



Period Ending: December 31, 2016

Issued by: Controller

City of South Bend

Cash Reserves Summary

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Distribution

| | |
|-------------------------------|----------------------------|
| <i>Mayor</i> | <i>Pete Buttigieg</i> |
| <i>Chief of Staff</i> | <i>James Mueller</i> |
| <i>Deputy Chief of Staff</i> | <i>Suzanna Fritzberg</i> |
| <i>Common Council</i> | |
| <i>City Controller</i> | <i>John Murphy</i> |
| <i>Deputy City Controller</i> | <i>Jennifer Hockenhill</i> |
| <i>Director of Treasury</i> | <i>Rahman Johnson</i> |
| <i>Senior Budget Analyst</i> | <i>Amy O'Connor</i> |
| <i>Department Heads</i> | |
| <i>Fiscal Officers</i> | |

City of South Bend
Cash Reserves Summary by Fund Status
December 31, 2016

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy |
|------|--|-----------------------|--------------------------|-----------------------|--------------------------|----------------------|-----------------------------|---|-----------|--|---------------------|
| 713 | UNEMPLOYMENT COMP FUND | 286,605.12 | 15,400.00 | 271,205.12 | 28,470.50 | 242,734.62 | 238% | | 25% | Annual expenditures | |
| 718 | STATE TAX DEDUCTION FUND | 420,884.85 | 0.00 | 420,884.85 | 420,884.85 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,692,774.45 | 0.00 | 1,692,774.45 | 1,692,774.45 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 726 | POLICE DISTRIBUTIONS PAYABLE | 817,116.37 | 0.00 | 817,116.37 | 817,116.37 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 730 | CITY CEMETERY TRUST | 28,808.24 | 0.00 | 28,808.24 | 5,000.00 | 23,808.24 | 144% | | 25% | Annual expenditures | |
| | | 197,740,922.19 | 21,659,644.72 | 176,081,277.47 | 92,552,527.97 | 83,528,749.50 | | | | | |
| | No Reserve Requirements | | | | | | | | | | |
| 103 | EXCESS LEVY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | No reserve requirement | |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 855,243.08 | 439,393.03 | 415,850.05 | 0.00 | 415,850.05 | 100% | | 0% | No reserve requirement | |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 351,059.76 | 437,745.00 | (86,685.24) | 0.00 | (86,685.24) | 100% | To be reimbursed by grant receipts | 0% | No reserve requirement | |
| 212 | DCI GRANT FUND | 241,313.48 | 2,201,839.28 | (1,960,525.80) | 0.00 | (1,960,525.80) | 100% | To be reimbursed by grant receipts | 0% | Grant fund - reimbursement grants - no reserves | |
| 217 | GIFT, DONATION, BEQUEST | 116,795.54 | 0.00 | 116,795.54 | 0.00 | 116,795.54 | 100% | | 0% | No reserve requirement | |
| 224 | CENTRAL SERVICES CAPITAL | 112,182.39 | 39,325.24 | 72,857.15 | 0.00 | 72,857.15 | 100% | | 0% | No reserve required | |
| 227 | LOSS RECOVERY FUND | 970,744.40 | 98,674.92 | 872,069.48 | 0.00 | 872,069.48 | 100% | | 0% | No reserve requirement | |
| 244 | EMERGENCY PHONE SYSTEM | 33,670.74 | 0.00 | 33,670.74 | 0.00 | 33,670.74 | 100% | | 0% | No reserve requirement | |
| 252 | EXCESS WELFARE DISTRIBUTION | 8.07 | 0.00 | 8.07 | 0.00 | 8.07 | 100% | | 0% | No reserve requirement | |
| 257 | LOIT 2016 SPECIAL DISTRIBUTION | 4,025,066.15 | 627,456.62 | 3,397,609.53 | 0.00 | 3,397,609.53 | 100% | | 0% | No reserve requirement | |
| 271 | EASTRACE WATERWAY | 1,347.49 | 0.00 | 1,347.49 | 0.00 | 1,347.49 | 100% | | 0% | No reserve requirement | |
| 279 | 311 CALL CENTER | 0.00 | 7,602.82 | (7,602.82) | 0.00 | (7,602.82) | 100% | Will be reimbursed through inter-fund xfr | 0% | No reserve requirement | |
| 280 | POLICE BLOCK GRANTS | 3,886.13 | 0.00 | 3,886.13 | 0.00 | 3,886.13 | 100% | | 0% | No reserve requirement | |
| 281 | REDEVELOPMENT COMMISSION - REV BONDS | 27,617.40 | 0.00 | 27,617.40 | 0.00 | 27,617.40 | 100% | | 0% | No reserve requirement | |
| 292 | POLICE GRANTS | 76,628.30 | 10,805.00 | 65,823.30 | 0.00 | 65,823.30 | 100% | | 0% | No reserve requirement | |
| 295 | COPS MORE GRANT | 237,467.84 | 63,467.20 | 174,000.64 | 0.00 | 174,000.64 | 100% | | 0% | No reserve requirement | |
| 313 | HALL OF FAME DEBT SERVICE | 289,757.19 | 0.00 | 289,757.19 | 0.00 | 289,757.19 | 100% | Will be reimbursed from property taxes | 0% | No reserve requirement | |
| 401 | COVELESKI STADIUM CAPITAL | 90,551.22 | 0.00 | 90,551.22 | 0.00 | 90,551.22 | 100% | | 0% | No reserve requirement | |
| 403 | ZOO ENDOWMENT | 49,907.32 | 0.00 | 49,907.32 | 0.00 | 49,907.32 | 100% | | 0% | No reserve requirement | |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 592,586.29 | 0.00 | 592,586.29 | 0.00 | 592,586.29 | 100% | | 0% | No reserve requirement | |
| 412 | MAJOR MOVES CONSTRUCTION | 2,364,526.18 | 970,707.44 | 1,393,818.74 | 0.00 | 1,393,818.74 | 100% | | 0% | No reserve requirement | |
| 434 | CRED FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | No reserve requirement | |
| 439 | CERTIFIED TECHNOLOGY PARK | 2,150,819.46 | 0.00 | 2,150,819.46 | 0.00 | 2,150,819.46 | 100% | | 0% | No reserve required | |
| 454 | AIRPORT URBAN ENTERPRISE_ZONE | 383,165.85 | 0.00 | 383,165.85 | 0.00 | 383,165.85 | 100% | | 0% | No reserve required | |
| 611 | SOLID WASTE CAPITAL | 336,509.27 | 0.00 | 336,509.27 | 0.00 | 336,509.27 | 100% | | 0% | No reserve requirement | |
| 622 | WATER WORKS CAPITAL | 2,587,992.98 | 422,466.00 | 2,165,526.98 | 0.00 | 2,165,526.98 | 100% | | 0% | No reserve requirement | |
| 625 | WATER WORKS SINKING FUND | 50,166.72 | 0.00 | 50,166.72 | 0.00 | 50,166.72 | 100% | | 0% | No Reserves - transfer from operating account for debt service as needed | |
| 642 | SEWAGE WORKS CAPITAL | 7,218,344.95 | 3,198,454.54 | 4,019,890.41 | 0.00 | 4,019,890.41 | 100% | | 0% | No Reserves - transfer from operating account as needed | |
| 645 | 2006 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves | |
| 647 | 2007 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves | |
| 649 | SEWAGE WORKS BOND SINKING | 815,812.83 | 0.00 | 815,812.83 | 0.00 | 815,812.83 | 100% | | 0% | No Reserves - transfer from operating account for debt service as needed | |
| 651 | 2007B SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 658 | 2010 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 659 | 2011 SEWER BOND | 51,687.30 | 11,617.29 | 40,070.01 | 0.00 | 40,070.01 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 661 | 2012 SEWER BOND | 2,886,888.68 | 2,010,363.71 | 876,524.97 | 0.00 | 876,524.97 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 664 | 2013A SEWER REFUNDING BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 666 | 2015 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 672 | CENTURY CENTER ENERGY SAVINGS | 57,165.27 | 0.00 | 57,165.27 | 0.00 | 57,165.27 | 100% | | 0% | No reserve required | |
| 677 | HALL OF FAME CAPITAL FUND | 495,531.00 | 1,090.49 | 494,440.51 | 0.00 | 494,440.51 | 100% | | 0% | No reserve requirement | |
| | | 27,474,443.28 | 10,541,008.58 | 16,933,434.70 | 0.00 | 16,933,434.70 | | | | | |
| | City Operations Total | 234,529,325.24 | 33,475,423.67 | 201,053,901.57 | 101,606,477.47 | 99,447,424.10 | | | | | |

City of South Bend
Cash Reserves Summary by Fund
December 31, 2016

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy |
|---|--|----------------------|--------------------------|----------------------|--------------------------|----------------------|-----------------------------|---|-----------|---|---------------------|
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| 101 | GENERAL FUND | 34,439,800.86 | 1,380,035.57 | 33,059,765.29 | 16,535,388.90 | 16,524,376.39 | 60% | Property taxes received in June & Dec | 30% | Annual expenditures - higher due to property tax delays | |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 10,186,252.90 | 0.00 | 10,186,252.90 | 8,805,170.67 | 1,381,082.23 | 3% | | 3% | Total expenditures in previous fiscal year-contingency | |
| 103 | EXCESS LEVY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | No reserve requirement | |
| 201 | PARKS & RECREATION | 4,499,169.20 | 76,858.06 | 4,422,311.14 | 2,840,864.75 | 1,581,446.39 | 39% | Property taxes received in June & Dec | 25% | Annual expenditures | |
| 202 | MOTOR VEHICLE HIGHWAY | 6,134,408.33 | 821,397.60 | 5,313,010.73 | 2,744,352.25 | 2,568,658.48 | 48% | | 25% | Annual expenditures | |
| 203 | RECREATION - NONREVERTING | 810,263.95 | 13,079.63 | 797,184.32 | 364,938.50 | 432,245.82 | 55% | | 25% | Annual expenditures | |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 855,243.08 | 439,393.03 | 415,850.05 | 0.00 | 415,850.05 | 100% | | 0% | No reserve requirement | |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 351,059.76 | 437,745.00 | (86,685.24) | 0.00 | (86,685.24) | 100% | To be reimbursed by grant receipts | 0% | No reserve requirement | |
| 211 | DCI ADMINISTRATION FUND | 1,362,801.16 | 54,442.37 | 1,308,358.79 | 671,828.25 | 636,530.54 | 49% | | 25% | Annual expenditures | |
| 212 | DCI GRANT FUND | 241,313.48 | 2,201,839.28 | (1,960,525.80) | 0.00 | (1,960,525.80) | 100% | To be reimbursed by grant receipts | 0% | Grant fund - reimbursement grants - no reserves | |
| 216 | POLICE STATE SEIZURES | 217,645.81 | 0.00 | 217,645.81 | 9,000.00 | 208,645.81 | 60% | | 25% | Annual expenditures | |
| 217 | GIFT, DONATION, BEQUEST | 116,795.54 | 0.00 | 116,795.54 | 0.00 | 116,795.54 | 100% | | 0% | No reserve requirement | |
| 218 | POLICE CURFEW VIOLATIONS | 12,565.57 | 0.00 | 12,565.57 | 250.00 | 12,315.57 | 1257% | | 25% | Annual expenditures | |
| 219 | UNSAFE BUILDING | 371,734.60 | 7,988.68 | 363,745.92 | 237,874.25 | 125,871.67 | 38% | | 25% | Annual expenditures | |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 837,761.81 | 54,921.59 | 782,840.22 | 185,877.00 | 596,963.22 | 105% | | 25% | Annual expenditures | |
| 221 | LANDLORD REGISTRATION | 1,225.00 | 0.00 | 1,225.00 | 0.00 | 1,225.00 | 100% | New fund, will begin activity in 2017 | | No reserve requirement yet | |
| 227 | LOSS RECOVERY FUND | 970,744.40 | 98,674.92 | 872,069.48 | 0.00 | 872,069.48 | 100% | | 0% | No reserve requirement | |
| 244 | EMERGENCY PHONE SYSTEM | 33,670.74 | 0.00 | 33,670.74 | 0.00 | 33,670.74 | 100% | | 0% | No reserve requirement | |
| 249 | PUBLIC SAFETY L.O.I.T. | 940,622.30 | 0.00 | 940,622.30 | 528,050.08 | 412,572.22 | 14% | | 8% | Annual expenditures - one month reserve | |
| 251 | LOCAL ROADS & STREETS | 2,830,555.91 | 596,543.78 | 2,234,012.13 | 566,986.00 | 1,667,026.13 | 99% | | 25% | Annual expenditures | |
| 252 | EXCESS WELFARE DISTRIBUTION | 8.07 | 0.00 | 8.07 | 0.00 | 8.07 | 100% | | 0% | No reserve requirement | |
| 257 | LOIT 2016 SPECIAL DISTRIBUTION | 4,025,066.15 | 627,456.62 | 3,397,609.53 | 0.00 | 3,397,609.53 | 100% | | 0% | No reserve requirement | |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 480,138.78 | 6,377.39 | 473,761.39 | 55,459.50 | 418,301.89 | 214% | | 25% | Annual expenditures | |
| 271 | EASTTRACE WATERWAY | 1,347.49 | 0.00 | 1,347.49 | 0.00 | 1,347.49 | 100% | | 0% | No reserve requirement | |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 47,096.06 | 3,675.00 | 43,421.06 | 4,719.50 | 38,701.56 | 230% | | 25% | Annual expenditures | |
| 279 | 311 CALL CENTER | 0.00 | 7,602.82 | (7,602.82) | 0.00 | (7,602.82) | 100% | Will be reimbursed through inter-fund xfr | 0% | No reserve requirement | |
| 280 | POLICE BLOCK GRANTS | 3,886.13 | 0.00 | 3,886.13 | 0.00 | 3,886.13 | 100% | | 0% | No reserve requirement | |
| 281 | REDEVELOPMENT COMMISSION - REV BONDS | 27,617.40 | 0.00 | 27,617.40 | 0.00 | 27,617.40 | 100% | | 0% | No reserve requirement | |
| 289 | HAZMAT | 26,779.25 | 431.00 | 26,348.25 | 2,500.00 | 23,848.25 | 263% | | 25% | Annual expenditures | |
| 291 | INDIANA RIVER RESCUE | 142,046.64 | 1,049.17 | 140,997.47 | 26,325.00 | 114,672.47 | 134% | | 25% | Annual expenditures | |
| 292 | POLICE GRANTS | 76,628.30 | 10,805.00 | 65,823.30 | 0.00 | 65,823.30 | 100% | | 0% | No reserve requirement | |
| 294 | REGIONAL POLICE ACADEMY | 76,088.88 | 0.00 | 76,088.88 | 5,625.00 | 70,463.88 | 338% | | 25% | Annual expenditures | |
| 295 | COPS MORE GRANT | 237,467.84 | 63,467.20 | 174,000.64 | 0.00 | 174,000.64 | 100% | | 0% | No reserve requirement | |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 226,058.24 | 34,337.41 | 191,720.83 | 42,241.25 | 149,479.58 | 113% | | 25% | Annual expenditures | |
| 404 | COUNTY OPTION INCOME TAX | 8,952,976.96 | 1,241,185.91 | 7,711,791.05 | 7,920,724.00 | (208,932.95) | 49% | Slightly less than reserve target | 50% | Annual expenditures - higher due to bonding and rating agencies | |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 11,156,844.80 | 503,462.42 | 10,653,382.38 | 5,280,090.50 | 5,373,291.88 | 101% | | 50% | Annual expenditures - higher due to bonding and rating agencies | |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 592,586.29 | 0.00 | 592,586.29 | 0.00 | 592,586.29 | 100% | | 0% | No reserve requirement | |
| 655 | PROJECT RELEAF | 873,267.36 | 0.00 | 873,267.36 | 132,089.50 | 741,177.86 | 165% | | 25% | Annual expenditures | |
| 705 | POLICE K-9 UNIT | 2,858.81 | 0.00 | 2,858.81 | 505.00 | 2,353.81 | 142% | | 25% | Annual expenditures | |
| Total Special Revenue Funds | | 57,722,596.99 | 7,302,733.88 | 50,419,863.11 | 30,425,471.00 | 19,994,392.11 | | | | | |
| Debt Service Fund | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 289,757.19 | 0.00 | 289,757.19 | 0.00 | 289,757.19 | 100% | Will be reimbursed from property taxes | 0% | No reserve requirement | |
| Capital Project Funds | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 397,351.22 | 0.00 | 397,351.22 | 209,513.00 | 187,838.22 | 47% | Fund balance declining as debt paid off | 25% | Annual expenditures | |
| 401 | COVELESKI STADIUM CAPITAL | 90,551.22 | 0.00 | 90,551.22 | 0.00 | 90,551.22 | 100% | | 0% | No reserve requirement | |
| 403 | ZOO ENDOWMENT | 49,907.32 | 0.00 | 49,907.32 | 0.00 | 49,907.32 | 100% | | 0% | No reserve requirement | |
| 405 | PARK NONREVERTING CAPITAL | 310,766.39 | 83,023.54 | 227,742.85 | 120,773.75 | 106,969.10 | 47% | | 25% | Annual expenditures | |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 580,421.25 | 0.00 | 580,421.25 | 131,684.25 | 448,737.00 | 110% | | 25% | Annual expenditures | |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 378,315.30 | 0.00 | 378,315.30 | 92,062.50 | 286,252.80 | 103% | | 25% | Annual expenditures | |
| 412 | MAJOR MOVES CONSTRUCTION | 2,364,526.18 | 970,707.44 | 1,393,818.74 | 0.00 | 1,393,818.74 | 100% | | 0% | No reserve requirement | |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 589,941.59 | 8,643.89 | 581,297.70 | 19,730.75 | 561,566.95 | 737% | | 25% | Annual expenditures | |
| 434 | CRED FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | No reserve requirement | |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 92,927.31 | 0.00 | 92,927.31 | 0.00 | 92,927.31 | 100% | | 25% | Annual expenditures | |
| 677 | HALL OF FAME CAPITAL FUND | 495,531.00 | 1,090.49 | 494,440.51 | 0.00 | 494,440.51 | 100% | | 0% | No reserve requirement | |
| Total Capital & Debt Service Funds | | 5,639,995.97 | 1,063,465.36 | 4,576,530.61 | 573,764.25 | 4,002,766.36 | | | | | |
| Enterprise Funds | | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 3,630,204.00 | 1,458,321.00 | 2,171,883.00 | 795,096.50 | 1,376,786.50 | 68% | | 25% | Annual expenditures | |
| 288 | EMS / FIRE DEPARTMENT OPERATING | 1,758,960.70 | 17,411.20 | 1,741,549.50 | 1,535,160.75 | 206,388.75 | 28% | | 25% | Annual expenditures | |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 2,618,868.84 | 27,459.75 | 2,591,409.09 | 936,119.25 | 1,655,289.84 | 69% | | 25% | Annual expenditures | |
| 601 | PARKING GARAGES | 970,410.41 | 252,384.48 | 718,025.93 | 348,367.75 | 369,658.18 | 52% | | 25% | Annual expenditures | |
| 610 | SOLID WASTE OPERATIONS | 193,379.68 | 33,584.46 | 159,795.22 | 586,741.20 | (426,945.98) | 3% | Low cash reserves | 10% | Annual expenditures | |
| 611 | SOLID WASTE CAPITAL | 336,509.27 | 0.00 | 336,509.27 | 0.00 | 336,509.27 | 100% | | 0% | No reserve requirement | |

