



**Period Ending: December 31, 2017**

**Issued by: Controller**

# **City of South Bend**

## **Cash Reserves Summary**

<b>Page Number(s)</b>	<b>Contents</b>
2 - 3	<i>Funds by Status</i>
4 - 6	<i>Cash Reserves Summary</i>
7	<i>General Fund Trends</i>
8	<i>Parks &amp; 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**

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>Laura O'Sullivan</i>
<i>Deputy Chief of Staff</i>	<i>Suzanna Fritzberg</i>
<i>Common Council</i>	
<i>Department Heads</i>	
<i>Fiscal Officers</i>	

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 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
<b><u>Insufficient Balances</u></b>											
222	CENTRAL SERVICES	1,085,493.86	40,785.27	1,044,708.59	1,101,160.75	(56,452.16)	24%	✗ Just slightly under reserve requirement	25%	Annual expenditures, excluding utility accounting	
610	SOLID WASTE OPERATIONS	533,908.87	42,416.74	491,492.13	566,291.00	(74,798.87)	9%	✗ Working to increase fund reserves	10%	Annual expenditures	
701	FIREFIGHTERS PENSION	464,745.72	0.00	464,745.72	509,826.90	(45,081.18)	9%	✗ Just slightly under reserve requirement	10%	Annual expenditures	
643	SEWAGE WORKS RESERVE - O & M	5,160,858.29	0.00	5,160,858.29	5,201,280.05	(40,421.76)	16.54%	✗ Just slightly under reserve requirement	16.67%	Annual operating expenses in Fund 641, net of transfers	
		<b>7,245,006.74</b>	<b>83,202.01</b>	<b>7,161,804.73</b>	<b>7,378,558.70</b>	<b>(216,753.97)</b>					
<b><u>Meets or Exceeds Requirements</u></b>											
101	GENERAL FUND	36,417,968.57	1,242,419.95	35,175,548.62	21,052,606.75	14,122,941.87	58%	✓	35%	Annual expenditures	
102	RAINY DAY FUND	10,294,137.05	0.00	10,294,137.05	8,620,603.69	1,673,533.36	4%	✓	3%	Total expenditures in previous fiscal year-contingency	
201	PARKS & RECREATION	6,210,755.08	217,396.82	5,993,358.26	4,760,722.00	1,232,636.26	31%	✓	25%	Annual expenditures	
202	MOTOR VEHICLE HIGHWAY	7,132,834.15	353,763.55	6,779,070.60	2,941,382.75	3,837,687.85	58%	✓	25%	Annual expenditures	
203	RECREATION - NONREVERTING	785,885.36	19,402.58	766,482.78	399,920.75	366,562.03	48%	✓	25%	Annual expenditures	
211	DCI ADMINISTRATION FUND	1,114,625.15	241,321.35	873,303.80	693,844.00	179,459.80	31%	✓	25%	Annual expenditures	
216	POLICE STATE SEIZURES	194,466.68	0.00	194,466.68	54,000.00	140,466.68	90%	✓	25%	Annual expenditures	
218	POLICE CURFEW VIOLATIONS	12,859.80	0.00	12,859.80	250.00	12,609.80	1286%	✓	25%	Annual expenditures	
219	UNSAFE BUILDING	379,147.61	63,639.76	315,507.85	226,369.75	89,138.10	35%	✓	25%	Annual expenditures	
220	LAW ENFORCEMENT CONTINUING EDUCATION	573,049.32	56,124.42	516,924.90	197,105.50	319,819.40	66%	✓	25%	Annual expenditures	
226	LIABILITY INSURANCE	4,674,727.67	8,251.60	4,666,476.07	1,918,793.00	2,747,683.07	122%	✓	50%	Annual expenditures	
249	PUBLIC SAFETY L.O.I.T.	988,904.97	0.00	988,904.97	597,011.60	391,893.37	13%	✓	8%	Annual expenditures - one month reserve	
251	LOCAL ROADS & STREETS	3,340,696.17	1,038,506.83	2,302,189.34	577,136.00	1,725,053.34	100%	✓	25%	Annual expenditures	
258	HUMAN RIGHTS - FEDERAL GRANT	572,740.33	321.00	572,419.33	50,443.25	521,976.08	284%	✓	25%	Annual expenditures	
273	MORRIS PAC/PALAIS ROYALE MARKETING	55,239.31	0.00	55,239.31	5,418.75	49,820.56	255%	✓	25%	Annual expenditures	
278	TAKE HOME VEHICLE POLICE	752,924.98	0.00	752,924.98	750,000.00	2,924.98	7529%	✓	\$ 750,000	set dollar amount	
287	EMS / FIRE DEPARTMENT CAPITAL	4,314,121.95	942,396.24	3,371,725.71	997,866.50	2,373,859.21	84%	✓	25%	Annual expenditures	
288	EMS / FIRE DEPARTMENT OPERATING	1,829,975.60	65,906.94	1,764,068.66	1,534,478.50	229,590.16	29%	✓	25%	Annual expenditures	
289	HAZMAT	27,505.97	0.00	27,505.97	2,607.75	24,898.22	264%	✓	25%	Annual expenditures	
291	INDIANA RIVER RESCUE	123,859.45	0.00	123,859.45	29,337.25	94,522.20	106%	✓	25%	Annual expenditures	
294	REGIONAL POLICE ACADEMY	87,473.32	0.00	87,473.32	5,625.00	81,848.32	389%	✓	25%	Annual expenditures	
299	POLICE FEDERAL DRUG ENFORCEMENT	130,729.05	0.00	130,729.05	71,584.25	59,144.80	46%	✓	25%	Annual expenditures	
