

Office of the Kane County Auditor

PENNY WEGMAN, M.B.A

Kane County Auditor

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TO: Madam Chair, Corinne Pierog

Members of the Kane County Board

FROM: Penny Wegman, Kane County Auditor

SUBJECT: Quarterly Financial Report, Fourth Quarter FY2020

In accordance with Chapter 55, Act 5, Section 3-1005, Illinois Compiled Statutes, the following Quarterly Financial Report of the financial operations of Kane County for the fourth quarter of fiscal year 2020, is presented.

The report presents a comparison of actual and anticipated revenues, as well as information regarding the amount of appropriations and expenditures for all funds of Kane County.

Financial statements of the County are organized into funds. Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. A fund is considered major if it is the primary operating fund of the County or meets other criteria.

Figures presented in the Report are obtained from the County's Enterprise Resource Planning Financial system and as such may reflect accounting adjustments, reclassifications, and modifications for presentation purposes.

Information utilized to prepare the attached report was prepared prior to the conclusion of Kane County's External Financial Statement Audit and therefor, changes to the final amounts may be possible.



PENNY WEGMAN, KANE COUNTY AUDITOR KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FOURTH QUARTER FISCAL YEAR 2020

Newmonts:				Nonmajor Funds						
Property Taxes			Genera	al Fund	IMRF	Fund	Transportation	Sales Tax Fund	Special Revenue Funds	
Newmonts:		_	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Property Taxes		_	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
Other Taxes	Revenues:									
License and Permits		\$					~			16,551,66
Grants 491,505 487,800 0 0 0 0 10,884,966 10,800,80 Charges for Services 14,677,000 1,393,144 0 0 0 0 7,688,700 3,147,000 1,939,144 0 0 1,247,800 307,939 3,288,809 2,671,71 1,171,71 1,	Other Taxes		28,548,000	28,104,261		8,344	13,701,000	13,365,559	20,790,000	22,567,78
Charges for Services 14,679,074 12,306,180 0 0 0 0 7,888,701 8,342,45 Fines 2,171,000 1,393,144 0 0 0 0 0 1,274,180 397,593 3,298,893 2,671,180 Reimbursements 6,5318,843 7,291,242 0 0 0 1,274,180 397,593 3,298,893 2,671,180 Misscellaneous 384,502 291,464 0 0 0 0 0 0 0 3,778,001 5,201,8 Misscellaneous 384,502 291,464 0 3,225,279 0 0 14,227,769 0 2,3309,837 Total Revenues 5 13,630,065 85,180,978 10,603,253 7,136,202 29,402,491 14,280,665 185,539,819 166,537,9 Contractual Services 5 13,630,065 85,180,978 10,603,253 7,136,202 29,402,491 14,280,665 185,539,819 166,537,9 Contractual Services 5 7,210,703 50,457,429 10,562,745 7,198,548 0 0 5,235,448 48,676,10 Contractual Services 11,079,269 10,011,999 0 0 0 6,841,496 6,360,114 7999,1099 81,878 Contractual Services 11,079,269 10,011,999 0 0 0 0 0 0 0 10,366,299 91,878 Cophial Unalidacied Reduction to Budget Request 261,729 280,299 0 0 22,561,453 13,043,072 20,346,534 8,957,11 Unalidacied Reduction to Budget Request 261,729 280,299 0 0 0 0 0 0 0 0 Debt Service - Interior in Contractual Service - Interior in Contractual Service 10,000,000 0 0 0 0 0 Debt Service - Interior in Contractual Service - Interior in Contractual Service 10,000,000 0 0 0 0 0 Debt Service - Interior in Contractual Service 10,000,000 0 0 0 0 0 0 Debt Service - Interior in Contractual Service 10,000,000 0 0 0 0 0 0 0	Licenses and Permits		1,248,490	1,087,169	0	0	0	0	1,640,978	1,658,00
Fines	Grants		491,505	487,890	0	0	0	0	103,854,966	106,806,85
Rembursements	Charges for Services		14,679,024	12,306,180	0	0	0	0	7,688,701	8,342,40
Interest	Fines		2,171,000	1,939,144	0	0	0	0	1,547,050	1,191,58
Miscellaneous 38,45,02 291,464 0 0 0 0 0 0 3,778,001 5,201.8 Insurance Recovery 0 0 0 0 3,205,279 0 14,227,769 0 235,098.32 Total Revenues \$ 113,630,065 85,180,978 10,403,253 7,136,202 29,402,949 14,280,665 183,639,819 166,537,9	Reimbursements		6,918,843	7,291,242	0	0	1,274,180	397,593	3,298,893	2,671,74
