>\$ 12,041,978</b>	<b>14.6%</b>	<b>\$ 15,251,140</b>	<b>\$ 771,442</b>	<b>5.1%</b>	<b>\$ 20,663,758</b>	<b>\$ 2,162,248</b>	<b>10.5%</b>	<b>\$ 21,461,143</b>	<b>\$ 857,653</b>	<b>4.0%</b>	<b>\$ 5,187,861</b>	<b>\$ 472,992</b>	<b>9.1%</b>

**City of Evanston  
General Fund  
As of February 29, 2012**

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Tax - Property	\$ 16,516,200	\$ 16,009,204	\$ 12,296,386	\$ 1,833,055
Tax - State Use	677,877	852,743	1,091,215	162,000
Tax - Sales Tax - Basic	7,300,000	7,403,517	9,209,455	1,400,000
Tax - Sales Tax - Home Rule	4,552,968	4,749,481	5,997,020	900,000
Tax - Auto Rental	29,155	34,004	36,445	6,479
Tax - Athletic Contest	550,000	154,227	700,000	-
Tax - State Income	4,635,565	4,855,460	5,853,839	1,093,266
Tax - Fire Insurance	90,000	-	-	-
Tax - Electric Utility	2,196,333	2,338,827	3,069,806	494,103
Tax - Natural Gas Utility	1,385,130	848,770	1,583,000	210,541
Tax - Natural Gas Use - Home Rule	709,044	528,650	869,000	149,682
Tax - Cigarette	295,284	304,827	485,000	63,000
Tax - Evanston Motor Fuel	550,378	481,751	761,587	96,861
Tax - Liquor	1,623,754	1,804,356	2,070,063	330,544
Tax - Parking	1,800,000	1,942,347	2,160,000	376,025
Tax - Personal Property Replacement	441,166	372,894	626,300	93,578
Tax - Real Estate Transfer	1,500,000	1,989,587	1,725,000	278,211
Tax - Telecommunications	2,691,834	2,628,397	3,150,200	530,000
License Fees - Vehicles	1,799,820	2,056,523	2,598,341	485,658
License Fees - Other	814,720	901,090	1,045,382	195,049
Permit Fees - Building	2,500,000	1,836,284	2,500,000	138,689
Permit Fees - Other	1,086,400	1,142,758	1,184,788	256,760
Other Fees	1,092,617	847,241	1,324,350	361,639
Fines and Forfeiture Revenue	3,806,864	3,230,763	4,721,639	595,978
Charges for Services Revenue	6,048,402	6,444,195	7,853,023	1,295,307
Intergovernmental Revenue	802,239	891,639	669,897	140,940
Other Revenue	1,575,183	1,966,283	1,216,983	327,107
Interfund Transfers In (Other Funds)	6,790,549	6,557,462	7,890,068	1,279,593
Interest Income	12,000	2,072	12,000	814
<b>Total Revenue</b>	<b><u>73,873,482</u></b>	<b><u>73,175,352</u></b>	<b><u>82,700,787</u></b>	<b><u>13,094,879</u></b>
Legislative	523,131	514,586	616,033	95,453
City Administration	1,675,952	1,329,524	1,856,258	235,805
Law Department	828,120	816,863	999,107	141,114
Administrative Services Department	8,206,488	6,684,499	8,643,197	1,074,674
Community and Economic Development	2,824,205	2,677,868	3,148,339	480,674
Police Department	20,263,642	20,631,944	24,752,938	4,039,601
Fire & Life Safety Services Department	11,192,783	11,120,092	13,314,621	2,116,639
Health Department	2,135,313	1,989,997	2,413,969	261,104
Public Works Department	6,862,268	6,576,242	9,559,460	1,469,669
Library (Note 1)	3,708,359	3,650,508	-	-
Parks, Recreation & Community Services	15,653,221	15,407,209	17,392,621	2,127,245
<b>Total Expenditures</b>	<b><u>73,873,482</u></b>	<b><u>71,399,332</u></b>	<b><u>82,696,543</u></b>	<b><u>12,041,978</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,776,020</u></b>	<b><u>\$ 4,244</u></b>	<b><u>\$ 1,052,901</u></b>
Beginning Unrestricted Fund Balance (Note 2)		20,008,876		15,284,896
Change in Property Tax Receivables for Change in Fiscal Year (Note 3)		(6,500,000)		
Ending Unreserved/Undesignated Fund Balance		<b><u>\$ 15,284,896</u></b>		<b><u>\$ 16,337,797</u></b>

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

Note 3: March and April 2011 property tax payments are credited to the prior year as a result of the conversion to a calendar fiscal year.

City of Evanston  
Library Fund (Note)  
As of February 29, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
<b>Revenue By Source</b>				
Library Fines & Fees	\$ -	\$ -	\$ 150,000	\$ 24,799
Library Material Replacement	-	-	12,500	1,614
Copy Machine Charges	-	-	20,000	3,257
Meeting Room Fees	-	-	10,000	225
Non-resident Cards	-	-	2,460	369
North Branch Rental Income	-	-	47,325	10,148
State Per Capita Grant	-	-	75,900	-
Personal Property Repl. Tax	-	-	50,200	-
Video Rentals	-	-	28,000	5,967
Allocation - Property Taxes	-	-	4,253,214	526,938
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>4,649,599</b>	<b>573,317</b>
<b>Expenditures</b>				
Youth Services	-	-	800,390	111,839
Adult Services	-	-	1,579,231	218,173
Circulation	-	-	589,769	93,627
North Branch	-	-	203,336	29,866
Technical Services	-	-	473,306	65,718
Maintenance	-	-	491,375	53,233
Administration	-	-	512,192	62,159
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>4,649,599</b>	<b>634,615</b>
<b>Net Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ (61,298)</b>
<b>Beginning Fund Balance</b>		-		-
<b>Ending Fund Balance</b>		<u>\$ -</u>		<u>\$ (61,298)</u>

Note: 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 February 29, 2012

	FY 2011 Budget <u>Adopted</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 288,460	\$ 195,943	\$ 80,000	\$ 42,611
<b>Total Revenue</b>	<b><u>288,460</u></b>	<b><u>195,943</u></b>	<b><u>80,000</u></b>	<b><u>42,611</u></b>
HPRP Administration	27,000	10,841	-	-
Program Activities	<u>261,460</u>	<u>185,102</u>	<u>80,000</u>	<u>42,611</u>
<b>Total Expenditures</b>	<b><u>288,460</u></b>	<b><u>195,943</u></b>	<b><u>80,000</u></b>	<b><u>42,611</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ -</u>