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	1,040,462.24	1,040,462.24	0.00	100%	✓	100%	100% debt service reserve per bond covenants	
317	COVELESKI BOND DEBT RESERVE	517,989.81	0.00	517,989.81	517,989.81	0.00	100%	✓	100%	100% debt service reserve per bond covenants	
324	RIVER WEST TIF (AIRPORT TIF)	33,563,914.92	18,856,178.49	14,707,736.43	9,904,721.75	4,803,014.68	37%	✓	25%	Annual expenditures	
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	1,739,494.86	1,739,494.86	0.00	100%	✓	100%	100% debt service reserve per bond covenants	
404	COUNTY OPTION INCOME TAX	8,614,575.61	250,458.10	8,364,117.51	6,035,796.50	2,328,321.01	69%	✓	50%	Annual expenditures	
406	CUMULATIVE CAPITAL DEVELOPMENT	622,016.36	0.00	622,016.36	119,125.00	502,891.36	131%	✓	25%	Annual expenditures	
407	CUMULATIVE CAPITAL IMPROVEMENT	430,948.18	0.00	430,948.18	93,062.50	337,885.68	116%	✓	25%	Annual expenditures	
408	ECONOMIC DEVELOPMENT INCOME TAX	12,770,240.33	782,718.54	11,987,521.79	5,779,592.00	6,207,929.79	104%	✓	50%	Annual expenditures	
416	MORRIS PERFORMING ARTS CENTER CAPITAL	416,214.50	19,000.00	397,214.50	100,286.00	296,928.50	99%	✓	25%	Annual expenditures	
422	TIF DISTRICT - WEST WASHINGTON	2,279,939.54	885,915.69	1,394,023.85	357,073.00	1,036,950.85	98%	✓	25%	Annual expenditures	
425	TIF LEIGHTON PLAZA	176,970.83	0.00	176,970.83	39,541.50	137,429.33	112%	✓	25%	Annual expenditures	
429	RIVER EAST DEV TIF (NORTHEAST TIF)	8,790,697.09	4,837,692.00	3,953,005.09	2,650,674.00	1,302,331.09	37%	✓	25%	Annual expenditures	
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,848,685.40	3,556,025.06	4,292,660.34	1,729,356.50	2,563,303.84	62%	✓	25%	Annual expenditures	
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,403.20	0.00	7,403.20	1,125.00	6,278.20	165%	✓	25%	Annual expenditures	
435	TIF - DOUGLAS ROAD	201,108.57	4,200.00	196,908.57	34,421.60	162,486.97	57%	✓	10%	Annual expenditures	
436	RIVER EAST RESIDENTIAL (NE RES TIF)	3,492,628.57	0.00	3,492,628.57	857,557.75	2,635,070.82	102%	✓	25%	Annual expenditures	
450	PALAIS ROYALE HISTORIC PRESERVATION	109,771.28	0.00	109,771.28	1,250.00	108,521.28	2195%	✓	25%	Annual expenditures	
600	CONSOLIDATED BUILDING DEPARTMENT	3,143,960.75	69,653.04	3,074,307.71	958,847.00	2,115,460.71	80%	✓	25%	Annual expenditures	
601	PARKING GARAGES	1,225,252.93	0.00	1,225,252.93	311,813.50	913,439.43	98%	✓	25%	Annual expenditures	
620	WATER WORKS OPERATIONS	3,482,306.58	794,481.61	2,687,824.97	886,362.70	1,801,462.27	15%	✓	5%	Annual expenditures	
624	WATER WORKS CUSTOMER DEPOSIT	1,518,551.80	0.00	1,518,551.80	1,518,551.80	0.00	100%	✓	100%	100% cash reserves for customer deposits	
625	WATER WORKS SINKING FUND	28,105.10	0.00	28,105.10	28,105.10	0.00	100%	✓	100%	100% cash reserves per bond covenants	
626	WATER WORKS BOND RESERVE	1,426,657.74	0.00	1,426,657.74	1,426,657.74	0.00	100%	✓	100%	100% cash reserves per bond covenants and Crowe Horwath	
629	WATER WORKS RESERVE - O & M	2,617,920.40	0.00	2,617,920.40	2,601,580.71	16,339.69	16.77%	✓	16.67%	Annual operating expenses in Fund 620, net of transfers	
640	SEWER REPAIR INSURANCE	1,866,378.44	42,828.10	1,823,550.34	158,627.25	1,664,923.09	287%	✓	25%	Annual expenditures	
641	SEWAGE WORKS OPERATIONS	13,004,372.01	3,389,839.48	9,614,532.53	2,241,559.25	7,372,973.28	21%	✓	5%	Annual expenditures	
649	SEWAGE WORKS BOND SINKING	857,883.85	0.00	857,883.85	857,883.85	0.00	100%	✓	100%	100% cash reserves per bond covenants	
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,138,348.88	0.00	4,138,348.88	4,138,348.88	0.00	100%	✓	100%	100% cash reserves per bond covenants and Crowe Horwath	
655	PROJECT RELEAF	822,095.99	0.00	822,095.99	134,292.75	687,803.24	153%	✓	25%	Annual expenditures	
670	CENTURY CENTER	1,354,272.29	0.00	1,354,272.29	1,085,652.50	268,619.79	31%	✓	25%	Annual expenditures	
671	CENTURY CENTER CAPITAL	865,352.63	0.00	865,352.63	800,000.00	65,352.63	100%	✓	\$800,000	Minimum per Board of Managers	
702	POLICE PENSION	886,366.34	0.00	886,366.34	642,388.90	243,977.44	14%	✓	10%	Annual expenditures	
705	POLICE K-9 UNIT	2,889.09	0.00	2,889.09	505.00	2,384.09	143%	✓	25%	Annual expenditures	

