

OFFICE OF THE KANE COUNTY AUDITOR
Terry Hunt, Kane County Auditor

**Kane County Sheriff
Transition Audit**

April 16, 2019

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Overview

Under Illinois State Statute 55 ILCS 5 / 6-31005 – *Funds managed by County officials* – the County Board is required to engage a transition audit of all funds and accounts under the management / control of the county official. The audit report must be prepared and filed to the Chairman of the County Board no later than 180 days after the county official leaves office.

A County official is “[...] *any elected county officer or any officer appointed by the county board who is charged with the management or control of any county funds.*”

The “County official” in transition is the Kane County Sheriff.

The position was held by Donald Kramer (predecessor) from December 1, 2014 through November 30, 2018. On November 6, 2018, Kane County Peace Officer Sergeant Ronald Hain was elected Kane County Sheriff to serve a term from December 1, 2018 to November 30, 2022. He was sworn into office November 30, 2018.

The Office of Kane County Auditor was engaged to complete the transition audit.

Timeline

Term end date 11/30/2018

Report due date 05/29/2019

Background

Sheriff's Role

Duties and qualifications of the County Sheriff are summarized in state statute *55 ILCS 5 Division 3-6 – Sheriff*. The position is commissioned by the Governor and is constitutionally required. Even though the County Sheriff is an elected position and is subject to control of internal operations, the Office is heavily regulated by federal, state, and county law.

In addition to the Sheriff running his Office, he also participates in a number of Boards, Councils, and Committees. He has voting power on the KaneComm Board, Kane County Child Advocacy Center Board, Kane County ETSB, and Kane County Juvenile Council. Being granted one vote, he is unable to directly impact each organization as majority rule is required to pass a resolution.

While not required, the Sheriff also participates in the monthly Judicial & Public Safety Committee and the Judicial & Public Safety Planning & Technology Commission as a non-voting party.

Furthermore, he participates in monthly Kane County Sheriff's Office Merit Commission meetings discussing the status of deputies and correctional officers employed at the Sheriff's Office (e.g. hiring, promoting, disciplining, or discharging). All changes made to the Sheriff's deputies and correctional officers are required to go through and be approved by the Merit Commission. The Sheriff, with majority approval from the County Board, is tasked with appointing the three (3) member commission.

Sheriff's Funds

The Kane County Sheriff is accountable for the management and/or control of seventeen (17) County funds:

TABLE 1
<i>List of funds managed / controlled by Kane County Sheriff's Office</i>
Governmental Fund
<i>General Fund (4)</i>
001.380.380 - Sheriff
001.380.382 - Adult Corrections
001.380.383 - Corrections Board and Care
<i>Special Revenue Fund (14)</i>
249.380.385 - Bomb Squad SWAT (prior 2017 fka Agency fund 740)
251.380.386 - Canteen Commission (prior 2017 fka Agency fund OBS)
252.380.387 - County Sheriff DEF Federal (prior 2017 fka Agency fund OBS)
253.380.388 - County Sheriff DEF Local (prior 2017 fka Agency fund OBS)
254.380.389 - FATS (prior 2017 fka Agency fund OBS)
255.380.390 - K-9 Unit (prior 2017 fka Agency fund OBS)
256.380.391 - Vehicle Maintenance/Purchases (prior 2017 fka Agency fund OBS)
257.380.392 - Sheriff DUI Fund (prior 2017 fka Agency fund OBS)
258.380.393 - Sheriff's Office Money Laundering Fund (prior 2018 fka Agency fund)
259.380.384 - Transportation Safety Highway HB
260.380.400 - Court Security
261.380.410 - Justice Assistance
262.380.411 - AJF Medical Cost
263.380.412 - Sheriff Civil Operations
<i>Debt Service Funds</i>
<i>Capital Projects Funds</i>
<i>Permanent Fund</i>

NOTE: List excludes Agency Funds, third party funds, held by the Sheriff's Office.

Funds 260.Court Security, 251.Canteen Commission, 252.County Sheriff DEF Federal, and 258.Sheriff's Office Money Laundering are the Sheriff's largest special revenue funds, which

report over one hundred thousand dollars annually in activity. Special revenue fund 261.*Justice Assistance* and 259.*Transportation Safety Highway HB* are the Sheriff's smallest special revenue funds reporting the lowest annual activity of only one hundred to one thousand dollars.