City of Evanston  
Neighborhood Stabilization Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Budget <u>Adopted</u>	FY 2012 YTD <u>Actual</u>
Grant Proceeds	\$ 6,887,345	\$ 4,688,070	\$ 5,699,363	\$ 288,508
Program Income	<u>1,500,000</u>	<u>-</u>	<u>1,750,000</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>8,387,345</u></b>	<b><u>4,688,070</u></b>	<b><u>7,449,363</u></b>	<b><u>288,508</u></b>
Development Activities	7,985,000	4,364,094	6,771,363	260,917
Administration	124,345	164,902	338,749	33,451
Transfer to Debt Service	-	-	3,616	603
Transfer to Insurance	-	-	15,635	2,786
Transfer to General Fund	<u>278,000</u>	<u>156,813</u>	<u>320,000</u>	<u>20,550</u>
<b>Total Expenditures</b>	<b><u>8,387,345</u></b>	<b><u>4,685,809</u></b>	<b><u>7,449,363</u></b>	<b><u>318,307</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ 2,261</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (29,799)</u></b>
Beginning Unreserved Fund Balance		-		2,261
Ending Unreserved Fund Balance		<u>\$ 2,261</u>		<u>\$ (27,538)</u>

City of Evanston  
Motor Fuel Fund  
As of February 29, 2012

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
State Allotment	\$ 1,900,000	\$ 1,876,906	\$ 1,900,000	\$ 310,652
Investment Earnings	2,000	615	2,000	153
Miscellaneous Income	-	-	-	-
<b>Total Revenue</b>	<b><u>1,902,000</u></b>	<b><u>1,877,521</u></b>	<b><u>1,902,000</u></b>	<b><u>310,805</u></b>
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	-
Transfer to General Fund - Staff Engineering	110,606	110,606	132,727	22,121
Transfer to General Fund - Street Maintenance	<u>586,886</u>	<u>586,886</u>	<u>704,263</u>	<u>117,377</u>
<b>Total Expenditures</b>	<b><u>1,897,492</u></b>	<b><u>1,678,433</u></b>	<b><u>2,236,990</u></b>	<b><u>139,498</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,508</u></b>	<b><u>\$ 199,088</u></b>	<b><u>\$ (334,990)</u></b>	<b><u>\$ 171,307</u></b>
Beginning Unreserved Fund Balance		682,090		881,178
Ending Unreserved Fund Balance		<u>\$ 881,178</u>		<u>\$ 1,052,485</u>

City of Evanston  
E911 Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Landline Surcharge Revenue	\$ 525,000	\$ 479,969	\$ 617,400	\$ 96,258
Wireless Surcharge Revenue	340,000	370,891	416,160	68,659
Interest Income	750	296	1,000	107
Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>865,750</u></b>	<b><u>851,156</u></b>	<b><u>1,034,560</u></b>	<b><u>165,024</u></b>
Operating Expense	778,737	688,503	847,415	95,504
Transfer to General Fund	125,868	125,868	125,950	20,992
Transfer to Insurance Fund			95,095	15,849
Transfer to Debt Service Fund			10,385	1,731
Capital Replacement	<u>229,353</u>	<u>121,649</u>	<u>188,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,133,958</u></b>	<b><u>936,020</u></b>	<b><u>1,266,845</u></b>	<b><u>134,076</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (268,208)</u></b>	<b><u>\$ (84,864)</u></b>	<b><u>\$ (232,285)</u></b>	<b><u>\$ 30,948</u></b>
Beginning Unreserved Fund Balance		1,394,832		1,309,968
Ending Unreserved Fund Balance		<u>\$ 1,309,968</u>		<u>\$ 1,340,916</u>

City of Evanston  
Special Service Area #4 Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Revenue	\$ 378,000	\$ 377,392	\$ 398,000	\$ 28,878
Investment Income	<u>-</u>	<u>31</u>	<u>-</u>	<u>1</u>
<b>Total Revenues</b>	<b><u>378,000</u></b>	<b><u>377,423</u></b>	<b><u>398,000</u></b>	<b><u>28,879</u></b>
Professional Fees (Evmark)	<u>378,000</u>	<u>388,000</u>	<u>398,000</u>	<u>99,500</u>
<b>Total Expenditures</b>	<b><u>378,000</u></b>	<b><u>388,000</u></b>	<b><u>398,000</u></b>	<b><u>99,500</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (10,577)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (70,621)</u></b>
Beginning Unreserved Fund Balance		112,325		101,748
Ending Unreserved Fund Balance		<u>\$ 101,748</u>		<u>\$ 31,127</u>

City of Evanston  
CDBG Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental/Entitlement	\$ 2,095,180	\$ 1,478,686	\$ 1,490,500	\$ 408,484
Funds Reallocated from Prior Years	25,000		65,693	-
Program Income	20,000	15,302	140,000	243
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Revenues</b>	<b><u>2,140,180</u></b>	<b><u>1,493,988</u></b>	<b><u>1,696,193</u></b>	<b><u>408,727</u></b>
CDBG Administration/Planning	308,367	229,186	232,382	33,225
Development Activities	1,016,894	744,787	432,000	95
Capital Projects	-	-	255,000	-
Transfers to General Fund	<u>772,000</u>	<u>646,267</u>	<u>776,811</u>	<u>128,696</u>
<b>Total Expenditures</b>	<b><u>2,097,261</u></b>	<b><u>1,620,240</u></b>	<b><u>1,696,193</u></b>	<b><u>162,016</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 42,919</u></b>	<b><u>\$ (126,252)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 246,711</u></b>
Beginning Unreserved Fund Balance		422,799		296,547
Ending Unreserved Fund Balance		<u>\$ 296,547</u>		<u>\$ 543,258</u>

City of Evanston  
CDBG Loan Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental Revenue	\$ -	\$ 158,988		\$ 12,023
Program Income	9,000	4,800	9,000	3,610
Interest Income	<u>-</u>	<u>268</u>	<u>-</u>	<u>22</u>
<b>Total Revenues</b>	<b><u>9,000</u></b>	<b><u>164,056</u></b>	<b><u>9,000</u></b>	<b><u>15,655</u></b>
Program Expenses	20,000	194,225	20,000	16,683
Transfer to CDBG	-	-	-	-
Development Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>20,000</u></b>	<b><u>194,225</u></b>	<b><u>20,000</u></b>	<b><u>16,683</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (30,169)</u></b>	<b><u>\$ (11,000)</u></b>	<b><u>\$ (1,028)</u></b>
Beginning Unreserved Fund Balance		2,004,722		1,974,553
Ending Unreserved Fund Balance		<u>\$ 1,974,553</u>		<u>\$ 1,973,525</u>