**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**December 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
711	SELF-FUNDED EMPLOYEE BENEFITS	9,935,960.59	0.00	9,935,960.59	4,450,800.00	5,485,160.59	56%	✓	25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	225,977.21	0.00	225,977.21	21,026.25	204,950.96	269%	✓	25%	Annual expenditures
718	STATE TAX DEDUCTION FUND	433,997.86	0.00	433,997.86	433,997.86	0.00	100%	✓	100%	100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,446,226.14	0.00	2,446,226.14	2,446,226.14	0.00	100%	✓	100%	100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	841,893.57	0.00	841,893.57	841,893.57	0.00	100%	✓	100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,513.42	0.00	28,513.42	1,500.00	27,013.42	475%	✓	25%	Annual expenditures
750	EQUIPMENT/VEHICLE LEASING	3,598,717.00	2,985,784.47	612,932.53	612,932.53	0.00	100%	✓	100%	100% cash reserves per bond covenants
751	PARKS BOND CAPITAL	3,271,223.94	40,616.92	3,230,607.02	3,230,607.02	0.00	100%	✓	100%	100% cash reserves per bond covenants
752	SOUTH BEND REDEVELOPMENT AUTHORITY	522,231.79	0.00	522,231.79	522,231.79	0.00	100%	✓	100%	100% cash reserves per bond covenants
753	SMART STREET BOND CAPITAL	1,040,155.94	0.00	1,040,155.94	1,040,155.94	0.00	100%	✓	100%	100% cash reserves per bond covenants
755	SOUTH BEND BUILDING CORPORATION	771,586.42	0.00	771,586.42	771,586.42	0.00	100%	✓	100%	100% cash reserves per bond covenants
756	SMART STREETS DEBT SERVICE FUND	1,718,645.48	0.00	1,718,645.48	1,718,645.48	0.00	100%	✓	100%	100% cash reserves per bond covenants
757	PARKS BOND DEBT SERVICE	557,768.49	0.00	557,768.49	557,768.49	0.00	100%	✓	100%	100% cash reserves per bond covenants
760	EDDY ST. COMMONS DEBT SERVICE	2,501,479.76	2,500,000.00	1,479.76	0.00	1,479.76	0%	✓	100%	100% cash reserves per bond covenants
		<b>227,772,781.26</b>	<b>43,264,842.54</b>	<b>184,507,938.72</b>	<b>110,929,185.47</b>	<b>73,578,753.25</b>				
	<b>No Reserve Requirements</b>									
209	STUDEBAKER/OLIVER REVITALIZING GRANTS	876,414.19	101,098.49	775,315.70	0.00	775,315.70	100%	✓	0%	No reserve requirement
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	410,751.51	185,120.00	225,631.51	0.00	225,631.51	100%	✓	0%	No reserve requirement
212	DCI GRANT FUND	450,607.26	2,963,598.14	(2,512,990.88)	0.00	(2,512,990.88)	100%	✓	0%	Grant fund - reimbursement grants - no reserves
217	GIFT, DONATION, BEQUEST	100,897.96	3,661.00	97,236.96	0.00	97,236.96	100%	✓	0%	No reserve requirement
221	LANDLORD REGISTRATION	9,685.00	0.00	9,685.00	0.00	9,685.00	100%	✓	0%	No reserve requirement
224	CENTRAL SERVICES CAPITAL	194,599.49	78,036.00	116,563.49	0.00	116,563.49	100%	✓	0%	No reserve requirement
227	LOSS RECOVERY FUND	847,925.62	265,323.15	582,602.47	0.00	582,602.47	100%	✓	0%	No reserve requirement
257	LOIT 2016 SPECIAL DISTRIBUTION	2,281,337.71	1,163,349.00	1,117,988.71	0.00	1,117,988.71	100%	✓	0%	No reserve requirement
265	LOCAL ROAD & BRIDGE GRANT	992,943.16	437,631.84	555,311.32	0.00	555,311.32	100%	✓	0%	No reserve requirement
279	311 CALL CENTER	1,589,082.57	304,180.54	1,284,902.03	0.00	1,284,902.03	100%	✓	0%	Will be reimbursed through inter-fund xfr
280	POLICE BLOCK GRANTS	3,927.26	0.00	3,927.26	0.00	3,927.26	100%	✓	0%	No reserve requirement
281	REDEVELOPMENT COMMISSION - REV BONDS	27,909.89	0.00	27,909.89	0.00	27,909.89	100%	✓	0%	No reserve requirement
292	POLICE GRANTS	48,450.50	0.00	48,450.50	0.00	48,450.50	100%	✓	0%	No reserve requirement
295	COPS MORE GRANT	135,364.91	20,785.00	114,579.91	0.00	114,579.91	100%	✓	0%	No reserve requirement
313	HALL OF FAME DEBT SERVICE	27,305.33	0.00	27,305.33	0.00	27,305.33	100%	✓	0%	No reserve requirement
377	PROFESSIONAL SPORTS DEVELOPMENT	23,742.74	0.00	23,742.74	0.00	23,742.74	100%	✓	0%	No reserve requirement
401	COVELESKI STADIUM CAPITAL	54,611.87	0.00	54,611.87	0.00	54,611.87	100%	✓	0%	No reserve requirement
405	PARK NONREVERTING CAPITAL	176,977.92	51,871.62	125,106.30	0.00	125,106.30	100%	✓	0%	No reserve requirement
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	471,938.77	0.00	471,938.77	0.00	471,938.77	100%	✓	0%	No reserve requirement
412	MAJOR MOVES CONSTRUCTION	2,910,880.41	1,105,451.81	1,805,428.60	0.00	1,805,428.60	100%	✓	0%	No reserve requirement
439	CERTIFIED TECHNOLOGY PARK	614,012.53	0.00	614,012.53	0.00	614,012.53	100%	✓	0%	No reserve requirement
454	AIRPORT URBAN ENTERPRISE_ZONE	387,224.00	0.00	387,224.00	0.00	387,224.00	100%	✓	0%	No reserve requirement
471	2017 PARKS BOND CAPITAL	13,888,958.45	0.00	13,888,958.45	0.00	13,888,958.45	100%	✓	0%	No reserve requirement
611	SOLID WASTE CAPITAL	39,995.05	0.00	39,995.05	0.00	39,995.05	100%	✓	0%	No reserve requirement
622	WATER WORKS CAPITAL	2,150,001.79	410,570.31	1,739,431.48	0.00	1,739,431.48	100%	✓	0%	No reserve requirement
642	SEWAGE WORKS CAPITAL	7,359,723.62	2,459,554.00	4,900,169.62	0.00	4,900,169.62	100%	✓	0%	No Reserves - transfer from operating account as needed
659	2011 SEWER BOND	145.26	0.00	145.26	0.00	145.26	100%	✓	0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	643,113.13	632,185.84	10,927.29	0.00	10,927.29	100%	✓	0%	Bond fund - spend down to zero - no reserves required
672	CENTURY CENTER ENERGY SAVINGS	58,881.66	0.00	58,881.66	0.00	58,881.66	100%	✓	0%	No reserve requirement
677	HALL OF FAME CAPITAL FUND	448,305.93	2,227.40	446,078.53	0.00	446,078.53	100%	✓	0%	No reserve requirement
754	INDUSTRIAL REVOLVING FUND	2,917,106.00	0.00	2,917,106.00	0.00	2,917,106.00	100%	✓	0%	No City reserve requirement; there are program requirements
759	EDDY ST COMMONS CAPITAL	16,129,313.66	22,103,750.00	(5,974,436.34)	0.00	(5,974,436.34)	100%	✓	0%	Bond fund - spend down to zero - no reserves required
		<b>56,272,135.15</b>	<b>32,288,394.14</b>	<b>23,983,741.01</b>	<b>0.00</b>	<b>23,983,741.01</b>				
	<b>City Operations Total</b>	<b>291,289,923.15</b>	<b>75,636,438.69</b>	<b>215,653,484.46</b>	<b>118,307,744.17</b>	<b>97,345,740.29</b>				