Per the fiscal year 2018 amended budget, the Sheriff is projected to collect \$5,021,505 in revenue (prior year collected \$5,597,696). Fifty-four percent (54%) of the total budgeted revenue is earned by Court Security Fees (*Charges for Services & Transfer In*), eight percent (8%) by Chancery Foreclosure Fees (*Charges for Services*), six and one-half percent (6.5%) by Miscellaneous Reimbursements (*Reimbursements*), and six percent (6%) by Inmate Telephone Fees-AJF (*Charges for Services*). All other revenues are less than five percent (5%) each of total budgeted revenues. For a full list of revenue earned / funds received, refer to Appendix A. Below is high-level view of the Sheriff's revenue by Comprehensive Annual Financial Report (CAFR) line item.

TABLE 2
Kane County Sheriff's revenue earned / funds received by CAFR line item as a percentage of total revenue

Revenue earned / Funds received	Amended budget (FY2018)	Current year actuals (FY2018)*	Prior year actuals (FY2017)
Charges for Services	66.4%	60.6%	53.4%
Transfers In	12.6%	11.8%	11.0%
Fines	7.4%	11.0%	9.2%
Reimbursements	6.8%	10.6%	8.0%
Grants	4.3%	3.4%	0.3%
Other	2.5%	2.6%	18.1%
Grand Total	100%	100%	100%

* Percentages are based on YTD non-audited fiscal year 2018 actuals.

Per the fiscal year 2018 amended budget, the Sheriff is projected to incur \$29,570,197 in expenditures, compared to prior year actuals of \$29,586,621. Eighty-six percent (86%) of the total budgeted expenses are allocated to *Personnel Services*, eight percent (8%) to medical services provided to detainees (*Contractual Services*), and two and one-half percent (2.5%) to meals provided to detainees and union employees (*Commodities*). All other expenditures / expenses are below one percent (1%) each of total expenses. For a full list of expenditures / expenses, refer to Appendix B. Below is high-level view of the Sheriff's expenditures / expenses by CAFR line item.

TABLE 3
Kane County Sheriff's expenditures / expenses by CAFR line item as a percentage of total expenditures / expenses

Expenditures / Expenses	Amended budget (FY2018)	Current year actuals (FY2018)*	Prior year actuals (FY2017)
Personnel Services - Salaries & Wages	71.7%	70.4%	71.5%
Personnel Services -Benefits	14.1%	13.2%	13.1%
Contractual Services	9.4%	10.1%	9.0%
Commodities	4.7%	5.6%	5.8%
Capital	0.0%	0.4%	0.4%
Contingency and Other	0.0%	0.0%	0.1%
Transfers Out	0.0%	0.0%	0.1%
Grand Total	100%	100%	100%

* Percentages are based on YTD non-audited fiscal year 2018 actuals.

Sheriff's Office

The Sheriff's Office includes three divisions: Adult Corrections, Court Security and Public Safety. It operates, on average, with 281 employees, but is budgeted for 299.

The Adult Corrections Division maintains the operation of the Kane County Adult Justice Center, which averages 515 detainees a month, but can hold a maximum of 640. Its mission "[...] is to serve and protect the public through the safe, secure, and efficient management of incarcerated adults; and to maintain a constructive environment through managing of the incarcerated adult's behavior by promoting personal growth, utilizing a system that assesses the needs and promotes individual accountability by means of incentives and consequences." Adult Corrections operations are funded by the Canteen Commission (251) fund, AJF Medical Cost (262) fund, and the General Fund (001)

The Court Security Division provides security for all courthouses in Kane County, total six (6). Its mission "[...] is to provide a safe and orderly environment to the 16th Judicial Circuit in Kane County; to protect the integrity of the Court; to maintain the decorum of the Court; to detect those who would take a disruptive or violent action against the Court and/or its participants." Court Security operations are funded by the Court Security (260) fund.

Within the Public Safety Division, there are four subdivisions: Administration Division, Civil/Warrants Division, Patrol Division and Investigations Division. Its mission "[...] is to maintain peace in our communities and protect the Constitutional rights of all citizens." The Administration Division is responsible for the management, planning, and budgeting within the Sheriff's Office. Further, it is the custodian of personnel records and Sheriff records, serves as the Freedom of Information Act (FOIA) Officer, assists with training, new employee recruiting and background investigations, and is responsible of the Office's internal affair, which receives and

investigates complaints made against employees of the Sheriff's Office. The Civil/Warrants Division processes evictions, summons, writs, and warrants on a daily basis, and foreclosure sales on a weekly basis. The Patrol Division patrols approximately 520 square miles of the County and maintains peace amongst a population of 534,667 (2017 estimate per the United States Census Bureau) Kane County residents. The Investigations Division handles detailed crimes and major cases. The Public Safety Division operations are funded by the remaining special revenue funds and the General fund.