City of Evanston  
Economic Development Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Hotel Tax	\$ 1,350,000	\$ 1,201,088	\$ 1,600,000	\$ 342,524
Amusement Tax	300,000	214,156	300,000	53,567
Howard-Ridge Loan Repayment	-	-	48,500	-
Investment Income	<u>8,000</u>	<u>179</u>	<u>8,000</u>	<u>65</u>
<b>Total Revenues</b>	<b><u>1,658,000</u></b>	<b><u>1,415,423</u></b>	<b><u>1,956,500</u></b>	<b><u>396,156</u></b>
Economic Development Activities	1,640,247	1,479,759	1,802,825	173,562
Capital Projects	-	-	50,000	-
Tax Rebate Agreement	-	-	-	-
Transfer to Debt Service	-	-	12,752	2,125
Transfer to Insurance	-	-	75,334	12,556
Transfers to General Fund	<u>377,256</u>	<u>377,256</u>	<u>452,707</u>	<u>75,451</u>
<b>Total Expenditures</b>	<b><u>2,017,503</u></b>	<b><u>1,857,015</u></b>	<b><u>2,393,618</u></b>	<b><u>263,694</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (359,503)</u></b>	<b><u>\$ (441,592)</u></b>	<b><u>\$ (437,118)</u></b>	<b><u>\$ 132,462</u></b>
Beginning Unreserved Fund Balance		2,423,201		1,981,609
Ending Unreserved Fund Balance		<u>\$ 1,981,609</u>		<u>\$ 2,114,071</u>

City of Evanston  
 Neighborhood Improvement Fund  
 As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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>
<b>Total Revenues</b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>20,000</u></b>	<b><u>-</u></b>
Program Expenses	50,000	-	50,000	-
Transfers to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>50,000</u></b>	<b><u>-</u></b>	<b><u>50,000</u></b>	<b><u>-</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ 20,000</u></b>	<b><u>\$ (30,000)</u></b>	<b><u>\$ -</u></b>
Beginning Unreserved Fund Balance		89,915		109,915
Ending Unreserved Fund Balance		<u>\$ 109,915</u>		<u>\$ 109,915</u>

City of Evanston  
Home Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Intergovernmental /Entitlement	\$ 560,000	\$ 57,860	\$ 500,000	\$ 100,442
Program Income	<u>10,000</u>	<u>22,820</u>	<u>10,000</u>	<u>4,564</u>
<b>Total Revenues</b>	<b><u>570,000</u></b>	<b><u>80,680</u></b>	<b><u>510,000</u></b>	<b><u>105,006</u></b>
Home Administration/Planning	56,000	4,789	-	-
CHDO Operating	28,000	-	-	-
Development Activities	429,600	40,422	604,000	14,890
Transfers to General Fund	<u>56,400</u>	<u>40,650</u>	<u>59,958</u>	<u>8,130</u>
<b>Total Expenditures</b>	<b><u>570,000</u></b>	<b><u>85,861</u></b>	<b><u>663,958</u></b>	<b><u>23,020</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ -</u></b>	<b><u>\$ (5,181)</u></b>	<b><u>\$ (153,958)</u></b>	<b><u>\$ 81,986</u></b>
Beginning Unreserved Fund Balance		2,636,531		2,631,350
Ending Unreserved Fund Balance		<u>\$ 2,631,350</u>		<u>\$ 2,713,336</u>

City of Evanston  
Affordable Housing Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Interest Income	\$ 1,000	\$ 166	\$ 125	\$ 60
Demolition Taxes	8,330	10,000	-	-
Developer Contributions	-	2,000	125,000	1,480
Rehab Repayments	20,000	7,500	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b><u>29,330</u></b>	<b><u>19,666</u></b>	<b><u>125,125</u></b>	<b><u>1,540</u></b>
Housing - Land	41,650	-	-	-
Housing - Buildings	-	-	-	-
Down Payment Assistance	166,600	27,165	166,600	-
Transfers to General Fund	19,992	19,992	23,990	3,998
Miscellaneous	39,984	-	40,000	-
<b>Total Expenditures</b>	<b><u>268,226</u></b>	<b><u>47,157</u></b>	<b><u>230,590</u></b>	<b><u>3,998</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (238,896)</u></b>	<b><u>\$ (27,491)</u></b>	<b><u>\$ (105,465)</u></b>	<b><u>\$ (2,458)</u></b>
Beginning Unreserved Fund Balance		2,299,153		2,271,662
Ending Unreserved Fund Balance		<u>\$ 2,271,662</u>		<u>\$ 2,269,204</u>

City of Evanston  
Washington National TIF Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 4,800,000	\$ 5,168,428	\$ 5,073,000	\$ 581,392
Interest Income	<u>25,000</u>	<u>6,709</u>	<u>25,000</u>	<u>2,054</u>
<b>Total Revenue</b>	<b><u>4,825,000</u></b>	<b><u>5,175,137</u></b>	<b><u>5,098,000</u></b>	<b><u>583,446</u></b>
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	-
Contributions to Other Agencies	-	-	800,000	-
Economic Development Projects			500,000	30,000
Capital Improvements	773,715	113,213	1,936,000	-
Contractual Services	125,000	-	35,000	-
Transfer to Parking Fund (Sherman)	3,419,636	3,419,636	3,876,726	646,121
Transfer to General Fund	<u>325,000</u>	<u>325,000</u>	<u>325,000</u>	<u>54,166</u>
<b>Total Expenditures</b>	<b><u>5,096,551</u></b>	<b><u>4,301,049</u></b>	<b><u>7,978,376</u></b>	<b><u>730,287</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (271,551)</u></b>	<b><u>\$ 874,088</u></b>	<b><u>\$ (2,880,376)</u></b>	<b><u>\$ (146,841)</u></b>
Beginning Unreserved Fund Balance		9,162,676		10,036,764
Ending Unreserved Fund Balance		<u>\$ 10,036,764</u>		<u>\$ 9,889,923</u>

City of Evanston  
Special Service Area #5  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 428,756	\$ 426,899	\$ 428,756	\$ 53,656
Interest Income	<u>100</u>	<u>37</u>	<u>-</u>	<u>2</u>
<b>Total Revenue</b>	<b><u>428,856</u></b>	<b><u>426,936</u></b>	<b><u>428,756</u></b>	<b><u>53,658</u></b>
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>
<b>Total Expenditures</b>	<b><u>428,756</u></b>	<b><u>53,853</u></b>	<b><u>423,232</u></b>	<b><u>378,853</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 100</u></b>	<b><u>\$ 373,083</u></b>	<b><u>\$ 5,524</u></b>	<b><u>\$ (325,195)</u></b>
Beginning Unreserved Fund Balance		238,422		611,505
Ending Unreserved Fund Balance		<u>\$ 611,505</u>		<u>\$ 286,310</u>

