

Period Ending: July 31, 2017

Issued by: Controller

City of South Bend

Cash Reserves Summary

| Page Number(s) | Contents |
|-----------------------|---|
| 2 - 3 | <i>Funds by Status</i> |
| 4 - 6 | <i>Cash Reserves Summary</i> |
| 7 | <i>General Fund Trends</i> |
| 8 | <i>Parks & Recreation Fund Trends</i> |
| 9 | <i>Motor Vehicle Highway Fund Trends</i> |
| 10 | <i>Liability Insurance Fund Trends</i> |
| 11 | <i>Public Safety LOIT Fund Trends</i> |
| 12 | <i>County Option Income Tax Fund (COIT) Trends</i> |
| 13 | <i>Economic Development Income Tax Fund (EDIT) Trends</i> |
| 14 | <i>Self-funded Employee Benefits Fund Trends</i> |
| 15 - 17 | <i>Controller's Cash Report</i> |

Distribution

Mayor
Interim Chief of Staff
Deputy Chief of Staff
Common Council
Department Heads
Fiscal Officers
Department of Admin & Finance

Pete Buttigieg
Angela Kouters
Suzanna Fritzberg

City of South Bend
Cash Reserves Summary by Fund Status
July 31, 2017

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy |
|---|---------------------------------------|---------------------|--------------------------|---------------------|--------------------------|-----------------------|-----------------------------|----------------------------|------------|---|---------------------|
| <u>Insufficient Balances</u> | | | | | | | | | | | |
| 201 | PARKS & RECREATION | 4,439,684.71 | 785,448.38 | 3,654,236.33 | 4,731,329.25 | (1,077,092.92) | 19% | ✗ Balance encumbered | 25% | Annual expenditures | |
| 219 | UNSAFE BUILDING | 330,893.48 | 187,791.49 | 143,101.99 | 225,686.50 | (82,584.51) | 16% | ✗ Pay off loan, then close | 25% | Annual expenditures | |
| 405 | PARK NONREVERTING CAPITAL | 91,564.68 | 36,306.31 | 55,258.37 | 128,256.00 | (72,997.63) | 11% | ✗ Pay off loan, then close | 25% | Annual expenditures | |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 598.30 | 0.00 | 598.30 | 1,219,698.75 | (1,219,100.45) | 0% | ✗ Pay off loan, then close | 25% | Annual expenditures | |
| 610 | SOLID WASTE OPERATIONS | 370,608.58 | 137,141.71 | 233,466.87 | 566,291.00 | (332,824.13) | 4% | ✗ Pay off loan, then close | 10% | Annual expenditures | |
| 701 | FIREFIGHTERS PENSION | (95,136.90) | 0.00 | (95,136.90) | 509,826.90 | (604,963.80) | -2% | ✗ Pay off loan, then close | 10% | Annual expenditures | |
| 702 | POLICE PENSION | 313,734.51 | 0.00 | 313,734.51 | 642,388.90 | (328,654.39) | 5% | ✗ Pay off loan, then close | 10% | Annual expenditures | |
| | | 5,451,947.36 | 1,146,687.89 | 4,305,259.47 | 8,023,477.30 | (3,718,217.83) | | | | | |
| <u>Meets or Exceeds Requirements</u> | | | | | | | | | | | |
| 101 | GENERAL FUND | 34,785,473.14 | 1,545,637.07 | 33,239,836.07 | 21,038,606.75 | 12,201,229.32 | 55% | ✓ | 35% | Annual expenditures | |
| 102 | RAINY DAY FUND | 10,243,140.54 | 0.00 | 10,243,140.54 | 8,620,603.69 | 1,622,536.85 | 4% | ✓ | 3% | Total expenditures in previous fiscal year-contingency | |
| 202 | MOTOR VEHICLE HIGHWAY | 6,649,566.45 | 493,063.44 | 6,156,503.01 | 2,941,382.75 | 3,215,120.26 | 52% | ✓ | 25% | Annual expenditures | |
| 203 | RECREATION - NONREVERTING | 943,622.90 | 180,922.01 | 762,700.89 | 399,920.75 | 362,780.14 | 48% | ✓ | 25% | Annual expenditures | |
| 211 | DCI ADMINISTRATION FUND | 917,935.32 | 25,048.43 | 892,886.89 | 687,594.00 | 205,292.89 | 32% | ✓ | 25% | Annual expenditures | |
| 216 | POLICE STATE SEIZURES | 233,927.18 | 0.00 | 233,927.18 | 9,000.00 | 224,927.18 | 650% | ✓ | 25% | Annual expenditures | |
| 218 | POLICE CURFEW VIOLATIONS | 12,760.94 | 0.00 | 12,760.94 | 250.00 | 12,510.94 | 1276% | ✓ | 25% | Annual expenditures | |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 601,305.40 | 35,752.01 | 565,553.39 | 197,105.50 | 368,447.89 | 72% | ✓ | 25% | Annual expenditures | |
| 222 | CENTRAL SERVICES | 1,398,649.72 | 28,210.31 | 1,370,439.41 | 1,101,160.75 | 269,278.66 | 31% | ✓ | 25% | Annual expenditures, excluding utility accounting | |
| 226 | LIABILITY INSURANCE | 4,180,869.32 | 60,657.08 | 4,120,212.24 | 1,793,793.00 | 2,326,419.24 | 115% | ✓ | 50% | Annual expenditures | |
| 249 | PUBLIC SAFETY L.O.I.T. | 985,373.67 | 0.00 | 985,373.67 | 597,011.60 | 388,362.07 | 13% | ✓ | 8% | Annual expenditures - one month reserve | |
| 251 | LOCAL ROADS & STREETS | 2,889,259.61 | 512,636.75 | 2,376,622.86 | 552,886.00 | 1,823,736.86 | 107% | ✓ | 25% | Annual expenditures | |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 543,286.72 | 15,052.34 | 528,234.38 | 50,443.25 | 477,791.13 | 262% | ✓ | 25% | Annual expenditures | |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 48,694.55 | 0.00 | 48,694.55 | 5,418.75 | 43,275.80 | 225% | ✓ | 25% | Annual expenditures | |
| 278 | TAKE HOME VEHICLE POLICE | 756,877.47 | 0.00 | 756,877.47 | 750,000.00 | 6,877.47 | 7569% | ✓ | \$ 750,000 | set dollar amount | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 3,704,073.76 | 1,172,437.00 | 2,531,636.76 | 997,866.50 | 1,533,770.26 | 63% | ✓ | 25% | Annual expenditures | |
| 288 | EMS / FIRE DEPARTMENT OPERATING | 1,726,543.89 | 152,934.05 | 1,573,609.84 | 1,529,478.50 | 44,131.34 | 26% | ✓ | 25% | Annual expenditures | |
| 289 | HAZMAT | 22,174.23 | 1,025.67 | 21,148.56 | 2,607.75 | 18,540.81 | 203% | ✓ | 25% | Annual expenditures | |
| 291 | INDIANA RIVER RESCUE | 144,203.03 | 15,225.75 | 128,977.28 | 29,337.25 | 99,640.03 | 110% | ✓ | 25% | Annual expenditures | |
| 294 | REGIONAL POLICE ACADEMY | 85,383.35 | 0.00 | 85,383.35 | 5,625.00 | 79,758.35 | 379% | ✓ | 25% | Annual expenditures | |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 176,483.84 | 0.00 | 176,483.84 | 49,084.25 | 127,399.59 | 90% | ✓ | 25% | Annual expenditures | |
| 315 | AIRPORT 2003 DEBT RESERVE | 1,038,904.00 | 0.00 | 1,038,904.00 | 1,038,904.00 | 0.00 | 100% | ✓ | 100% | debt service reserve per bond covenants | |
| 317 | COVELESKI BOND DEBT RESERVE | 515,423.73 | 0.00 | 515,423.73 | 515,423.73 | 0.00 | 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% | debt service reserve per bond covenants | |
| 324 | RIVER WEST TIF (AIRPORT TIF) | 31,520,421.21 | 11,750,298.72 | 19,770,122.49 | 9,904,721.75 | 9,865,400.74 | 50% | ✓ | 25% | Annual expenditures | |
| 328 | SBCDA 2003 DEBT RESERVE | 1,735,840.00 | 0.00 | 1,735,840.00 | 1,735,840.00 | 0.00 | 100% | ✓ | 100% | debt service reserve per bond covenants | |
| 404 | COUNTY OPTION INCOME TAX | 9,257,895.33 | 675,326.04 | 8,582,569.29 | 6,035,796.50 | 2,546,772.79 | 71% | ✓ | 50% | Annual expenditures | |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 439,609.31 | 0.00 | 439,609.31 | 119,125.00 | 320,484.31 | 92% | ✓ | 25% | Annual expenditures | |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 299,837.04 | 0.00 | 299,837.04 | 93,062.50 | 206,774.54 | 81% | ✓ | 25% | Annual expenditures | |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 13,350,985.43 | 1,855,214.84 | 11,495,770.59 | 5,779,592.00 | 5,716,178.59 | 99% | ✓ | 50% | Annual expenditures | |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 638,397.43 | 3,253.98 | 635,143.45 | 100,286.00 | 534,857.45 | 158% | ✓ | 25% | Annual expenditures | |
| 422 | TIF DISTRICT - WEST WASHINGTON | 2,167,744.00 | 515,728.69 | 1,652,015.31 | 357,073.00 | 1,294,942.31 | 116% | ✓ | 25% | Annual expenditures | |
| 425 | TIF LEIGHTON PLAZA | 180,964.83 | 0.00 | 180,964.83 | 39,541.50 | 141,423.33 | 114% | ✓ | 25% | Annual expenditures | |
| 429 | RIVER EAST DEV TIF (NORTHEAST TIF) | 8,122,063.24 | 1,669,151.51 | 6,452,911.73 | 2,650,674.00 | 3,802,237.73 | 61% | ✓ | 25% | Annual expenditures | |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 7,026,874.82 | 611,090.63 | 6,415,784.19 | 1,729,356.50 | 4,686,427.69 | 93% | ✓ | 25% | Annual expenditures | |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 7,366.54 | 0.00 | 7,366.54 | 1,125.00 | 6,241.54 | 164% | ✓ | 25% | Annual expenditures | |
| 435 | TIF - DOUGLAS ROAD | 225,430.76 | 4,200.00 | 221,230.76 | 34,421.60 | 186,809.16 | 64% | ✓ | 10% | Annual expenditures | |
| 436 | RIVER EAST RESIDENTIAL (NE RES TIF) | 1,799,527.15 | 0.00 | 1,799,527.15 | 857,557.75 | 941,969.40 | 52% | ✓ | 25% | Annual expenditures | |
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 100,674.66 | 627.00 | 100,047.66 | 1,250.00 | 98,797.66 | 2001% | ✓ | 25% | Annual expenditures | |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 2,734,314.89 | 44,691.80 | 2,689,623.09 | 944,455.00 | 1,745,168.09 | 71% | ✓ | 25% | Annual expenditures | |
| 601 | PARKING GARAGES | 1,308,558.24 | 571,796.96 | 736,761.28 | 311,813.50 | 424,947.78 | 59% | ✓ | 25% | Annual expenditures | |
| 620 | WATER WORKS OPERATIONS | 3,382,282.33 | 749,214.07 | 2,633,068.26 | 886,362.70 | 1,746,705.56 | 15% | ✓ | 5% | Annual expenditures | |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,504,134.24 | 0.00 | 1,504,134.24 | 1,504,134.24 | 0.00 | 100% | ✓ | 100% | cash reserves for customer deposits | |
| 625 | WATER WORKS SINKING FUND | 741,897.89 | 0.00 | 741,897.89 | 741,897.89 | 0.00 | 100% | ✓ | 100% | cash reserves per bond covenants | |
| 626 | WATER WORKS BOND RESERVE | 1,425,587.24 | 0.00 | 1,425,587.24 | 1,425,587.24 | 0.00 | 100% | ✓ | 100% | cash reserves per bond covenants and Crowe Horwath | |
| 629 | WATER WORKS RESERVE - O & M | 2,613,999.68 | 0.00 | 2,613,999.68 | 2,601,580.71 | 12,418.97 | 17% | ✓ | 17% | Annual operating expenses in Fund 620, net of transfers | |
| 640 | SEWER REPAIR INSURANCE | 1,824,968.89 | 45,856.90 | 1,779,111.99 | 133,627.25 | 1,645,484.74 | 333% | ✓ | 25% | Annual expenditures | |
| 641 | SEWAGE WORKS OPERATIONS | 14,311,939.52 | 4,918,574.79 | 9,393,364.73 | 2,227,116.75 | 7,166,247.98 | 21% | ✓ | 5% | Annual expenditures | |
| 643 | SEWAGE WORKS RESERVE - O & M | 5,153,129.15 | 0.00 | 5,153,129.15 | 5,153,128.75 | 0.40 | 17% | ✓ | 17% | Annual operating expenses in Fund 641, net of transfers | |
| 649 | SEWAGE WORKS BOND SINKING | 5,089,936.49 | 0.00 | 5,089,936.49 | 5,089,936.49 | 0.00 | 100% | ✓ | 100% | cash reserves per bond covenants | |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 4,120,584.11 | 0.00 | 4,120,584.11 | 4,120,584.11 | 0.00 | 100% | ✓ | 100% | cash reserves per bond covenants and Crowe Horwath | |
| 655 | PROJECT RELEAF | 891,905.88 | 0.00 | 891,905.88 | 131,354.00 | 760,551.88 | 170% | ✓ | 25% | Annual expenditures | |
| 670 | CENTURY CENTER | 1,934,531.79 | 0.00 | 1,934,531.79 | 1,048,577.50 | 885,954.29 | 46% | ✓ | 25% | Annual expenditures | |
| 671 | CENTURY CENTER CAPITAL | 866,489.59 | 0.00 | 866,489.59 | 800,000.00 | 66,489.59 | 100% | ✓ | \$800,000 | Minimum per Board of Managers | |
| 703 | POLICE/FIRE 1977 STATE PENSION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | ✓ | 100% | cash reserves - trust & agency funds | |
| 705 | POLICE K-9 UNIT | 2,874.78 | 0.00 | 2,874.78 | 505.00 | 2,369.78 | 142% | ✓ | 25% | Annual expenditures | |