City of South Bend
Cash Reserves Summary by Fund
December 31, 2016

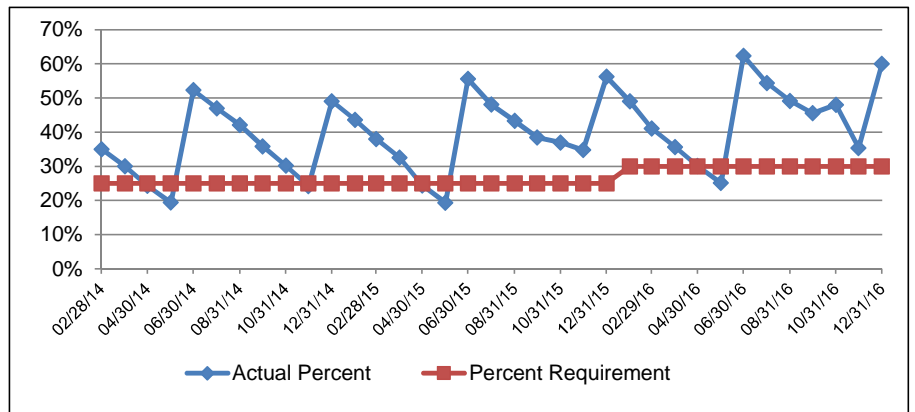
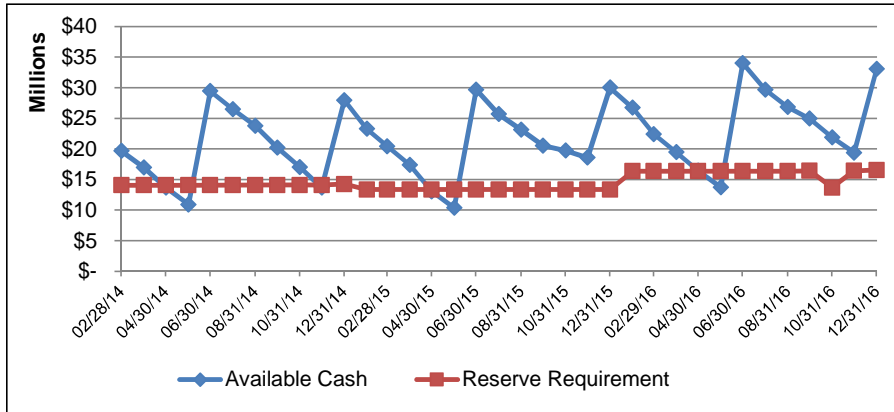
| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy | |
|--|--------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|----------------------|-----------------------------|--|-----------|-------------|---------------------|--|
| 620 | WATER WORKS OPERATIONS | 3,808,862.26 | 594,367.02 | 3,214,495.24 | 852,382.85 | 2,362,112.39 | 19% | | | | 5% | Annual expenditures |
| 622 | WATER WORKS CAPITAL | 2,587,992.98 | 422,466.00 | 2,165,526.98 | 0.00 | 2,165,526.98 | 100% | | | | 0% | No reserve requirement |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,544,419.72 | 0.00 | 1,544,419.72 | 1,544,419.72 | 0.00 | 100% | | | | 100% | 100% cash reserves for customer deposits |
| 625 | WATER WORKS SINKING FUND | 50,166.72 | 0.00 | 50,166.72 | 0.00 | 50,166.72 | 100% | | | | 0% | No Reserves - transfer from operating account for debt service as needed |
| 626 | WATER WORKS BOND RESERVE | 1,427,621.75 | 0.00 | 1,427,621.75 | 1,427,621.75 | 0.00 | 100% | | | | 100% | 100% cash reserves per bond covenants and Crowe Horwath |
| 629 | WATER WORKS RESERVE - O & M | 2,462,727.68 | 0.00 | 2,462,727.68 | 2,462,727.68 | 0.23 | 17% | | | | 16.67% | Annual operating expenses in Fund 620, net of transfers |
| 640 | SEWER REPAIR INSURANCE | 1,756,338.19 | 5,645.19 | 1,750,693.00 | 148,603.25 | 1,602,089.75 | 295% | | | | 25% | Annual expenditures |
| 641 | SEWAGE WORKS OPERATIONS | 13,315,704.43 | 4,102,306.95 | 9,213,397.48 | 2,004,871.90 | 7,208,525.58 | 23% | | | | 5% | Annual expenditures |
| 642 | SEWAGE WORKS CAPITAL | 7,218,344.95 | 3,198,454.54 | 4,019,890.41 | 0.00 | 4,019,890.41 | 100% | | | | 0% | No Reserves - transfer from operating account as needed |
| 643 | SEWAGE WORKS RESERVE - O & M | 4,636,374.15 | 0.00 | 4,636,374.15 | 4,575,374.23 | 60,999.92 | 17% | | | | 16.67% | Annual operating expenses in Fund 641, net of transfers |
| 645 | 2006 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves |
| 647 | 2007 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves |
| 649 | SEWAGE WORKS BOND SINKING | 815,812.83 | 0.00 | 815,812.83 | 0.00 | 815,812.83 | 100% | | | | 0% | No Reserves - transfer from operating account for debt service as needed |
| 651 | 2007B SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 4,111,632.77 | 0.00 | 4,111,632.77 | 4,111,632.77 | 0.00 | 100% | | | | 100% | 100% cash reserves per bond covenants and Crowe Horwath |
| 658 | 2010 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 659 | 2011 SEWER BOND | 51,687.30 | 11,617.29 | 40,070.01 | 0.00 | 40,070.01 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 661 | 2012 SEWER BOND | 2,886,888.68 | 2,010,363.71 | 876,524.97 | 0.00 | 876,524.97 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 664 | 2013A SEWER REFUNDING BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 666 | 2015 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% | Bond fund - spend down to zero - no reserves required |
| 670 | CENTURY CENTER | 1,380,151.06 | 0.00 | 1,380,151.06 | 1,079,736.00 | 300,415.06 | 32% | | | | 25% | Annual expenditures |
| 671 | CENTURY CENTER CAPITAL | 865,986.47 | 0.00 | 865,986.47 | 800,000.00 | 65,986.47 | 459% | | | | \$800,000 | Minimum per Board of Managers |
| 672 | CENTURY CENTER ENERGY SAVINGS | 57,165.27 | 0.00 | 57,165.27 | 0.00 | 57,165.27 | 100% | | | | 0% | No reserve required |
| Total Enterprise Funds | | 58,486,210.11 | 12,134,381.59 | 46,351,828.52 | 23,208,855.36 | 23,142,973.16 | | | | | | |
| Internal Service Funds | | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 1,422,166.38 | (144,003.10) | 1,566,169.48 | 1,005,449.50 | 560,719.98 | 39% | | | | 25% | Annual expenditures, excluding utility accounting |
| 224 | CENTRAL SERVICES CAPITAL | 112,182.39 | 39,325.24 | 72,857.15 | 0.00 | 72,857.15 | 100% | | | | 0% | No reserve required |
| 226 | LIABILITY INSURANCE | 4,608,144.98 | 29,994.54 | 4,578,150.44 | 1,560,174.00 | 3,017,976.44 | 147% | | | | 50% | Annual expenditures - higher reserves for future claims |
| 278 | TAKE HOME VEHICLE POLICE | 752,990.68 | 0.00 | 752,990.68 | 2,500.00 | 750,490.68 | 75309% | | | | 25% | Annual expenditures |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 6,732,053.07 | 7,349.85 | 6,724,703.22 | 4,344,722.50 | 2,379,980.72 | 39% | | | | 25% | Annual expenditures |
| 713 | UNEMPLOYMENT COMP FUND | 286,605.12 | 15,400.00 | 271,205.12 | 28,470.50 | 242,734.62 | 238% | | | | 25% | Annual expenditures |
| Total Internal Service Funds | | 13,914,142.62 | (51,933.47) | 13,966,076.09 | 6,941,316.50 | 7,024,759.59 | | | | | | |
| Trust & Agency Funds | | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 167,603.13 | 0.00 | 167,603.13 | 546,484.30 | (378,881.17) | 3% | Spend down of cash reserves | | | 10% | Annual expenditures |
| 702 | POLICE PENSION | 792,699.67 | 0.00 | 792,699.67 | 679,739.80 | 112,959.87 | 12% | | | | 10% | Annual expenditures |
| 703 | POLICE/FIRE 1977 STATE PENSION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 709 | PAYROLL FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 712 | PUBLIC EMPLOYEES RETIREMENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 718 | STATE TAX DEDUCTION FUND | 420,884.85 | 0.00 | 420,884.85 | 420,884.85 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,692,774.45 | 0.00 | 1,692,774.45 | 1,692,774.45 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 726 | POLICE DISTRIBUTIONS PAYABLE | 817,116.37 | 0.00 | 817,116.37 | 817,116.37 | 0.00 | 100% | | | | 100% | 100% cash reserves - trust & agency funds |
| 730 | CITY CEMETERY TRUST | 28,808.24 | 0.00 | 28,808.24 | 5,000.00 | 23,808.24 | 144% | | | | 25% | Annual expenditures |
| Total Trust & Agency Funds | | 3,919,886.71 | 0.00 | 3,919,886.71 | 4,161,999.77 | (242,113.06) | | | | | | |
| Total City Funds | | 174,122,633.26 | 21,828,682.93 | 152,293,950.33 | 81,846,795.78 | 70,447,154.55 | | | | | | |
| Redevelopment Commission Controlled Funds | | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | | |
| 324 | RIVER WEST TIF (AIRPORT TIF) | 32,516,122.58 | 7,618,883.74 | 24,897,238.84 | 11,125,519.25 | 13,771,719.59 | 56% | | | | 25% | Annual expenditures |
| 422 | TIF DISTRICT - WEST WASHINGTON | 1,961,420.24 | 303,291.69 | 1,658,128.55 | 350,841.50 | 1,307,287.05 | 118% | | | | 25% | Annual expenditures |
| 425 | TIF LEIGHTON PLAZA | 186,841.18 | 0.00 | 186,841.18 | 42,601.50 | 144,239.68 | 110% | | | | 25% | Annual expenditures |
| 429 | RIVER EAST DEV TIF (NORTHEAST TIF) | 7,877,103.48 | 2,802,694.59 | 5,074,408.89 | 2,083,799.75 | 2,990,609.14 | 61% | | | | 25% | Annual expenditures |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 4,622,740.70 | 917,423.72 | 3,705,316.98 | 1,852,953.75 | 1,852,363.23 | 50% | Enc for large project in 2016 | | | 25% | Annual expenditures |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 4,859,161.43 | 0.00 | 4,859,161.43 | 122,625.75 | 4,736,535.68 | 991% | | | | 25% | Annual expenditures |
| 435 | TIF - DOUGLAS ROAD | 156,762.28 | 4,216.00 | 152,546.28 | 35,420.00 | 117,126.28 | 43% | Using cash bal for debt svc; then will close | | | 10% | Annual expenditures |
| 436 | RIVER EAST RESIDENTIAL (NE RES TIF) | 2,396,795.09 | 231.00 | 2,396,564.09 | 857,500.00 | 1,539,064.09 | 70% | | | | 25% | Annual expenditures |
| Total Tax Increment Financing Funds | | 54,576,946.98 | 11,646,740.74 | 42,930,206.24 | 16,471,251.50 | 26,458,954.74 | | | | | | |
| Redevelopment Funds | | | | | | | | | | | | |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 8,454.50 | 0.00 | 8,454.50 | 1,125.00 | 7,329.50 | 188% | | | | 25% | Annual expenditures |
| 439 | CERTIFIED TECHNOLOGY PARK | 2,150,819.46 | 0.00 | 2,150,819.46 | 0.00 | 2,150,819.46 | 100% | | | | 0% | No reserve required |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 383,165.85 | 0.00 | 383,165.85 | 0.00 | 383,165.85 | 100% | | | | 0% | No reserve required |
| Total Redevelopment Funds | | 2,542,439.81 | 0.00 | 2,542,439.81 | 1,125.00 | 2,541,314.81 | | | | | | |