City of Evanston  
 SW II TIF (Howard Hartrey)  
 As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 1,300,000	\$ 1,212,637	\$ 1,073,000	\$ -
Interest Income	<u>5,000</u>	<u>1,825</u>	<u>5,000</u>	<u>2,124</u>
<b>Total Revenue</b>	<b><u>1,305,000</u></b>	<b><u>1,214,462</u></b>	<b><u>1,078,000</u></b>	<b><u>2,124</u></b>
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	141,057	109,603	-
Other Expenses	460,000	1,200	-	-
Operating Transfer to General Fund	<u>141,600</u>	<u>141,600</u>	<u>141,600</u>	<u>23,600</u>
<b>Total Expenditures</b>	<b><u>1,313,404</u></b>	<b><u>853,857</u></b>	<b><u>856,203</u></b>	<b><u>23,600</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (8,404)</u></b>	<b><u>\$ 360,605</u></b>	<b><u>\$ 221,797</u></b>	<b><u>\$ (21,476)</u></b>
Beginning Unreserved Fund Balance		5,211,765		5,572,370
Ending Unreserved Fund Balance		<u>\$ 5,572,370</u>		<u>\$ 5,550,894</u>

City of Evanston  
Southwest TIF  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Tax Increment	\$ 656,000	\$ 451,421	\$ 470,000	\$ 7,799
Interest Income	<u>500</u>	<u>31</u>	<u>500</u>	<u>-</u>
<b>Total Revenue</b>	<b><u>656,500</u></b>	<b><u>451,452</u></b>	<b><u>470,500</u></b>	<b><u>7,799</u></b>
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>4,820</u>
<b>Total Expenditures</b>	<b><u>724,100</u></b>	<b><u>724,100</u></b>	<b><u>608,920</u></b>	<b><u>4,820</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (67,600)</u></b>	<b><u>\$ (272,648)</u></b>	<b><u>\$ (138,420)</u></b>	<b><u>\$ 2,979</u></b>
Beginning Unreserved Fund Balance		397,497		124,849
Ending Unreserved Fund Balance		<u>\$ 124,849</u>		<u>\$ 127,828</u>

City of Evanston  
Debt Service Fund  
As of February 29, 2012

	FY 2011 Adopted Budget	FY 2011 Unaudited Actual	FY 2012 Adopted Budget	FY 2012 YTD Actual
Net Property Tax- Current	\$ 10,806,574	\$ 10,405,238	\$ 11,863,898	\$ 1,561,180
Bond Proceeds/Premium/ Discounts	-	2,143,285	-	-
Transfer from Other Funds - IMRF	871,528	727,560	755,846	125,974
Interest Income	1,000	1,626	1,500	153
Transfer from Special Assessment Fund	317,660	285,894	317,660	52,943
<b>Total Revenue</b>	<b><u>11,996,762</u></b>	<b><u>13,563,603</u></b>	<b><u>12,938,904</u></b>	<b><u>1,740,250</u></b>

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	-
Series 2004 B- Principal	1,210,000	1,535,000	1,630,000	-
Series 2004 B- Interest	145,494	253,200	195,640	-
Series 2005- Principal	525,000	545,000	730,000	-
Series 2005- Interest	721,500	740,800	700,500	-
Series 2006- Principal	75,000	125,000	80,000	-
Series 2006- Interest	454,620	467,220	451,582	-
Series 2006 B Bonds- Interest	302,063	302,063	35,000	302,063
Series 2007 - Principal	1,115,000	1,150,000	604,126	-
Series 2007 - Interest	626,520	663,239	1,150,000	-
Series 2008A - Principal	195,000	195,000	598,958	-
Series 2008A - Interest	138,162	138,162	195,000	-
Series 2008C - Principal	343,800	361,800	132,313	-
Series 2008C - Interest	398,044	418,884	351,440	-
Series 2008D - Principal	520,000	520,000	387,730	-
Series 2008D - Interest	47,874	47,874	425,000	-
Series 2010- Estimated Interest/Principal	-	-	93,554	-
Series 2010 A - Principal DSF	240,000	240,000	300,000	-
Series 2010 A - Interest DSF	190,138	190,137	185,337	-
Series 2010 B - Principal DSF	695,000	580,533	613,946	-
Series 2010 B - Interest DSF	176,528	147,453	141,648	-
Series 2011 A - Principal DSF	-	-	1,081,678	-
Series 2011 A - Interest DSF	-	-	630,961	-
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	-	5,000	-
Bond Issuance Costs	75,000	86,535	60,000	-
Fiscal Agent Fees	8,000	10,152	8,000	250
<b>Total Expenditures</b>	<b><u>9,957,676</u></b>	<b><u>12,994,881</u></b>	<b><u>13,122,403</u></b>	<b><u>1,040,859</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,039,086</u></b>	<b><u>\$ 568,722</u></b>	<b><u>\$ (183,499)</u></b>	<b><u>\$ 699,391</u></b>

Beginning Unreserved Fund Balance		(325,466)		243,256
Ending Unreserved Fund Balance		<u>\$ 243,256</u>		<u>\$ 942,647</u>

City of Evanston  
Howard Ridge TIF  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 689,000	\$ 659,271	\$ 862,000	\$ 9,490
Interest Income	400	100	400	20
Miscellaneous	<u>-</u>	<u>17,618</u>	<u>-</u>	<u>1,700</u>
<b>Total Revenue</b>	<b><u>689,400</u></b>	<b><u>676,989</u></b>	<b><u>862,400</u></b>	<b><u>11,210</u></b>
General Management Support	-	25,412	-	-
Economic Dvlpmnt. Projects			300,000	-
Capital Improvements			430,000	2,310
Developer Agreement Payments			668,836	-
Repayments to Econ. Dev. Fund			48,500	-
Transfers to General Fund	<u>120,400</u>	<u>120,400</u>	<u>120,400</u>	<u>20,067</u>
<b>Total Expenditures</b>	<b><u>120,400</u></b>	<b><u>145,812</u></b>	<b><u>1,567,736</u></b>	<b><u>22,377</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 569,000</u></b>	<b><u>\$ 531,177</u></b>	<b><u>\$ (705,336)</u></b>	<b><u>\$ (11,167)</u></b>
Beginning Unreserved Fund Balance		751,950		1,283,127
Ending Unreserved Fund Balance		<u>\$ 1,283,127</u>		<u>\$ 1,271,960</u>