City of South Bend
Cash Reserves Summary by Fund Status
July 31, 2017

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy |
|------|--|-----------------------|--------------------------|-----------------------|--------------------------|----------------------|-----------------------------|---|-----------|-------------|--|
| 709 | PAYROLL FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% 100% cash reserves - trust & agency funds |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 8,570,886.09 | 611,700.01 | 7,959,186.08 | 4,450,800.00 | 3,508,386.08 | 45% | | | | 25% Annual expenditures |
| 712 | PUBLIC EMPLOYEES RETIREMENT FUND | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% 100% cash reserves - trust & agency funds |
| 713 | UNEMPLOYMENT COMP FUND | 247,723.96 | 11,000.00 | 236,723.96 | 21,026.25 | 215,697.71 | 281% | | | | 25% Annual expenditures |
| 718 | STATE TAX DEDUCTION FUND | 274,160.28 | 0.00 | 274,160.28 | 274,160.28 | 0.00 | 100% | | | | 100% 100% cash reserves - trust & agency funds |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,465,590.26 | 0.00 | 1,465,590.26 | 1,465,590.26 | 0.00 | 100% | | | | 100% 100% cash reserves - trust & agency funds |
| 726 | POLICE DISTRIBUTIONS PAYABLE | 836,378.92 | 0.00 | 836,378.92 | 836,378.92 | 0.00 | 100% | | | | 100% 100% cash reserves - trust & agency funds |
| 730 | CITY CEMETERY TRUST | 28,969.13 | 0.00 | 28,969.13 | 1,500.00 | 27,469.13 | 483% | | | | 25% Annual expenditures |
| 750 | EQUIPMENT/VEHICLE LEASING | 4,455,289.94 | 1,791,288.28 | 2,664,001.66 | 2,664,001.66 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 751 | PARKS BOND CAPITAL | 3,791,824.35 | 51,907.42 | 3,739,916.93 | 3,739,916.93 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 752 | SOUTH BEND REDEVELOPMENT AUTHORITY | 355,172.43 | 0.00 | 355,172.43 | 355,172.43 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 753 | SMART STREET BOND CAPITAL | 2,112,176.63 | 0.00 | 2,112,176.63 | 2,112,176.63 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 755 | SOUTH BEND BUILDING CORPORATION | 651,156.78 | 0.00 | 651,156.78 | 651,156.78 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 756 | SMART STREETS DEBT SERVICE FUND | 1,715,081.52 | 0.00 | 1,715,081.52 | 1,715,081.52 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 757 | PARKS BOND DEBT SERVICE | 558,204.89 | 0.00 | 558,204.89 | 558,204.89 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| 758 | ERSKINE VILLAGE DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 100% 100% cash reserves per bond covenants |
| | | 222,447,314.40 | 30,119,523.55 | 192,327,790.85 | 118,318,754.56 | 74,009,036.30 | | | | | |
| | <u>No Reserve Requirements</u> | | | | | | | | | | |
| 103 | EXCESS LEVY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% No reserve requirement |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 799,290.85 | 226,349.86 | 572,940.99 | 0.00 | 572,940.99 | 100% | | | | 0% No reserve requirement |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 353,005.50 | 185,120.00 | 167,885.50 | 0.00 | 167,885.50 | 100% | To be reimbursed by grant receipts | | | 0% No reserve requirement |
| 212 | DCI GRANT FUND | 321,037.46 | 1,425,579.39 | (1,104,541.93) | 0.00 | (1,104,541.93) | 100% | To be reimbursed by grant receipts | | | 0% Grant fund - reimbursement grants - no reserves |
| 217 | GIFT, DONATION, BEQUEST | 140,517.27 | 36,452.50 | 104,064.77 | 0.00 | 104,064.77 | 100% | | | | 0% No reserve requirement |
| 221 | LANDLORD REGISTRATION | 5,250.00 | 0.00 | 5,250.00 | 0.00 | 5,250.00 | 100% | | | | 0% No reserve requirement |
| 224 | CENTRAL SERVICES CAPITAL | 69,351.75 | 16,677.04 | 52,674.71 | 0.00 | 52,674.71 | 100% | | | | 0% No reserve requirement |
| 227 | LOSS RECOVERY FUND | 957,250.32 | 253,205.73 | 704,044.59 | 0.00 | 704,044.59 | 100% | | | | 0% No reserve requirement |
| 244 | EMERGENCY PHONE SYSTEM | 28,962.74 | 0.00 | (0.26) | 0.00 | (0.26) | 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 | 2,958,105.41 | 1,195,817.22 | 1,762,288.19 | 0.00 | 1,762,288.19 | 100% | | | | 0% No reserve requirement |
| 265 | LOCAL ROAD & BRIDGE GRANT | 1,999,936.12 | 0.00 | 1,999,936.12 | 0.00 | 1,999,936.12 | 100% | | | | 0% No reserve requirement |
| 271 | EASTRACE WATERWAY | 2.43 | 0.00 | 2.43 | 0.00 | 2.43 | 100% | | | | 0% No reserve requirement |
| 279 | 311 CALL CENTER | 1,081,037.37 | 512,251.93 | 568,785.44 | 0.00 | 568,785.44 | 100% | Will be reimbursed through inter-fund xfr | | | 0% No reserve requirement |
| 280 | POLICE BLOCK GRANTS | 3,907.82 | 0.00 | 3,907.82 | 0.00 | 3,907.82 | 100% | | | | 0% No reserve requirement |
| 281 | REDEVELOPMENT COMMISSION - REV BONDS | 27,771.62 | 0.00 | 27,771.62 | 0.00 | 27,771.62 | 100% | | | | 0% No reserve requirement |
| 292 | POLICE GRANTS | 71,041.10 | 27,346.80 | 43,694.30 | 0.00 | 43,694.30 | 100% | | | | 0% No reserve requirement |
| 295 | COPS MORE GRANT | 153,110.42 | 41,276.12 | 111,834.30 | 0.00 | 111,834.30 | 100% | | | | 0% No reserve requirement |
| 313 | HALL OF FAME DEBT SERVICE | (497,054.73) | 0.00 | (497,054.73) | 0.00 | (497,054.73) | 100% | Will be reimbursed from property taxes | | | 0% No reserve requirement |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | (172,308.88) | 0.00 | (172,308.88) | 0.00 | (172,308.88) | 100% | | | | 0% No reserve requirement |
| 401 | COVELESKI STADIUM CAPITAL | 76,445.21 | 10,778.81 | 65,666.40 | 0.00 | 65,666.40 | 100% | | | | 0% No reserve requirement |
| 403 | ZOO ENDOWMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | | | 0% No reserve requirement |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 501,309.95 | 0.00 | 501,309.95 | 0.00 | 501,309.95 | 100% | | | | 0% No reserve requirement |
| 412 | MAJOR MOVES CONSTRUCTION | 2,707,265.70 | 1,260,825.77 | 1,446,439.93 | 0.00 | 1,446,439.93 | 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 | 358,809.28 | 0.00 | 358,809.28 | 0.00 | 358,809.28 | 100% | | | | 0% No reserve requirement |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 385,305.72 | 0.00 | 385,305.72 | 0.00 | 385,305.72 | 100% | | | | 0% No reserve requirement |
| 611 | SOLID WASTE CAPITAL | 5,701.18 | 0.00 | 5,701.18 | 0.00 | 5,701.18 | 100% | | | | 0% No reserve requirement |
| 622 | WATER WORKS CAPITAL | 2,204,815.66 | 96,550.29 | 2,108,265.37 | 0.00 | 2,108,265.37 | 100% | | | | 0% No reserve requirement |
| 642 | SEWAGE WORKS CAPITAL | 6,771,513.96 | 1,727,812.61 | 5,043,701.35 | 0.00 | 5,043,701.35 | 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 |
| 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 | 144.52 | 0.00 | 144.52 | 0.00 | 144.52 | 100% | | | | 0% Bond fund - spend down to zero - no reserves required |
| 661 | 2012 SEWER BOND | 1,705,733.40 | 1,058,202.00 | 647,531.40 | 0.00 | 647,531.40 | 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 | 17,471.13 | 0.00 | 17,471.13 | 0.00 | 17,471.13 | 100% | | | | 0% No reserve requirement |
| 677 | HALL OF FAME CAPITAL FUND | 466,407.63 | 4,144.43 | 462,263.20 | 0.00 | 462,263.20 | 100% | | | | 0% No reserve requirement |
| 754 | INDUSTRIAL REVOLVING FUND | 2,800,322.00 | 0.00 | 2,800,322.00 | 0.00 | 2,800,322.00 | 100% | | | | 0% No City reserve requirement; there are program requirements |
| | | 26,301,467.98 | 8,107,353.50 | 18,194,114.48 | 0.00 | 18,194,114.48 | | | | | |
| | City Operations Total | 254,200,729.74 | 39,373,564.94 | 214,827,164.80 | 126,342,231.86 | 88,484,932.95 | | | | | |