City of South Bend

**Cash Reserves Summary by Fund
December 31, 2016**

| <i>Fund</i> | <i>Fund Name</i> | <i>Cash Balance</i> | <i>Outstanding Encumbrances</i> | <i>Available Cash</i> | <i>Cash Reserve Requirement</i> | <i>Variance</i> | <i>Actual Percentage of Budget</i> | <i>Notes</i> | <i>Threshold</i> | <i>Measurement</i> | <i>Cash Reserve Policy</i> |
|---|--------------------------------------|-----------------------|---------------------------------|-----------------------|---------------------------------|----------------------|------------------------------------|--------------|------------------|--|----------------------------|
| Debt Service Funds | | | | | | | | | | | |
| 315 | AIRPORT 2003 DEBT RESERVE | 1,038,904.00 | 0.00 | 1,038,904.00 | 1,038,904.00 | 0.00 | 100% | ✓ | 100% | 100% debt service reserve per bond covenants | |
| 317 | COVELESKI BOND DEBT RESERVE | 512,561.19 | 0.00 | 512,561.19 | 512,561.19 | 0.00 | 100% | ✓ | 100% | 100% debt service reserve per bond covenants | |
| 319 | REDEVELOPMENT BOND - BLACKTHORN GOLF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | ✓ | 100% | 100% debt service reserve per bond covenants | |
| 328 | SBCDA 2003 DEBT RESERVE | 1,735,840.00 | 0.00 | 1,735,840.00 | 1,735,840.00 | 0.00 | 100% | ✓ | 100% | 100% debt service reserve per bond covenants | |
| Total Debt Service Funds | | 3,287,305.19 | 0.00 | 3,287,305.19 | 3,287,305.19 | 0.00 | | | | | |
| Total Redevelopment Commission Funds | | 60,406,691.98 | 11,646,740.74 | 48,759,951.24 | 19,759,681.69 | 29,000,269.55 | | | | | |
| City Operations Total | | 234,529,325.24 | 33,475,423.67 | 201,053,901.57 | 101,606,477.47 | 99,447,424.10 | | | | | |

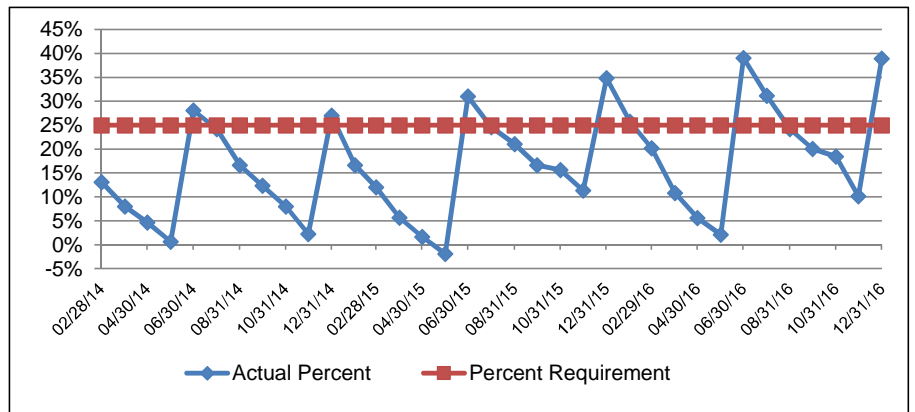
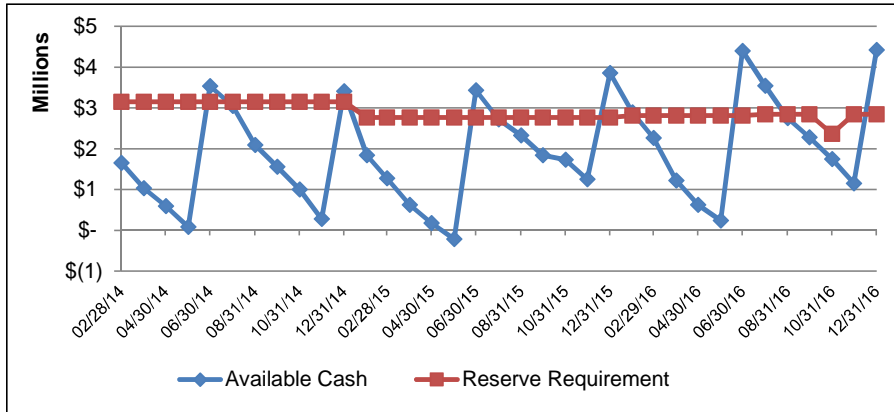
General Fund - 101



| Date | Available Cash | Reserve Requirement |
|----------|------------------|---------------------|
| 02/28/14 | \$ 19,666,397.13 | \$ 14,060,717.50 |
| 03/31/14 | \$ 16,931,467.58 | \$ 14,071,197.25 |
| 04/30/14 | \$ 13,664,592.50 | \$ 14,071,197.25 |
| 05/31/14 | \$ 10,906,411.36 | \$ 14,071,197.25 |
| 06/30/14 | \$ 29,432,779.84 | \$ 14,071,197.25 |
| 07/31/14 | \$ 26,473,744.03 | \$ 14,088,697.25 |
| 08/31/14 | \$ 23,722,786.84 | \$ 14,088,697.25 |
| 09/30/14 | \$ 20,202,390.82 | \$ 14,088,697.25 |
| 10/31/14 | \$ 17,007,547.31 | \$ 14,088,697.25 |
| 11/30/14 | \$ 13,644,872.96 | \$ 14,088,697.25 |
| 12/31/14 | \$ 27,947,677.74 | \$ 14,238,697.25 |
| 01/31/15 | \$ 23,253,550.72 | \$ 13,344,782.75 |
| 02/28/15 | \$ 20,413,331.83 | \$ 13,344,782.75 |
| 03/31/15 | \$ 17,372,699.76 | \$ 13,344,782.75 |
| 04/30/15 | \$ 13,029,346.27 | \$ 13,344,782.75 |
| 05/31/15 | \$ 10,341,225.60 | \$ 13,344,782.75 |
| 06/30/15 | \$ 29,661,774.55 | \$ 13,344,782.75 |
| 07/31/15 | \$ 25,659,540.97 | \$ 13,344,782.75 |
| 08/31/15 | \$ 23,117,854.30 | \$ 13,344,782.75 |
| 09/30/15 | \$ 20,515,512.68 | \$ 13,344,782.75 |
| 10/31/15 | \$ 19,719,996.44 | \$ 13,344,782.75 |
| 11/30/15 | \$ 18,556,106.39 | \$ 13,344,782.75 |
| 12/31/15 | \$ 30,019,921.23 | \$ 13,344,794.00 |
| 01/31/16 | \$ 26,714,068.20 | \$ 16,356,186.90 |
| 02/29/16 | \$ 22,402,610.86 | \$ 16,356,186.90 |
| 03/31/16 | \$ 19,441,972.53 | \$ 16,356,186.90 |
| 04/30/16 | \$ 16,414,709.77 | \$ 16,356,186.90 |
| 05/31/16 | \$ 13,709,088.23 | \$ 16,363,686.90 |
| 06/30/16 | \$ 34,004,009.56 | \$ 16,363,686.90 |
| 07/31/16 | \$ 29,671,975.06 | \$ 16,363,686.90 |
| 08/31/16 | \$ 26,819,728.97 | \$ 16,363,686.90 |
| 09/30/16 | \$ 24,943,409.67 | \$ 16,426,158.90 |
| 10/31/16 | \$ 21,886,688.46 | \$ 13,666,773.30 |
| 11/30/16 | \$ 19,361,974.38 | \$ 16,426,158.90 |
| 12/31/16 | \$ 33,059,765.29 | \$ 16,535,388.90 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 35% | 25% |
| 03/31/14 | 30% | 25% |
| 04/30/14 | 24% | 25% |
| 05/31/14 | 19% | 25% |
| 06/30/14 | 52% | 25% |
| 07/31/14 | 47% | 25% |
| 08/31/14 | 42% | 25% |
| 09/30/14 | 36% | 25% |
| 10/31/14 | 30% | 25% |
| 11/30/14 | 24% | 25% |
| 12/31/14 | 49% | 25% |
| 01/31/15 | 44% | 25% |
| 02/28/15 | 38% | 25% |
| 03/31/15 | 33% | 25% |
| 04/30/15 | 24% | 25% |
| 05/31/15 | 19% | 25% |
| 06/30/15 | 56% | 25% |
| 07/31/15 | 48% | 25% |
| 08/31/15 | 43% | 25% |
| 09/30/15 | 38% | 25% |
| 10/31/15 | 37% | 25% |
| 11/30/15 | 35% | 25% |
| 12/31/15 | 56% | 25% |
| 01/31/16 | 49% | 30% |
| 02/29/16 | 41% | 30% |
| 03/31/16 | 36% | 30% |
| 04/30/16 | 30% | 30% |
| 05/31/16 | 25% | 30% |
| 06/30/16 | 62% | 30% |
| 07/31/16 | 54% | 30% |
| 08/31/16 | 49% | 30% |
| 09/30/16 | 46% | 30% |
| 10/31/16 | 48% | 30% |
| 11/30/16 | 35% | 30% |
| 12/31/16 | 60% | 30% |