City of Evanston  
West Evanston TIF  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Net Property Taxes	\$ 580,000	\$ 491,966	\$ 605,000	\$ 74,707
Bond Proceeds	-	-	2,270,000	-
Interest Income	1,000	2,285	1,000	129
<b>Total Revenue</b>	<b><u>581,000</u></b>	<b><u>494,251</u></b>	<b><u>2,876,000</u></b>	<b><u>74,836</u></b>
General Management Support	-	-	-	-
Economic Development Projects	-	-	1,200,000	-
Other Charges	-	-	490,000	-
Transfers to General Fund	50,000	50,000	60,000	10,000
Capital Projects	490,000	63,875	2,270,000	-
<b>Total Expenditures</b>	<b><u>540,000</u></b>	<b><u>113,875</u></b>	<b><u>4,020,000</u></b>	<b><u>10,000</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 41,000</u></b>	<b><u>\$ 380,376</u></b>	<b><u>\$ (1,144,000)</u></b>	<b><u>\$ 64,836</u></b>
Beginning Unreserved Fund Balance		1,254,443		1,634,819
Ending Unreserved Fund Balance		<u>\$ 1,634,819</u>		<u>\$ 1,699,655</u>

City of Evanston  
Capital Improvement Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Bond Proceeds	\$ 5,078,500	\$ 5,177,539	\$ 6,280,213	\$ -
Grants	4,231,473	213,333	3,048,000	25,650
Private Contributions	575,000	-	1,301,200	-
Miscellaneous	149,000	73,547	-	-
Interest Income	-	17,546	-	2,425
<b>Total Revenue</b>	<b><u>10,033,973</u></b>	<b><u>5,481,965</u></b>	<b><u>10,629,413</u></b>	<b><u>28,075</u></b>
Administration	95,680	102,964	-	11,024
Capital Outlay (includes prior year rollovers)	13,014,138	7,559,955	12,242,358	-
Interfund Transfers Out	300,000	300,000	475,000	79,167
<b>Total Expenditures</b>	<b><u>13,409,818</u></b>	<b><u>7,962,919</u></b>	<b><u>12,717,358</u></b>	<b><u>90,191</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,375,845)</u></b>	<b><u>\$ (2,480,954)</u></b>	<b><u>\$ (2,087,945)</u></b>	<b><u>\$ (62,116)</u></b>
Beginning Unreserved Fund Balance		5,905,344		3,424,390
Ending Unreserved Fund Balance		<u>\$ 3,424,390</u>		<u>\$ 3,362,274</u>

City of Evanston  
Special Assessment Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Special Assessments Collected	\$ 550,000	\$ 231,589	\$ 300,000	\$ 65,503
Bond Proceeds	-	-	-	-
Investment Income	<u>25,000</u>	<u>7,687</u>	<u>10,000</u>	<u>965</u>
<b>Total Revenue</b>	<b><u>575,000</u></b>	<b><u>239,276</u></b>	<b><u>310,000</u></b>	<b><u>66,468</u></b>
Transfer to Debt Service Fund	317,659	285,894	317,660	52,943
Capital Outlay	<u>1,575,000</u>	<u>740,120</u>	<u>1,155,000</u>	<u>-</u>
<b>Total Expenditures</b>	<b><u>1,892,659</u></b>	<b><u>1,026,014</u></b>	<b><u>1,472,660</u></b>	<b><u>52,943</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,317,659)</u></b>	<b><u>\$ (786,738)</u></b>	<b><u>\$ (1,162,660)</u></b>	<b><u>\$ 13,525</u></b>
Beginning Unreserved Fund Balance		3,759,955		2,973,217
Ending Unreserved Fund Balance		<u>\$ 2,973,217</u>		<u>\$ 2,986,742</u>

City of Evanston  
Parking Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Parking Lots & Meters Operations	\$ 2,349,060	\$ 2,405,392	\$ 2,870,000	\$ 426,220
Church Street Garage Operations	583,333	540,431	767,092	85,700
Maple Avenue Garage Operations	1,138,711	899,397	1,151,800	166,779
Sherman Avenue Garage Operations	1,331,134	1,162,451	1,356,275	240,634
Washington National TIF Interfund Transfers-In	2,820,455	3,419,636	3,876,726	646,121
Interest Income	34,900	7,432	15,070	2,514
Miscellaneous Revenue	-	-	11,400	-
Reserve for Future Repairs (Contra Depreciation)	2,044,000	-	2,034,004	-
<b>Total Revenue</b>	<b>10,301,593</b>	<b>8,434,739</b>	<b>12,082,367</b>	<b>1,567,968</b>
7005 - Parking System Administration	743,677	517,187	655,747	132,657
7015 - Parking Lots and Meters	799,498	737,568	1,584,510	118,696
7025 - Church Street Self Park	674,084	353,469	608,255	57,484
7030 - Church Street Debt Payments	133,030	169,336	173,126	-
7036 - Sherman Avenue Garage	5,324,706	4,254,606	5,772,432	163,429
7037 - Maple Avenue Garage	1,680,189	732,703	1,736,960	129,862
Transfer to Insurance Fund	-	-	503,877	53,275
Transfer to General Fund	-	-	644,242	107,374
Transfer to Fleet	-	-	21,991	3,665
Transfer to Equipment Replacement	-	-	30,000	5,000
7039 - Parking Debt	-	22,950	-	-
7050- Interfund Transfers Out	803,242	803,241	-	-
Capital Outlay	-	-	120,000	-
Capital Improvements	3,242,598	-	3,400,000	-
<b>Total Expenditures</b>	<b>13,401,024</b>	<b>7,591,060</b>	<b>15,251,140</b>	<b>771,442</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (3,099,431)</b>	<b>\$ 843,679</b>	<b>\$ (3,168,773)</b>	<b>\$ 796,526</b>
<b>Further Operating Expense Breakdown:</b>				
7015 Parking Meter Activities	762,846	737,568	1,547,858	118,696
7015 Parking Meter Depreciation	36,652	-	36,652	-
<b>SUBTOTAL</b>	<b>799,498</b>	<b>737,568</b>	<b>1,584,510</b>	<b>118,696</b>
7025- Church Garage Activities	494,156	353,469	428,327	57,484
7025- Church Garage Depreciation	179,928	-	179,928	-
<b>SUBTOTAL</b>	<b>674,084</b>	<b>353,469</b>	<b>608,255</b>	<b>57,484</b>
7036 Sherman Garage Activities	1,199,756	1,004,606	1,194,182	163,429
7036 Debt Service Payments	3,250,300	3,250,000	3,703,600	-
7036 Reserve (Depreciation)	874,650	-	874,650	-
<b>SUBTOTAL</b>	<b>5,324,706</b>	<b>4,254,606</b>	<b>5,772,432</b>	<b>163,429</b>
7037 Maple Garage Activities	1,013,991	732,703	1,070,762	129,862
7037 Debt Service Payments	-	-	-	-
7037 Reserve (Depreciation)	666,198	-	666,198	-
<b>SUBTOTAL</b>	<b>1,680,189</b>	<b>732,703</b>	<b>1,736,960</b>	<b>129,862</b>
Beginning Unreserved Fund Balance		22,046,297		22,889,976
Ending Unreserved Fund Balance		<u>\$ 22,889,976</u>		<u>\$ 23,686,502</u>