City of South Bend
Cash Reserves Summary by Fund
July 31, 2017

| 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 | 34,785,473.14 | 1,545,637.07 | 33,239,836.07 | 21,038,606.75 | 12,201,229.32 | 55% | | 35% | Annual expenditures | |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 10,243,140.54 | 0.00 | 10,243,140.54 | 8,620,603.69 | 1,622,536.85 | 4% | | 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 | 4,439,684.71 | 785,448.38 | 3,654,236.33 | 4,731,329.25 | (1,077,092.92) | 19% | ✗ Balance encumbered | 25% | Annual expenditures | |
| 202 | MOTOR VEHICLE HIGHWAY | 6,649,566.45 | 493,063.44 | 6,156,503.01 | 2,941,382.75 | 3,215,120.26 | 52% | | 25% | Annual expenditures | |
| 203 | RECREATION - NONREVERTING | 943,622.90 | 180,922.01 | 762,700.89 | 399,920.75 | 362,780.14 | 48% | | 25% | Annual expenditures | |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 799,290.85 | 226,349.86 | 572,940.99 | 0.00 | 572,940.99 | 100% | | 0% | No reserve requirement | |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 353,005.50 | 185,120.00 | 167,885.50 | 0.00 | 167,885.50 | 100% | ✓ To be reimbursed by grant receipts | 0% | No reserve requirement | |
| 211 | DCI ADMINISTRATION FUND | 917,935.32 | 25,048.43 | 892,886.89 | 687,594.00 | 205,292.89 | 32% | | 25% | Annual expenditures | |
| 212 | DCI GRANT FUND | 321,037.46 | 1,425,579.39 | (1,104,541.93) | 0.00 | (1,104,541.93) | 100% | ✓ To be reimbursed by grant receipts | 0% | Grant fund - reimbursement grants - no reserves | |
| 216 | POLICE STATE SEIZURES | 233,927.18 | 0.00 | 233,927.18 | 9,000.00 | 224,927.18 | 650% | | 25% | Annual expenditures | |
| 217 | GIFT, DONATION, BEQUEST | 140,517.27 | 36,452.50 | 104,064.77 | 0.00 | 104,064.77 | 100% | | 0% | No reserve requirement | |
| 218 | POLICE CURFEW VIOLATIONS | 12,760.94 | 0.00 | 12,760.94 | 250.00 | 12,510.94 | 1276% | | 25% | Annual expenditures | |
| 219 | UNSAFE BUILDING | 330,893.48 | 187,791.49 | 143,101.99 | 225,686.50 | (82,584.51) | 16% | ✗ Pay off loan, then close | 25% | Annual expenditures | |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 601,305.40 | 35,752.01 | 565,553.39 | 197,105.50 | 368,447.89 | 72% | | 25% | Annual expenditures | |
| 221 | LANDLORD REGISTRATION | 5,250.00 | 0.00 | 5,250.00 | 0.00 | 5,250.00 | 100% | | 0% | No reserve requirement | |
| 227 | LOSS RECOVERY FUND | 957,250.32 | 253,205.73 | 704,044.59 | 0.00 | 704,044.59 | 100% | | 0% | No reserve requirement | |
| 244 | EMERGENCY PHONE SYSTEM | 28,962.74 | 28,963.00 | (0.26) | 0.00 | (0.26) | 100% | | 0% | No reserve requirement | |
| 249 | PUBLIC SAFETY L.O.I.T. | 985,373.67 | 0.00 | 985,373.67 | 597,011.60 | 388,362.07 | 13% | | 8% | Annual expenditures - one month reserve | |
| 251 | LOCAL ROADS & STREETS | 2,889,259.61 | 512,636.75 | 2,376,622.86 | 552,886.00 | 1,823,736.86 | 107% | | 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 | 2,958,105.41 | 1,195,817.22 | 1,762,288.19 | 0.00 | 1,762,288.19 | 100% | | 0% | No reserve requirement | |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 543,286.72 | 15,052.34 | 528,234.38 | 50,443.25 | 477,791.13 | 262% | | 25% | Annual expenditures | |
| 265 | LOCAL ROAD & BRIDGE GRANT | 1,999,936.12 | 0.00 | 1,999,936.12 | 0.00 | 1,999,936.12 | 100% | | 0% | No reserve requirement | |
| 271 | EASTRACE WATERWAY | 2.43 | 0.00 | 2.43 | 0.00 | 2.43 | 100% | | 0% | No reserve requirement | |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 48,694.55 | 0.00 | 48,694.55 | 5,418.75 | 43,275.80 | 225% | | 25% | Annual expenditures | |
| 279 | 311 CALL CENTER | 1,081,037.37 | 512,251.93 | 568,785.44 | 0.00 | 568,785.44 | 100% | ✓ Will be reimbursed through inter-fund xfr | 0% | No reserve requirement | |
| 280 | POLICE BLOCK GRANTS | 3,907.82 | 0.00 | 3,907.82 | 0.00 | 3,907.82 | 100% | | 0% | No reserve requirement | |
| 281 | REDEVELOPMENT COMMISSION - REV BONDS | 27,771.62 | 0.00 | 27,771.62 | 0.00 | 27,771.62 | 100% | | 0% | No reserve requirement | |
| 289 | HAZMAT | 22,174.23 | 1,025.67 | 21,148.56 | 2,607.75 | 18,540.81 | 203% | | 25% | Annual expenditures | |
| 291 | INDIANA RIVER RESCUE | 144,203.03 | 15,225.75 | 128,977.28 | 29,337.25 | 99,640.03 | 110% | | 25% | Annual expenditures | |
| 292 | POLICE GRANTS | 71,041.10 | 27,346.80 | 43,694.30 | 0.00 | 43,694.30 | 100% | | 0% | No reserve requirement | |
| 294 | REGIONAL POLICE ACADEMY | 85,383.35 | 0.00 | 85,383.35 | 5,625.00 | 79,758.35 | 379% | | 25% | Annual expenditures | |
| 295 | COPS MORE GRANT | 153,110.42 | 41,276.12 | 111,834.30 | 0.00 | 111,834.30 | 100% | | 0% | No reserve requirement | |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 176,483.84 | 0.00 | 176,483.84 | 49,084.25 | 127,399.59 | 90% | | 25% | Annual expenditures | |
| 404 | COUNTY OPTION INCOME TAX | 9,257,895.33 | 675,326.04 | 8,582,569.29 | 6,035,796.50 | 2,546,772.79 | 71% | | 50% | Annual expenditures | |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 13,350,985.43 | 1,855,214.84 | 11,495,770.59 | 5,779,592.00 | 5,716,178.59 | 99% | | 50% | Annual expenditures | |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 501,309.95 | 0.00 | 501,309.95 | 0.00 | 501,309.95 | 100% | | 0% | No reserve requirement | |
| 655 | PROJECT RELEAF | 891,905.88 | 0.00 | 891,905.88 | 131,354.00 | 760,551.88 | 170% | | 25% | Annual expenditures | |
| 705 | POLICE K-9 UNIT | 2,874.78 | 0.00 | 2,874.78 | 505.00 | 2,369.78 | 142% | | 25% | Annual expenditures | |
| Total Special Revenue Funds | | 62,172,901.79 | 8,714,869.70 | 53,458,032.09 | 31,052,533.79 | 22,405,498.30 | | | | | |
| Debt Service Fund | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | (497,054.73) | 0.00 | (497,054.73) | 0.00 | (497,054.73) | 100% | ✓ Will be reimbursed from property taxes | 0% | No reserve requirement | |
| 755 | SOUTH BEND BUILDING CORPORATION | 651,156.78 | 0.00 | 651,156.78 | 651,156.78 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| 757 | PARKS BOND DEBT SERVICE | 558,204.89 | 0.00 | 558,204.89 | 558,204.89 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| Capital Project Funds | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | (172,308.88) | 0.00 | (172,308.88) | 0.00 | (172,308.88) | 100% | | 0% | No reserve requirement | |
| 401 | COVELESKI STADIUM CAPITAL | 76,445.21 | 10,778.81 | 65,666.40 | 0.00 | 65,666.40 | 100% | | 0% | No reserve requirement | |
| 403 | ZOO ENDOWMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | | 0% | No reserve requirement | |
| 405 | PARK NONREVERTING CAPITAL | 91,564.68 | 36,306.31 | 55,258.37 | 128,256.00 | (72,997.63) | 11% | ✗ Pay off loan, then close | 25% | Annual expenditures | |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 439,609.31 | 0.00 | 439,609.31 | 119,125.00 | 320,484.31 | 92% | | 25% | Annual expenditures | |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 299,837.04 | 0.00 | 299,837.04 | 93,062.50 | 206,774.54 | 81% | | 25% | Annual expenditures | |
| 412 | MAJOR MOVES CONSTRUCTION | 2,707,265.70 | 1,260,825.77 | 1,446,439.93 | 0.00 | 1,446,439.93 | 100% | | 0% | No reserve requirement | |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 638,397.43 | 3,253.98 | 635,143.45 | 100,286.00 | 534,857.45 | 158% | | 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 | 100,674.66 | 627.00 | 100,047.66 | 1,250.00 | 98,797.66 | 2001% | | 25% | Annual expenditures | |
| 677 | HALL OF FAME CAPITAL FUND | 466,407.63 | 4,144.43 | 462,263.20 | 0.00 | 462,263.20 | 100% | | 0% | No reserve requirement | |
| 751 | PARKS BOND CAPITAL | 3,791,824.35 | 51,907.42 | 3,739,916.93 | 3,739,916.93 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| 750 | EQUIPMENT/VEHICLE LEASING | 4,455,289.94 | 1,791,288.28 | 2,664,001.66 | 2,664,001.66 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| 753 | SMART STREET BOND CAPITAL | 2,112,176.63 | 0.00 | 2,112,176.63 | 2,112,176.63 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| Total Capital & Debt Service Funds | | 15,719,490.64 | 3,159,132.00 | 12,560,358.64 | 10,167,436.39 | 2,392,922.25 | | | | | |

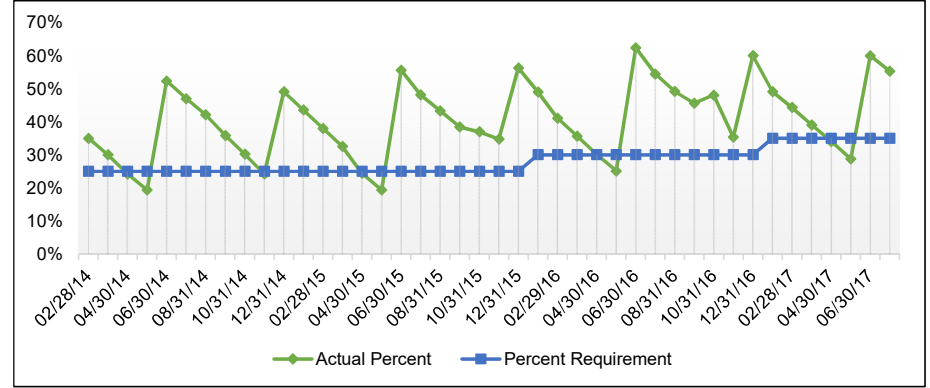
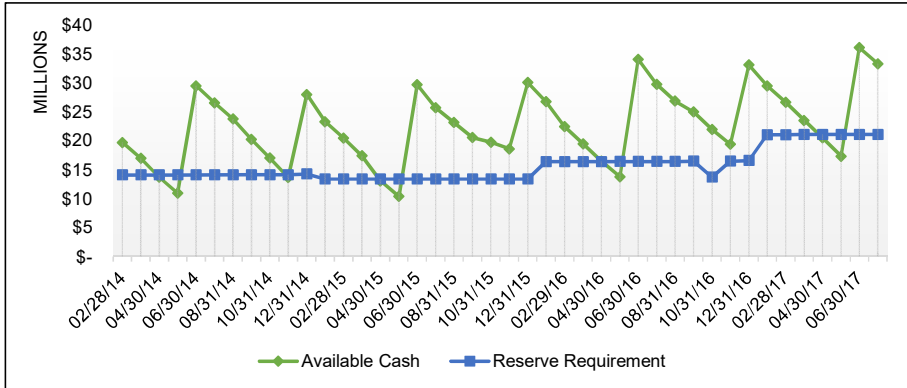
City of South Bend
Cash Reserves Summary by Fund
July 31, 2017

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Threshold | Measurement | Cash Reserve Policy |
|--|-------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|----------------------|-----------------------------|--------------------------|------------|---|---------------------|
| Enterprise Funds | | | | | | | | | | | |
| 287 | EMS / FIRE DEPARTMENT CAPITAL | 3,704,073.76 | 1,172,437.00 | 2,531,636.76 | 997,866.50 | 1,533,770.26 | 63% | | 25% | Annual expenditures | |
| 288 | EMS / FIRE DEPARTMENT OPERATING | 1,726,543.89 | 152,934.05 | 1,573,609.84 | 1,529,478.50 | 44,131.34 | 26% | | 25% | Annual expenditures | |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 2,734,314.89 | 44,691.80 | 2,689,623.09 | 944,455.00 | 1,745,168.09 | 71% | | 25% | Annual expenditures | |
| 601 | PARKING GARAGES | 1,308,558.24 | 571,796.96 | 736,761.28 | 311,813.50 | 424,947.78 | 59% | | 25% | Annual expenditures | |
| 610 | SOLID WASTE OPERATIONS | 370,608.58 | 137,141.71 | 233,466.87 | 566,291.00 | (332,824.13) | 4% | Pay off loan, then close | 10% | Annual expenditures | |
| 611 | SOLID WASTE CAPITAL | 5,701.18 | 0.00 | 5,701.18 | 0.00 | 5,701.18 | 100% | | 0% | No reserve requirement | |
| 620 | WATER WORKS OPERATIONS | 3,382,282.33 | 749,214.07 | 2,633,068.26 | 886,362.70 | 1,746,705.56 | 15% | | 5% | Annual expenditures | |
| 622 | WATER WORKS CAPITAL | 2,204,815.66 | 96,550.29 | 2,108,265.37 | 0.00 | 2,108,265.37 | 100% | | 0% | No reserve requirement | |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,504,134.24 | 0.00 | 1,504,134.24 | 1,504,134.24 | 0.00 | 100% | | 100% | 100% cash reserves for customer deposits | |
| 625 | WATER WORKS SINKING FUND | 741,897.89 | 0.00 | 741,897.89 | 741,897.89 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| 626 | WATER WORKS BOND RESERVE | 1,425,587.24 | 0.00 | 1,425,587.24 | 1,425,587.24 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants and Crowe Horwath | |
| 629 | WATER WORKS RESERVE - O & M | 2,613,999.68 | 0.00 | 2,613,999.68 | 2,601,580.71 | 12,418.97 | 17% | | 16.67% | Annual operating expenses in Fund 620, net of transfers | |
| 640 | SEWER REPAIR INSURANCE | 1,824,968.89 | 45,856.90 | 1,779,111.99 | 133,627.25 | 1,645,484.74 | 333% | | 25% | Annual expenditures | |
| 641 | SEWAGE WORKS OPERATIONS | 14,311,939.52 | 4,918,574.79 | 9,393,364.73 | 2,227,116.75 | 7,166,247.98 | 21% | | 5% | Annual expenditures | |
| 642 | SEWAGE WORKS CAPITAL | 6,771,513.96 | 1,727,812.61 | 5,043,701.35 | 0.00 | 5,043,701.35 | 100% | | 0% | No Reserves - transfer from operating account as needed | |
| 643 | SEWAGE WORKS RESERVE - O & M | 5,153,129.15 | 0.00 | 5,153,129.15 | 5,153,128.75 | 0.40 | 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 | 5,089,936.49 | 0.00 | 5,089,936.49 | 5,089,936.49 | 0.00 | 100% | | 100% | 100% cash reserves per bond covenants | |
| 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 | 4,120,584.11 | 0.00 | 4,120,584.11 | 4,120,584.11 | 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 | 144.52 | 0.00 | 144.52 | 0.00 | 144.52 | 100% | | 0% | Bond fund - spend down to zero - no reserves required | |
| 661 | 2012 SEWER BOND | 1,705,733.40 | 1,058,202.00 | 647,531.40 | 0.00 | 647,531.40 | 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 | 1,934,531.79 | 0.00 | 1,934,531.79 | 1,048,577.50 | 885,954.29 | 46% | | 25% | Annual expenditures | |
| 671 | CENTURY CENTER CAPITAL | 866,489.59 | 0.00 | 866,489.59 | 800,000.00 | 66,489.59 | 100% | | \$ 800,000 | Minimum per Board of Managers | |
| 672 | CENTURY CENTER ENERGY SAVINGS | 17,471.13 | 0.00 | 17,471.13 | 0.00 | 17,471.13 | 100% | | 0% | No reserve requirement | |
| Total Enterprise Funds | | 63,518,960.13 | 10,675,212.18 | 52,843,747.95 | 30,082,438.14 | 22,761,309.81 | | | | | |
| Internal Service Funds | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 1,398,649.72 | 28,210.31 | 1,370,439.41 | 1,101,160.75 | 269,278.66 | 31% | | 25% | Annual expenditures, excluding utility accounting | |
| 224 | CENTRAL SERVICES CAPITAL | 69,351.75 | 16,677.04 | 52,674.71 | 0.00 | 52,674.71 | 100% | | 0% | No reserve requirement | |
| 226 | LIABILITY INSURANCE | 4,180,869.32 | 60,657.08 | 4,120,212.24 | 1,793,793.00 | 2,326,419.24 | 115% | | 50,000 | Annual expenditures | |
| 278 | TAKE HOME VEHICLE POLICE | 756,877.47 | 0.00 | 756,877.47 | 750,000.00 | 6,877.47 | 7569% | | \$ 750,000 | set dollar amount | |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 8,570,886.09 | 611,700.01 | 7,959,186.08 | 4,450,800.00 | 3,508,386.08 | 45% | | 25% | Annual expenditures | |
| 713 | UNEMPLOYMENT COMP FUND | 247,723.96 | 11,000.00 | 236,723.96 | 21,026.25 | 215,697.71 | 281% | | 25% | Annual expenditures | |
| Total Internal Service Funds | | 15,224,358.31 | 728,244.44 | 14,496,113.87 | 8,116,780.00 | 6,379,333.87 | | | | | |
| Trust & Agency Funds | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | (95,136.90) | 0.00 | (95,136.90) | 509,826.90 | (604,963.80) | -2% | Pay off loan, then close | 10% | Annual expenditures | |
| 702 | POLICE PENSION | 313,734.51 | 0.00 | 313,734.51 | 642,388.90 | (328,654.39) | 5% | Pay off loan, then close | 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 | 274,160.28 | 0.00 | 274,160.28 | 274,160.28 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,465,590.26 | 0.00 | 1,465,590.26 | 1,465,590.26 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 726 | POLICE DISTRIBUTIONS PAYABLE | 836,378.92 | 0.00 | 836,378.92 | 836,378.92 | 0.00 | 100% | | 100% | 100% cash reserves - trust & agency funds | |
| 730 | CITY CEMETERY TRUST | 28,969.13 | 0.00 | 28,969.13 | 1,500.00 | 27,469.13 | 483% | | 25% | Annual expenditures | |
| Total Trust & Agency Funds | | 2,823,696.20 | 0.00 | 2,823,696.20 | 3,729,845.26 | (906,149.06) | | | | | |
| Total City Funds | | 194,244,880.21 | 24,823,095.39 | 169,421,784.82 | 104,187,640.33 | 65,234,144.50 | | | | | |
| Redevelopment Commission Controlled Funds | | | | | | | | | | | |
| Tax Increment Financing Funds | | | | | | | | | | | |
| 324 | RIVER WEST TIF (AIRPORT TIF) | 31,520,421.21 | 11,750,298.72 | 19,770,122.49 | 9,904,721.75 | 9,865,400.74 | 50% | | 25% | Annual expenditures | |
| 422 | TIF DISTRICT - WEST WASHINGTON | 2,167,744.00 | 515,728.69 | 1,652,015.31 | 357,073.00 | 1,294,942.31 | 116% | | 25% | Annual expenditures | |
| 425 | TIF LEIGHTON PLAZA | 180,964.83 | 0.00 | 180,964.83 | 39,541.50 | 141,423.33 | 114% | | 25% | Annual expenditures | |
| 429 | RIVER EAST DEV TIF (NORTHEAST TIF) | 8,122,063.24 | 1,669,151.51 | 6,452,911.73 | 2,650,674.00 | 3,802,237.73 | 61% | | 25% | Annual expenditures | |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 7,026,874.82 | 611,090.63 | 6,415,784.19 | 1,729,356.50 | 4,686,427.69 | 93% | | 25% | Annual expenditures | |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 598.30 | 0.00 | 598.30 | 1,219,698.75 | (1,219,100.45) | 0% | Pay off loan, then close | 25% | Annual expenditures | |
| 435 | TIF - DOUGLAS ROAD | 225,430.76 | 4,200.00 | 221,230.76 | 34,421.60 | 186,809.16 | 64% | | 10% | Annual expenditures | |
| 436 | RIVER EAST RESIDENTIAL (NE RES TIF) | 1,799,527.15 | 0.00 | 1,799,527.15 | 857,557.75 | 941,969.40 | 52% | | 25% | Annual expenditures | |