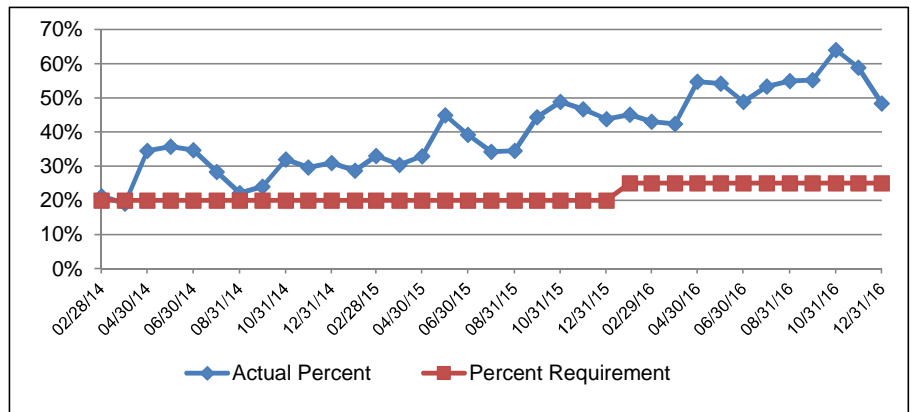
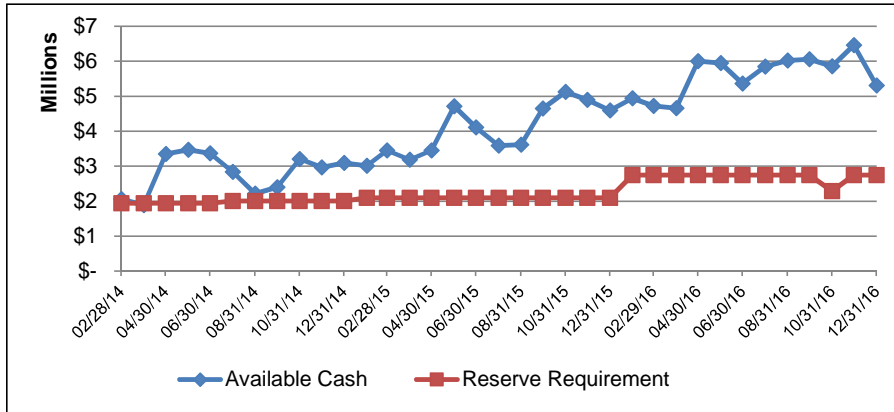
Parks & Recreation - 201



| Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|
| 02/28/14 | \$ 1,648,649.90 | \$ 3,150,219.50 |
| 03/31/14 | \$ 1,032,377.06 | \$ 3,150,219.50 |
| 04/30/14 | \$ 590,542.73 | \$ 3,150,219.50 |
| 05/31/14 | \$ 83,244.80 | \$ 3,150,219.50 |
| 06/30/14 | \$ 3,535,769.93 | \$ 3,150,219.50 |
| 07/31/14 | \$ 3,047,667.29 | \$ 3,150,219.50 |
| 08/31/14 | \$ 2,094,579.12 | \$ 3,150,219.50 |
| 09/30/14 | \$ 1,554,697.71 | \$ 3,150,219.50 |
| 10/31/14 | \$ 1,005,198.50 | \$ 3,150,219.50 |
| 11/30/14 | \$ 282,628.37 | \$ 3,150,219.50 |
| 12/31/14 | \$ 3,405,573.74 | \$ 3,150,219.50 |
| 01/31/15 | \$ 1,840,741.75 | \$ 2,765,998.75 |
| 02/28/15 | \$ 1,273,084.28 | \$ 2,765,998.75 |
| 03/31/15 | \$ 623,258.50 | \$ 2,765,998.75 |
| 04/30/15 | \$ 181,071.57 | \$ 2,765,998.75 |
| 05/31/15 | \$ (211,123.70) | \$ 2,765,998.75 |
| 06/30/15 | \$ 3,436,165.29 | \$ 2,765,998.75 |
| 07/31/15 | \$ 2,719,475.08 | \$ 2,765,998.75 |
| 08/31/15 | \$ 2,327,362.23 | \$ 2,765,998.75 |
| 09/30/15 | \$ 1,843,771.49 | \$ 2,765,998.75 |
| 10/31/15 | \$ 1,728,926.62 | \$ 2,765,998.75 |
| 11/30/15 | \$ 1,255,488.41 | \$ 2,765,998.75 |
| 12/31/15 | \$ 3,854,236.64 | \$ 2,765,998.75 |
| 01/31/16 | \$ 2,893,336.74 | \$ 2,812,174.25 |
| 02/29/16 | \$ 2,266,893.61 | \$ 2,812,174.25 |
| 03/31/16 | \$ 1,219,651.51 | \$ 2,812,174.25 |
| 04/30/16 | \$ 627,650.50 | \$ 2,812,174.25 |
| 05/31/16 | \$ 239,003.78 | \$ 2,812,174.25 |
| 06/30/16 | \$ 4,395,360.17 | \$ 2,812,174.25 |
| 07/31/16 | \$ 3,544,105.58 | \$ 2,840,864.75 |
| 08/31/16 | \$ 2,753,224.95 | \$ 2,840,864.75 |
| 09/30/16 | \$ 2,279,903.71 | \$ 2,840,864.75 |
| 10/31/16 | \$ 1,745,715.68 | \$ 2,362,416.25 |
| 11/30/16 | \$ 1,153,428.68 | \$ 2,840,864.75 |
| 12/31/16 | \$ 4,422,311.14 | \$ 2,840,864.75 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 13% | 25% |
| 03/31/14 | 8% | 25% |
| 04/30/14 | 5% | 25% |
| 05/31/14 | 1% | 25% |
| 06/30/14 | 28% | 25% |
| 07/31/14 | 24% | 25% |
| 08/31/14 | 17% | 25% |
| 09/30/14 | 12% | 25% |
| 10/31/14 | 8% | 25% |
| 11/30/14 | 2% | 25% |
| 12/31/14 | 27% | 25% |
| 01/31/15 | 17% | 25% |
| 02/28/15 | 12% | 25% |
| 03/31/15 | 6% | 25% |
| 04/30/15 | 2% | 25% |
| 05/31/15 | -2% | 25% |
| 06/30/15 | 31% | 25% |
| 07/31/15 | 25% | 25% |
| 08/31/15 | 21% | 25% |
| 09/30/15 | 17% | 25% |
| 10/31/15 | 16% | 25% |
| 11/30/15 | 11% | 25% |
| 12/31/15 | 35% | 25% |
| 01/31/16 | 26% | 25% |
| 02/29/16 | 20% | 25% |
| 03/31/16 | 11% | 25% |
| 04/30/16 | 6% | 25% |
| 05/31/16 | 2% | 25% |
| 06/30/16 | 39% | 25% |
| 07/31/16 | 31% | 25% |
| 08/31/16 | 24% | 25% |
| 09/30/16 | 20% | 25% |
| 10/31/16 | 18% | 25% |
| 11/30/16 | 10% | 25% |
| 12/31/16 | 39% | 25% |

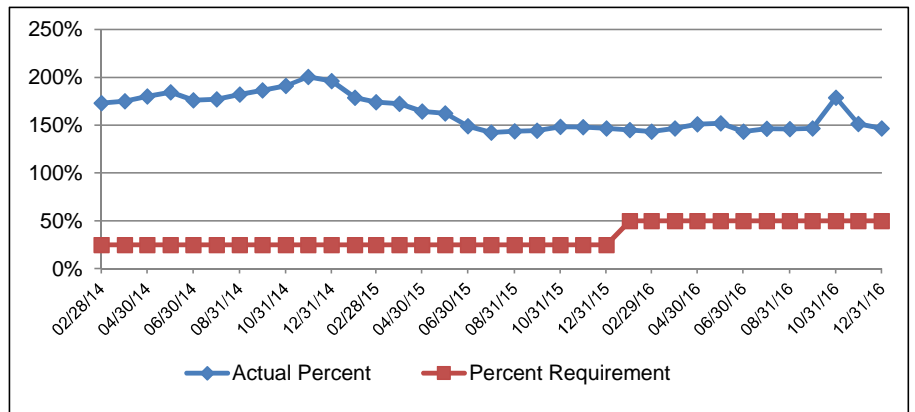
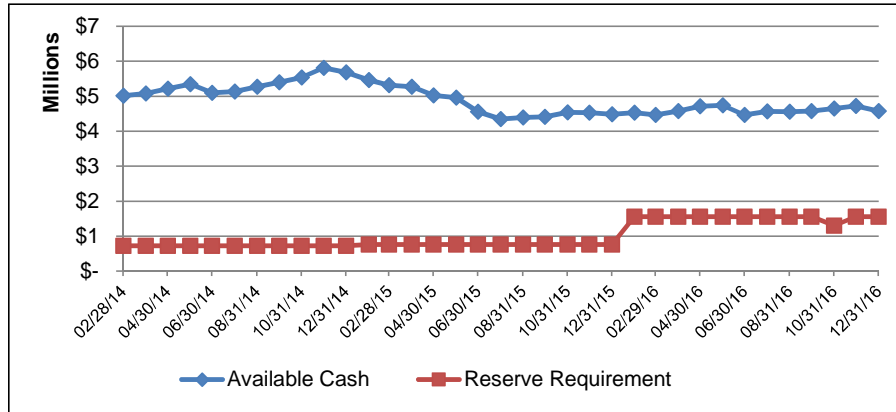
Motor Vehicle Highway - 202



| Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|
| 02/28/14 | \$ 2,055,931.61 | \$ 1,941,729.60 |
| 03/31/14 | \$ 1,890,447.88 | \$ 1,941,729.60 |
| 04/30/14 | \$ 3,351,701.43 | \$ 1,941,729.60 |
| 05/31/14 | \$ 3,470,456.90 | \$ 1,941,729.60 |
| 06/30/14 | \$ 3,366,866.26 | \$ 1,941,729.60 |
| 07/31/14 | \$ 2,837,076.85 | \$ 2,001,775.40 |
| 08/31/14 | \$ 2,217,578.14 | \$ 2,001,775.40 |
| 09/30/14 | \$ 2,402,072.20 | \$ 2,001,775.40 |
| 10/31/14 | \$ 3,204,864.97 | \$ 2,001,775.40 |
| 11/30/14 | \$ 2,968,298.70 | \$ 2,001,775.40 |
| 12/31/14 | \$ 3,093,394.24 | \$ 2,001,775.40 |
| 01/31/15 | \$ 3,012,565.62 | \$ 2,097,077.20 |
| 02/28/15 | \$ 3,448,810.96 | \$ 2,097,077.20 |
| 03/31/15 | \$ 3,183,955.62 | \$ 2,097,077.20 |
| 04/30/15 | \$ 3,452,526.78 | \$ 2,097,077.20 |
| 05/31/15 | \$ 4,710,213.84 | \$ 2,097,077.20 |
| 06/30/15 | \$ 4,107,360.98 | \$ 2,097,077.20 |
| 07/31/15 | \$ 3,592,332.11 | \$ 2,097,077.20 |
| 08/31/15 | \$ 3,616,538.87 | \$ 2,097,077.20 |
| 09/30/15 | \$ 4,646,069.85 | \$ 2,097,077.20 |
| 10/31/15 | \$ 5,122,032.44 | \$ 2,097,077.20 |
| 11/30/15 | \$ 4,893,300.77 | \$ 2,097,077.20 |
| 12/31/15 | \$ 4,592,169.19 | \$ 2,097,077.20 |
| 01/31/16 | \$ 4,945,234.80 | \$ 2,744,352.25 |
| 02/29/16 | \$ 4,719,277.00 | \$ 2,744,352.25 |
| 03/31/16 | \$ 4,655,411.71 | \$ 2,744,352.25 |
| 04/30/16 | \$ 6,006,911.17 | \$ 2,744,352.25 |
| 05/31/16 | \$ 5,946,807.19 | \$ 2,744,352.25 |
| 06/30/16 | \$ 5,362,184.14 | \$ 2,744,352.25 |
| 07/31/16 | \$ 5,851,030.22 | \$ 2,744,352.25 |
| 08/31/16 | \$ 6,027,050.77 | \$ 2,744,352.25 |
| 09/30/16 | \$ 6,063,105.99 | \$ 2,744,352.25 |
| 10/31/16 | \$ 5,855,952.75 | \$ 2,286,877.50 |
| 11/30/16 | \$ 6,459,148.62 | \$ 2,744,352.25 |
| 12/31/16 | \$ 5,313,010.73 | \$ 2,744,352.25 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 21% | 20% |
| 03/31/14 | 19% | 20% |
| 04/30/14 | 35% | 20% |
| 05/31/14 | 36% | 20% |
| 06/30/14 | 35% | 20% |
| 07/31/14 | 28% | 20% |
| 08/31/14 | 22% | 20% |
| 09/30/14 | 24% | 20% |
| 10/31/14 | 32% | 20% |
| 11/30/14 | 30% | 20% |
| 12/31/14 | 31% | 20% |
| 01/31/15 | 29% | 20% |
| 02/28/15 | 33% | 20% |
| 03/31/15 | 30% | 20% |
| 04/30/15 | 33% | 20% |
| 05/31/15 | 45% | 20% |
| 06/30/15 | 39% | 20% |
| 07/31/15 | 34% | 20% |
| 08/31/15 | 34% | 20% |
| 09/30/15 | 44% | 20% |
| 10/31/15 | 49% | 20% |
| 11/30/15 | 47% | 20% |
| 12/31/15 | 44% | 20% |
| 01/31/16 | 45% | 25% |
| 02/29/16 | 43% | 25% |
| 03/31/16 | 42% | 25% |
| 04/30/16 | 55% | 25% |
| 05/31/16 | 54% | 25% |
| 06/30/16 | 49% | 25% |
| 07/31/16 | 53% | 25% |
| 08/31/16 | 55% | 25% |
| 09/30/16 | 55% | 25% |
| 10/31/16 | 64% | 25% |
| 11/30/16 | 59% | 25% |
| 12/31/16 | 48% | 25% |