Insurance Recovery	Interest		1,253,529	867,009	132,880	101,486	200,000	517,513	775,315	1,546,06
Cash of Hand 2,5,055,044 0 3,225,279 0 14,227,769 0 2,3,509,832 Total Revenues S 113,630,065 85,180,978 10,403,253 7,136,202 29,402,949 14,280,665 183,639,819 166,537,9 Fersonnel S 72,107,703 50,457,429 10,562,745 7,198,548 0 0 52,355,448 48,676,11 Contractual Services 11,079,269 10,011,999 0 0 0 6,841,496 6,360,114 79,991,099 81,391,0 Commodities 5,612,975 5,365,987 0 0 0 0 0 0 0 Commodities 5,612,975 5,365,987 0 0 0 0 0 0 0 Commodities 5,612,975 5,365,987 0 0 0 0 0 0 0 Delt Service - Principal 0 0 0 0 0 0 0 0 Delt Service - Interest 0 0 0 0 0 0 0 0 Delt Service - Interest 0 0 0 0 0 0 0 0 Delt Service - Requirement 0 0 0 0 0 0 0 0 Contingency and Other 21,802,395 0 0 0 0 0 0 16,218,540 265,99 Total Expenditures and Encumbrances 110,864,071 66,115,714 10,562,745 7,198,548 29,402,949 19,403,185 179,310,250 148,478,33 Excess (Deficiency) of Revenues Over Expenditures 2,765,994 19,665,264 (159,492) (62,345) 0 (5,122,521) 4,329,569 18,059,5 Transfer to BondS S 0 0 0 0 0 0 0 0 Transfer to Excrew Agent 29,4772,389 29,4772,384 0 0 0 0 0 0 0 13,618,397 13,528,3 Transfers Out 29,4772,399 29,4772,389 29,4772,389 0 0 0 0 0 0 0 0 0 Transfer to Excrew Agent 0 0 0 0 0 0 0 0 0	Miscellaneous		384,502	291,464	0	0	0	0	3,778,001	5,201,82
Total Revenues \$ 113,630,065 85,180,978 10,403,253 7,136,202 29,402,949 14,280,665 183,639,819 166,537,9 Personnel	Insurance Recovery		0	0	0	0	0	0	130,000	
Personnel \$ 72,107,703 \$0,457,429 \$10,562,745 \$7,198,548 \$0 \$0 \$2,355,448 \$48,676,11 \$2,000 \$11,079,269 \$10,011,999 \$0 \$0 \$6,841,496 \$6,360,114 \$7,999,1099 \$18,193,000 \$1,0	Cash on Hand	_	25,055,044	0	3,225,279	0	14,227,769	0	23,509,832	
Personnel	Total Revenues	\$	113,630,065	85,180,978	10,403,253	7,136,202	29,402,949	14,280,665	183,639,819	166,537,92
Contractual Services 11,079,269 10,011,999 0 0 0 6,841,496 6,360,114 79,991,099 81,391,00	Expenditures and Encumbrances:									
Commodities 5,612,975 5,365,987 0 0 0 0 0,395,629 9,187,8 Capital 261,729 280,299 0 0 0 22,561,453 13,043,072 20,348,534 8,957,11 Unallocated Reduction to Budget Request 0 0 Debt Service - Principal 0 0 0 0 0 0 0 0 0 0 0 Debt Service - Interest 0 0 0 0 0 0 0 0 0 0 0 Debt Service - Requirement 0 0 0 0 0 0 0 0 0 0 0 0 Debt Service - Requirement 0 0 0 0 0 0 0 0 0 0 0 0 0 Contingency and Other 21,802,395 0 0 0 0 0 0 0 0 16,218,540 265,99 Total Expenditures and Encumbrances \$ 110,864,071 66,115,714 10,562,745 7,198,548 29,402,949 19,403,185 179,310,250 1148,478,31 Excess (Deficiency) of Revenues Over Expenditures \$ 2,765,994 19,065,664 (159,492) (62,345) 0 (5,122,521) 4,329,569 18,059,59 **Theory of Bonds \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 Transfer to Escrow Agent 0 0 0 0 0 0 0 0 0 0 0 0 0 Transfers In 26,706,365 26,690,287 159,492 159,492 0 0 0 13,618,970 13,528,31 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 13,618,970 13,528,31 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 13,618,970 13,528,33 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 13,618,970 13,528,33 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 13,618,970 13,528,33 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 13,618,970 13,528,33 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 0 13,618,970 13,528,33 Total Other Financing Sources (Uses) \$ 2,765,994 (2,782,661) 159,492 159,492 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Personnel	\$	72,107,703	50,457,429	10,562,745	7,198,548	0	0	52,355,448	48,676,17
Capital 261,729 280,299 0 0 22,561,453 13,043,072 20,348,534 8,957,11 Unallocated Reduction to Budget Request 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Contractual Services		11,079,269	10,011,999	0	0	6,841,496	6,360,114	79,991,099	81,391,09
Unallocated Reduction to Budget Request	Commodities		5,612,975	5,365,987	0	0	0	0	10,396,629	9,187,89
Debt Service - Principal 0	Capital		261,729	280,299	0	0	22,561,453	13,043,072	20,348,534	8,957,19