**City of South Bend**  
**Cash Reserves Summary by Fund**  
**December 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
<b>City Controlled Funds</b>											
<b>General Fund</b>											
101	GENERAL FUND	36,417,968.57	1,242,419.95	35,175,548.62	21,052,606.75	14,122,941.87	58%		35%	Annual expenditures	
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	10,294,137.05	0.00	10,294,137.05	8,620,603.69	1,673,533.36	4%		3%	Total expenditures in previous fiscal year-contingency	
201	PARKS & RECREATION	6,210,755.08	217,396.82	5,993,358.26	4,760,722.00	1,232,636.26	31%		25%	Annual expenditures	
202	MOTOR VEHICLE HIGHWAY	7,132,834.15	353,763.55	6,779,070.60	2,941,382.75	3,837,687.85	58%		25%	Annual expenditures	
203	RECREATION - NONREVERTING	785,885.36	19,402.58	766,482.78	399,920.75	366,562.03	48%		25%	Annual expenditures	
209	STUDEBAKER/OLIVER REVITALIZING GRANTS	876,414.19	101,098.49	775,315.70	0.00	775,315.70	100%		0%	No reserve requirement	
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	410,751.51	185,120.00	225,631.51	0.00	225,631.51	100%	To be reimbursed by grant receipts	0%	No reserve requirement	
211	DCI ADMINISTRATION FUND	1,114,625.15	241,321.35	873,303.80	693,844.00	179,459.80	31%		25%	Annual expenditures	
212	DCI GRANT FUND	450,607.26	2,963,598.14	(2,512,990.88)	0.00	(2,512,990.88)	100%	To be reimbursed by grant receipts	0%	Grant fund - reimbursement grants - no reserves	
216	POLICE STATE SEIZURES	194,466.68	0.00	194,466.68	54,000.00	140,466.68	90%		25%	Annual expenditures	
217	GIFT, DONATION, BEQUEST	100,897.96	3,661.00	97,236.96	0.00	97,236.96	100%		0%	No reserve requirement	
218	POLICE CURFEW VIOLATIONS	12,859.80	0.00	12,859.80	250.00	12,609.80	1286%		25%	Annual expenditures	
219	UNSAFE BUILDING	379,147.61	63,639.76	315,507.85	226,369.75	89,138.10	35%		25%	Annual expenditures	
220	LAW ENFORCEMENT CONTINUING EDUCATION	573,049.32	56,124.42	516,924.90	197,105.50	319,819.40	66%		25%	Annual expenditures	
221	LANDLORD REGISTRATION	9,685.00	0.00	9,685.00	0.00	9,685.00	100%		0%	No reserve requirement	
227	LOSS RECOVERY FUND	847,925.62	265,323.15	582,602.47	0.00	582,602.47	100%		0%	No reserve requirement	
249	PUBLIC SAFETY L.O.I.T.	988,904.97	0.00	988,904.97	597,011.60	391,893.37	13%		8%	Annual expenditures - one month reserve	
251	LOCAL ROADS & STREETS	3,340,696.17	1,038,506.83	2,302,189.34	577,136.00	1,725,053.34	100%		25%	Annual expenditures	
257	LOIT 2016 SPECIAL DISTRIBUTION	2,281,337.71	1,163,349.00	1,117,988.71	0.00	1,117,988.71	100%		0%	No reserve requirement	
258	HUMAN RIGHTS - FEDERAL GRANT	572,740.33	321.00	572,419.33	50,443.25	521,976.08	284%		25%	Annual expenditures	
265	LOCAL ROAD & BRIDGE GRANT	992,943.16	437,631.84	555,311.32	0.00	555,311.32	100%		0%	No reserve requirement	
273	MORRIS PAC/PALAIS ROYALE MARKETING	55,239.31	0.00	55,239.31	5,418.75	49,820.56	255%		25%	Annual expenditures	
279	311 CALL CENTER	1,589,082.57	304,180.54	1,284,902.03	0.00	1,284,902.03	100%	Will be reimbursed through inter-fund xfr	0%	No reserve requirement	
280	POLICE BLOCK GRANTS	3,927.26	0.00	3,927.26	0.00	3,927.26	100%		0%	No reserve requirement	
281	REDEVELOPMENT COMMISSION - REV BONDS	27,909.89	0.00	27,909.89	0.00	27,909.89	100%		0%	No reserve requirement	
289	HAZMAT	27,505.97	0.00	27,505.97	2,607.75	24,898.22	264%		25%	Annual expenditures	
291	INDIANA RIVER RESCUE	123,859.45	0.00	123,859.45	29,337.25	94,522.20	106%		25%	Annual expenditures	
292	POLICE GRANTS	48,450.50	0.00	48,450.50	0.00	48,450.50	100%		0%	No reserve requirement	
294	REGIONAL POLICE ACADEMY	87,473.32	0.00	87,473.32	5,625.00	81,848.32	389%		25%	Annual expenditures	
295	COPS MORE GRANT	135,364.91	20,785.00	114,579.91	0.00	114,579.91	100%		0%	No reserve requirement	
299	POLICE FEDERAL DRUG ENFORCEMENT	130,729.05	0.00	130,729.05	71,584.25	59,144.80	46%		25%	Annual expenditures	
404	COUNTY OPTION INCOME TAX	8,614,575.61	250,458.10	8,364,117.51	6,035,796.50	2,328,321.01	69%		50%	Annual expenditures	
408	ECONOMIC DEVELOPMENT INCOME TAX	12,770,240.33	782,718.54	11,987,521.79	5,779,592.00	6,207,929.79	104%		50%	Annual expenditures	
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	471,938.77	0.00	471,938.77	0.00	471,938.77	100%		0%	No reserve requirement	
655	PROJECT K-LEAF	822,095.99	0.00	822,095.99	134,292.75	687,803.24	153%		25%	Annual expenditures	
705	POLICE K-9 UNIT	2,889.09	0.00	2,889.09	505.00	2,384.09	143%		25%	Annual expenditures	
<b>Total Special Revenue Funds</b>		<b>62,481,946.10</b>	<b>8,468,400.11</b>	<b>54,013,545.99</b>	<b>31,183,548.54</b>	<b>22,829,997.45</b>					
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	27,305.33	0.00	27,305.33	0.00	27,305.33	100%		0%	No reserve requirement	
755	SOUTH BEND BUILDING CORPORATION	771,586.42	0.00	771,586.42	771,586.42	0.00	100%		100%	100% cash reserves per bond covenants	
757	PARKS BOND DEBT SERVICE	557,768.49	0.00	557,768.49	557,768.49	0.00	100%		100%	100% cash reserves per bond covenants	
760	EDDY ST. COMMONS DEBT SERVICE	2,501,479.76	2,500,000.00	1,479.76	0.00	1,479.76	0%		100%	100% cash reserves per bond covenants	
<b>Capital Project Funds</b>											
377	PROFESSIONAL SPORTS DEVELOPMENT	23,742.74	0.00	23,742.74	0.00	23,742.74	100%		0%	No reserve requirement	
401	COVELESKI STADIUM CAPITAL	54,611.87	0.00	54,611.87	0.00	54,611.87	100%		0%	No reserve requirement	
405	PARK NONREVERTING CAPITAL	176,977.92	51,871.62	125,106.30	0.00	125,106.30	100%		0%	No reserve requirement	
406	CUMULATIVE CAPITAL DEVELOPMENT	622,016.36	0.00	622,016.36	119,125.00	502,891.36	131%		25%	Annual expenditures	
407	CUMULATIVE CAPITAL IMPROVEMENT	430,948.18	0.00	430,948.18	93,062.50	337,885.68	116%		25%	Annual expenditures	
412	MAJOR MOVES CONSTRUCTION	2,910,880.41	1,105,451.81	1,805,428.60	0.00	1,805,428.60	100%		0%	No reserve requirement	
416	MORRIS PERFORMING ARTS CENTER CAPITAL	416,214.50	19,000.00	397,214.50	100,286.00	296,928.50	99%		25%	Annual expenditures	
450	PALAIS ROYALE HISTORIC PRESERVATION	109,771.28	0.00	109,771.28	1,250.00	108,521.28	2195%		25%	Annual expenditures	
471	2017 PARKS BOND CAPITAL	13,888,958.45	0.00	13,888,958.45	0.00	13,888,958.45	100%		0%	No reserve requirement	
677	HALL OF FAME CAPITAL FUND	448,305.93	2,227.40	446,078.53	0.00	446,078.53	100%		0%	No reserve requirement	
751	PARKS BOND CAPITAL	3,271,223.94	40,616.92	3,230,607.02	3,230,607.02	0.00	100%		100%	100% cash reserves per bond covenants	
750	EQUIPMENT/VEHICLE LEASING	3,598,717.00	2,985,784.47	612,932.53	612,932.53	0.00	100%		100%	100% cash reserves per bond covenants	
753	SMART STREET BOND CAPITAL	1,040,155.94	0.00	1,040,155.94	1,040,155.94	0.00	100%		100%	100% cash reserves per bond covenants	
759	EDDY ST COMMONS CAPITAL	16,129,313.66	22,103,750.00	(5,974,436.34)	0.00	(5,974,436.34)	100%	Encumbrances not spent in 2017	0%	Bond fund - spend down to zero - no reserves required	
<b>Total Capital &amp; Debt Service Funds</b>		<b>46,979,978.18</b>	<b>28,808,702.22</b>	<b>18,171,275.96</b>	<b>6,526,773.90</b>	<b>11,644,502.06</b>					