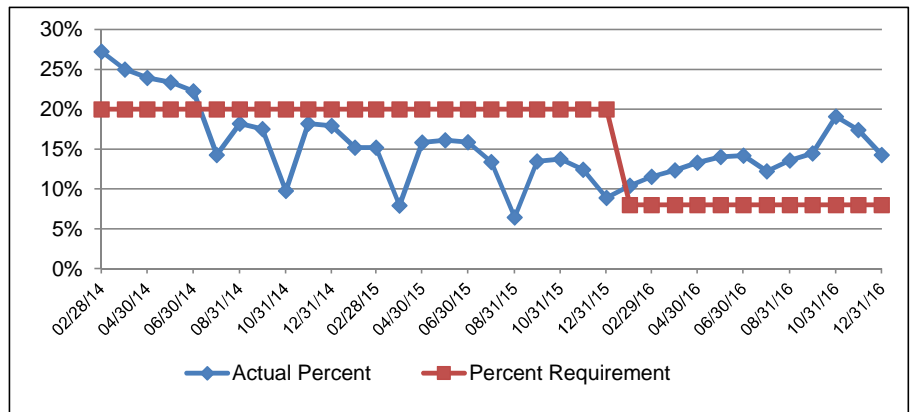
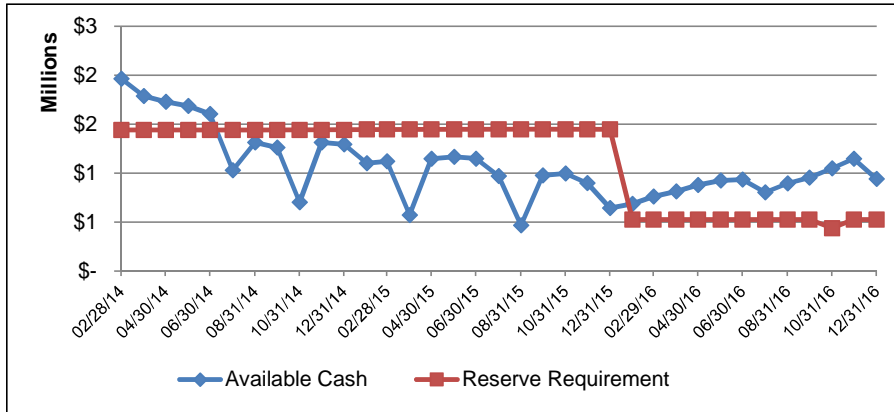
Liability Insurance - 226



| Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|
| 02/28/14 | \$ 5,019,217.44 | \$ 724,300.00 |
| 03/31/14 | \$ 5,075,527.45 | \$ 724,300.00 |
| 04/30/14 | \$ 5,218,468.25 | \$ 724,300.00 |
| 05/31/14 | \$ 5,341,078.00 | \$ 724,300.00 |
| 06/30/14 | \$ 5,099,755.96 | \$ 724,300.00 |
| 07/31/14 | \$ 5,133,550.90 | \$ 724,300.00 |
| 08/31/14 | \$ 5,274,005.60 | \$ 724,300.00 |
| 09/30/14 | \$ 5,400,963.70 | \$ 724,300.00 |
| 10/31/14 | \$ 5,541,538.17 | \$ 724,300.00 |
| 11/30/14 | \$ 5,813,654.41 | \$ 724,300.00 |
| 12/31/14 | \$ 5,682,684.39 | \$ 724,300.00 |
| 01/31/15 | \$ 5,461,655.49 | \$ 764,197.75 |
| 02/28/15 | \$ 5,314,999.89 | \$ 764,197.75 |
| 03/31/15 | \$ 5,269,874.19 | \$ 764,197.75 |
| 04/30/15 | \$ 5,024,562.10 | \$ 764,197.75 |
| 05/31/15 | \$ 4,960,310.54 | \$ 764,197.75 |
| 06/30/15 | \$ 4,559,500.84 | \$ 764,197.75 |
| 07/31/15 | \$ 4,349,972.24 | \$ 764,197.75 |
| 08/31/15 | \$ 4,391,466.11 | \$ 764,197.75 |
| 09/30/15 | \$ 4,412,089.90 | \$ 764,197.75 |
| 10/31/15 | \$ 4,536,090.51 | \$ 764,197.75 |
| 11/30/15 | \$ 4,528,101.76 | \$ 764,197.75 |
| 12/31/15 | \$ 4,485,904.07 | \$ 764,197.75 |
| 01/31/16 | \$ 4,527,921.79 | \$ 1,560,174.00 |
| 02/29/16 | \$ 4,467,494.26 | \$ 1,560,174.00 |
| 03/31/16 | \$ 4,575,011.10 | \$ 1,560,174.00 |
| 04/30/16 | \$ 4,715,447.12 | \$ 1,560,174.00 |
| 05/31/16 | \$ 4,742,379.31 | \$ 1,560,174.00 |
| 06/30/16 | \$ 4,468,697.42 | \$ 1,560,174.00 |
| 07/31/16 | \$ 4,564,161.11 | \$ 1,560,174.00 |
| 08/31/16 | \$ 4,560,561.09 | \$ 1,560,174.00 |
| 09/30/16 | \$ 4,579,422.21 | \$ 1,560,174.00 |
| 10/31/16 | \$ 4,648,635.57 | \$ 1,300,070.00 |
| 11/30/16 | \$ 4,720,318.40 | \$ 1,560,174.00 |
| 12/31/16 | \$ 4,578,150.44 | \$ 1,560,174.00 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 173% | 25% |
| 03/31/14 | 175% | 25% |
| 04/30/14 | 180% | 25% |
| 05/31/14 | 184% | 25% |
| 06/30/14 | 176% | 25% |
| 07/31/14 | 177% | 25% |
| 08/31/14 | 182% | 25% |
| 09/30/14 | 186% | 25% |
| 10/31/14 | 191% | 25% |
| 11/30/14 | 201% | 25% |
| 12/31/14 | 196% | 25% |
| 01/31/15 | 179% | 25% |
| 02/28/15 | 174% | 25% |
| 03/31/15 | 172% | 25% |
| 04/30/15 | 164% | 25% |
| 05/31/15 | 162% | 25% |
| 06/30/15 | 149% | 25% |
| 07/31/15 | 142% | 25% |
| 08/31/15 | 144% | 25% |
| 09/30/15 | 144% | 25% |
| 10/31/15 | 148% | 25% |
| 11/30/15 | 148% | 25% |
| 12/31/15 | 147% | 25% |
| 01/31/16 | 145% | 50% |
| 02/29/16 | 143% | 50% |
| 03/31/16 | 147% | 50% |
| 04/30/16 | 151% | 50% |
| 05/31/16 | 152% | 50% |
| 06/30/16 | 143% | 50% |
| 07/31/16 | 146% | 50% |
| 08/31/16 | 146% | 50% |
| 09/30/16 | 147% | 50% |
| 10/31/16 | 179% | 50% |
| 11/30/16 | 151% | 50% |
| 12/31/16 | 147% | 50% |

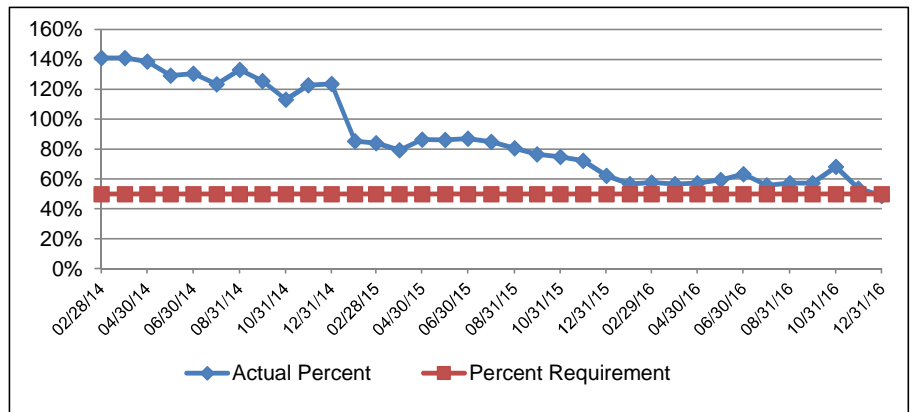
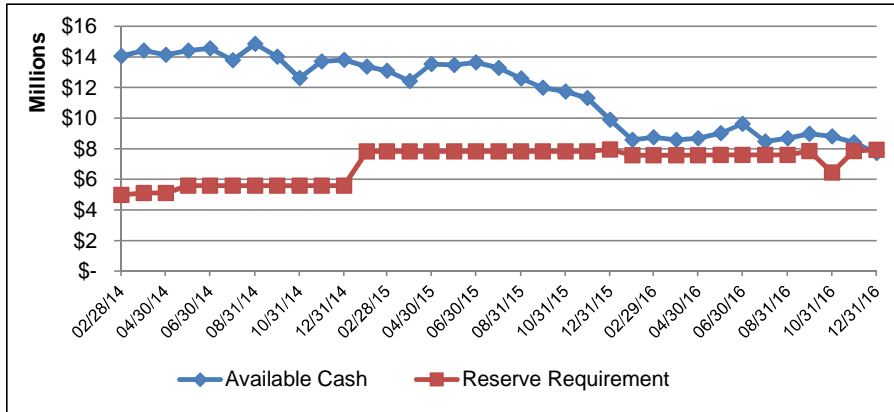
Public Safety LOIT - 249



| Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|
| 02/28/14 | \$ 1,965,415.14 | \$ 1,442,931.60 |
| 03/31/14 | \$ 1,788,938.50 | \$ 1,442,931.60 |
| 04/30/14 | \$ 1,727,753.74 | \$ 1,442,931.60 |
| 05/31/14 | \$ 1,686,442.29 | \$ 1,442,931.60 |
| 06/30/14 | \$ 1,604,462.03 | \$ 1,442,931.60 |
| 07/31/14 | \$ 1,028,769.93 | \$ 1,442,931.60 |
| 08/31/14 | \$ 1,313,459.48 | \$ 1,442,931.60 |
| 09/30/14 | \$ 1,263,069.52 | \$ 1,442,931.60 |
| 10/31/14 | \$ 704,536.10 | \$ 1,442,931.60 |
| 11/30/14 | \$ 1,313,921.77 | \$ 1,442,931.60 |
| 12/31/14 | \$ 1,293,978.68 | \$ 1,442,931.60 |
| 01/31/15 | \$ 1,101,184.99 | \$ 1,449,310.20 |
| 02/28/15 | \$ 1,122,087.44 | \$ 1,449,310.20 |
| 03/31/15 | \$ 573,193.85 | \$ 1,449,310.20 |
| 04/30/15 | \$ 1,146,259.78 | \$ 1,449,310.20 |
| 05/31/15 | \$ 1,168,383.41 | \$ 1,449,310.20 |
| 06/30/15 | \$ 1,149,240.91 | \$ 1,449,310.20 |
| 07/31/15 | \$ 970,331.63 | \$ 1,449,310.20 |
| 08/31/15 | \$ 467,350.59 | \$ 1,449,310.20 |
| 09/30/15 | \$ 976,720.23 | \$ 1,449,310.20 |
| 10/31/15 | \$ 997,198.89 | \$ 1,449,310.20 |
| 11/30/15 | \$ 899,505.58 | \$ 1,449,310.20 |
| 12/31/15 | \$ 642,770.29 | \$ 1,449,310.20 |
| 01/31/16 | \$ 687,550.93 | \$ 528,050.08 |
| 02/29/16 | \$ 760,706.63 | \$ 528,050.08 |
| 03/31/16 | \$ 813,317.68 | \$ 528,050.08 |
| 04/30/16 | \$ 879,072.20 | \$ 528,050.08 |
| 05/31/16 | \$ 925,892.22 | \$ 528,050.08 |
| 06/30/16 | \$ 936,320.86 | \$ 528,050.08 |
| 07/31/16 | \$ 805,810.30 | \$ 528,050.08 |
| 08/31/16 | \$ 896,024.75 | \$ 528,050.08 |
| 09/30/16 | \$ 954,088.40 | \$ 528,050.08 |
| 10/31/16 | \$ 1,049,974.52 | \$ 440,036.00 |
| 11/30/16 | \$ 1,148,056.62 | \$ 528,050.08 |
| 12/31/16 | \$ 940,622.30 | \$ 528,050.08 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 27% | 20% |
| 03/31/14 | 25% | 20% |
| 04/30/14 | 24% | 20% |
| 05/31/14 | 23% | 20% |
| 06/30/14 | 22% | 20% |
| 07/31/14 | 14% | 20% |
| 08/31/14 | 18% | 20% |
| 09/30/14 | 18% | 20% |
| 10/31/14 | 10% | 20% |
| 11/30/14 | 18% | 20% |
| 12/31/14 | 18% | 20% |
| 01/31/15 | 15% | 20% |
| 02/28/15 | 15% | 20% |
| 03/31/15 | 8% | 20% |
| 04/30/15 | 16% | 20% |
| 05/31/15 | 16% | 20% |
| 06/30/15 | 16% | 20% |
| 07/31/15 | 13% | 20% |
| 08/31/15 | 6% | 20% |
| 09/30/15 | 13% | 20% |
| 10/31/15 | 14% | 20% |
| 11/30/15 | 12% | 20% |
| 12/31/15 | 9% | 20% |
| 01/31/16 | 10% | 8% |
| 02/29/16 | 12% | 8% |
| 03/31/16 | 12% | 8% |
| 04/30/16 | 13% | 8% |
| 05/31/16 | 14% | 8% |
| 06/30/16 | 14% | 8% |
| 07/31/16 | 12% | 8% |
| 08/31/16 | 14% | 8% |
| 09/30/16 | 14% | 8% |
| 10/31/16 | 19% | 8% |
| 11/30/16 | 17% | 8% |
| 12/31/16 | 14% | 8% |

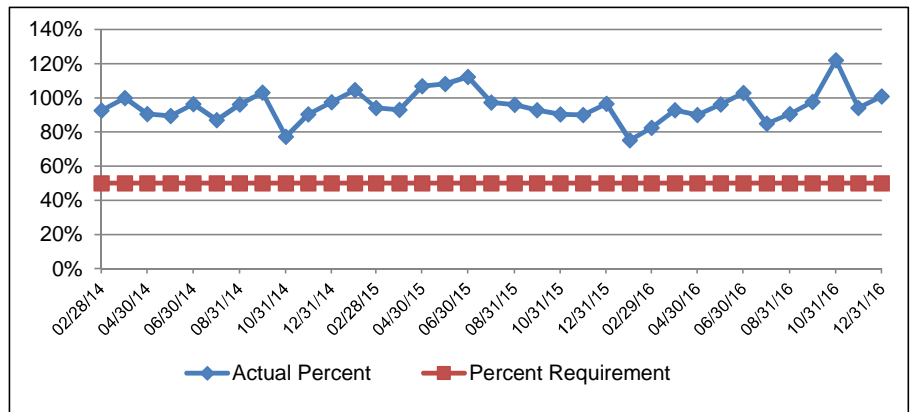
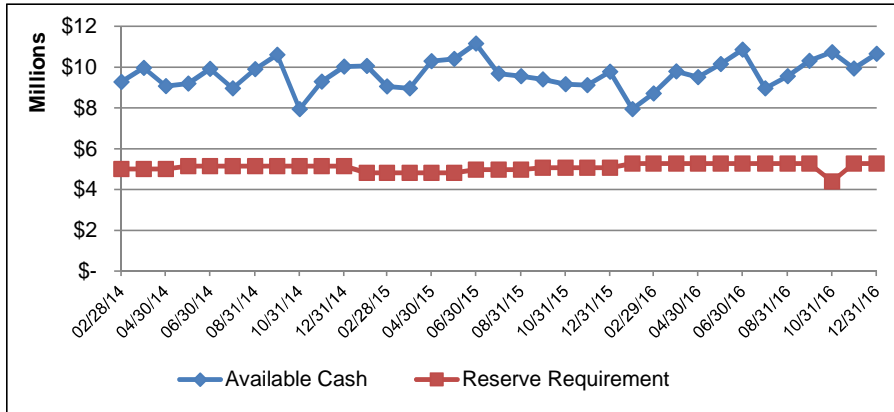
COIT - 404