City of Evanston  
Water Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Evanston	\$ 4,647,499	\$ 4,674,981	\$ 5,600,000	\$ 870,181
Skokie	2,286,500	2,508,333	2,800,000	446,805
Northwest Commission	3,570,300	3,710,581	4,414,000	707,583
Cross Connection Control Fees	80,000		91,000	-
Investment Earnings	9,996	6,569	2,500	1,614
Debt Proceeds	3,340,000	4,019,889	4,800,000	-
Debt Proceeds (zero interest)	-	-	-	-
Fees and Merchandise Sales	35,000	42,261	35,000	15,281
Fees and Outside Work	66,640	189,164	80,000	16,080
Grants	350,000	116,121	262,500	262,500
Insurance Reimbursements	-	-	420,000	-
Phosphate Sales	49,980	43,655	60,000	3,474
Property Sales and Rentals	193,388	157,329	203,057	-
Misc Revenue	-	573,132	-	-
<b>Total Revenue</b>	<b><u>14,629,303</u></b>	<b><u>16,042,015</u></b>	<b><u>18,768,057</u></b>	<b><u>2,323,518</u></b>
General Support	681,872	571,077	832,838	117,903
Pumping	2,270,869	1,922,009	2,368,467	233,412
Filtration	2,138,628	1,965,689	2,563,022	317,709
Distribution	1,260,167	972,405	1,464,106	140,826
Meter Maintenance	320,115	262,028	313,840	35,041
Other Operating Expenses	219,791	133,341	285,530	58,761
Debt Service	82,542	166,386	944,157	599,672
Debt Service - IEPA Loan 3382	-	-	67,506	-
Capital Outlay	115,500	56,883	162,500	1,181
Capital Improvements	7,670,000	5,146,698	7,837,000	20,278
Depreciation	-	-	-	-
Interfund Transfers Out - General Fund	2,737,748	2,737,748	3,356,300	559,383
Interfund Transfers Out - Insurance Fund	390,410	390,410	468,492	78,082
<b>Total Expense</b>	<b><u>17,887,642</u></b>	<b><u>14,324,674</u></b>	<b><u>20,663,758</u></b>	<b><u>2,162,248</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (3,258,339)</u></b>	<b><u>\$ 1,717,341</u></b>	<b><u>\$ (1,895,701)</u></b>	<b><u>\$ 161,270</u></b>
Beginning Unreserved Fund Balance		6,133,887		7,851,228
Ending Unreserved Fund Balance		<u>\$ 7,851,228</u>		<u>\$ 8,012,498</u>

City of Evanston  
Sewer Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Operations	\$ 10,931,000	\$ 11,217,554	\$ 12,908,000	\$ 2,065,217
Debt Proceeds	8,687,475	8,797,105	5,000,000	-
Debt Proceeds - 2012 IEPA Loan	-	-	4,000,000	-
Investment Earnings	3,332	2,094	1,000	814
Miscellaneous	89,586	131,312	91,236	-
<b>Total Revenue</b>	<b><u>19,711,393</u></b>	<b><u>20,148,065</u></b>	<b><u>22,000,236</u></b>	<b><u>2,066,031</u></b>
Sewer Operations	1,673,727	1,552,272	1,869,650	232,227
Other Operating Expenses	21,000	21,000	48,100	2,100
Interfund Transfers Out (Excludes Fleet)	446,657	446,658	529,403	68,698
Capital Outlay	12,000	10,830	18,000	3,995
Capital Improvement Account	687,475	523,619	4,753,000	-
Depreciation	-	-	-	-
Debt Service	14,215,356	13,737,377	14,242,990	550,633
<b>Total Expenses</b>	<b><u>17,056,215</u></b>	<b><u>16,291,756</u></b>	<b><u>21,461,143</u></b>	<b><u>857,653</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 2,655,178</u></b>	<b><u>\$ 3,856,309</u></b>	<b><u>\$ 539,093</u></b>	<b><u>\$ 1,208,378</u></b>
Beginning Unreserved Fund Balance		(889,063)		2,967,246
Ending Unreserved Fund Balance		<u>\$ 2,967,246</u>		<u>\$ 4,175,624</u>

City of Evanston  
Solid Waste  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Tax Transfer from General Fund	\$ -	\$ -	\$ 1,245,967	\$ 207,661
Solid Waste Franchise Fees	141,610	148,773	175,000	-
SWANCC Recycling Incentive	124,950	283,870	140,000	2,075
Recycling Service Charge	1,826,269	1,875,044	2,954,033	494,225
Sanitation Service Charge Penalty	16,660	34,887	30,000	6,591
Special Pickup Fees	100,000	57,815	100,000	1,503
State Recycling Grant	45,000	139,774	-	-
Trash Cart Sales	15,000	39,058	15,000	344
Yard Waste Fees	<u>680,000</u>	<u>241,790</u>	<u>350,000</u>	<u>5,397</u>
<b>Total Revenue</b>	<b><u>2,949,489</u></b>	<b><u>2,821,011</u></b>	<b><u>5,010,000</u></b>	<b><u>717,796</u></b>
Refuse Collection & Disposal	1,975,110	2,839,845	3,077,218	298,918
Residential Recycling Collection	960,841	694,831	1,360,393	174,074
Yard Waste Collection	<u>1,031,334</u>	<u>678,395</u>	<u>750,250</u>	<u>-</u>
<b>Total Expense</b>	<b><u>3,967,285</u></b>	<b><u>4,213,071</u></b>	<b><u>5,187,861</u></b>	<b><u>472,992</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,017,796)</u></b>	<b><u>\$ (1,392,060)</u></b>	<b><u>\$ (177,861)</u></b>	<b><u>244,804</u></b>
Beginning Unreserved Fund Balance		-		(1,392,060)
Ending Unreserved Fund Balance		<u>\$ (1,392,060)</u>		<u>(1,147,256)</u>

City of Evanston  
Fleet Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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	\$ 409,559
Library Fund	-	-	2,381	397
Parking Fund	24,740	24,740	21,992	3,665
Water Fund	162,518	162,518	122,751	20,459
Sewer Fund	254,482	254,482	177,729	29,622
Solid Waste Fund	396,000	396,000	298,071	49,679
Sale of Surplus Property	350,000	85,109	75,000	32,136
Damage to City Property	24,798	-	24,789	-
Miscellaneous Revenue	-	302,718	20,000	7,192
Interest Income	4,165	272	4,165	98
<b>Total Revenues</b>	<b><u>4,094,588</u></b>	<b><u>4,103,726</u></b>	<b><u>3,204,234</u></b>	<b><u>552,807</u></b>
General Support	236,857	207,442	284,571	32,486
Major Maintenance	2,934,771	2,683,338	3,211,873	324,174
Transfer to Equipment Repl. Fund	-	-	2,222,069	370,414
Capital Outlay	1,933,320	1,030,272	-	-
<b>Total Expenditures</b>	<b><u>5,104,948</u></b>	<b><u>3,921,052</u></b>	<b><u>5,718,513</u></b>	<b><u>727,074</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ (1,010,360)</u></b>	<b><u>\$ 182,674</u></b>	<b><u>\$ (2,514,279)</u></b>	<b><u>\$ (174,267)</u></b>
Beginning Unreserved Fund Balance		2,393,958		2,576,632
Ending Unreserved Fund Balance		<u>\$ 2,576,632</u>		<u>\$ 2,402,365</u>