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

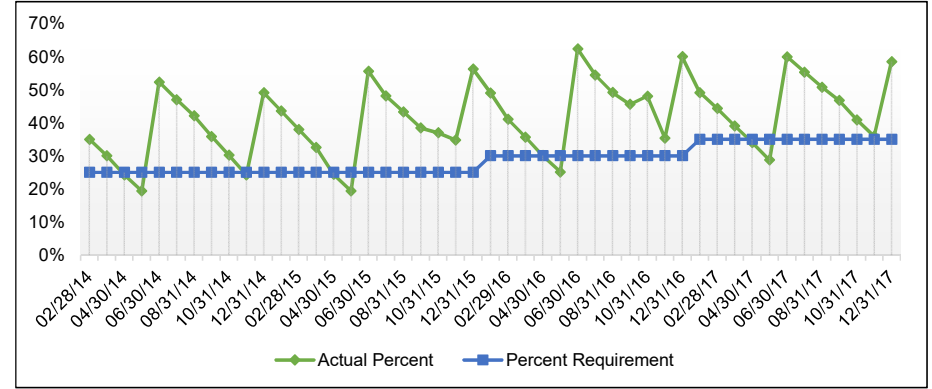
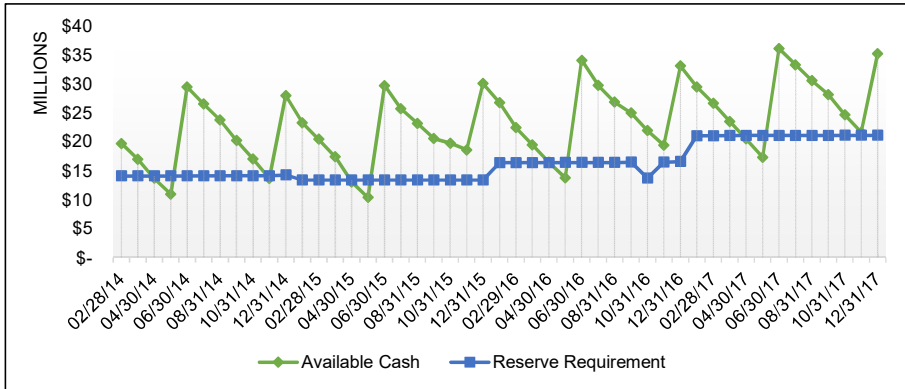
Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Measurement	Cash Reserve Policy
<b>Enterprise Funds</b>											
287	EMS / FIRE DEPARTMENT CAPITAL	4,314,121.95	942,396.24	3,371,725.71	997,866.50	2,373,859.21	84%	✓		25%	Annual expenditures
288	EMS / FIRE DEPARTMENT OPERATING	1,829,975.80	65,906.94	1,764,068.86	1,534,478.50	229,590.16	29%	✓		25%	Annual expenditures
600	CONSOLIDATED BUILDING DEPARTMENT	3,143,960.75	69,653.04	3,074,307.71	958,847.00	2,115,460.71	80%	✓		25%	Annual expenditures
601	PARKING GARAGES	1,225,252.93	0.00	1,225,252.93	311,813.50	913,439.43	98%	✓		25%	Annual expenditures
610	SOLID WASTE OPERATIONS	533,908.87	42,416.74	491,492.13	566,291.00	(74,798.87)	9%	✗	Working to increase fund reserves	10%	Annual expenditures
611	SOLID WASTE CAPITAL	39,995.05	0.00	39,995.05	0.00	39,995.05	100%	✓		0%	No reserve requirement
620	WATER WORKS OPERATIONS	3,482,306.58	794,481.61	2,687,824.97	886,362.70	1,801,462.27	15%	✓		5%	Annual expenditures
622	WATER WORKS CAPITAL	2,150,001.79	410,570.31	1,739,431.48	0.00	1,739,431.48	100%	✓		0%	No reserve requirement
624	WATER WORKS CUSTOMER DEPOSIT	1,518,551.80	0.00	1,518,551.80	1,518,551.80	0.00	100%	✓		100%	100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	28,105.10	0.00	28,105.10	28,105.10	0.00	100%	✓		100%	100% cash reserves per bond covenants
626	WATER WORKS BOND RESERVE	1,426,657.74	0.00	1,426,657.74	1,426,657.74	0.00	100%	✓		100%	100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,617,920.40	0.00	2,617,920.40	2,601,580.71	16,339.69	16.77%	✓		16.67%	Annual operating expenses in Fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,866,378.44	42,828.10	1,823,550.34	158,627.25	1,664,923.09	287%	✓		25%	Annual expenditures
641	SEWAGE WORKS OPERATIONS	13,004,372.01	3,389,839.48	9,614,532.53	2,241,559.25	7,372,973.28	21%	✓		5%	Annual expenditures
642	SEWAGE WORKS CAPITAL	7,359,723.62	2,459,554.00	4,900,169.62	0.00	4,900,169.62	100%	✓		0%	No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	5,160,858.29	0.00	5,160,858.29	5,201,280.05	(40,421.76)	16.54%	✗	Just slightly under reserve requirement	16.67%	Annual operating expenses in Fund 641, net of transfers
649	SEWAGE WORKS BOND SINKING	857,883.85	0.00	857,883.85	857,883.85	0.00	100%	✓		100%	100% cash reserves per bond covenants
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,138,348.88	0.00	4,138,348.88	4,138,348.88	0.00	100%	✓		100%	100% cash reserves per bond covenants and Crowe Horwath
659	2011 SEWER BOND	145.26	0.00	145.26	0.00	145.26	100%	✓		0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	643,113.13	632,185.84	10,927.29	0.00	10,927.29	100%	✓		0%	Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,354,272.29	0.00	1,354,272.29	1,085,652.50	268,619.79	31%	✓		25%	Annual expenditures
671	CENTURY CENTER CAPITAL	865,352.63	0.00	865,352.63	800,000.00	65,352.63	100%	✓		\$ 800,000	Minimum per Board of Managers
672	CENTURY CENTER ENERGY SAVINGS	58,881.66	0.00	58,881.66	0.00	58,881.66	100%	✓		0%	No reserve requirement
<b>Total Enterprise Funds</b>		<b>57,620,088.62</b>	<b>8,849,832.30</b>	<b>48,770,256.32</b>	<b>25,313,906.33</b>	<b>23,456,349.99</b>					
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,085,493.86	40,785.27	1,044,708.59	1,101,160.75	(56,452.16)	24%	✗	Just slightly under reserve requirement	25%	Annual expenditures, excluding utility accounting
224	CENTRAL SERVICES CAPITAL	194,599.49	78,036.00	116,563.49	0.00	116,563.49	100%	✓		0%	No reserve requirement
226	LIABILITY INSURANCE	4,674,727.67	8,251.60	4,666,476.07	1,918,793.00	2,747,683.07	122%	✓		50%	Annual expenditures
278	TAKE HOME VEHICLE POLICE	752,924.98	0.00	752,924.98	750,000.00	2,924.98	7529%	✓		\$ 750,000	set dollar amount
711	SELF-FUNDED EMPLOYEE BENEFITS	9,935,960.59	0.00	9,935,960.59	4,450,800.00	5,485,160.59	56%	✓		25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	225,977.21	0.00	225,977.21	21,026.25	204,950.96	269%	✓		25%	Annual expenditures
<b>Total Internal Service Funds</b>		<b>16,869,683.80</b>	<b>127,072.87</b>	<b>16,742,610.93</b>	<b>8,241,780.00</b>	<b>8,500,830.93</b>					
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	464,745.72	0.00	464,745.72	509,826.90	(45,081.18)	9%	✗	Just slightly under reserve requirement	10%	Annual expenditures
702	POLICE PENSION	886,366.34	0.00	886,366.34	642,388.90	243,977.44	14%	✓		10%	Annual expenditures
718	STATE TAX DEDUCTION FUND	433,997.86	0.00	433,997.86	433,997.86	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,446,226.14	0.00	2,446,226.14	2,446,226.14	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	841,893.57	0.00	841,893.57	841,893.57	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,513.42	0.00	28,513.42	1,500.00	27,013.42	475%	✓		25%	Annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>5,101,743.05</b>	<b>0.00</b>	<b>5,101,743.05</b>	<b>4,875,833.37</b>	<b>225,909.68</b>					
<b>Total City Funds</b>		<b>225,471,408.32</b>	<b>47,496,427.45</b>	<b>177,974,980.87</b>	<b>97,194,448.89</b>	<b>80,780,531.98</b>					
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	RIVER WEST TIF (AIRPORT TIF)	33,563,914.92	18,856,178.49	14,707,736.43	9,904,721.75	4,803,014.68	37%	✓		25%	Annual expenditures
422	TIF DISTRICT - WEST WASHINGTON	2,279,939.54	885,915.69	1,394,023.85	357,073.00	1,036,950.85	98%	✓		25%	Annual expenditures
425	TIF LEIGHTON PLAZA	176,970.83	0.00	176,970.83	39,541.50	137,429.33	112%	✓		25%	Annual expenditures
429	RIVER EAST DEV TIF (NORTHEAST TIF)	8,790,697.09	4,837,692.00	3,953,005.09	2,650,674.00	1,302,331.09	37%	✓		25%	Annual expenditures
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,848,685.40	3,556,025.06	4,292,660.34	1,729,356.50	2,563,303.84	62%	✓		25%	Annual expenditures
435	TIF - DOUGLAS ROAD	201,108.57	4,200.00	196,908.57	34,421.60	162,486.97	57%	✓		10%	Annual expenditures
436	RIVER EAST RESIDENTIAL (NE RES TIF)	3,492,628.57	0.00	3,492,628.57	857,557.75	2,635,070.82	102%	✓		25%	Annual expenditures
<b>Total Tax Increment Financing Funds</b>		<b>56,353,944.92</b>	<b>28,140,011.24</b>	<b>28,213,933.68</b>	<b>15,573,346.10</b>	<b>12,640,587.58</b>					