| Date | Available Cash | Reserve Requirement |
|----------|------------------|---------------------|
| 02/28/14 | \$ 14,064,953.63 | \$ 4,988,101.00 |
| 03/31/14 | \$ 14,419,544.87 | \$ 5,096,642.50 |
| 04/30/14 | \$ 14,138,281.09 | \$ 5,096,642.50 |
| 05/31/14 | \$ 14,417,615.48 | \$ 5,582,892.50 |
| 06/30/14 | \$ 14,566,201.25 | \$ 5,582,892.50 |
| 07/31/14 | \$ 13,784,177.94 | \$ 5,582,892.50 |
| 08/31/14 | \$ 14,852,716.09 | \$ 5,582,892.50 |
| 09/30/14 | \$ 14,014,334.96 | \$ 5,582,892.50 |
| 10/31/14 | \$ 12,625,447.23 | \$ 5,582,892.50 |
| 11/30/14 | \$ 13,703,278.95 | \$ 5,582,892.50 |
| 12/31/14 | \$ 13,810,191.53 | \$ 5,582,892.50 |
| 01/31/15 | \$ 13,363,623.40 | \$ 7,830,185.50 |
| 02/28/15 | \$ 13,104,068.98 | \$ 7,830,185.50 |
| 03/31/15 | \$ 12,417,613.96 | \$ 7,830,185.50 |
| 04/30/15 | \$ 13,525,436.86 | \$ 7,830,185.50 |
| 05/31/15 | \$ 13,483,035.78 | \$ 7,830,185.50 |
| 06/30/15 | \$ 13,641,102.60 | \$ 7,830,185.50 |
| 07/31/15 | \$ 13,287,258.01 | \$ 7,830,185.50 |
| 08/31/15 | \$ 12,603,271.36 | \$ 7,830,185.50 |
| 09/30/15 | \$ 11,982,696.06 | \$ 7,830,185.50 |
| 10/31/15 | \$ 11,727,154.29 | \$ 7,830,185.50 |
| 11/30/15 | \$ 11,326,023.58 | \$ 7,830,185.50 |
| 12/31/15 | \$ 9,895,195.52 | \$ 7,946,833.50 |
| 01/31/16 | \$ 8,575,802.53 | \$ 7,581,074.00 |
| 02/29/16 | \$ 8,755,381.46 | \$ 7,581,074.00 |
| 03/31/16 | \$ 8,571,654.20 | \$ 7,581,074.00 |
| 04/30/16 | \$ 8,681,223.99 | \$ 7,581,074.00 |
| 05/31/16 | \$ 9,021,396.98 | \$ 7,595,724.00 |
| 06/30/16 | \$ 9,622,287.72 | \$ 7,595,724.00 |
| 07/31/16 | \$ 8,477,616.02 | \$ 7,595,724.00 |
| 08/31/16 | \$ 8,686,205.23 | \$ 7,595,724.00 |
| 09/30/16 | \$ 8,985,128.00 | \$ 7,845,724.00 |
| 10/31/16 | \$ 8,807,914.09 | \$ 6,453,868.50 |
| 11/30/16 | \$ 8,416,562.21 | \$ 7,845,724.00 |
| 12/31/16 | \$ 7,711,791.05 | \$ 7,920,724.00 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 141% | 50% |
| 03/31/14 | 141% | 50% |
| 04/30/14 | 139% | 50% |
| 05/31/14 | 129% | 50% |
| 06/30/14 | 130% | 50% |
| 07/31/14 | 123% | 50% |
| 08/31/14 | 133% | 50% |
| 09/30/14 | 126% | 50% |
| 10/31/14 | 113% | 50% |
| 11/30/14 | 123% | 50% |
| 12/31/14 | 124% | 50% |
| 01/31/15 | 85% | 50% |
| 02/28/15 | 84% | 50% |
| 03/31/15 | 79% | 50% |
| 04/30/15 | 86% | 50% |
| 05/31/15 | 86% | 50% |
| 06/30/15 | 87% | 50% |
| 07/31/15 | 85% | 50% |
| 08/31/15 | 80% | 50% |
| 09/30/15 | 77% | 50% |
| 10/31/15 | 75% | 50% |
| 11/30/15 | 72% | 50% |
| 12/31/15 | 62% | 50% |
| 01/31/16 | 57% | 50% |
| 02/29/16 | 58% | 50% |
| 03/31/16 | 57% | 50% |
| 04/30/16 | 57% | 50% |
| 05/31/16 | 59% | 50% |
| 06/30/16 | 63% | 50% |
| 07/31/16 | 56% | 50% |
| 08/31/16 | 57% | 50% |
| 09/30/16 | 57% | 50% |
| 10/31/16 | 68% | 50% |
| 11/30/16 | 54% | 50% |
| 12/31/16 | 49% | 50% |

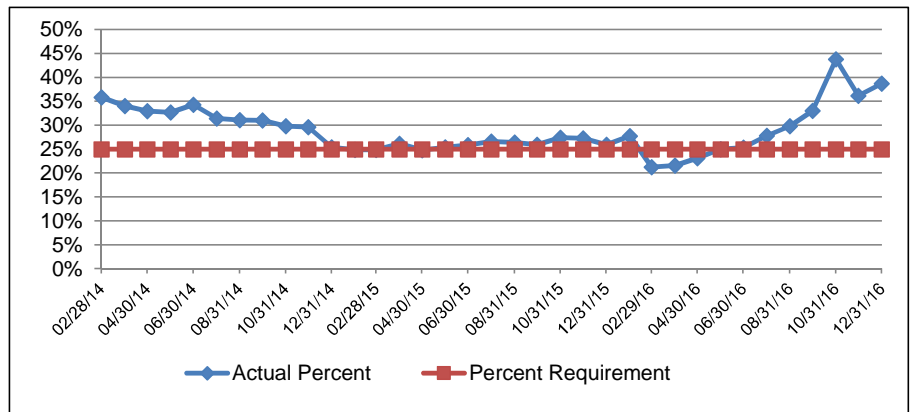
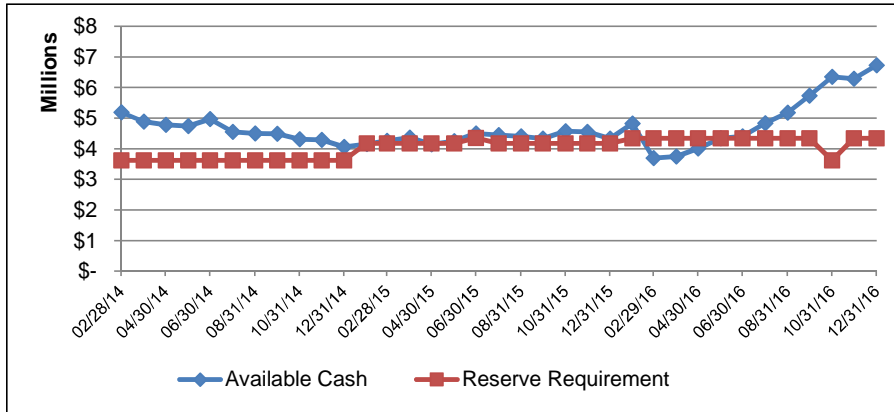
EDIT - 408



| Date | Available Cash | Reserve Requirement |
|----------|------------------|---------------------|
| 02/28/14 | \$ 9,278,816.60 | \$ 5,007,492.00 |
| 03/31/14 | \$ 9,966,875.90 | \$ 5,007,492.00 |
| 04/30/14 | \$ 9,076,730.26 | \$ 5,007,492.00 |
| 05/31/14 | \$ 9,202,305.40 | \$ 5,144,992.00 |
| 06/30/14 | \$ 9,910,209.22 | \$ 5,144,992.00 |
| 07/31/14 | \$ 8,958,071.99 | \$ 5,144,992.00 |
| 08/31/14 | \$ 9,903,901.38 | \$ 5,144,992.00 |
| 09/30/14 | \$ 10,608,492.02 | \$ 5,144,992.00 |
| 10/31/14 | \$ 7,941,968.89 | \$ 5,144,992.00 |
| 11/30/14 | \$ 9,294,422.29 | \$ 5,144,992.00 |
| 12/31/14 | \$ 10,033,655.55 | \$ 5,144,992.00 |
| 01/31/15 | \$ 10,065,104.57 | \$ 4,813,809.00 |
| 02/28/15 | \$ 9,059,022.75 | \$ 4,813,809.00 |
| 03/31/15 | \$ 8,960,343.03 | \$ 4,813,809.00 |
| 04/30/15 | \$ 10,291,604.12 | \$ 4,813,809.00 |
| 05/31/15 | \$ 10,408,959.43 | \$ 4,813,809.00 |
| 06/30/15 | \$ 11,163,475.51 | \$ 4,971,854.50 |
| 07/31/15 | \$ 9,675,461.38 | \$ 4,971,854.50 |
| 08/31/15 | \$ 9,550,701.30 | \$ 4,971,854.50 |
| 09/30/15 | \$ 9,399,079.89 | \$ 5,066,874.50 |
| 10/31/15 | \$ 9,158,107.55 | \$ 5,066,874.50 |
| 11/30/15 | \$ 9,112,235.29 | \$ 5,066,874.50 |
| 12/31/15 | \$ 9,776,901.11 | \$ 5,066,874.50 |
| 01/31/16 | \$ 7,938,199.64 | \$ 5,280,090.50 |
| 02/29/16 | \$ 8,715,559.52 | \$ 5,280,090.50 |
| 03/31/16 | \$ 9,792,593.12 | \$ 5,280,090.50 |
| 04/30/16 | \$ 9,500,919.49 | \$ 5,280,090.50 |
| 05/31/16 | \$ 10,151,893.76 | \$ 5,280,090.50 |
| 06/30/16 | \$ 10,863,175.70 | \$ 5,280,090.50 |
| 07/31/16 | \$ 8,965,098.11 | \$ 5,280,090.50 |
| 08/31/16 | \$ 9,561,231.11 | \$ 5,280,090.50 |
| 09/30/16 | \$ 10,311,520.69 | \$ 5,280,090.50 |
| 10/31/16 | \$ 10,734,550.50 | \$ 4,400,030.50 |
| 11/30/16 | \$ 9,932,601.72 | \$ 5,280,090.50 |
| 12/31/16 | \$ 10,653,382.38 | \$ 5,280,090.50 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 93% | 50% |
| 03/31/14 | 100% | 50% |
| 04/30/14 | 91% | 50% |
| 05/31/14 | 89% | 50% |
| 06/30/14 | 96% | 50% |
| 07/31/14 | 87% | 50% |
| 08/31/14 | 96% | 50% |
| 09/30/14 | 103% | 50% |
| 10/31/14 | 77% | 50% |
| 11/30/14 | 90% | 50% |
| 12/31/14 | 98% | 50% |
| 01/31/15 | 105% | 50% |
| 02/28/15 | 94% | 50% |
| 03/31/15 | 93% | 50% |
| 04/30/15 | 107% | 50% |
| 05/31/15 | 108% | 50% |
| 06/30/15 | 112% | 50% |
| 07/31/15 | 97% | 50% |
| 08/31/15 | 96% | 50% |
| 09/30/15 | 93% | 50% |
| 10/31/15 | 90% | 50% |
| 11/30/15 | 90% | 50% |
| 12/31/15 | 96% | 50% |
| 01/31/16 | 75% | 50% |
| 02/29/16 | 83% | 50% |
| 03/31/16 | 93% | 50% |
| 04/30/16 | 90% | 50% |
| 05/31/16 | 96% | 50% |
| 06/30/16 | 103% | 50% |
| 07/31/16 | 85% | 50% |
| 08/31/16 | 91% | 50% |
| 09/30/16 | 98% | 50% |
| 10/31/16 | 122% | 50% |
| 11/30/16 | 94% | 50% |
| 12/31/16 | 101% | 50% |

Self-funded Employee Benefits - 711



| Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|
| 02/28/14 | \$ 5,189,194.64 | \$ 3,620,865.75 |
| 03/31/14 | \$ 4,881,271.34 | \$ 3,620,865.75 |
| 04/30/14 | \$ 4,775,766.48 | \$ 3,620,865.75 |
| 05/31/14 | \$ 4,734,213.61 | \$ 3,620,865.75 |
| 06/30/14 | \$ 4,967,756.75 | \$ 3,620,865.75 |
| 07/31/14 | \$ 4,547,283.48 | \$ 3,620,865.75 |
| 08/31/14 | \$ 4,497,229.79 | \$ 3,620,865.75 |
| 09/30/14 | \$ 4,488,566.83 | \$ 3,620,865.75 |
| 10/31/14 | \$ 4,312,284.67 | \$ 3,620,865.75 |
| 11/30/14 | \$ 4,290,596.22 | \$ 3,620,865.75 |
| 12/31/14 | \$ 4,054,314.37 | \$ 3,620,865.75 |
| 01/31/15 | \$ 4,151,993.32 | \$ 4,174,233.75 |
| 02/28/15 | \$ 4,252,749.21 | \$ 4,174,233.75 |
| 03/31/15 | \$ 4,364,599.56 | \$ 4,174,233.75 |
| 04/30/15 | \$ 4,140,504.23 | \$ 4,174,233.75 |
| 05/31/15 | \$ 4,243,077.17 | \$ 4,174,233.75 |
| 06/30/15 | \$ 4,502,701.32 | \$ 4,349,567.00 |
| 07/31/15 | \$ 4,444,106.98 | \$ 4,174,233.75 |
| 08/31/15 | \$ 4,406,259.32 | \$ 4,174,233.75 |
| 09/30/15 | \$ 4,326,879.00 | \$ 4,174,233.75 |
| 10/31/15 | \$ 4,572,942.80 | \$ 4,174,233.75 |
| 11/30/15 | \$ 4,547,867.48 | \$ 4,174,233.75 |
| 12/31/15 | \$ 4,329,762.09 | \$ 4,174,233.75 |
| 01/31/16 | \$ 4,820,833.64 | \$ 4,344,722.50 |
| 02/29/16 | \$ 3,690,587.57 | \$ 4,344,722.50 |
| 03/31/16 | \$ 3,747,383.70 | \$ 4,344,722.50 |
| 04/30/16 | \$ 4,011,625.62 | \$ 4,344,722.50 |
| 05/31/16 | \$ 4,340,426.68 | \$ 4,344,722.50 |
| 06/30/16 | \$ 4,401,917.72 | \$ 4,344,722.50 |
| 07/31/16 | \$ 4,830,517.74 | \$ 4,344,722.50 |
| 08/31/16 | \$ 5,180,514.41 | \$ 4,344,722.50 |
| 09/30/16 | \$ 5,735,599.33 | \$ 4,344,722.50 |
| 10/31/16 | \$ 6,346,521.45 | \$ 3,620,570.00 |
| 11/30/16 | \$ 6,282,432.34 | \$ 4,344,722.50 |
| 12/31/16 | \$ 6,724,703.22 | \$ 4,344,722.50 |