Audit Procedures

The Auditor's Office performed the following audit procedures over the agreed transition period (May 2018 to January 2019):

1. Inquire with predecessor and the newly elected Sheriff
2. Inspect County assets assigned to the predecessor are properly returned
3. Obtain an understanding of the Office's financial environments, the Sheriff's role in the process, and if there were any significant changes made to the process during the transition:
 - a. Treasury process
 - b. Revenue and receivable process
 - c. Purchasing and payables process
 - d. Fixed asset process
 - e. Payroll process
4. Test cash and investments
 - a. Confirm bank and investment accounts
 - b. Physically count cash on hand
 - c. Re-perform bank reconciliations
5. Perform a physical observation of County assets owned / allocated to the County Sheriff
 - a. Capital assets (equal to or greater than \$10,000)
 - b. Fixed assets (valued between \$500.00 - \$9,999.99)
 - c. Information technology equipment
 - d. Inventory
 - e. Owned by others
6. Review the fund activity during the transition period
 - a. Revenue earned / Funds received
 - b. Expenditures acquired / Expenses incurred
 - c. Budget
7. Review the predecessor's final paycheck
8. Subsequent events

Results

- 1. Notified and held discussions with the predecessor and successor.
- 2. The predecessor was assigned a County vehicle, procurement card, cell phone, and laptop. All assets were properly returned to the County and / or cancelled timely, except the cell phone. Could not verify the physical cell phone was returned, however, validated that the service plan was cancelled timely.
- 3. Obtained an understanding of the Office’s financial environment / processes, the Sheriff’s role in the process, and if there were any significant changes made to the processes during the transition.

Majority of the financial environment / processes at the Sheriff’s Office remained consistent during the transition. There were slight changes in personnel due to staff changes, however the processes remained relatively unchanged.

With the transition, a new organization chart was developed with changes made at the director level and the reporting structure to the Sheriff. Further, the Sheriff requested equal access to the County’s financial software as the Sheriff’s Finance Director, prior Sheriff had no access to the financial software.

More changes are discussed throughout the report.

- 4. While the Sheriff is involved in the process of creating and closing bank accounts and investment accounts, and utilizing the petty cash, he is not involved in the day-to-day operations of the monitoring, maintaining, reconciling, or recording cash and investment balances / activities.

Tested cash and investments maintained by the Sheriff’s Office.

Physical cash on hand

Petty cash

Four (4) petty cash funds are set up and maintained by the Sheriff’s Office.

One (1) of the four (4) petty cash funds seeks reimbursement from the County General Fund (001). Observed the cash on hand and receipts, and reconciled it to the approve fund limit without exception. Further, inspected a sample of reimbursement requests made during the transition period. A few instances of sales tax charges were requested, however, the requests were denied and were appropriately refunded by the Sheriff’s Office.

One (1) of the four (4) petty cash funds seeks reimbursement from the Sheriff’s Special Revenue Fund, as such, observed the cash on hand and the receipts. Traced and agreed the total to the accountholders records without exception.

Two (2) of the four (4) petty cash funds are reimbursed from unknown sources, as such, observed the cash on hand and the receipts maintained. Insufficient detail is maintained and as such further work could not be completed.

Immaterial differences were noted per the County financial record. The number of petty cash funds recorded and the balance of each petty cash fund was incorrect. Differences were reported to the County's Finance Department and the Sheriff's Office.

Cash drawer

One (1) cash drawer is maintained by the Sheriff's Office in the Civil / Warrants subdivision. Observed the cash on hand. Insufficient detail is maintained and as such further work could not be completed.

Immaterial differences were noted per the County financial record. The description and the balance of the cash drawer were incorrect. Differences were reported to the County's Finance Department and the Sheriff's Office.

Investments

One (1) investment account had been maintained, but was closed during the transition period. Confirmed existence of account and the ending balance as of 11/30/2018. Further, traced and agreed the ending balance transferred from the closed investment account to another Sheriff owned bank account without exception. Inquired that no new investments accounts have been created during the transition period.