Debt Service - Interest 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Unallocated Reduction to Budget Request		0						0	
Debt Service - Requirement	Debt Service - Principal		0	0	0	0	0	0	0	
Contingency and Other	Debt Service - Interest		0	0	0	0	0	0	0	
Total Expenditures and Encumbrances \$ 110,864,071 66,115,714 10,562,745 7,198,548 29,402,949 19,403,185 179,310,250 148,478,31	Debt Service - Requirement		0	0	0	0	0	0	0	
Excess (Deficiency) of Revenues Over Expenditures \$ 2,765,994 19,065,264 (159,492) (62,345) 0 (5,122,521) 4,329,569 18,059,55 (159,492)	Contingency and Other		21,802,395	0	0	0	0	0	16,218,540	265,99
Issuance of Bonds	Total Expenditures and Encumbrances	\$	110,864,071	66,115,714	10,562,745	7,198,548	29,402,949	19,403,185	179,310,250	148,478,35
Issuance of Bonds	Excess (Deficiency) of Revenues Over Expenditures	\$	2,765,994	19,065,264	(159,492)	(62,345)	0	(5,122,521)	4,329,569	18,059,57
Premium on Bonds Sold 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Financing Sources (Uses):									
Transfer to Escrow Agent 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13,618,970 13,528,36 13,528,36 17,948,539 17,948,539 17,948,539 17,957,33 17,948,539 17,957,33 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,957,33 17,948,539 17,957,33 17,957,33 17,948,539 17,957,33 17,948,539 17,957,33 17,957,33 17,948,539 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33 17,957,33	Issuance of Bonds	\$	0	0	0	0	0	0	0	
Transfers In 26,706,365 26,690,287 159,492 159,492 0 0 13,618,970 13,528,31 Transfers Out 29,472,359 29,472,948 0 0 0 0 0 17,948,539 17,957,31 Total Other Financing Sources (Uses) \$ (2,765,994) (2,782,661) 159,492 159,492 0 0 0 (4,329,569) (4,428,94	Premium on Bonds Sold		0	0	0	0	0	0	0	
Transfers Out 29,472,359 29,472,948 0 0 0 0 17,948,539 17,957,3 Total Other Financing Sources (Uses) \$ (2,765,994) (2,782,661) 159,492 159,492 0 0 0 (4,329,569) (4,428,964)	Transfer to Escrow Agent		0	0	0	0	0	0	0	
Total Other Financing Sources (Uses) \$ (2,765,994) (2,782,661) 159,492 159,492 0 0 0 (4,329,569) (4,428,91) Less Encumbrances included above: Contractual Services \$ 0 0 0 0 0 0 0 0 0 0 0 0 11,18 Capital 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Transfers In		26,706,365	26,690,287	159,492	159,492	0	0	13,618,970	13,528,36
Contractual Services \$ 0 0 0 0 0 0 0 0 0	Transfers Out		29,472,359	29,472,948	0	0	0	0	17,948,539	17,957,34
Contractual Services \$ 0 0 0 0 0 0 0 0 312,2° Commodities 0 0 0 0 0 0 0 0 0 11,18 Capital 0 </td <td>Total Other Financing Sources (Uses)</td> <td>\$</td> <td>(2,765,994)</td> <td>(2,782,661)</td> <td>159,492</td> <td>159,492</td> <td>0</td> <td>0</td> <td>(4,329,569)</td> <td>(4,428,98</td>	Total Other Financing Sources (Uses)	\$	(2,765,994)	(2,782,661)	159,492	159,492	0	0	(4,329,569)	(4,428,98
Commodities 0 0 0 0 0 0 0 11,12 Capital 0	Less Encumbrances included above:									
Capital 0 </td <td>Contractual Services</td> <td>\$</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td>(312,27</td>	Contractual Services	\$	0	0	0	0	0	0	0	(312,27
Contingency and Other 0	Commodities		0	0	0	0	0	0	0	11,18
Total Encumbrances included above 0 0 0 (301,0) Net Change in Fund Balance \$ 0 16,282,603 0 97,147 0 (5,122,521) 0 13,329,49 Fund Balance, Beginning of Year \$ 65,293,074 6,428,696 37,921,299 100,051,00	Capital		0	0	0	0	0	0	0	
Net Change in Fund Balance \$ 0 16,282,603 0 97,147 0 (5,122,521) 0 13,329,41 Fund Balance, Beginning of Year \$ 65,293,074 6,428,696 37,921,299 100,051,01	Contingency and Other		0	0	0	0	0	0	0	
Fund Balance, Beginning of Year \$ 65,293,074 6,428,696 37,921,299 100,051,00	Total Encumbrances included above			0	•	0	•	0	•	(301,09
	Net Change in Fund Balance	\$	0	16,282,603	0	97,147	0	(5,122,521)	0	13,329,49
<u>und Balance, End of Quarter</u> \$ <u>81,575,677</u> 6,525,843 32,798,778 113,380,50	Fund Balance, Beginning of Year	\$		65,293,074		6,428,696		37,921,299		100,051,00
	Fund Balance, End of Quarter	\$		81,575,677		6,525,843		32,798,778		113,380,50