City of South Bend
Cash Reserves Summary by Fund
July 31, 2017

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Budget | Notes | Cash Reserve Policy | |
|---|--------------------------------------|-----------------------|--------------------------|-----------------------|--------------------------|----------------------|-----------------------------|-------|---------------------|---|
| | | | | | | | | | Threshold | Measurement |
| Total Tax Increment Financing Funds | | 51,043,624.31 | 14,550,469.55 | 36,493,154.76 | 16,793,044.85 | 19,700,109.91 | | | | |
| Redevelopment Funds | | | | | | | | | | |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 7,366.54 | 0.00 | 7,366.54 | 1,125.00 | 6,241.54 | 164% | ✓ | 25% | Annual expenditures |
| 439 | CERTIFIED TECHNOLOGY PARK | 358,809.28 | 0.00 | 358,809.28 | 0.00 | 358,809.28 | 100% | ✓ | 0% | No reserve requirement |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 385,305.72 | 0.00 | 385,305.72 | 0.00 | 385,305.72 | 100% | ✓ | 0% | No reserve requirement |
| 754 | INDUSTRIAL REVOLVING FUND | 2,800,322.00 | 0.00 | 2,800,322.00 | 0.00 | 2,800,322.00 | 100% | ✓ | 0% | No City reserve requirement; there are program requirements |
| Total Redevelopment Funds | | 3,551,803.54 | 0.00 | 3,551,803.54 | 1,125.00 | 3,550,678.54 | | | | |
| 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 | 515,423.73 | 0.00 | 515,423.73 | 515,423.73 | 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 |
| 752 | SOUTH BEND REDEVELOPMENT AUTHORITY | 355,172.43 | 0.00 | 355,172.43 | 355,172.43 | 0.00 | 100% | ✓ | 100% | 100% cash reserves per bond covenants |
| 756 | SMART STREETS DEBT SERVICE FUND | 1,715,081.52 | 0.00 | 1,715,081.52 | 1,715,081.52 | 0.00 | 100% | ✓ | 100% | 100% cash reserves per bond covenants |
| 758 | ERSKINE VILLAGE DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100% | ✓ | 100% | 100% cash reserves per bond covenants |
| Total Debt Service Funds | | 5,360,421.68 | 0.00 | 5,360,421.68 | 5,360,421.68 | 0.00 | | | | |
| Total Redevelopment Commission Funds | | 59,955,849.53 | 14,550,469.55 | 45,405,379.98 | 22,154,591.53 | 23,250,788.45 | | | | |
| City Operations Total | | 254,200,729.74 | 39,373,564.94 | 214,827,164.80 | 126,342,231.86 | 88,484,932.95 | | | | |

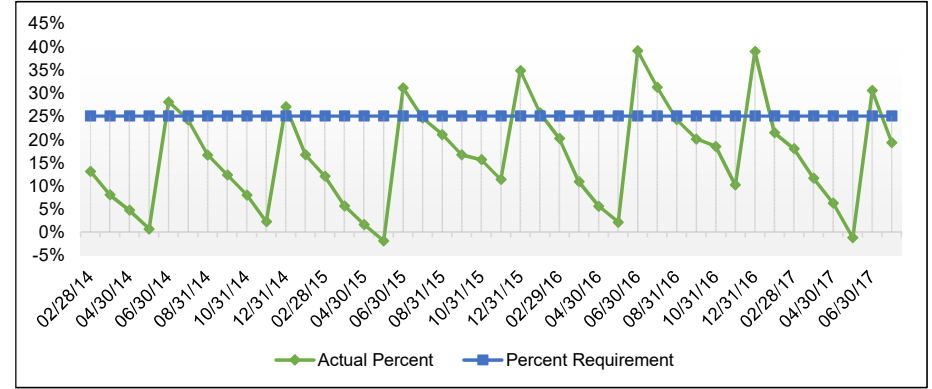
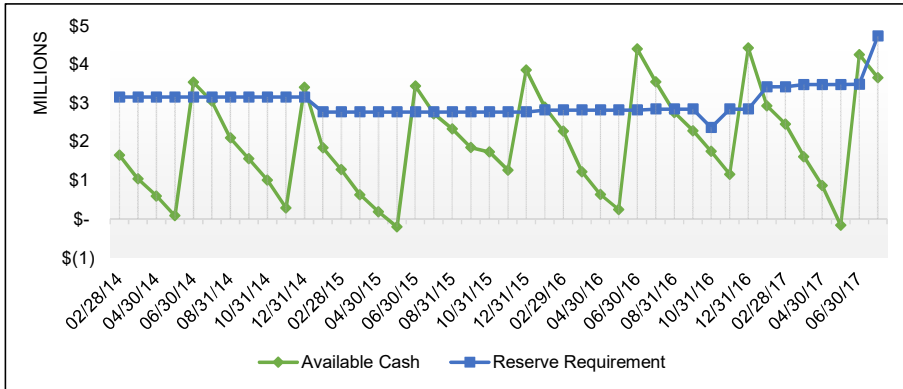
General Fund - 101



| Reserve | | | Reserve | | |
|----------|------------------|------------------|----------|------------------|------------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 19,666,397.13 | \$ 14,060,717.50 | 01/31/17 | \$ 29,435,203.64 | \$ 20,988,556.75 |
| 03/31/14 | \$ 16,931,467.58 | \$ 14,071,197.25 | 02/28/17 | \$ 26,574,277.45 | \$ 20,988,556.75 |
| 04/30/14 | \$ 13,664,592.50 | \$ 14,071,197.25 | 03/31/17 | \$ 23,476,220.09 | \$ 21,038,606.75 |
| 05/31/14 | \$ 10,906,411.36 | \$ 14,071,197.25 | 04/30/17 | \$ 20,453,998.82 | \$ 21,038,606.75 |
| 06/30/14 | \$ 29,432,779.84 | \$ 14,071,197.25 | 05/31/17 | \$ 17,285,863.47 | \$ 21,038,606.75 |
| 07/31/14 | \$ 26,473,744.03 | \$ 14,088,697.25 | 06/30/17 | \$ 36,025,333.23 | \$ 21,038,606.75 |
| 08/31/14 | \$ 23,722,786.84 | \$ 14,088,697.25 | 07/31/17 | \$ 33,239,836.07 | \$ 21,038,606.75 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 35% | 25% | 01/31/17 | 49% | 35% |
| 03/31/14 | 30% | 25% | 02/28/17 | 44% | 35% |
| 04/30/14 | 24% | 25% | 03/31/17 | 39% | 35% |
| 05/31/14 | 19% | 25% | 04/30/17 | 34% | 35% |
| 06/30/14 | 52% | 25% | 05/31/17 | 29% | 35% |
| 07/31/14 | 47% | 25% | 06/30/17 | 60% | 35% |
| 08/31/14 | 42% | 25% | 07/31/17 | 55% | 35% |
| 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% | | | |

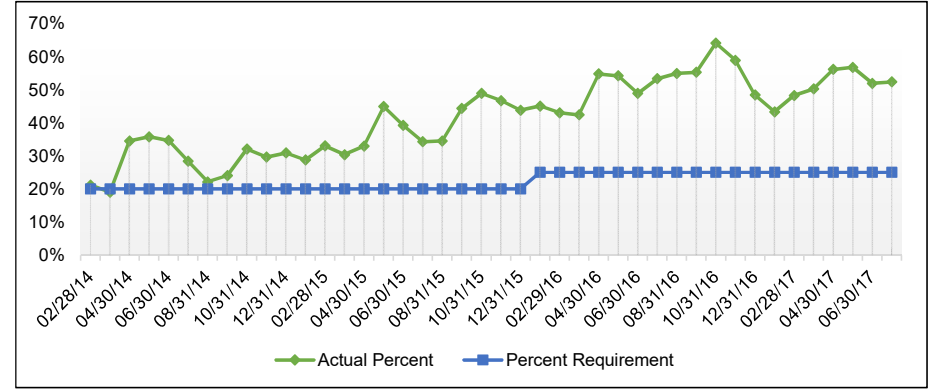
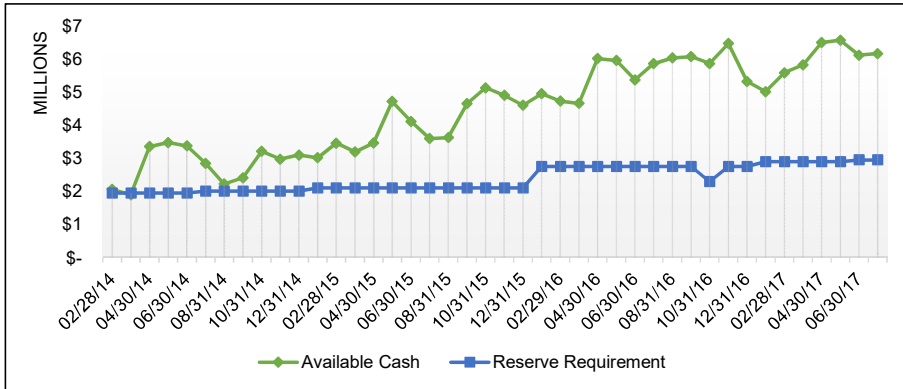
Parks & Recreation - 201



| Reserve | | | Reserve | | |
|----------|-----------------|-----------------|----------|-----------------|-----------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 1,648,649.90 | \$ 3,150,219.50 | 01/31/17 | \$ 2,925,226.89 | \$ 3,414,992.50 |
| 03/31/14 | \$ 1,032,377.06 | \$ 3,150,219.50 | 02/28/17 | \$ 2,453,108.31 | \$ 3,414,992.50 |
| 04/30/14 | \$ 590,542.73 | \$ 3,150,219.50 | 03/31/17 | \$ 1,610,744.33 | \$ 3,471,329.25 |
| 05/31/14 | \$ 83,244.80 | \$ 3,150,219.50 | 04/30/17 | \$ 865,269.10 | \$ 3,471,329.25 |
| 06/30/14 | \$ 3,535,769.93 | \$ 3,150,219.50 | 05/31/17 | \$ (168,880.67) | \$ 3,471,329.25 |
| 07/31/14 | \$ 3,047,667.29 | \$ 3,150,219.50 | 06/30/17 | \$ 4,251,412.34 | \$ 3,481,329.25 |
| 08/31/14 | \$ 2,094,579.12 | \$ 3,150,219.50 | 07/31/17 | \$ 3,654,236.33 | \$ 4,731,329.25 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 13% | 25% | 01/31/17 | 21% | 25% |
| 03/31/14 | 8% | 25% | 02/28/17 | 18% | 25% |
| 04/30/14 | 5% | 25% | 03/31/17 | 12% | 25% |
| 05/31/14 | 1% | 25% | 04/30/17 | 6% | 25% |
| 06/30/14 | 28% | 25% | 05/31/17 | -1% | 25% |
| 07/31/14 | 24% | 25% | 06/30/17 | 31% | 25% |
| 08/31/14 | 17% | 25% | 07/31/17 | 19% | 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% | | | |