Bank accounts

Seven (7) bank accounts are maintained by the Sheriff's Office, which is cash not held by the County Treasurer. Bank accounts maintaining funds for fiduciary / agency activity are excluded from this amount, as they are deemed out of scope.

Confirmed the existence and the ending balances as of 11/30/2018 of these bank accounts. Further, inspected that the activity in these accounts are being reported to the County's Finance Department, and in turn recorded in the County's financial software. Noted that the agreed to procedures for reporting the activity monthly were not followed during the transition period. Instead, the information was shared only at year-end. No new accounts have been created or old accounts closed during the transition period.

5. While the Sheriff is involved in approving asset purchases, he is not involved in the day-to-day operations of maintaining, reconciling, or recording the assets.

Performed physical observations of County assets owned / allocated to the Sheriff's Office.

Capital assets (equal to or greater than \$10,000)

Obtained a list of capital assets as of fiscal year 2017, reviewed the changes during fiscal year 2018, and performed a physical observation. Sampled one hundred twenty-five (125) vehicles. There were thirty-five (35) vehicles with incomplete details and eight (8) vehicles with incorrect details listed per the capital asset list.

Differences were communicated to the County's Finance Department and the Sheriff's Office to update their re

Fixed Assets (valued between \$500.00 - \$9,999.99)

No internal fixed asset list is maintained, as such, passed on further testing.

IT Assets

Obtained a list from IT and performed a physical observation. Sampled twenty-one (21) assets. Exceptions were noted and are being investigated by IT. Three (3) assets selected from the list were not found, and were presumed recycled by the Office. Two (2) assets were observed in the Sheriff's Office, but not included on the list. IT was not able to provide a response prior to the report date.

Inventory

Firearm and ammunition lists are maintained. Physically observed a sample of fifteen (15) firearms owned by the County. No exceptions noted.

Assets owned by others

Noted that the Sheriff's Office borrows equipment and vehicles from the Law Enforcement Support Office (LESO). A list of vehicles in the Sheriff's facilities is included in the capital asset list. Physically observed a sample of seven (7) vehicles. No exceptions noted.

A list of other vehicles (used by other agencies), firearms, and equipment is not maintained. However, borrowed assets are subject to annual certifications and periodic audits. There were no audits completed during the transition period.

6. Reviewed the fund activity during the transition period.

Revenue earned / Funds received

The Sheriff is not involved in the daily operations of invoicing, collecting, or recording fund activity, but he is involved in recommending and presenting new fee schedules or new revenue streams to the County Board for approval. He is also able to extinguish / suspend revenue sources.

During the transition period, there were no known changes made to the fee schedule and no new revenue sources introduced or approved by the County Board. The invoicing, collecting, and recording process remained relatively consistent, except for a few employee changes. The new Sheriff did suspend alarm permitting fees (0.2% of total budgeted revenue – *Charges for Services*) until it could be reviewed and the process be reevaluated.

Expenditures acquired / Expenses incurred

The Sheriff is not involved in the daily operations of recording fund activity and paying vendors, he is involved in negotiating contract and approving significant internal purchase orders. For major purchases / contract agreements, the Sheriff presents to and requests approval from the County Board. Furthermore as Sheriff, he can approve his own charges.

During the transition period, there were no known changes made to the process of approving / recording expenditures and expenses. There were no PEV requests submitted by either the predecessor or successor. All procurement card charges appeared to relate to County business and were all deemed reasonable expenditures / expenses, except for the occasional sales tax charges, which were immaterial. New significant agreements / contracts were presented to and approved by the County Board. Noted four expired agreements, which are currently under negotiation. All purchases, individually or in aggregate, of thirty thousand dollars (\$30,000) or greater have a corresponding active contract and / or approval of purchase from County Board.

Budget

The Sheriff is involved in reviewing and presenting his budget to the County Board for approval. He is also required to request and seek approval for budget adjustments from the County Board in the event his budget is unbalanced.

During the transition period, there were no budget adjustments requested, but financial activity was limited within the County financial software. Financial activity between August 2018 through November 2018 did not become available until the transition in Sheriff. Only then, it was noticed that the Sheriff's Office was operating over budget and a budget adjustment was required.

7. While the Sheriff can review and approve Personnel Action Form (PAF), he is not involved in the daily operations of recording and approving payroll hours.