PENNY WEGMAN, KANE COUNTY AUDITOR KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT SUMMARY STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN GOVERNMENTAL FUNDS FOURTH QUARTER FISCAL YEAR 2020

Collaboration of the collabora			Nonmaj	or Funds	Permane	ent Fund			
		Debt Serv	ice Funds	Capital Project Funds		Working (Cash Fund	Total Governmental Funds	
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	Т	otal Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date
evenues:									
Property Taxes	\$	0	0	33,673	17,503	0	0	56,584,978	56,402,16
Other Taxes		476,719	476,719	12,863,281	12,787,885	0	0	76,379,000	77,310,55
Licenses and Permits		0	0	0	0	0	0	2,889,468	2,745,17
Grants		0	0	0	0	0	0	104,346,471	107,294,74
Charges for Services		0	0	2,400,000	1,625,407	0	0	24,767,725	22,273,98
Fines		0	0	0	0	0	0	3,718,050	3,130,72
Reimbursements		789,422	139,083	333,775	759,653	0	0	12,615,113	11,259,33
Interest		208,184	141,403	214,000	467,546	72,600	50,091	2,856,508	3,691,11
Miscellaneous		0	0	. 0	0	0	. 0	4,162,503	5,493,28
Insurance Recovery			0	0	0			130,000	5,,
Cash on Hand		1,165,570	0	20,517,066	0	0	0	87,700,560	
Total Revenues	Ś	2,639,895	757,205	36,361,795	15,657,994	72,600	50,091	376,150,376	289,601,05
	· -		,						
penditures and Encumbrances:		2		•	0	0	0	425.025.005	406 222 41
Personnel	\$	0	0	0	0	0	0	135,025,896	106,332,15
Contractual Services		1,100	1,000	1,019,367	2,355,572	0	0	98,932,331	100,119,78
Commodities		0	0	0	0	0	0	16,009,604	14,553,8
Capital		0	0	35,177,386	18,723,937	0	0	78,349,102	41,004,50
Budget Cut Amount				0	0			0	
Debt Service - Principal		6,200,000	6,200,000	0	0	0	0	6,200,000	6,200,00
Debt Service - Interest		2,040,782	2,040,780	0	0	0	0	2,040,782	2,040,78
Debt Service - Requirement		1,323,830	74,000	0	0	0	0	1,323,830	74,00
Contingency and Other	_	21,831	0	3,131,744	0	72,600	0	41,247,110	265,99
Total Expenditures and Encumbrances	\$	9,587,543	8,315,780	39,328,497	21,079,510	72,600	0	379,128,655	270,591,09
Excess (Deficiency) of Revenues Over Expenditures	\$	(6,947,648)	(7,558,575)	(2,966,702)	(5,421,516)	0	50,091	(2,978,279)	19,009,96
her Financing Sources (Uses):									
Issuance of Bonds	\$	0	0	0	0	0	0	0	
Premium on Bonds Sold		0	0	0	0	0	0	0	
Transfer to Escrow Agent		0	0	0	0	0	0	0	
Transfers In		6,947,648	6,947,648	3,764,025	3,765,062	0	0	51,196,500	51,090,8
Transfers Out		0	1,037	797,323	681,245	0	0	48,218,221	48,112,5
Total Other Financing Sources (Uses)	\$	6,947,648	6,946,611	2,966,702	3,083,817	0	0	2,978,279	2,978,2
ess Encumbrances included above:									
Contractual Services	Ś		0		0		0		(312,27
Commodities	7		0		0		0		11,18
Capital			0		0		0		21,10
Contingency and Other			0		0		0		
Total Encumbrances included above		-	0	_	0		0		(301,09
Net Change in Fund Balance	Ś	0	(611,964)	0	(2,337,699)	0	50,091	0	21,687,15
and Balance, Beginning of Year	\$		12,813,596		27,720,134		3,303,958		253,531,76
and Palause End of Occurren	ć	•	12 204 622		25 202 425	-	2.254.040	-	275 240 01
ind Balance, End of Quarter	\$	=	12,201,632	=	25,382,435	=	3,354,049	=	275,218,92