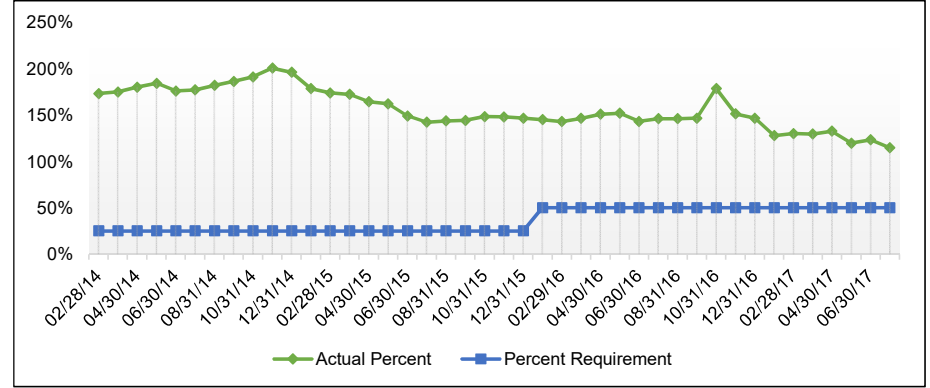
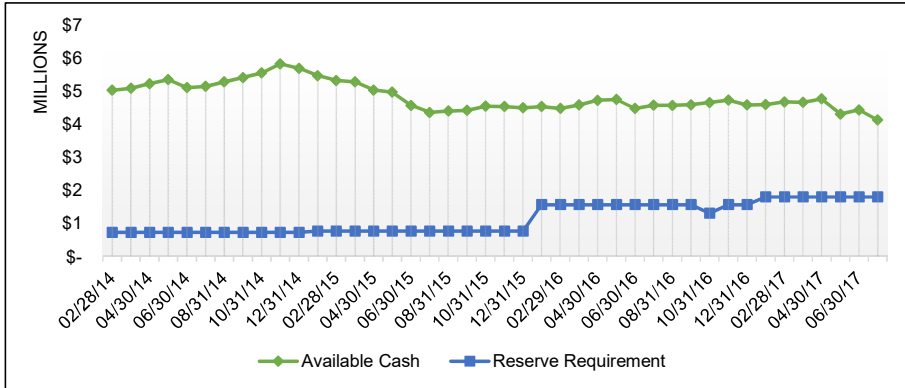
Motor Vehicle Highway - 202



| Reserve | | | Reserve | | |
|----------|-----------------|-----------------|----------|-----------------|-----------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 2,055,931.61 | \$ 1,941,729.60 | 01/31/17 | \$ 5,007,393.23 | \$ 2,891,382.75 |
| 03/31/14 | \$ 1,890,447.88 | \$ 1,941,729.60 | 02/28/17 | \$ 5,575,658.13 | \$ 2,891,382.75 |
| 04/30/14 | \$ 3,351,701.43 | \$ 1,941,729.60 | 03/31/17 | \$ 5,809,872.14 | \$ 2,891,382.75 |
| 05/31/14 | \$ 3,470,456.90 | \$ 1,941,729.60 | 04/30/17 | \$ 6,489,346.99 | \$ 2,891,382.75 |
| 06/30/14 | \$ 3,366,866.26 | \$ 1,941,729.60 | 05/31/17 | \$ 6,560,982.91 | \$ 2,891,382.75 |
| 07/31/14 | \$ 2,837,076.85 | \$ 2,001,775.40 | 06/30/17 | \$ 6,107,587.26 | \$ 2,941,382.75 |
| 08/31/14 | \$ 2,217,578.14 | \$ 2,001,775.40 | 07/31/17 | \$ 6,156,503.01 | \$ 2,941,382.75 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 21% | 20% | 01/31/17 | 43% | 25% |
| 03/31/14 | 19% | 20% | 02/28/17 | 48% | 25% |
| 04/30/14 | 35% | 20% | 03/31/17 | 50% | 25% |
| 05/31/14 | 36% | 20% | 04/30/17 | 56% | 25% |
| 06/30/14 | 35% | 20% | 05/31/17 | 57% | 25% |
| 07/31/14 | 28% | 20% | 06/30/17 | 52% | 25% |
| 08/31/14 | 22% | 20% | 07/31/17 | 52% | 25% |
| 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% | | | |

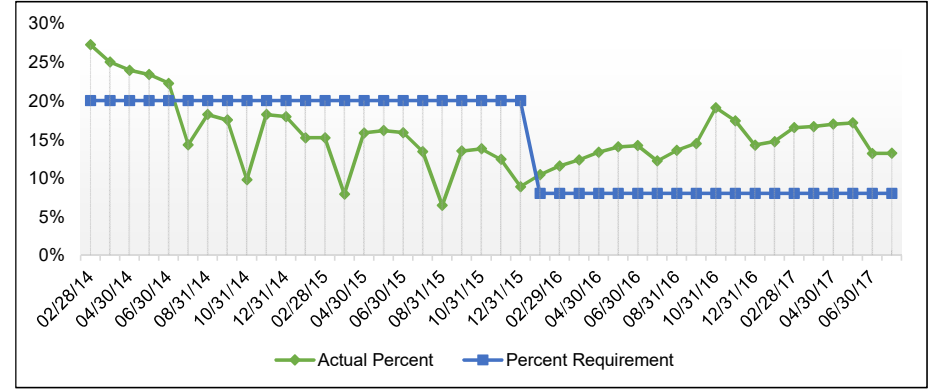
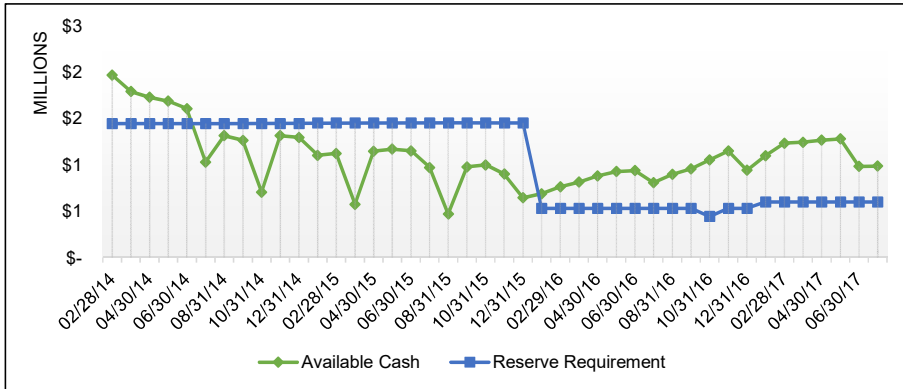
Liability Insurance - 226



| Date | Available Cash | Reserve Requirement | Date | Available Cash | Reserve Requirement |
|----------|-----------------|---------------------|----------|-----------------|---------------------|
| 02/28/14 | \$ 5,019,217.44 | \$ 724,300.00 | 01/31/17 | \$ 4,584,760.08 | \$ 1,793,793.00 |
| 03/31/14 | \$ 5,075,527.45 | \$ 724,300.00 | 02/28/17 | \$ 4,669,055.28 | \$ 1,793,793.00 |
| 04/30/14 | \$ 5,218,468.25 | \$ 724,300.00 | 03/31/17 | \$ 4,650,125.60 | \$ 1,793,793.00 |
| 05/31/14 | \$ 5,341,078.00 | \$ 724,300.00 | 04/30/17 | \$ 4,759,077.61 | \$ 1,793,793.00 |
| 06/30/14 | \$ 5,099,755.96 | \$ 724,300.00 | 05/31/17 | \$ 4,299,654.88 | \$ 1,793,793.00 |
| 07/31/14 | \$ 5,133,550.90 | \$ 724,300.00 | 06/30/17 | \$ 4,426,119.91 | \$ 1,793,793.00 |
| 08/31/14 | \$ 5,274,005.60 | \$ 724,300.00 | 07/31/17 | \$ 4,120,212.24 | \$ 1,793,793.00 |
| 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 | Requirement | Date | Actual Percent | Requirement |
|----------|----------------|-------------|----------|----------------|-------------|
| 02/28/14 | 173% | 25% | 01/31/17 | 128% | 50% |
| 03/31/14 | 175% | 25% | 02/28/17 | 130% | 50% |
| 04/30/14 | 180% | 25% | 03/31/17 | 130% | 50% |
| 05/31/14 | 184% | 25% | 04/30/17 | 133% | 50% |
| 06/30/14 | 176% | 25% | 05/31/17 | 120% | 50% |
| 07/31/14 | 177% | 25% | 06/30/17 | 123% | 50% |
| 08/31/14 | 182% | 25% | 07/31/17 | 115% | 50% |
| 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% | | | |

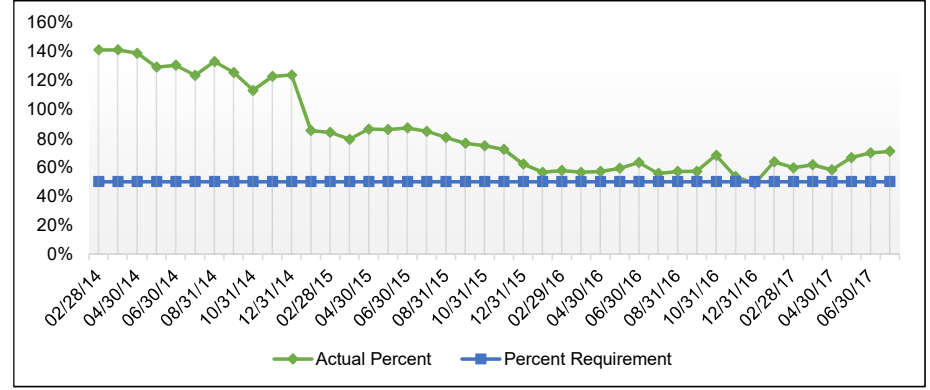
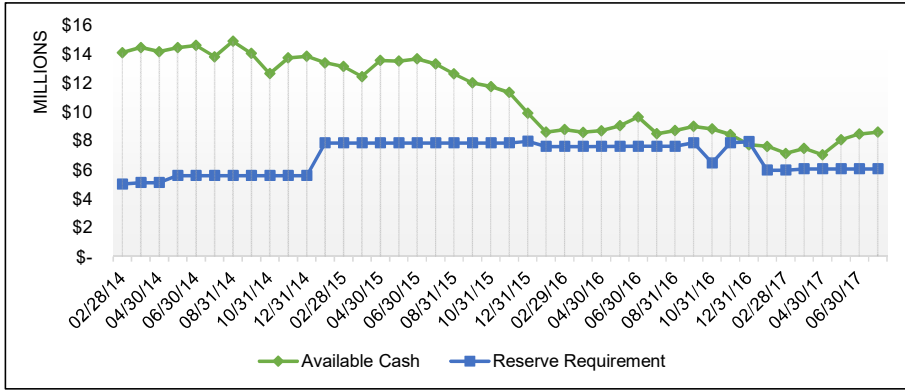
Public Safety LOIT - 249



| Reserve | | | Reserve | | |
|----------|-----------------|-----------------|----------|-----------------|---------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 1,965,415.14 | \$ 1,442,931.60 | 01/31/17 | \$ 1,097,183.08 | \$ 597,011.60 |
| 03/31/14 | \$ 1,788,938.50 | \$ 1,442,931.60 | 02/28/17 | \$ 1,232,147.28 | \$ 597,011.60 |
| 04/30/14 | \$ 1,727,753.74 | \$ 1,442,931.60 | 03/31/17 | \$ 1,242,144.77 | \$ 597,011.60 |
| 05/31/14 | \$ 1,686,442.29 | \$ 1,442,931.60 | 04/30/17 | \$ 1,266,041.56 | \$ 597,011.60 |
| 06/30/14 | \$ 1,604,462.03 | \$ 1,442,931.60 | 05/31/17 | \$ 1,277,948.86 | \$ 597,011.60 |
| 07/31/14 | \$ 1,028,769.93 | \$ 1,442,931.60 | 06/30/17 | \$ 982,853.93 | \$ 597,011.60 |
| 08/31/14 | \$ 1,313,459.48 | \$ 1,442,931.60 | 07/31/17 | \$ 985,373.67 | \$ 597,011.60 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 27% | 20% | 01/31/17 | 15% | 8% |
| 03/31/14 | 25% | 20% | 02/28/17 | 17% | 8% |
| 04/30/14 | 24% | 20% | 03/31/17 | 17% | 8% |
| 05/31/14 | 23% | 20% | 04/30/17 | 17% | 8% |
| 06/30/14 | 22% | 20% | 05/31/17 | 17% | 8% |
| 07/31/14 | 14% | 20% | 06/30/17 | 13% | 8% |
| 08/31/14 | 18% | 20% | 07/31/17 | 13% | 8% |
| 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% | | | |