| Date | Actual Percent | Percent Requirement |
|----------|----------------|---------------------|
| 02/28/14 | 36% | 25% |
| 03/31/14 | 34% | 25% |
| 04/30/14 | 33% | 25% |
| 05/31/14 | 33% | 25% |
| 06/30/14 | 34% | 25% |
| 07/31/14 | 31% | 25% |
| 08/31/14 | 31% | 25% |
| 09/30/14 | 31% | 25% |
| 10/31/14 | 30% | 25% |
| 11/30/14 | 30% | 25% |
| 12/31/14 | 25% | 25% |
| 01/31/15 | 25% | 25% |
| 02/28/15 | 25% | 25% |
| 03/31/15 | 26% | 25% |
| 04/30/15 | 25% | 25% |
| 05/31/15 | 25% | 25% |
| 06/30/15 | 26% | 25% |
| 07/31/15 | 27% | 25% |
| 08/31/15 | 26% | 25% |
| 09/30/15 | 26% | 25% |
| 10/31/15 | 27% | 25% |
| 11/30/15 | 27% | 25% |
| 12/31/15 | 26% | 25% |
| 01/31/16 | 28% | 25% |
| 02/29/16 | 21% | 25% |
| 03/31/16 | 22% | 25% |
| 04/30/16 | 23% | 25% |
| 05/31/16 | 25% | 25% |
| 06/30/16 | 25% | 25% |
| 07/31/16 | 28% | 25% |
| 08/31/16 | 30% | 25% |
| 09/30/16 | 33% | 25% |
| 10/31/16 | 44% | 25% |
| 11/30/16 | 36% | 25% |
| 12/31/16 | 39% | 25% |

City of South Bend
Controller's Cash Report

Month of: December 2016

| Fund | Fund Name | Opening Cash Balance | Receipts | Disbursements | Interest Earned | Transfers In | Transfers Out | Ending Cash Balance | Investments | Total Cash & Investments | Interfund Loans (Borrowing) |
|------------------------------------|--|----------------------|---------------------|---------------------|------------------|--------------|---------------|----------------------|------------------|--------------------------|-----------------------------|
| City Controlled Funds | | | | | | | | | | | |
| General Fund | | | | | | | | | | | |
| 101 | GENERAL FUND | \$19,691,671.38 | \$20,941,641.70 | \$6,213,048.39 | \$19,936.17 | \$0.00 | \$400.00 | \$34,439,800.86 | \$0.00 | \$34,439,800.86 | \$495,531.00 |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 10,176,256.59 | 0.00 | 0.00 | 9,996.31 | 0.00 | 0.00 | 10,186,252.90 | 0.00 | 10,186,252.90 | 0.00 |
| 103 | EXCESS LEVY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 201 | PARKS & RECREATION | 1,319,890.61 | 4,082,135.22 | 904,374.15 | 1,517.52 | 0.00 | 0.00 | 4,499,169.20 | 0.00 | 4,499,169.20 | 0.00 |
| 202 | MOTOR VEHICLE HIGHWAY | 6,815,782.23 | 294,666.20 | 982,992.07 | 6,951.97 | 0.00 | 0.00 | 6,134,408.33 | 0.00 | 6,134,408.33 | 0.00 |
| 203 | RECREATION - NONREVERTING | 809,065.47 | 81,371.08 | 81,068.79 | 896.19 | 0.00 | 0.00 | 810,263.95 | 0.00 | 810,263.95 | 0.00 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 852,032.28 | 40,687.49 | 38,325.11 | 848.42 | 0.00 | 0.00 | 855,243.08 | 0.00 | 855,243.08 | 400,000.00 |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 314,745.53 | 46,511.85 | 18,002.61 | 7,804.99 | 0.00 | 0.00 | 351,059.76 | 0.00 | 351,059.76 | 0.00 |
| 211 | DCI OPERATING FUND | 1,593,388.31 | 10,518.50 | 242,714.97 | 1,609.32 | 0.00 | 0.00 | 1,362,801.16 | 0.00 | 1,362,801.16 | 0.00 |
| 212 | DEPARTMENT OF COMMUNITY INVESTMENT | 344,402.71 | 345,259.09 | 448,439.87 | 91.55 | 0.00 | 0.00 | 241,313.48 | 0.00 | 241,313.48 | 0.00 |
| 216 | POLICE STATE SEIZURES | 215,619.61 | 1,802.05 | 0.00 | 224.15 | 0.00 | 0.00 | 217,645.81 | 0.00 | 217,645.81 | 0.00 |
| 217 | GIFT, DONATION, BEQUEST | 105,716.85 | 10,975.00 | 0.00 | 103.69 | 0.00 | 0.00 | 116,795.54 | 0.00 | 116,795.54 | 0.00 |
| 218 | POLICE CURFEW VIOLATIONS | 12,553.25 | 0.00 | 0.00 | 12.32 | 0.00 | 0.00 | 12,565.57 | 0.00 | 12,565.57 | 0.00 |
| 219 | UNSAFE BUILDING | 423,437.07 | 22,451.57 | 74,154.04 | 0.00 | 0.00 | 0.00 | 371,734.60 | 0.00 | 371,734.60 | 0.00 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 826,212.41 | 17,107.51 | 6,380.64 | 822.53 | 0.00 | 0.00 | 837,761.81 | 0.00 | 837,761.81 | 0.00 |
| 221 | LANDLORD REGISTRATION | 110.00 | 1,135.00 | 20.00 | 0.00 | 0.00 | 0.00 | 1,225.00 | 0.00 | 1,225.00 | 0.00 |
| 227 | LOSS RECOVERY FUND | 976,252.41 | 0.00 | 6,467.00 | 958.99 | 0.00 | 0.00 | 970,744.40 | 0.00 | 970,744.40 | 0.00 |
| 244 | EMERGENCY TELEPHONE SYSTEM | 33,670.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,670.74 | 0.00 | 33,670.74 | 0.00 |
| 249 | PUBLIC SAFETY L.O.I.T. | 1,148,056.62 | 596,985.57 | 805,410.66 | 990.77 | 0.00 | 0.00 | 940,622.30 | 0.00 | 940,622.30 | 0.00 |
| 251 | LOCAL ROADS & STREETS | 3,067,367.14 | 92,526.17 | 332,390.69 | 3,053.29 | 0.00 | 0.00 | 2,830,555.91 | 0.00 | 2,830,555.91 | 0.00 |
| 252 | EXCESS WELFARE DISTRIBUTION | 8.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.07 | 0.00 | 8.07 | 0.00 |
| 257 | LOIT 2016 SPECIAL DISTRIBUTION | 4,036,931.43 | 0.00 | 11,865.28 | 0.00 | 0.00 | 0.00 | 4,025,066.15 | 0.00 | 4,025,066.15 | 0.00 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 479,380.61 | 16,752.16 | 86,033.87 | 724.83 | 0.00 | 0.00 | 410,823.73 | 69,315.05 | 480,138.78 | 0.00 |
| 271 | EASTRACE WATERWAY | 1,346.17 | 0.00 | 0.00 | 1.32 | 0.00 | 0.00 | 1,347.49 | 0.00 | 1,347.49 | 0.00 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 44,703.02 | 2,350.00 | 0.00 | 43.04 | 0.00 | 0.00 | 47,096.06 | 0.00 | 47,096.06 | 0.00 |
| 280 | POLICE BLOCK GRANTS | 3,882.31 | 0.00 | 0.00 | 3.82 | 0.00 | 0.00 | 3,886.13 | 0.00 | 3,886.13 | 0.00 |
| 281 | DEPT. COMMUNITY INVESTMENT - REV BONDS | 27,590.30 | 0.00 | 0.00 | 27.10 | 0.00 | 0.00 | 27,617.40 | 0.00 | 27,617.40 | 0.00 |
| 289 | HAZMAT | 23,345.39 | 3,410.00 | 0.00 | 23.86 | 0.00 | 0.00 | 26,779.25 | 0.00 | 26,779.25 | 0.00 |
| 291 | INDIANA RIVER RESCUE | 162,231.82 | 0.00 | 20,346.19 | 161.01 | 0.00 | 0.00 | 142,046.64 | 0.00 | 142,046.64 | 0.00 |
| 292 | POLICE GRANTS | 76,628.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76,628.30 | 0.00 | 76,628.30 | 0.00 |
| 294 | REGIONAL POLICE ACADEMY | 73,255.44 | 3,050.00 | 290.31 | 73.75 | 0.00 | 0.00 | 76,088.88 | 0.00 | 76,088.88 | 0.00 |
| 295 | COPS MORE GRANT | 181,062.80 | 60,741.45 | 4,457.87 | 121.46 | 0.00 | 0.00 | 237,467.84 | 0.00 | 237,467.84 | 0.00 |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 252,932.55 | 0.00 | 27,000.00 | 125.69 | 0.00 | 0.00 | 226,058.24 | 0.00 | 226,058.24 | 0.00 |
| 404 | COUNTY OPTION INCOME TAX | 8,911,072.23 | 980,078.63 | 947,273.62 | 9,037.13 | 62.59 | 0.00 | 8,952,976.96 | 0.00 | 8,952,976.96 | 1,351,597.75 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 10,508,381.93 | 799,550.17 | 161,280.81 | 10,193.51 | 0.00 | 0.00 | 11,156,844.80 | 0.00 | 11,156,844.80 | 0.00 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 592,023.87 | 0.00 | 0.00 | 562.42 | 0.00 | 0.00 | 592,586.29 | 0.00 | 592,586.29 | (1,351,597.75) |
| 655 | PROJECT RELEAF | 853,260.99 | 36,590.38 | 17,412.24 | 828.23 | 0.00 | 0.00 | 873,267.36 | 0.00 | 873,267.36 | 0.00 |
| 705 | POLICE K-9 UNIT | 2,856.00 | 0.00 | 0.00 | 2.81 | 0.00 | 0.00 | 2,858.81 | 0.00 | 2,858.81 | 0.00 |
| Total Special Revenue Funds | | 55,265,453.06 | 7,546,655.09 | 5,216,700.79 | 57,811.99 | 62.59 | 0.00 | 57,653,281.94 | 69,315.05 | 57,722,596.99 | 400,000.00 |
| Debt Service Fund | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | (378,488.84) | 668,246.03 | 0.00 | 0.00 | 0.00 | 0.00 | 289,757.19 | 0.00 | 289,757.19 | 0.00 |
| Capital Project Funds | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 327,506.79 | 69,537.00 | 0.00 | 307.43 | 0.00 | 0.00 | 397,351.22 | 0.00 | 397,351.22 | 0.00 |
| 401 | COVELESKI STADIUM CAPITAL | 90,458.14 | 0.00 | 0.00 | 93.08 | 0.00 | 0.00 | 90,551.22 | 0.00 | 90,551.22 | 0.00 |
| 403 | ZOO ENDOWMENT | 49,858.34 | 0.00 | 0.00 | 48.98 | 0.00 | 0.00 | 49,907.32 | 0.00 | 49,907.32 | 0.00 |
| 405 | PARK NONREVERTING CAPITAL | 337,555.17 | 72.00 | 27,147.41 | 286.63 | 0.00 | 0.00 | 310,766.39 | 0.00 | 310,766.39 | 0.00 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 356,145.37 | 223,906.41 | 0.00 | 369.47 | 0.00 | 0.00 | 580,421.25 | 0.00 | 580,421.25 | 0.00 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 241,844.67 | 136,233.06 | 0.00 | 237.57 | 0.00 | 0.00 | 378,315.30 | 0.00 | 378,315.30 | 0.00 |
| 412 | MAJOR MOVES CONSTRUCTION | 2,362,819.78 | 0.00 | 965.36 | 2,671.76 | 0.00 | 0.00 | 2,364,526.18 | 0.00 | 2,364,526.18 | 4,036,926.30 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 574,180.83 | 15,203.00 | 0.00 | 557.76 | 0.00 | 0.00 | 589,941.59 | 0.00 | 589,941.59 | 0.00 |
| 434 | CRED FUND | 62.59 | 0.00 | 0.00 | 0.00 | 0.00 | 62.59 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 91,106.66 | 1,733.30 | 0.00 | 87.35 | 0.00 | 0.00 | 92,927.31 | 0.00 | 92,927.31 | 0.00 |