**City of South Bend**  
**Cash Reserves Summary by Fund**  
**December 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
<b>Redevelopment Funds</b>										
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,403.20	0.00	7,403.20	1,125.00	6,278.20	165%	✓	25%	Annual expenditures
439	CERTIFIED TECHNOLOGY PARK	614,012.53	0.00	614,012.53	0.00	614,012.53	100%	✓	0%	No reserve requirement
454	AIRPORT URBAN ENTERPRISE ZONE	387,224.00	0.00	387,224.00	0.00	387,224.00	100%	✓	0%	No reserve requirement
754	INDUSTRIAL REVOLVING FUND	2,917,106.00	0.00	2,917,106.00	0.00	2,917,106.00	100%	✓	0%	No City reserve requirement; there are program requirements
<b>Total Redevelopment Funds</b>		<b>3,925,745.73</b>	<b>0.00</b>	<b>3,925,745.73</b>	<b>1,125.00</b>	<b>3,924,620.73</b>				
<b>Debt Service Funds</b>										
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	1,040,462.24	1,040,462.24	0.00	100%	✓	100%	100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	517,989.81	0.00	517,989.81	517,989.81	0.00	100%	✓	100%	100% debt service reserve per bond covenants
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	1,739,494.86	1,739,494.86	0.00	100%	✓	100%	100% debt service reserve per bond covenants
752	SOUTH BEND REDEVELOPMENT AUTHORITY	522,231.79	0.00	522,231.79	522,231.79	0.00	100%	✓	100%	100% cash reserves per bond covenants
756	SMART STREETS DEBT SERVICE FUND	1,718,645.48	0.00	1,718,645.48	1,718,645.48	0.00	100%	✓	100%	100% cash reserves per bond covenants
<b>Total Debt Service Funds</b>		<b>5,538,824.18</b>	<b>0.00</b>	<b>5,538,824.18</b>	<b>5,538,824.18</b>	<b>0.00</b>				
<b>Total Redevelopment Commission Funds</b>		<b>65,818,514.83</b>	<b>28,140,011.24</b>	<b>37,678,503.59</b>	<b>21,113,295.28</b>	<b>16,565,208.31</b>				
<b>City Operations Total</b>		<b>291,289,923.15</b>	<b>75,636,438.69</b>	<b>215,653,484.46</b>	<b>118,307,744.17</b>	<b>97,345,740.29</b>				