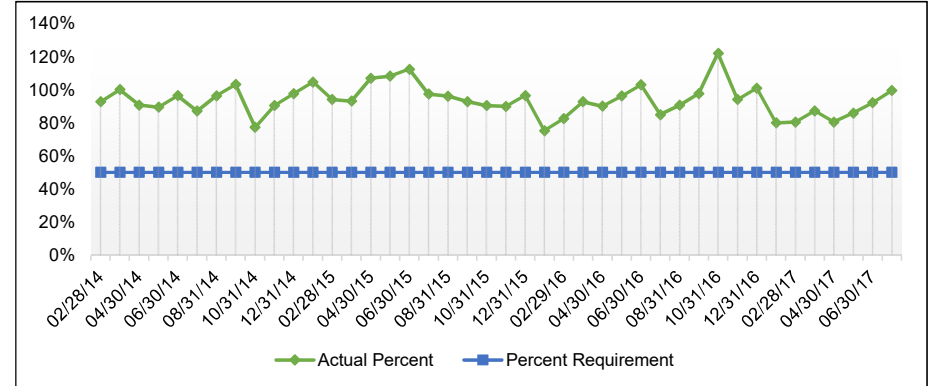
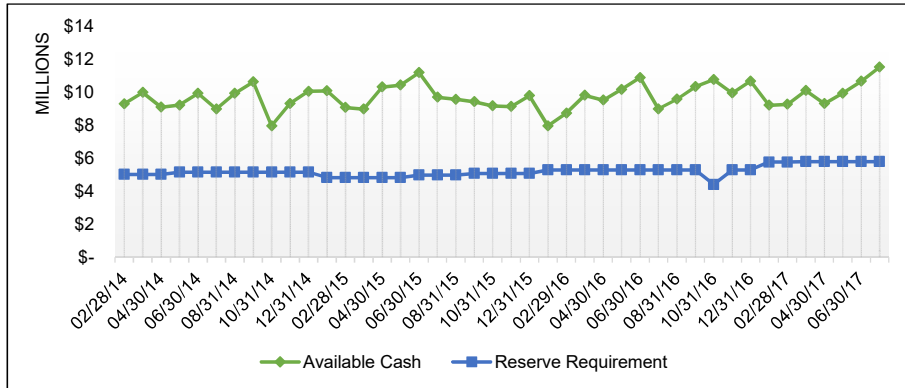
County Option Income Tax (COIT) - 404



| Reserve | | | Reserve | | |
|----------|------------------|-----------------|----------|-----------------|-----------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 14,064,953.63 | \$ 4,988,101.00 | 01/31/17 | \$ 7,596,122.20 | \$ 5,960,796.50 |
| 03/31/14 | \$ 14,419,544.87 | \$ 5,096,642.50 | 02/28/17 | \$ 7,113,881.19 | \$ 5,960,796.50 |
| 04/30/14 | \$ 14,138,281.09 | \$ 5,096,642.50 | 03/31/17 | \$ 7,457,891.77 | \$ 6,035,796.50 |
| 05/31/14 | \$ 14,417,615.48 | \$ 5,582,892.50 | 04/30/17 | \$ 7,025,268.70 | \$ 6,035,796.50 |
| 06/30/14 | \$ 14,566,201.25 | \$ 5,582,892.50 | 05/31/17 | \$ 8,054,643.75 | \$ 6,035,796.50 |
| 07/31/14 | \$ 13,784,177.94 | \$ 5,582,892.50 | 06/30/17 | \$ 8,445,453.70 | \$ 6,035,796.50 |
| 08/31/14 | \$ 14,852,716.09 | \$ 5,582,892.50 | 07/31/17 | \$ 8,582,569.29 | \$ 6,035,796.50 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 141% | 50% | 01/31/17 | 64% | 50% |
| 03/31/14 | 141% | 50% | 02/28/17 | 60% | 50% |
| 04/30/14 | 139% | 50% | 03/31/17 | 62% | 50% |
| 05/31/14 | 129% | 50% | 04/30/17 | 58% | 50% |
| 06/30/14 | 130% | 50% | 05/31/17 | 67% | 50% |
| 07/31/14 | 123% | 50% | 06/30/17 | 70% | 50% |
| 08/31/14 | 133% | 50% | 07/31/17 | 71% | 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% | | | |

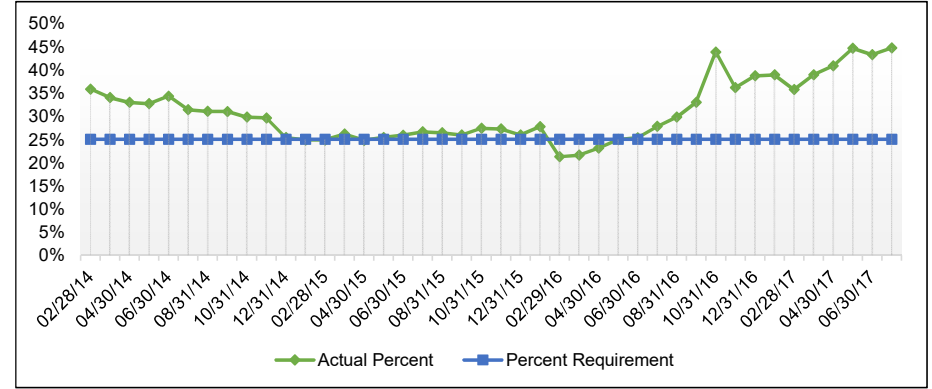
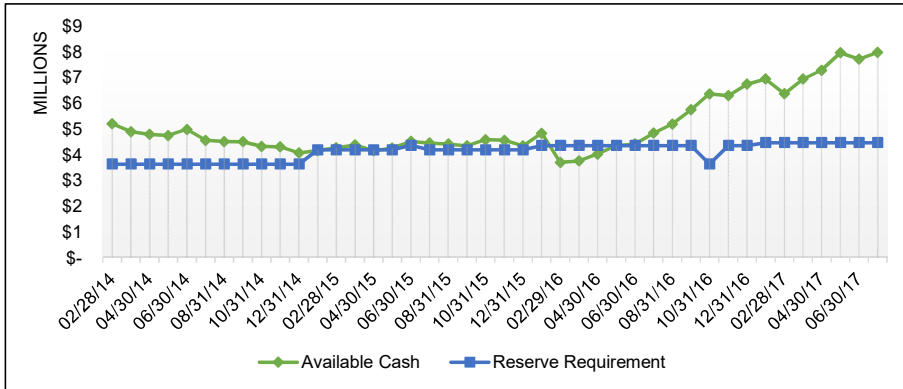
Economic Development Income Tax (EDIT) - 408



| Reserve | | | Reserve | | |
|----------|------------------|-----------------|----------|------------------|-----------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 9,278,816.60 | \$ 5,007,492.00 | 01/31/17 | \$ 9,194,505.22 | \$ 5,750,742.00 |
| 03/31/14 | \$ 9,966,875.90 | \$ 5,007,492.00 | 02/28/17 | \$ 9,252,762.76 | \$ 5,750,742.00 |
| 04/30/14 | \$ 9,076,730.26 | \$ 5,007,492.00 | 03/31/17 | \$ 10,077,286.70 | \$ 5,779,592.00 |
| 05/31/14 | \$ 9,202,305.40 | \$ 5,144,992.00 | 04/30/17 | \$ 9,293,535.73 | \$ 5,779,592.00 |
| 06/30/14 | \$ 9,910,209.22 | \$ 5,144,992.00 | 05/31/17 | \$ 9,918,416.21 | \$ 5,779,592.00 |
| 07/31/14 | \$ 8,958,071.99 | \$ 5,144,992.00 | 06/30/17 | \$ 10,646,124.47 | \$ 5,779,592.00 |
| 08/31/14 | \$ 9,903,901.38 | \$ 5,144,992.00 | 07/31/17 | \$ 11,495,770.59 | \$ 5,779,592.00 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 93% | 50% | 01/31/17 | 80% | 50% |
| 03/31/14 | 100% | 50% | 02/28/17 | 80% | 50% |
| 04/30/14 | 91% | 50% | 03/31/17 | 87% | 50% |
| 05/31/14 | 89% | 50% | 04/30/17 | 80% | 50% |
| 06/30/14 | 96% | 50% | 05/31/17 | 86% | 50% |
| 07/31/14 | 87% | 50% | 06/30/17 | 92% | 50% |
| 08/31/14 | 96% | 50% | 07/31/17 | 99% | 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



| Reserve | | | Reserve | | |
|----------|-----------------|-----------------|----------|-----------------|-----------------|
| Date | Available Cash | Requirement | Date | Available Cash | Requirement |
| 02/28/14 | \$ 5,189,194.64 | \$ 3,620,865.75 | 01/31/17 | \$ 6,927,761.17 | \$ 4,450,800.00 |
| 03/31/14 | \$ 4,881,271.34 | \$ 3,620,865.75 | 02/28/17 | \$ 6,357,001.17 | \$ 4,450,800.00 |
| 04/30/14 | \$ 4,775,766.48 | \$ 3,620,865.75 | 03/31/17 | \$ 6,922,985.97 | \$ 4,450,800.00 |
| 05/31/14 | \$ 4,734,213.61 | \$ 3,620,865.75 | 04/30/17 | \$ 7,269,206.71 | \$ 4,450,800.00 |
| 06/30/14 | \$ 4,967,756.75 | \$ 3,620,865.75 | 05/31/17 | \$ 7,945,120.14 | \$ 4,450,800.00 |
| 07/31/14 | \$ 4,547,283.48 | \$ 3,620,865.75 | 06/30/17 | \$ 7,697,434.70 | \$ 4,450,800.00 |
| 08/31/14 | \$ 4,497,229.79 | \$ 3,620,865.75 | 07/31/17 | \$ 7,959,186.08 | \$ 4,450,800.00 |
| 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 | | | |

| Percent | | | Percent | | |
|----------|----------------|-------------|----------|----------------|-------------|
| Date | Actual Percent | Requirement | Date | Actual Percent | Requirement |
| 02/28/14 | 36% | 25% | 01/31/17 | 39% | 25% |
| 03/31/14 | 34% | 25% | 02/28/17 | 36% | 25% |
| 04/30/14 | 33% | 25% | 03/31/17 | 39% | 25% |
| 05/31/14 | 33% | 25% | 04/30/17 | 41% | 25% |
| 06/30/14 | 34% | 25% | 05/31/17 | 45% | 25% |
| 07/31/14 | 31% | 25% | 06/30/17 | 43% | 25% |
| 08/31/14 | 31% | 25% | 07/31/17 | 45% | 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: July 2017