During the transition period, there were no known changes made to the payroll process. Reviewed the predecessor's payroll calculation. No exceptions were noted while inspecting the payroll during the transition period and validated no additional pay had been issued subsequent to his termination date. Further, his last payroll was paid out timely and in line with his final approved Personnel Action Form (PAF). Also reviewed the payroll registers for Ronald Hain during the transition period and no inconsistencies were noted.

8. Below is a list of subsequent events:
 - On February 11, 2019, County Board approved the purchase of one (1) K9 vehicle utilizing donated funds (Resolution #19-34).
 - On February 11, 2019, County Board approved a \$180,179 FY2018 budget adjustment (Resolution #19-40).
 - On February 11, 2019, County Board approved the implementation of a \$200 foreclosure cancellation fee (Resolution #19-41).
 - On February 11, 2019, County Board approved a housekeeping item to present the Sheriff's budget by line item in balance (Resolution #19-47).
 - On March 12, 2019, County Board approved the Sheriff's recommendation to appoint Jody Kanikula to Merit Commission.
 - On April 9, 2019, County Board approved the purchase of twelve (12) new patrol vehicles valued at \$455,754 (Resolution #19-106).
 - On April 9, 2019, County Board approved the purchase a Lenco Bear Cat vehicle for emergency responses valued at \$270,797 to replace the LESO vehicle equivalent (Resolution #19-107).

- On April 9, 2019, County Board approved the purchase of a body scanner valued at \$149,000 (Resolution #19-108).
- On April 11, 2019, the Judicial and Public Safety Committee carried a motion to merge the Office of Emergency Management under the Sheriff's Office. County Board is scheduled to vote on this motion May 7, 2019.
- Changes to fees, fines, and assessments imposed on certain classes of cases in the Illinois Circuit Courts collected will take effect on July 1, 2019, and it will impact the Sheriff's funds. The County Board is scheduled to vote on how the Circuit Clerk should disburse such funds collected on May 7, 2019.
- New sources of revenue are being explored – (1) leasing empty space at the County Jail for a drug treatment facility, and (2) invoicing out the services of the Bomb Squad when they are used outside of Kane County.
- Collective Bargaining Agreements are still under negotiating. Contract have been expired since 11/30/2017.

Conclusion

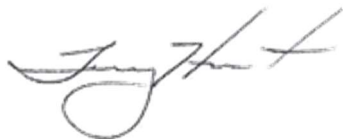
No adverse findings were noted, and as such deemed the transition of control / management of funds appropriate.

Closing remarks

The Auditor's Office would like to thank all those who assisted us in our review. Your cooperation and generous assistance is greatly appreciated.

Regards,

OFFICE OF THE KANE COUNTY AUDITOR



Terry Hunt
Kane County Auditor



Mariola Oscarson
Kane County Deputy Auditor



Kristin Jenkins
Kane County Staff Auditor

Appendix A – Fiscal year 2018 revenue earned / funds received

Total revenue earned / funds received	Amended budget (FY2018)	Current year actuals (FY2018)*	Prior year actuals (FY2017)
Charges for Services	66.4%	60.6%	53.4%
Court Security Fees	41.8%	35.8%	32.8%
Chancery Foreclosure Fees	8.0%	6.7%	7.1%
Inmate Telephone Fees- AJF	6.0%	8.2%	5.5%
Net Civil Processing Fees	4.8%	3.8%	3.6%
Bond Fees	1.9%	1.9%	1.4%
Detail Fees	1.6%	1.2%	1.0%
Weekend Prisoner Fees	0.6%	0.4%	0.5%
Body Writ Fees	0.6%	0.5%	0.6%
Arrestee Medical Cost Fees	0.5%	0.4%	0.4%
Miscellaneous Fees	0.2%	0.3%	0.3%
Burglar Alarm Fees	0.2%	1.1%	0.0%
Accident Copy Fees	0.1%	0.1%	0.0%
Fingerprinting Fees	0.1%	0.0%	0.0%
Electronic Citation Fee	0.0%	0.1%	0.1%
Fines	7.4%	11.0%	9.2%
Traffic Violation Fines	4.0%	2.3%	1.6%
Eviction Fines	3.2%	2.5%	2.7%
DUI Fines	0.1%	0.4%	0.3%
Speed Zone Fines	0.1%	0.0%	0.0%
Drug Fines	0.0%	4.3%	3.5%
Failure to Appear Fee	0.0%	1.5%	1.1%
Grants	4.3%	3.4%	0.3%
State Alien Assistance Grant	3.7%	3.4%	0.0%
Justice Assistance Grant	0.6%	0.0%	0.2%
Miscellaneous Grants	0.0%	0.0%	0.1%
Other	2.5%	2.6%	18.1%
Miscellaneous Other	1.7%	0.4%	0.8%
Auction Sales	0.7%	0.1%	0.2%
General Donations	0.1%	0.1%	0.1%
Investment Income	0.0%	0.3%	0.1%
Move from Agency Fund	0.0%	1.7%	17.0%
Reimbursements	6.8%	10.6%	8.0%
Miscellaneous Reimbursement	6.5%	10.6%	7.9%
Prisoner Transfer Reimbursement	0.2%	0.0%	0.0%
Sheriff Training Reimbursement	0.1%	0.0%	0.0%
Transfers In	12.6%	11.8%	11.0%
Transfer From Other Funds	12.6%	11.8%	11.0%
Grand Total	100%	100%	100%