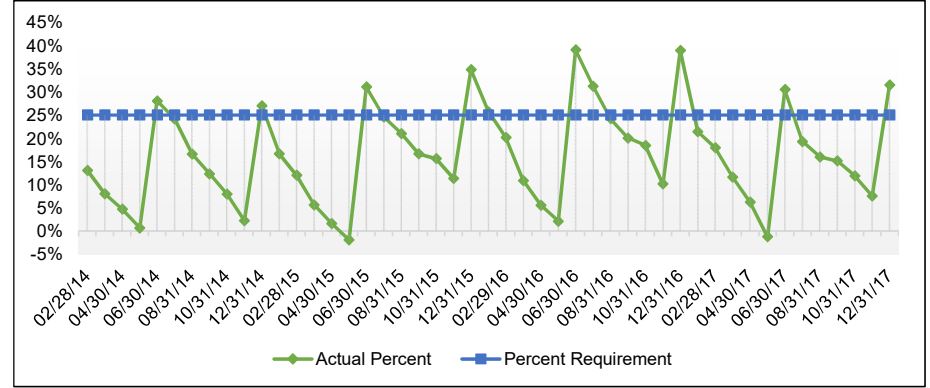
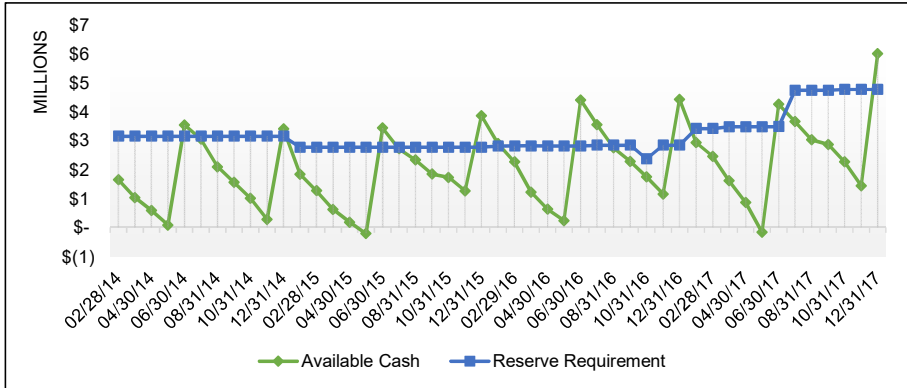
General Fund - 101



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	08/31/17	\$ 30,504,589.15	\$ 21,038,606.75
10/31/14	\$ 17,007,547.31	\$ 14,088,697.25	09/30/17	\$ 28,097,823.09	\$ 21,038,606.75
11/30/14	\$ 13,644,872.96	\$ 14,088,697.25	10/31/17	\$ 24,602,000.32	\$ 21,052,606.75
12/31/14	\$ 27,947,677.74	\$ 14,238,697.25	11/30/17	\$ 21,594,843.04	\$ 21,052,606.75
01/31/15	\$ 23,253,550.72	\$ 13,344,782.75	12/31/17	\$ 35,175,548.62	\$ 21,052,606.75
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%	08/31/17	51%	35%
10/31/14	30%	25%	09/30/17	47%	35%
11/30/14	24%	25%	10/31/17	41%	35%
12/31/14	49%	25%	11/30/17	36%	35%
01/31/15	44%	25%	12/31/17	58%	35%
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

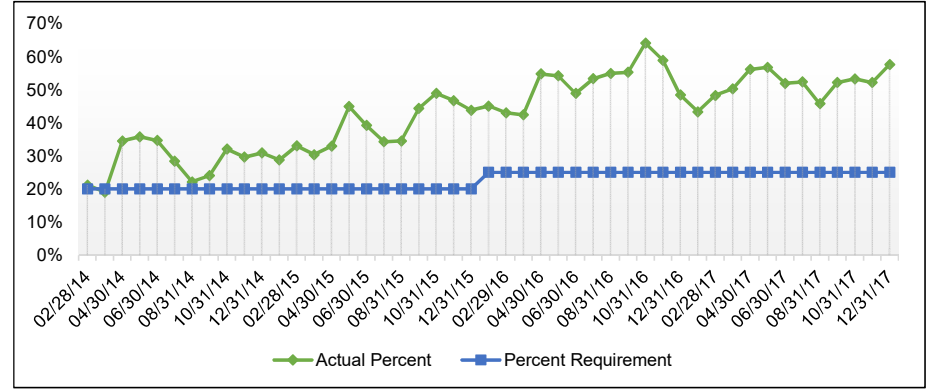
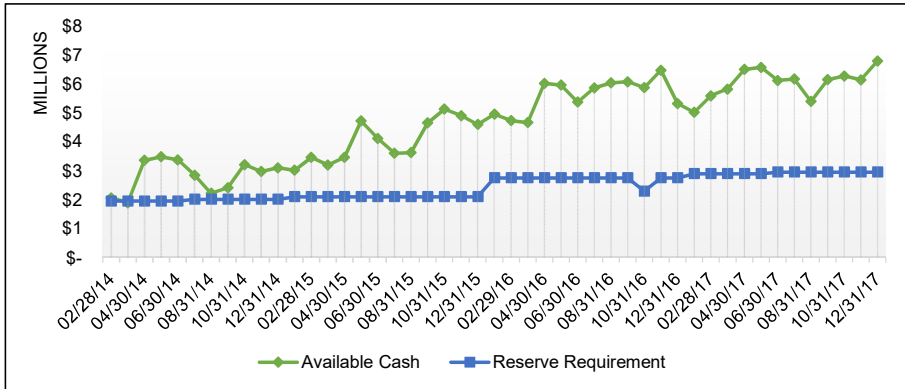


Reserve			Reserve		
Date	Available Cash	Requirement	Date	Available Cash	Requirement
02/28/14	\$ 1,648,649.90	\$ 3,150,219.50	01/31/17	\$ 2,925,226.89	\$ 3,414,992.50
03/31/14	\$ 1,032,377.06	\$ 3,150,219.50	02/28/17	\$ 2,453,108.31	\$ 3,414,992.50
04/30/14	\$ 590,542.73	\$ 3,150,219.50	03/31/17	\$ 1,610,744.33	\$ 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	08/31/17	\$ 3,026,746.69	\$ 4,731,329.25
10/31/14	\$ 1,005,198.50	\$ 3,150,219.50	09/30/17	\$ 2,865,453.39	\$ 4,731,329.25
11/30/14	\$ 282,628.37	\$ 3,150,219.50	10/31/17	\$ 2,266,142.00	\$ 4,760,722.00
12/31/14	\$ 3,405,573.74	\$ 3,150,219.50	11/30/17	\$ 1,443,070.63	\$ 4,760,722.00
01/31/15	\$ 1,840,741.75	\$ 2,765,998.75	12/31/17	\$ 5,993,358.26	\$ 4,760,722.00
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%	08/31/17	16%	25%
10/31/14	8%	25%	09/30/17	15%	25%
11/30/14	2%	25%	10/31/17	12%	25%
12/31/14	27%	25%	11/30/17	8%	25%
01/31/15	17%	25%	12/31/17	31%	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%			