| 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 | \$37,556,560.36 | \$1,476,573.70 | \$4,279,045.11 | \$31,384.19 | \$0.00 | \$0.00 | \$34,785,473.14 | \$0.00 | \$34,785,473.14 | \$466,407.63 |
| Special Revenue Funds | | | | | | | | | | | |
| 102 | RAINY DAY FUND | 10,230,127.68 | 0.00 | 0.00 | 13,012.86 | 0.00 | 0.00 | 10,243,140.54 | 0.00 | 10,243,140.54 | 0.00 |
| 201 | PARKS & RECREATION | 5,161,781.78 | 415,303.59 | 1,140,259.30 | 2,858.64 | 0.00 | 0.00 | 4,439,684.71 | 0.00 | 4,439,684.71 | 0.00 |
| 202 | MOTOR VEHICLE HIGHWAY | 6,776,676.07 | 701,861.98 | 838,110.10 | 9,138.50 | 0.00 | 0.00 | 6,649,566.45 | 0.00 | 6,649,566.45 | 0.00 |
| 203 | RECREATION - NONREVERTING | 986,611.78 | 106,026.33 | 150,283.51 | 1,268.30 | 0.00 | 0.00 | 943,622.90 | 0.00 | 943,622.90 | 0.00 |
| 209 | STUDEBAKER/OLIVER REVERTING GRANTS | 800,866.05 | 27,776.39 | 30,376.17 | 1,024.58 | 0.00 | 0.00 | 799,290.85 | 0.00 | 799,290.85 | 400,000.00 |
| 210 | DEPT COMMUNITY INVESTMENT STATE GRANTS | 352,550.94 | 0.00 | 0.00 | 454.56 | 0.00 | 0.00 | 353,005.50 | 0.00 | 353,005.50 | 0.00 |
| 211 | DCI OPERATING FUND | 1,083,915.38 | 7,311.80 | 174,802.50 | 1,510.64 | 0.00 | 0.00 | 917,935.32 | 0.00 | 917,935.32 | 0.00 |
| 212 | DEPARTMENT OF COMMUNITY INVESTMENT | 324,819.10 | 31,737.52 | 35,670.53 | 151.37 | 0.00 | 0.00 | 321,037.46 | 0.00 | 321,037.46 | 0.00 |
| 216 | POLICE STATE SEIZURES | 233,630.00 | 0.00 | 0.00 | 297.18 | 0.00 | 0.00 | 233,927.18 | 0.00 | 233,927.18 | 0.00 |
| 217 | GIFT, DONATION, BEQUEST | 214,481.74 | 281.59 | 74,477.38 | 231.32 | 0.00 | 0.00 | 140,517.27 | 0.00 | 140,517.27 | 0.00 |
| 218 | POLICE CURFEW VIOLATIONS | 12,707.30 | 37.50 | 0.00 | 16.14 | 0.00 | 0.00 | 12,760.94 | 0.00 | 12,760.94 | 0.00 |
| 219 | UNSAFE BUILDING | 375,104.07 | 16,683.71 | 60,894.30 | 0.00 | 0.00 | 0.00 | 330,893.48 | 0.00 | 330,893.48 | 0.00 |
| 220 | LAW ENFORCEMENT CONTINUING EDUCATION | 594,892.87 | 17,081.48 | 11,447.05 | 778.10 | 0.00 | 0.00 | 601,305.40 | 0.00 | 601,305.40 | 0.00 |
| 221 | LANDLORD REGISTRATION | 5,230.00 | 20.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,250.00 | 0.00 | 5,250.00 | 0.00 |
| 227 | LOSS RECOVERY FUND | 956,033.21 | 0.00 | 0.00 | 1,217.11 | 0.00 | 0.00 | 957,250.32 | 0.00 | 957,250.32 | 0.00 |
| 244 | EMERGENCY TELEPHONE SYSTEM | 28,962.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,962.74 | 0.00 | 28,962.74 | 0.00 |
| 249 | PUBLIC SAFETY L.O.I.T. | 982,853.93 | 622,716.50 | 621,573.58 | 1,376.82 | 0.00 | 0.00 | 985,373.67 | 0.00 | 985,373.67 | 0.00 |
| 251 | LOCAL ROADS & STREETS | 3,056,548.95 | 101,682.13 | 272,926.96 | 3,955.49 | 0.00 | 0.00 | 2,889,259.61 | 0.00 | 2,889,259.61 | 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 | 3,005,740.68 | 0.00 | 51,481.23 | 3,845.96 | 0.00 | 0.00 | 2,958,105.41 | 0.00 | 2,958,105.41 | 0.00 |
| 258 | HUMAN RIGHTS - FEDERAL GRANT | 513,139.00 | 39,147.80 | 78,965.75 | 608.42 | 0.00 | 0.00 | 473,929.47 | 69,357.25 | 543,286.72 | 0.00 |
| 265 | LOCAL ROAD & BRIDGE GRANT | 2,000,000.00 | 0.00 | 63.88 | 0.00 | 0.00 | 0.00 | 1,999,936.12 | 0.00 | 1,999,936.12 | 0.00 |
| 271 | EASTRACE WATERWAY | 1,353.29 | 0.00 | 1,352.58 | 1.72 | 0.00 | 0.00 | 2.43 | 0.00 | 2.43 | 0.00 |
| 273 | MORRIS PAC/PALAIS ROYALE MARKETING | 48,636.98 | 0.00 | 0.00 | 57.57 | 0.00 | 0.00 | 48,694.55 | 0.00 | 48,694.55 | 0.00 |
| 280 | POLICE BLOCK GRANTS | 3,902.86 | 0.00 | 0.00 | 4.96 | 0.00 | 0.00 | 3,907.82 | 0.00 | 3,907.82 | 0.00 |
| 281 | DEPT. COMMUNITY INVESTMENT - REV BONDS | 27,736.34 | 0.00 | 0.00 | 35.28 | 0.00 | 0.00 | 27,771.62 | 0.00 | 27,771.62 | 0.00 |
| 289 | HAZMAT | 22,146.06 | 0.00 | 0.00 | 28.17 | 0.00 | 0.00 | 22,174.23 | 0.00 | 22,174.23 | 0.00 |
| 291 | INDIANA RIVER RESCUE | 169,034.87 | 3,000.00 | 28,042.45 | 210.61 | 0.00 | 0.00 | 144,203.03 | 0.00 | 144,203.03 | 0.00 |
| 292 | POLICE GRANTS | 71,041.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 71,041.10 | 0.00 | 71,041.10 | 0.00 |
| 294 | REGIONAL POLICE ACADEMY | 85,435.59 | 0.00 | 162.88 | 110.64 | 0.00 | 0.00 | 85,383.35 | 0.00 | 85,383.35 | 0.00 |
| 295 | COPS MORE GRANT | 152,399.60 | 827.20 | 309.72 | 193.34 | 0.00 | 0.00 | 153,110.42 | 0.00 | 153,110.42 | 0.00 |
| 299 | POLICE FEDERAL DRUG ENFORCEMENT | 176,302.25 | 0.00 | 0.00 | 181.59 | 0.00 | 0.00 | 176,483.84 | 0.00 | 176,483.84 | 0.00 |
| 404 | COUNTY OPTION INCOME TAX | 9,158,174.17 | 904,418.92 | 816,482.62 | 11,784.86 | 0.00 | 0.00 | 9,257,895.33 | 0.00 | 9,257,895.33 | 1,320,896.00 |
| 408 | ECONOMIC DEVELOPMENT INCOME TAX | 12,551,169.41 | 866,667.43 | 82,363.94 | 15,512.53 | 0.00 | 0.00 | 13,350,985.43 | 0.00 | 13,350,985.43 | 0.00 |
| 410 | URBAN DEVELOPMENT ACTION GRANT (UDAG) | 532,446.17 | 0.00 | 31,813.50 | 677.28 | 0.00 | 0.00 | 501,309.95 | 0.00 | 501,309.95 | (1,320,896.00) |
| 655 | PROJECT RELEAF | 868,897.72 | 36,278.43 | 14,354.66 | 1,084.39 | 0.00 | 0.00 | 891,905.88 | 0.00 | 891,905.88 | 0.00 |
| 705 | POLICE K-9 UNIT | 2,871.13 | 0.00 | 0.00 | 3.65 | 0.00 | 0.00 | 2,874.78 | 0.00 | 2,874.78 | 0.00 |
| Total Special Revenue Funds | | 61,568,228.88 | 3,898,860.30 | 4,516,214.59 | 71,632.58 | 0.00 | 0.00 | 61,022,507.17 | 69,357.25 | 61,091,864.42 | 400,000.00 |
| Debt Service Fund | | | | | | | | | | | |
| 313 | HALL OF FAME DEBT SERVICE | 135,932.81 | 0.00 | 633,000.00 | 12.46 | 0.00 | 0.00 | (497,054.73) | 0.00 | (497,054.73) | 0.00 |
| 755 | SB BUILDING CORPORATION | 651,465.95 | 0.00 | 500.00 | 190.83 | 0.00 | 0.00 | 651,156.78 | 0.00 | 651,156.78 | 0.00 |
| 757 | PARKS BOND DEBT SERVICE | 558,066.48 | 0.00 | 0.00 | 138.41 | 0.00 | 0.00 | 558,204.89 | 0.00 | 558,204.89 | 0.00 |
| Capital Project Funds | | | | | | | | | | | |
| 377 | PROFESSIONAL SPORTS DEVELOPMENT | 172,526.60 | 14,460.06 | 359,515.00 | 219.46 | 0.00 | 0.00 | (172,308.88) | 0.00 | (172,308.88) | 0.00 |
| 401 | COVELESKI STADIUM CAPITAL | 77,815.96 | 0.00 | 1,469.99 | 99.24 | 0.00 | 0.00 | 76,445.21 | 0.00 | 76,445.21 | 0.00 |
| 403 | ZOO ENDOWMENT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 405 | PARK NONREVERTING CAPITAL | 173,234.49 | 858.00 | 82,696.60 | 168.79 | 0.00 | 0.00 | 91,564.68 | 0.00 | 91,564.68 | 0.00 |
| 406 | CUMULATIVE CAPITAL DEVELOPMENT | 551,767.92 | 0.00 | 112,650.46 | 491.85 | 0.00 | 0.00 | 439,609.31 | 0.00 | 439,609.31 | 0.00 |
| 407 | CUMULATIVE CAPITAL IMPROVEMENT | 461,399.81 | 25,000.00 | 187,125.00 | 562.23 | 0.00 | 0.00 | 299,837.04 | 0.00 | 299,837.04 | 0.00 |
| 412 | MAJOR MOVES CONSTRUCTION | 2,971,272.20 | 0.00 | 267,786.00 | 3,779.50 | 0.00 | 0.00 | 2,707,265.70 | 0.00 | 2,707,265.70 | 3,552,509.06 |
| 416 | MORRIS PERFORMING ARTS CENTER CAPITAL | 633,641.92 | 4,291.00 | 334.22 | 798.73 | 0.00 | 0.00 | 638,397.43 | 0.00 | 638,397.43 | 0.00 |