* Percentages are based on YTD non-audited fiscal year 2018 actuals.

Appendix B – Fiscal year 2018 expenditures / expenses

FISCAL YEAR 2018 EXPENDITURES / EXPENSES

Total expenditures / expenses	Amended budget (FY2018)	Current year actuals (FY2018)*	Prior year actuals (FY2017)
Capital	0.0%	0.4%	0.4%
Automotive Equipment	0.0%	0.4%	0.0%
Computers	0.0%	0.0%	0.1%
Machinery and Equipment	0.0%	0.0%	0.3%
Commodities	4.7%	5.6%	5.8%
Food	2.5%	2.7%	2.9%
Fuel- Vehicles	1.0%	0.9%	0.8%
Miscellaneous Supplies	0.6%	0.7%	0.6%
Operating Supplies	0.4%	0.6%	0.6%
Uniform Supplies	0.1%	0.1%	0.1%
Clothing Supplies	0.1%	0.2%	0.4%
Weapons and Ammunition	0.1%	0.1%	0.1%
Office Supplies	0.0%	0.1%	0.1%
Books and Subscriptions	0.0%	0.1%	0.1%
Cleaning Supplies	0.0%	0.1%	0.1%
Contingency and Other	0.0%	0.0%	0.1%
Move to Agency Fund	0.0%	0.0%	0.1%
Contractual Services	9.4%	10.1%	9.0%
Medical/Dental/Hospital Services	7.9%	7.8%	6.6%
Contractual/Consulting Services	0.4%	1.0%	1.0%
Employee Training	0.4%	0.3%	0.4%
Repairs and Maint- Vehicles	0.3%	0.3%	0.3%
Workers Compensation	0.1%	0.1%	0.1%
Repairs and Maint- Equipment	0.1%	0.1%	0.1%
Liability Insurance	0.1%	0.1%	0.1%
Disposal and Water Softener Srvs	0.1%	0.1%	0.1%
Repairs and Maint- Comm Equip	0.1%	0.0%	0.1%
Software Licensing Cost	0.0%	0.0%	0.1%
Bond	0.0%	0.1%	0.1%
General Donations	0.0%	0.1%	0.0%
Miscellaneous Contractual Exp	0.0%	0.1%	0.0%
Personnel Services - Salaries & Wages	71.7%	70.4%	71.5%
Salaries and Wages	67.9%	64.8%	66.5%
Overtime Salaries	2.6%	4.4%	3.8%
Merit Employee Longevity	1.1%	1.1%	1.2%
Bond Call	0.1%	0.0%	0.1%
Personnel Services -Benefits	14.1%	13.2%	13.1%
Healthcare Contribution	11.9%	11.6%	11.5%
Uniform Allowance	0.8%	0.8%	0.8%
IMRF Contribution	0.5%	0.5%	0.5%
FICA/SS Contribution	0.5%	0.4%	0.4%
Dental Contribution	0.4%	0.4%	0.4%
Healthcare Subsidy	0.0%	-0.5%	-0.6%
Transfers Out	0.0%	0.0%	0.1%
Transfer To Other Funds	0.0%	0.0%	0.1%
Grand Total	100%	100%	100%

* Percentages are based on YTD non-audited fiscal year 2018 actuals.