PENNY WEGMAN, KANE COUNTY AUDITOR KANE COUNTY AUDITOR'S QUARTERLY FINANCIAL REPORT COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN COUNTYWIDE FUNDS FOURTH QUARTER FISCAL YEAR 2020

		Governmen	ntal Funds	Proprieta	ry Funds	Total Countywide Funds		
		Budget	Actual	Budget	Actual	Budget	Actual	
	_	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	Total Fiscal Year	Year-To-Date	
Revenues:								
Property Taxes	\$	56,584,978	56,402,162	0	0	56,584,978	56,402,162	
Other Taxes		76,379,000	77,310,554	0	0	76,379,000	77,310,554	
Licenses and Permits		2,889,468	2,745,174	0	0	2,889,468	2,745,174	
Grants		104,346,471	107,294,740	0	0	104,346,471	107,294,740	
Charges for Services		24,767,725	22,273,988	4,000	12,592	24,771,725	22,286,579	
Fines		3,718,050	3,130,728	0	0	3,718,050	3,130,728	
Reimbursements		12,615,113	11,259,313	70,000	69,795	12,685,113	11,329,108	
Interest		2,856,508	3,691,110	138,133	183,861	2,994,641	3,874,971	
Miscellaneous		4,162,503	5,493,289	19,235,688	18,262,355	23,398,191	23,755,644	
Insurance Recovery		130,000	0	0	0	130,000	0	
Cash on Hand		87,700,560	0	729,992	0	88,430,552	0	
Total Revenues	\$	376,150,376	289,601,058	20,177,813	18,528,602	396,328,189	308,129,660	
Expenditures and Encumbrances:								
Personnel	\$	135,025,896	106,332,156	155,124	134,143	135,181,020	106,466,300	
Contractual Services	ڔ	98,932,331	100,332,130	20,099,214	17,569,089	119,031,545	117,688,873	
Commodities		16,009,604		35,475	14,006			
			14,553,877	33,473	•	16,045,079	14,567,883	
Capital		78,349,102	41,004,501		0	78,349,102	41,004,501	
Unallocated Reduction to Budget Request		0	0	0	0	0	6 200 000	
Debt Service - Principal		6,200,000	6,200,000	0	0	6,200,000	6,200,000	
Debt Service - Interest		2,040,782	2,040,780	0	0	2,040,782	2,040,780	
Debt Service - Requirement		1,323,830	74,000	0	0	1,323,830	74,000	
Contingency and Other		41,247,110	265,992	0	0	41,247,110	265,992	
Total Expenditures and Encumbrances	\$_	379,128,655	270,591,090	20,289,813	17,717,238	399,418,468	288,308,329	
Excess (Deficiency) of Revenues Over Expenditures	\$	(2,978,279)	19,009,967	(112,000)	811,364	(3,090,279)	19,821,331	
Other Financing Sources (Uses):								
Issuance of Bonds	\$	0	0	0	0	0	0	
Premium on Bonds Sold		0	0	0	0	0	C	
Transfer to Escrow Agent		0	0	0	0	0	0	
Transfers In		51,196,500	51,090,857	112,000	112,000	51,308,500	51,202,857	
Transfers Out	_	48,218,221	48,112,578	0	0	48,218,221	48,112,578	
Total Other Financing Sources (Uses)	\$_	2,978,279	2,978,279	112,000	112,000	3,090,279	3,090,279	
ess Encumbrances included above:								
Contractual Services	\$		(312,270)		0		(312,270	
Commodities			11,180		0		11,180	
Capital			0		0		0	
Contingency and Other			0		0		0	
Total Encumbrances included above			(301,091)	_	0	-	(301,091	
Net Change in Fund Balance	\$	0	21,687,156	0	923,364	0	22,610,520	
Fund Balance, Beginning of Year	\$		253,531,764		13,623,093		267,154,857	
Fund Balance, End of Quarter	\$		275,218,920		14,546,457		289,765,376	