Cash Reserve Report

City of South Bend
Controller's Cash Report

Month of: July 2017

| Fund | Fund Name | Opening Cash Balance | Receipts | Disbursements | Interest Earned | Transfers In | Transfers Out | Ending Cash Balance | Investments | Total Cash & Investments | Interfund Loans (Borrowing) |
|---|-------------------------------------|-----------------------|----------------------|----------------------|-------------------|---------------------|---------------------|-----------------------|------------------|--------------------------|-----------------------------|
| 450 | PALAIS ROYALE HISTORIC PRESERVATION | 98,078.51 | 2,472.36 | 0.00 | 123.79 | 0.00 | 0.00 | 100,674.66 | 0.00 | 100,674.66 | 0.00 |
| 677 | HALL OF FAME CAPITAL FUND | 468,309.11 | 0.00 | 2,499.83 | 598.35 | 0.00 | 0.00 | 466,407.63 | 0.00 | 466,407.63 | (466,407.63) |
| 750 | EQUIPMENT / VEHICLE LEASING | 4,293,392.50 | 161,153.66 | 0.00 | 743.78 | 0.00 | 0.00 | 4,455,289.94 | 0.00 | 4,455,289.94 | 0.00 |
| 751 | PARKS BOND CAPITAL | 3,793,417.24 | 0.00 | 2,245.07 | 652.18 | 0.00 | 0.00 | 3,791,824.35 | 0.00 | 3,791,824.35 | 0.00 |
| 753 | SMART STREET BOND CAPITAL | 3,188,667.26 | 0.00 | 1,077,051.20 | 560.57 | 0.00 | 0.00 | 2,112,176.63 | 0.00 | 2,112,176.63 | 0.00 |
| Total Capital & Debt Service Funds | | 18,228,988.76 | 208,235.08 | 2,726,873.37 | 9,140.17 | 0.00 | 0.00 | 15,719,490.64 | 0.00 | 15,719,490.64 | 3,086,101.43 |
| Enterprise Funds | | | | | | | | | | | |
| 287 | EMS CAPITAL | 3,989,537.91 | 0.00 | 290,622.20 | 5,158.05 | 0.00 | 0.00 | 3,704,073.76 | 0.00 | 3,704,073.76 | 0.00 |
| 288 | EMS OPERATING | 1,689,338.22 | 448,556.71 | 413,438.35 | 2,087.31 | 0.00 | 0.00 | 1,726,543.89 | 0.00 | 1,726,543.89 | 0.00 |
| 600 | CONSOLIDATED BUILDING DEPARTMENT | 2,881,919.26 | 145,482.08 | 296,801.46 | 3,715.01 | 0.00 | 0.00 | 2,734,314.89 | 0.00 | 2,734,314.89 | 0.00 |
| 601 | PARKING GARAGES | 1,195,116.17 | 125,736.62 | 13,826.23 | 1,531.68 | 0.00 | 0.00 | 1,308,558.24 | 0.00 | 1,308,558.24 | (31,191.33) |
| 610 | SOLID WASTE OPERATIONS | 301,662.60 | 432,478.66 | 364,275.32 | 742.64 | 0.00 | 0.00 | 370,608.58 | 0.00 | 370,608.58 | 0.00 |
| 611 | SOLID WASTE CAPITAL | 292,497.80 | 0.00 | 286,861.50 | 64.88 | 0.00 | 0.00 | 5,701.18 | 0.00 | 5,701.18 | 0.00 |
| 620 | WATER WORKS OPERATIONS | 2,912,144.35 | 1,615,697.03 | 1,155,305.81 | 3,230.38 | 6,516.38 | 0.00 | 3,382,282.33 | 0.00 | 3,382,282.33 | 0.00 |
| 622 | WATER WORKS CAPITAL | 2,260,080.54 | 0.00 | 58,155.34 | 2,890.46 | 0.00 | 0.00 | 2,204,815.66 | 0.00 | 2,204,815.66 | 0.00 |
| 624 | WATER WORKS CUSTOMER DEPOSIT | 1,506,910.50 | 16,950.56 | 19,726.82 | 1,922.95 | 0.00 | 1,922.95 | 1,504,134.24 | 0.00 | 1,504,134.24 | 0.00 |
| 625 | WATER WORKS SINKING FUND | 792,732.90 | 0.00 | 50,835.01 | 1,265.66 | 0.00 | 1,265.66 | 741,897.89 | 0.00 | 741,897.89 | 0.00 |
| 626 | WATER WORKS BOND RESERVE | 1,423,796.61 | 0.00 | 0.00 | 1,790.63 | 0.00 | 0.00 | 1,425,587.24 | 0.00 | 1,425,587.24 | 0.00 |
| 629 | WATER WORKS RESERVE - O & M | 2,613,999.68 | 0.00 | 0.00 | 3,327.77 | 0.00 | 3,327.77 | 2,613,999.68 | 0.00 | 2,613,999.68 | 0.00 |
| 640 | SEWER REPAIR INSURANCE | 1,809,509.25 | 52,651.15 | 39,481.07 | 2,289.56 | 0.00 | 0.00 | 1,824,968.89 | 0.00 | 1,824,968.89 | 0.00 |
| 641 | SEWAGE WORKS OPERATIONS | 14,251,006.72 | 3,186,723.70 | 1,887,545.49 | 17,991.87 | 6,560.22 | 1,262,797.50 | 14,311,939.52 | 0.00 | 14,311,939.52 | 0.00 |
| 642 | SEWAGE WORKS CAPITAL | 6,263,399.85 | 0.00 | 0.00 | 8,114.11 | 500,000.00 | 0.00 | 6,771,513.96 | 0.00 | 6,771,513.96 | 0.00 |
| 643 | SEWAGE WORKS RESERVE - O & M | 5,153,129.15 | 0.00 | 0.00 | 6,560.22 | 0.00 | 6,560.22 | 5,153,129.15 | 0.00 | 5,153,129.15 | 0.00 |
| 649 | SEWAGE WORKS BOND SINKING | 4,321,722.82 | 0.00 | 0.00 | 5,416.17 | 762,797.50 | 0.00 | 5,089,936.49 | 0.00 | 5,089,936.49 | 0.00 |
| 653 | SEWAGE WORKS DEBT SERVICE RESERVE | 4,118,409.82 | 0.00 | 0.00 | 2,174.29 | 0.00 | 0.00 | 4,120,584.11 | 0.00 | 4,120,584.11 | 0.00 |
| 659 | 2011 SEWER BOND | 144.34 | 0.00 | 0.00 | 0.18 | 0.00 | 0.00 | 144.52 | 0.00 | 144.52 | 0.00 |
| 661 | 2012 SEWER BOND | 2,050,099.50 | 0.00 | 347,032.43 | 2,666.33 | 0.00 | 0.00 | 1,705,733.40 | 0.00 | 1,705,733.40 | 0.00 |
| 670 | CENTURY CENTER | 1,562,938.93 | 384,532.82 | 12,939.96 | 0.00 | 0.00 | 0.00 | 1,934,531.79 | 0.00 | 1,934,531.79 | 0.00 |
| 671 | CENTURY CENTER CAPITAL | 866,416.01 | 0.00 | 0.00 | 73.58 | 0.00 | 0.00 | 866,489.59 | 0.00 | 866,489.59 | 0.00 |
| 672 | CENTURY CENTER ENERGY SAVINGS | (38,048.85) | 0.00 | 0.00 | 55,519.98 | 0.00 | 0.00 | 17,471.13 | 0.00 | 17,471.13 | 0.00 |
| Total Enterprise Funds | | 62,218,464.08 | 6,408,809.33 | 5,236,846.99 | 128,533.71 | 1,275,874.10 | 1,275,874.10 | 63,518,960.13 | 0.00 | 63,518,960.13 | (31,191.33) |
| Internal Service Funds | | | | | | | | | | | |
| 222 | CENTRAL SERVICES | 1,401,380.83 | 783,111.45 | 787,158.43 | 1,315.87 | 0.00 | 0.00 | 1,398,649.72 | 0.00 | 1,398,649.72 | 0.00 |
| 224 | CENTRAL SERVICES CAPITAL | 69,254.17 | 0.00 | 0.00 | 97.58 | 0.00 | 0.00 | 69,351.75 | 0.00 | 69,351.75 | 0.00 |
| 226 | LIABILITY INSURANCE | 4,488,096.51 | 241,179.00 | 554,030.32 | 5,624.13 | 0.00 | 0.00 | 4,180,869.32 | 0.00 | 4,180,869.32 | 0.00 |
| 278 | TAKE HOME VEHICLE POLICE | 755,696.39 | 220.00 | 0.00 | 961.08 | 0.00 | 0.00 | 756,877.47 | 0.00 | 756,877.47 | 0.00 |
| 279 | 311 CALL CENTER | 812,104.64 | 511,552.86 | 242,620.13 | 0.00 | 0.00 | 0.00 | 1,081,037.37 | 0.00 | 1,081,037.37 | 0.00 |
| 711 | SELF-FUNDED EMPLOYEE BENEFITS | 8,315,474.86 | 1,473,862.30 | 1,230,588.13 | 12,137.06 | 0.00 | 0.00 | 8,570,886.09 | 0.00 | 8,570,886.09 | 0.00 |
| 713 | UNEMPLOYMENT COMP FUND | 255,124.22 | 0.00 | 7,729.23 | 328.97 | 0.00 | 0.00 | 247,723.96 | 0.00 | 247,723.96 | 0.00 |
| Total Internal Service Funds | | 16,097,131.62 | 3,009,925.61 | 2,822,126.24 | 20,464.69 | 0.00 | 0.00 | 16,305,395.68 | 0.00 | 16,305,395.68 | 0.00 |
| Trust & Agency Funds | | | | | | | | | | | |
| 701 | FIREFIGHTERS PENSION | 287,058.93 | 0.00 | 382,195.83 | 0.00 | 0.00 | 0.00 | (95,136.90) | 0.00 | (95,136.90) | 0.00 |
| 702 | POLICE PENSION | 821,149.60 | 289.60 | 507,704.69 | 0.00 | 0.00 | 0.00 | 313,734.51 | 0.00 | 313,734.51 | 0.00 |
| 709 | PAYROLL FUND | 0.00 | 8,252,204.33 | 8,252,204.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 718 | STATE TAX DEDUCTION FUND | 401,234.65 | 274,160.28 | 401,234.65 | 0.00 | 0.00 | 0.00 | 274,160.28 | 0.00 | 274,160.28 | 0.00 |
| 725 | MORRIS / PALAIS BOX OFFICE | 1,473,423.43 | 1,259.23 | 9,092.40 | 0.00 | 0.00 | 0.00 | 1,465,590.26 | 0.00 | 1,465,590.26 | 0.00 |
| 726 | POLICE DISTRIBUTIONS PAY | 829,725.00 | 6,653.92 | 0.00 | 0.00 | 0.00 | 0.00 | 836,378.92 | 0.00 | 836,378.92 | 0.00 |
| 730 | CITY CEMETERY TRUST | 28,932.33 | 0.00 | 0.00 | 36.80 | 0.00 | 0.00 | 28,969.13 | 0.00 | 28,969.13 | 0.00 |
| Total Trust & Agency Funds | | 3,841,523.94 | 8,534,567.36 | 9,552,431.90 | 36.80 | 0.00 | 0.00 | 2,823,696.20 | 0.00 | 2,823,696.20 | 0.00 |
| Total City Funds | | 199,510,897.64 | 23,536,971.38 | 29,133,538.20 | 261,192.14 | 1,275,874.10 | 1,275,874.10 | 194,175,522.96 | 69,357.25 | 194,244,880.21 | 3,921,317.73 |

City of South Bend
Controller's Cash Report

Month of: July 2017

| Fund | Fund Name | Opening Cash Balance | Receipts | Disbursements | Interest Earned | Transfers In | Transfers Out | Ending Cash Balance | Investments | Total Cash & Investments | Interfund Loans (Borrowing) |
|--|--------------------------------------|----------------------|----------------------|----------------|-----------------------|-----------------------------|----------------------------|---------------------|-------------|--------------------------|-----------------------------|
| Redevelopment Commission Controlled Funds | | | | | | | | | | | |
| <i>Tax Increment Financing Funds</i> | | | | | | | | | | | |
| 324 | TIF RIVER WEST - AIRPORT | 35,112,420.46 | 9,532.34 | 3,639,247.80 | 34,183.81 | 3,532.40 | 0.00 | 31,520,421.21 | 0.00 | 31,520,421.21 | (400,000.00) |
| 422 | TIF DISTRICT - WEST WASHINGTON | 2,165,149.49 | 0.00 | 0.00 | 2,594.51 | 0.00 | 0.00 | 2,167,744.00 | 0.00 | 2,167,744.00 | 0.00 |
| 425 | TIF LEIGHTON PLAZA | 179,587.12 | 8,860.89 | 7,695.80 | 212.62 | 0.00 | 0.00 | 180,964.83 | 0.00 | 180,964.83 | 0.00 |
| 429 | TIF RIVER EAST DEV (NE) | 8,194,080.66 | 0.00 | 81,504.76 | 9,487.34 | 0.00 | 0.00 | 8,122,063.24 | 0.00 | 8,122,063.24 | 0.00 |
| 430 | TIF SOUTHSIDE DEVELOPMENT AREA #1 | 7,018,921.34 | 0.00 | 0.00 | 7,953.48 | 0.00 | 0.00 | 7,026,874.82 | 0.00 | 7,026,874.82 | 0.00 |
| 432 | TIF SSDA #3 - ERSKINE VILLAGE | 597.54 | 0.00 | 0.00 | 0.76 | 0.00 | 0.00 | 598.30 | 0.00 | 598.30 | 0.00 |
| 435 | TIF DOUGLAS ROAD | 225,319.95 | 0.00 | 0.00 | 110.81 | 0.00 | 0.00 | 225,430.76 | 0.00 | 225,430.76 | (181,081.00) |
| 436 | TIF RIVER EAST RES (NE RE) | 3,034,027.15 | 0.00 | 1,234,500.00 | 0.00 | 0.00 | 0.00 | 1,799,527.15 | 0.00 | 1,799,527.15 | (3,340,236.73) |
| Total Tax Increment Financing Funds | | 55,930,103.71 | 18,393.23 | 4,962,948.36 | 54,543.33 | 3,532.40 | 0.00 | 51,043,624.31 | 0.00 | 51,043,624.31 | (3,921,317.73) |
| Redevelopment Funds | | | | | | | | | | | |
| 433 | REDEVELOPMENT ADMINISTRATION GENERAL | 7,357.18 | 0.00 | 0.00 | 9.36 | 0.00 | 0.00 | 7,366.54 | 0.00 | 7,366.54 | 0.00 |
| 439 | CERTIFIED TECHNOLOGY PARK | 358,353.73 | 0.00 | 0.00 | 455.55 | 0.00 | 0.00 | 358,809.28 | 0.00 | 358,809.28 | 0.00 |
| 454 | AIRPORT URBAN ENTERPRISE ZONE | 384,816.23 | 0.00 | 0.00 | 489.49 | 0.00 | 0.00 | 385,305.72 | 0.00 | 385,305.72 | 0.00 |
| 754 | INDUSTRIAL REVOLVING FUND | 2,778,643.00 | 15,284.00 | 234,028.00 | 7,388.00 | 0.00 | 0.00 | 2,567,287.00 | 233,035.00 | 2,800,322.00 | 0.00 |
| Total Redevelopment Funds | | 3,529,170.14 | 15,284.00 | 234,028.00 | 8,342.40 | 0.00 | 0.00 | 751,481.54 | 233,035.00 | 3,551,803.54 | 0.00 |
| Debt Service Funds | | | | | | | | | | | |
| 315 | AIRPORT 2003 DEBT RESERVE | 1,038,904.00 | 0.00 | 0.00 | 1,322.58 | 0.00 | 1,322.58 | 1,038,904.00 | 0.00 | 1,038,904.00 | 0.00 |
| 317 | COVELESKI BOND DEBT RESERVE | 514,768.93 | 0.00 | 0.00 | 654.80 | 0.00 | 0.00 | 515,423.73 | 0.00 | 515,423.73 | 0.00 |
| 328 | SBCDA 2003 DEBT RESERVE | 1,735,840.00 | 0.00 | 0.00 | 2,209.82 | 0.00 | 2,209.82 | 1,735,840.00 | 0.00 | 1,735,840.00 | 0.00 |
| 752 | SB REVELOPMENT AUTHORITY | 354,977.90 | 0.00 | 0.00 | 194.53 | 0.00 | 0.00 | 355,172.43 | 0.00 | 355,172.43 | 0.00 |
| 756 | SMARTS STREETS DEBT SERVICE | 1,714,790.24 | 0.00 | 0.00 | 291.28 | 0.00 | 0.00 | 1,715,081.52 | 0.00 | 1,715,081.52 | 0.00 |
| 758 | ERSKINE VILLAGE DEBT SERVICE | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Debt Service Funds | | 5,359,281.07 | 0.00 | 0.00 | 4,673.01 | 0.00 | 3,532.40 | 5,360,421.68 | 0.00 | 5,360,421.68 | 0.00 |
| Total Redevelopment Commission Funds | | 64,818,554.92 | 33,677.23 | 5,196,976.36 | 67,558.74 | 3,532.40 | 3,532.40 | 57,155,527.53 | 233,035.00 | 59,955,849.53 | (3,921,317.73) |
| City Operations Total | | 264,329,452.56 | 23,570,648.61 | 34,330,514.56 | 328,750.88 | 1,279,406.50 | 1,279,406.50 | 251,331,050.49 | 302,392.25 | 254,200,729.74 | 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 | | 179,872,336.00 | 228,400.84 | 0.00 | (125,002.47) | 0.00 | 5,348,182.66 | 174,627,551.71 | | 174,627,551.71 | |