City of Evanston  
Equipment Replacement Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Fund	\$ -	\$ -	\$ 1,242,590	\$ 207,098
Library Fund	-	-	1,700	283
Parking Fund	-	-	30,000	5,000
Water Fund	-	-	72,275	6,023
Sewer Fund	-	-	127,650	10,638
Solid Waste Fund	-	-	177,131	29,522
Sale of Surplus Property	-	-	210,217	-
Transfer from Fleet Fund	-	-	2,222,069	370,345
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>4,083,632</u>	<u>628,909</u>
Capital Outlay	-	-	2,400,000	-
Capital Leases	-	-	50,000	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>2,450,000</u>	<u>-</u>
<b>Net Surplus (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,633,632</u>	<u>\$ 628,909</u>
Beginning Unreserved Fund Balance		-		-
Ending Unreserved Fund Balance		<u>\$ -</u>		<u>\$ 628,909</u>

City of Evanston  
Insurance Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <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	\$ 20,201
General Admin Contribution- E911	775	775	930	155
General Admin Contribution- CDBG	775	775	930	155
General Admin Contribution- E.D.	775	775	930	155
General Admin Contribution- Parking	14,193	14,193	17,032	2,839
General Admin Contribution- Water Fund	20,793	20,793	24,962	4,160
General Admin Contribution- Sewer Fund	11,992	11,992	14,385	2,398
Liability/Property Contribution- General	792,266	739,448	909,150	151,525
Liability/Property Contribution- E911	5,810	5,810	6,972	1,162
Liability/Property Contribution- CDBG	5,810	5,810	6,972	1,162
Liability/Property Contribution- E.D.	5,810	5,810	6,972	1,162
Liability/Property Contribution- Parking	106,442	106,442	127,731	21,289
Liability/Property Contribution- Water Fund	155,945	155,945	187,209	31,202
Liability/Property Contribution- Sewer Fund	89,942	89,942	107,887	17,981
Workers' Comp Contribution- General	1,084,816	1,013,938	1,244,860	207,477
Workers' Comp Contribution- Library Fund	-	-	5,898	983
Workers' Comp Contribution- E911	7,955	7,955	9,546	1,591
Workers' Comp Contribution- CDBG	7,955	7,955	9,546	1,591
Workers' Comp Contribution- E.D.	7,955	7,955	9,546	1,591
Workers' Comp Contribution- Parking	145,738	145,738	174,886	29,148
Workers' Comp Contribution- Water Fund	213,516	213,516	256,322	42,720
Workers' Comp Contribution- Sewer Fund	123,146	123,146	147,716	24,619
Subrogation Proceeds	83,300	77,876	83,300	17,319
Investment Income	41,650	313	41,650	113
<b>Workers Comp &amp; Liability - Subtotal</b>	<b>3,032,983</b>	<b>2,855,484</b>	<b>3,516,536</b>	<b>582,698</b>
Health Insurance Chargebacks- General	8,124,110	7,961,902	7,602,935	1,267,157
Health Insurance Chargebacks - Library	-	-	308,920	51,486
Health Insurance Chargebacks - NSP2	5,463	5,463	15,635	2,606
Health Insurance Chargebacks- E911	74,836	74,836	77,647	12,941
Health Insurance Chargebacks- CDBG	19,137	19,137	10,780	1,797
Health Insurance Chargebacks- E.D. Fund	36,576	36,575	57,886	9,648
Health Insurance Chargebacks- Parking	89,573	89,573	184,229	30,705
Health Insurance Chargebacks- Water	523,267	537,497	561,211	93,535
Health Insurance Chargebacks- Sewer	142,501	142,501	140,199	23,367
Health Insurance Chargebacks - Solid Waste	145,937	145,944	158,577	26,430
Health Insurance Chargebacks- Fleet	184,760	184,761	196,271	32,712
Retiree Health Insurance Contributions	1,695,988	1,415,378	1,903,503	212,139
Employee Health Insurance Contributions	1,200,000	1,145,551	1,209,056	32,276
One Time IPBC Distribution	-	-	200,000	-
<b>Health &amp; Life insurance - Subtotal</b>	<b>12,242,148</b>	<b>11,759,118</b>	<b>12,626,849</b>	<b>1,796,799</b>
<b>Total Revenues</b>	<b>15,275,131</b>	<b>14,614,602</b>	<b>16,143,385</b>	<b>2,379,497</b>

City of Evanston  
Insurance Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
General Administration & Support	251,843	250,248	354,104	54,124
Liability/Property Insurance Premiums	391,510	372,834	470,000	412,433
Liability Legal Fees	175,000	494,715	350,000	35,972
Liability Settlement Payments	300,000	250,290	400,000	3,160
Workers' Comp Insurance Premiums	120,000	81,437	114,400	101,700
Workers' Comp Legal Fees	71,000	56,692	60,000	14,690
Workers' Comp Medical Payments	900,000	781,652	850,000	129,149
Workers' Comp Settlement Payments	833,000	652,848	700,000	242,281
Workers' Comp TPA Pymts (non specific)	108,750	113,375	145,000	-
Workers' Comp TTD Pymts (non sworn)	249,000	85,822	140,000	1,106
<b>Workers' Comp &amp; Liability - Subtotal</b>	<b>3,400,103</b>	<b>3,139,913</b>	<b>3,583,504</b>	<b>994,615</b>
General Administration & Support	-	-	98,878	5,137
Health Insurance Premiums	11,138,960	10,673,050	13,005,609	2,156,934
Health Insurance Opt Out Payments	64,974	58,080	78,000	7,000
<b>Health &amp; Life Insurance - Subtotal</b>	<b>11,203,934</b>	<b>10,731,130</b>	<b>13,182,487</b>	<b>2,169,071</b>
<b>Total Expenditures</b>	<b>14,604,037</b>	<b>13,871,043</b>	<b>16,765,991</b>	<b>3,163,686</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 671,094</b>	<b>\$ 743,559</b>	<b>\$ (622,605)</b>	<b>\$ (784,189)</b>
Beginning Unreserved Fund Balance		(4,937,497)		(4,193,938)
Ending Unreserved Fund Balance		<u>\$ (4,193,938)</u>		<u>\$ (4,978,127)</u>