Cash Reserve Report

City of South Bend
Controller's Cash Report

Month of: December 2016

| Fund | Fund Name | Opening Cash Balance | Receipts | Disbursements | Interest Earned | Transfers In | Transfers Out | Ending Cash Balance | Investments | Total Cash & Investments | Interfund Loans (Borrowing) |
|--|-----------------------------------|-----------------------|----------------------|----------------------|-------------------|---------------------|---------------------|-----------------------|------------------|--------------------------|-----------------------------|
| 677 | HALL OF FAME CAPITAL FUND | 496,642.10 | 0.00 | 1,600.94 | 489.84 | 0.00 | 0.00 | 495,531.00 | 0.00 | 495,531.00 | (495,531.00) |
| Total Capital & Debt Service Funds | | 4,549,691.60 | 1,114,930.80 | 29,713.71 | 5,149.87 | 0.00 | 62.59 | 5,639,995.97 | 0.00 | 5,639,995.97 | 3,541,395.30 |
| Enterprise Funds | | | | | | | | | | | |
| 287 | EMS CAPITAL | 3,632,029.66 | 0.00 | 5,452.00 | 3,626.34 | 0.00 | 0.00 | 3,630,204.00 | 0.00 | 3,630,204.00 | 0.00 |
| 288 | EMS OPERATING | 2,283,203.76 | 409,322.95 | 935,615.81 | 2,049.80 | 0.00 | 0.00 | 1,758,960.70 | 0.00 | 1,758,960.70 | 0.00 |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 2,747,177.53 | 185,673.36 | 317,084.56 | 2,702.51 | 400.00 | 0.00 | 2,618,868.84 | 0.00 | 2,618,868.84 | 0.00 |
| 601 | PARKING GARAGES | 909,472.15 | 67,157.18 | 7,122.30 | 903.38 | 0.00 | 0.00 | 970,410.41 | 0.00 | 970,410.41 | 0.00 |
| 610 | SOLID WASTE OPERATIONS | 418,085.97 | 458,163.03 | 421,268.31 | 398.99 | 0.00 | 262,000.00 | 193,379.68 | 0.00 | 193,379.68 | 0.00 |
| 611 | SOLID WASTE CAPITAL | 74,636.13 | 0.00 | 218.49 | 91.63 | 262,000.00 | 0.00 | 336,509.27 | 0.00 | 336,509.27 | 0.00 |
| 620 | WATER WORKS OPERATIONS | 3,878,767.16 | 1,505,983.69 | 1,414,153.89 | 3,346.07 | 5,424.23 | 170,505.00 | 3,808,862.26 | 0.00 | 3,808,862.26 | 0.00 |
| 622 | WATER WORKS CAPITAL | 2,585,451.44 | 0.00 | 0.00 | 2,541.54 | 0.00 | 0.00 | 2,587,992.98 | 0.00 | 2,587,992.98 | 0.00 |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,543,360.04 | 21,938.84 | 20,879.16 | 1,514.32 | 0.00 | 1,514.32 | 1,544,419.72 | 0.00 | 1,544,419.72 | 0.00 |
| 625 | WATER WORKS SINKING FUND | 1,532,951.87 | 0.00 | 1,653,290.15 | 1,489.71 | 170,505.00 | 1,489.71 | 50,166.72 | 0.00 | 50,166.72 | 0.00 |
| 626 | WATER WORKS BOND RESERVE | 1,646,473.22 | 330,000.00 | 550,447.78 | 1,596.31 | 0.00 | 0.00 | 1,427,621.75 | 0.00 | 1,427,621.75 | 0.00 |
| 629 | WATER WORKS RESERVE - O & M | 2,462,727.68 | 0.00 | 0.00 | 2,420.20 | 0.00 | 2,420.20 | 2,462,727.68 | 0.00 | 2,462,727.68 | 0.00 |
| 640 | SEWER REPAIR INSURANCE | 1,776,775.18 | 52,566.77 | 74,767.11 | 1,763.35 | 0.00 | 0.00 | 1,756,338.19 | 0.00 | 1,756,338.19 | 0.00 |
| 642 | SEWAGE WORKS CAPITAL | 7,540,146.88 | 0.00 | 329,245.27 | 7,443.34 | 0.00 | 0.00 | 7,218,344.95 | 0.00 | 7,218,344.95 | 0.00 |
| 643 | SEWAGE WORKS RESERVE - O & M | 4,636,374.15 | 0.00 | 0.00 | 4,556.31 | 0.00 | 4,556.31 | 4,636,374.15 | 0.00 | 4,636,374.15 | 0.00 |
| 649 | SEWAGE WORKS BOND SINKING | 48,181.00 | 0.00 | 500.00 | 7,239.18 | 760,892.65 | 0.00 | 815,812.83 | 0.00 | 815,812.83 | 0.00 |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 4,110,275.39 | 0.00 | 0.00 | 1,357.38 | 0.00 | 0.00 | 4,111,632.77 | 0.00 | 4,111,632.77 | 0.00 |
| 659 | 2011 SEWER BOND | 71,304.02 | 0.00 | 19,686.73 | 70.01 | 0.00 | 0.00 | 51,687.30 | 0.00 | 51,687.30 | 0.00 |
| 661 | 2012 SEWER BOND | 3,828,732.05 | 45,233.58 | 991,149.34 | 4,072.39 | 0.00 | 0.00 | 2,886,888.68 | 0.00 | 2,886,888.68 | 0.00 |
| 664 | 2013 SEWER REFUND BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 666 | 2015 SEWER BOND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 670 | CENTURY CENTER | 1,596,370.49 | 536,890.84 | 753,110.27 | 0.00 | 0.00 | 0.00 | 1,380,151.06 | 0.00 | 1,380,151.06 | 0.00 |
| 671 | CENTURY CENTER CAPITAL | 872,383.37 | 0.00 | 6,470.52 | 73.62 | 0.00 | 0.00 | 865,986.47 | 0.00 | 865,986.47 | 0.00 |
| 672 | CENTURY CENTER ENERGY SAVINGS | 1,342.93 | 0.00 | 0.00 | 55,822.34 | 0.00 | 0.00 | 57,165.27 | 0.00 | 57,165.27 | 0.00 |
| Total Enterprise Funds | | 61,451,803.84 | 6,839,459.73 | 9,923,214.32 | 117,760.86 | 1,203,778.19 | 1,203,378.19 | 58,486,210.11 | 0.00 | 58,486,210.11 | 0.00 |
| Internal Service Funds | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 1,421,239.02 | 1,160,237.54 | 1,160,305.77 | 995.59 | 0.00 | 0.00 | 1,422,166.38 | 0.00 | 1,422,166.38 | 0.00 |
| 224 | CENTRAL SERVICES CAPITAL | 112,127.78 | 0.00 | 0.00 | 54.61 | 0.00 | 0.00 | 112,182.39 | 0.00 | 112,182.39 | 0.00 |
| 226 | LIABILITY INSURANCE | 4,755,154.92 | 183,301.00 | 334,933.49 | 4,622.55 | 0.00 | 0.00 | 4,608,144.98 | 0.00 | 4,608,144.98 | 0.00 |
| 278 | TAKE HOME VEHICLE POLICE | 739,785.37 | 12,480.00 | 0.00 | 725.31 | 0.00 | 0.00 | 752,990.68 | 0.00 | 752,990.68 | 0.00 |
| 279 | 311 CALL CENTER | 0.36 | 50,321.12 | 50,321.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 6,368,701.89 | 1,405,518.14 | 1,049,207.79 | 7,040.83 | 0.00 | 0.00 | 6,732,053.07 | 0.00 | 6,732,053.07 | 0.00 |
| 713 | UNEMPLOYMENT COMP FUND | 300,108.58 | 293.91 | 14,092.59 | 295.22 | 0.00 | 0.00 | 286,605.12 | 0.00 | 286,605.12 | 0.00 |
| Total Internal Service Funds | | 13,697,117.92 | 2,812,151.71 | 2,608,861.12 | 13,734.11 | 0.00 | 0.00 | 13,914,142.62 | 0.00 | 13,914,142.62 | 0.00 |
| Trust & Agency Funds | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 598,383.47 | 2,384.36 | 434,120.58 | 955.88 | 0.00 | 0.00 | 167,603.13 | 0.00 | 167,603.13 | 0.00 |
| 702 | POLICE PENSION | 1,303,810.15 | 0.00 | 512,866.15 | 1,755.67 | 0.00 | 0.00 | 792,699.67 | 0.00 | 792,699.67 | 0.00 |
| 709 | PAYROLL FUND | (13,938.41) | 11,653,062.25 | 11,639,123.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 718 | STATE TAX DEDUCTION FUND | 264,959.99 | 420,884.85 | 264,959.99 | 0.00 | 0.00 | 0.00 | 420,884.85 | 0.00 | 420,884.85 | 0.00 |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,805,852.28 | 0.00 | 113,077.83 | 0.00 | 0.00 | 0.00 | 1,692,774.45 | 0.00 | 1,692,774.45 | 0.00 |
| 726 | POLICE DISTRIBUTIONS PAY | 811,273.05 | 5,843.32 | 0.00 | 0.00 | 0.00 | 0.00 | 817,116.37 | 0.00 | 817,116.37 | 0.00 |
| 730 | CITY CEMETERY TRUST | 28,779.97 | 0.00 | 0.00 | 28.27 | 0.00 | 0.00 | 28,808.24 | 0.00 | 28,808.24 | 0.00 |
| Total Trust & Agency Funds | | 4,799,120.50 | 12,082,174.78 | 12,964,148.39 | 2,739.82 | 0.00 | 0.00 | 3,919,886.71 | 0.00 | 3,919,886.71 | 0.00 |
| Total City Funds | | 159,454,858.30 | 51,337,013.81 | 36,955,686.72 | 217,132.82 | 1,203,840.78 | 1,203,840.78 | 174,053,318.21 | 69,315.05 | 174,122,633.26 | 4,436,926.30 |
| Redevelopment Commission Controlled Funds | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | |
| 324 | TIF RIVER WEST - AIRPORT | 27,388,561.11 | 8,415,576.93 | 3,318,365.82 | 27,623.53 | 2,726.83 | 0.00 | 32,516,122.58 | 0.00 | 32,516,122.58 | (400,000.00) |

Cash Reserve Report

City of South Bend
Controller's Cash Report

Month of: December 2016

| Fund | Fund Name | Opening Cash Balance | Receipts | Disbursements | Interest Earned | Transfers In | Transfers Out | Ending Cash Balance | Investments | Total Cash & Investments | Interfund Loans (Borrowing) |
|---|--------------------------------------|------------------------|-----------------------------|-----------------------|------------------------------|------------------------------------|-----------------------------------|---------------------------|------------------|-------------------------------------|-----------------------------|
| 422 | TIF DISTRICT - WEST WASHINGTON | 1,788,969.54 | 170,692.93 | 0.00 | 1,757.77 | 0.00 | 0.00 | 1,961,420.24 | 0.00 | 1,961,420.24 | 0.00 |
| 425 | TIF LEIGHTON PLAZA | 193,226.17 | 11,945.42 | 18,493.72 | 163.31 | 0.00 | 0.00 | 186,841.18 | 0.00 | 186,841.18 | 0.00 |
| 429 | TIF RIVER EAST DEV (NE) | 6,998,647.99 | 1,207,108.87 | 335,541.26 | 6,887.88 | 0.00 | 0.00 | 7,877,103.48 | 0.00 | 7,877,103.48 | 0.00 |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 3,603,708.41 | 1,149,638.01 | 134,297.34 | 3,691.62 | 0.00 | 0.00 | 4,622,740.70 | 0.00 | 4,622,740.70 | 0.00 |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 4,854,392.88 | 0.00 | 0.00 | 4,768.55 | 0.00 | 0.00 | 4,859,161.43 | 0.00 | 4,859,161.43 | 0.00 |
| 435 | TIF DOUGLAS ROAD | 42,747.39 | 113,972.95 | 0.00 | 41.94 | 0.00 | 0.00 | 156,762.28 | 0.00 | 156,762.28 | (323,005.00) |
| 436 | TIF RIVER EAST RES (NE RE) | 525,250.11 | 1,871,544.98 | 0.00 | 0.00 | 0.00 | 0.00 | 2,396,795.09 | 0.00 | 2,396,795.09 | (3,713,921.30) |
| Total Tax Increment Financing Funds | | 45,395,503.60 | 12,940,480.09 | 3,806,698.14 | 44,934.60 | 2,726.83 | 0.00 | 54,576,946.98 | 0.00 | 54,576,946.98 | (4,436,926.30) |
| Redevelopment Funds | | | | | | | | | | | |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 8,774.63 | 0.00 | 328.75 | 8.62 | 0.00 | 0.00 | 8,454.50 | 0.00 | 8,454.50 | 0.00 |
| 439 | CERTIFIED TECHNOLOGY PARK | 2,148,708.75 | 0.00 | 0.00 | 2,110.71 | 0.00 | 0.00 | 2,150,819.46 | 0.00 | 2,150,819.46 | 0.00 |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 382,789.83 | 0.00 | 0.00 | 376.02 | 0.00 | 0.00 | 383,165.85 | 0.00 | 383,165.85 | 0.00 |
| Total Redevelopment Funds | | 2,540,273.21 | 0.00 | 328.75 | 2,495.35 | 0.00 | 0.00 | 2,542,439.81 | 0.00 | 2,542,439.81 | 0.00 |
| Debt Service Funds | | | | | | | | | | | |
| 315 | AIRPORT 2003 DEBT RESERVE | 1,038,904.00 | 0.00 | 0.00 | 1,020.96 | 0.00 | 1,020.96 | 1,038,904.00 | 0.00 | 1,038,904.00 | 0.00 |
| 317 | COVELESKI BOND DEBT RESERVE | 512,058.18 | 0.00 | 0.00 | 503.01 | 0.00 | 0.00 | 512,561.19 | 0.00 | 512,561.19 | 0.00 |
| 328 | SBCDA 2003 DEBT RESERVE | 1,735,840.00 | 0.00 | 0.00 | 1,705.87 | 0.00 | 1,705.87 | 1,735,840.00 | 0.00 | 1,735,840.00 | 0.00 |
| Total Debt Service Funds | | 3,286,802.18 | 0.00 | 0.00 | 3,229.84 | 0.00 | 2,726.83 | 3,287,305.19 | 0.00 | 3,287,305.19 | 0.00 |
| Total Redevelopment Commission Funds | | 51,222,578.99 | 12,940,480.09 | 3,807,026.89 | 50,659.79 | 2,726.83 | 2,726.83 | 60,406,691.98 | 0.00 | 60,406,691.98 | (4,436,926.30) |
| City Operations Total | | 210,677,437.29 | 64,277,493.90 | 40,762,713.61 | 267,792.61 | 1,206,567.61 | 1,206,567.61 | 234,460,010.19 | 69,315.05 | 234,529,325.24 | 0.00 |
| Memo Item | | | | | | | | | | | |
| Pooled Investment Account | | Opening Balance | Interest Net of Fees | Accrued Income | Change in Asset Value | Transfer In from Depository | Transfer out to Depository | Investment Balance | | Total Cash & Investments | |
| 1st Source Bank Investment Account | | 174,883,749.70 | 96,562.07 | 0.00 | (232,567.84) | 0.00 | 184,463.20 | 174,563,280.73 | | 174,563,280.73 | |