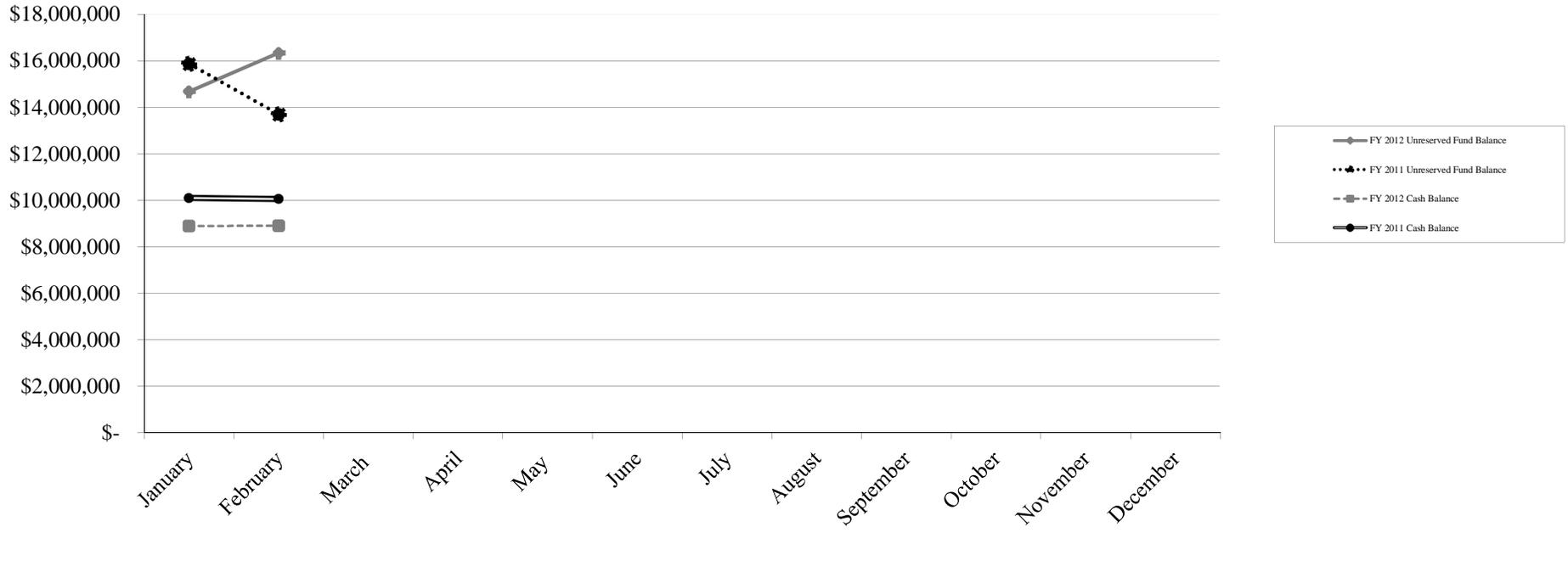
City of Evanston  
Fire Pension Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 6,913,759	\$ 5,932,983	\$ 6,119,393	\$ 881,977
Personal Property Repl Tax	235,000	158,694	282,000	42,135
Interest on Investment	625,000	672,222	600,000	685
Participant Contributions	750,000	742,223	900,000	116,144
Unrealized Gain	-	(111,673)	-	134
<b>Total Revenue</b>	<b><u>8,523,759</u></b>	<b><u>7,394,449</u></b>	<b><u>7,901,393</u></b>	<b><u>1,041,075</u></b>
Administrative Expenses	170,000	223,144	154,000	2,452
Legal Fees	-	-	50,000	-
Retiree Pensions	3,500,000	3,794,696	4,700,000	781,179
Widows' Pensions	750,000	866,915	1,070,000	183,538
Disability Pensions	720,000	885,842	1,060,000	207,555
QUILDRO	18,000	61,399	75,000	12,558
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>5,158,000</u></b>	<b><u>5,831,996</u></b>	<b><u>7,109,000</u></b>	<b><u>1,187,282</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 3,365,759</u></b>	<b><u>\$ 1,562,453</u></b>	<b><u>\$ 792,393</u></b>	<b><u>\$ (146,207)</u></b>
Beg Net Assets held in Trust		54,358,822	55,921,275	55,921,275
End Net Assets held in Trust		<u>\$ 55,921,275</u>	<u>\$ 56,713,668</u>	<u>\$ 55,775,068</u>

City of Evanston  
Police Pension Fund  
As of February 29, 2012

	FY 2011 Adopted <u>Budget</u>	FY 2011 Unaudited <u>Actual</u>	FY 2012 Adopted <u>Budget</u>	FY 2012 YTD <u>Actual</u>
Property Taxes	\$ 8,561,091	\$ 7,279,970	\$ 8,196,751	\$ 1,081,691
Personal Property Repl Tax	270,833	185,055	325,000	48,559
Interest Income	1,420,000	1,611,444	1,600,000	99
Participant Contributions	1,153,600	1,149,735	1,385,000	157,298
Miscellaneous		8,088	-	-
Unrealized Gain / (Loss)	-	10,947	-	(31,172)
<b>Total Revenue</b>	<b><u>11,405,524</u></b>	<b><u>10,245,239</u></b>	<b><u>11,506,751</u></b>	<b><u>1,256,475</u></b>
Administrative Expenses	155,000	193,035	186,000	1,635
Retiree Pensions	5,750,000	5,802,426	7,250,000	1,191,466
Widow Pensions	512,500	675,909	818,000	142,273
Disability Pensions	437,500	571,045	625,000	108,276
Separation Refunds	-	128,188	-	-
QUILDRO	12,000	11,889	12,000	2,378
Reserve for Future Payments	-	-	-	-
<b>Total Expenditures</b>	<b><u>6,867,000</u></b>	<b><u>7,382,492</u></b>	<b><u>8,891,000</u></b>	<b><u>1,446,028</u></b>
<b>Net Surplus (Deficit)</b>	<b><u>\$ 4,538,524</u></b>	<b><u>\$ 2,862,747</u></b>	<b><u>\$ 2,615,751</u></b>	<b><u>\$ (189,553)</u></b>
Beg Net Assets held in Trust		72,465,514	75,328,261	75,328,261
End Net Assets held in Trust		<u>\$ 75,328,261</u>	<u>\$ 77,944,012</u>	<u>\$ 75,138,708</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										
FY 2011 Unreserved Fund Balance	\$ 15,876,431	\$ 13,696,626										
FY 2012 Cash Balance	\$ 8,894,526	\$ 8,902,327										
FY 2011 Cash Balance	\$ 10,098,061	\$ 10,059,185										