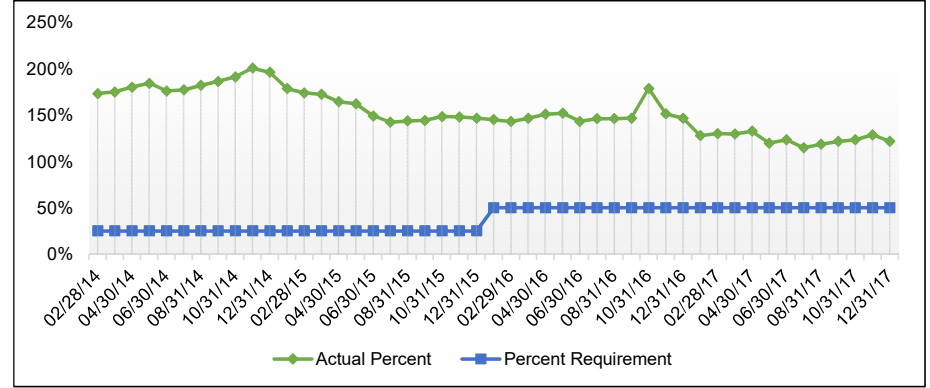
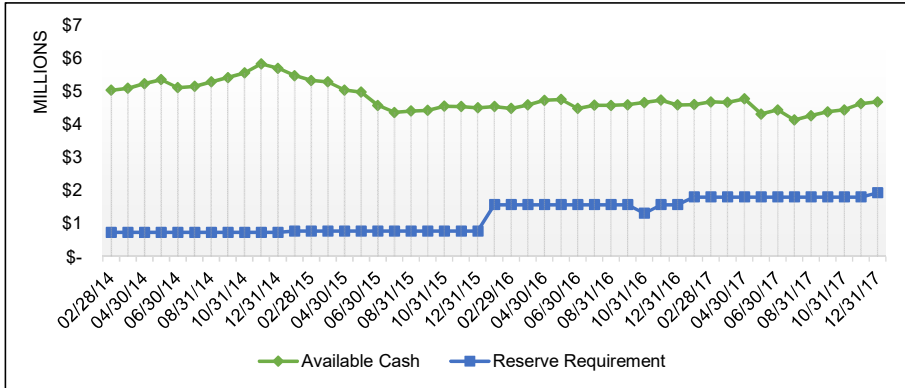
### Motor Vehicle Highway - 202



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	08/31/17	\$ 5,381,190.04	\$ 2,941,382.75
10/31/14	\$ 3,204,864.97	\$ 2,001,775.40	09/30/17	\$ 6,134,135.15	\$ 2,941,382.75
11/30/14	\$ 2,968,298.70	\$ 2,001,775.40	10/31/17	\$ 6,263,061.22	\$ 2,941,382.75
12/31/14	\$ 3,093,394.24	\$ 2,001,775.40	11/30/17	\$ 6,131,538.20	\$ 2,941,382.75
01/31/15	\$ 3,012,565.62	\$ 2,097,077.20	12/31/17	\$ 6,779,070.60	\$ 2,941,382.75
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%	08/31/17	46%	25%
10/31/14	32%	20%	09/30/17	52%	25%
11/30/14	30%	20%	10/31/17	53%	25%
12/31/14	31%	20%	11/30/17	52%	25%
01/31/15	29%	20%	12/31/17	58%	25%
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%			

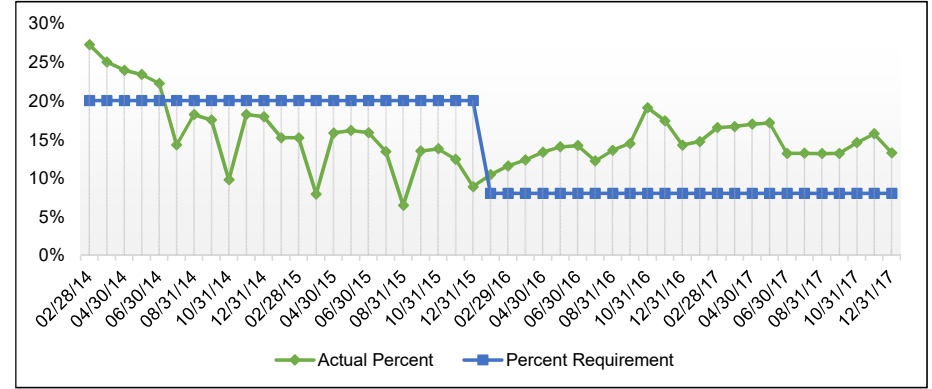
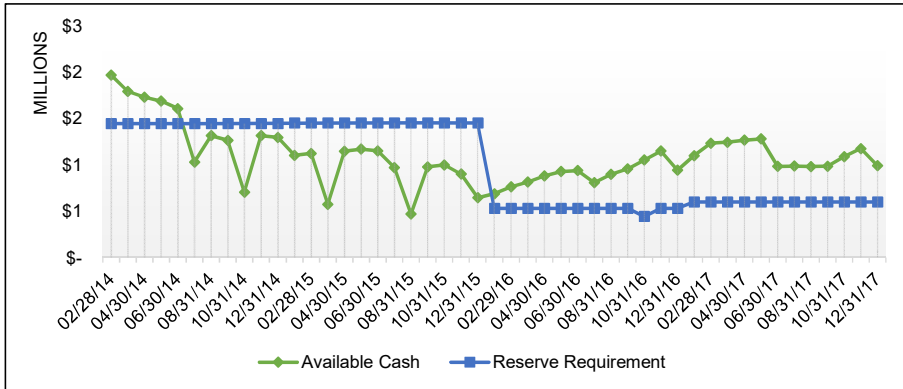
Liability Insurance - 226



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	08/31/17	\$ 4,252,678.22	\$ 1,793,793.00
10/31/14	\$ 5,541,538.17	\$ 724,300.00	09/30/17	\$ 4,366,555.29	\$ 1,793,793.00
11/30/14	\$ 5,813,654.41	\$ 724,300.00	10/31/17	\$ 4,424,697.38	\$ 1,793,793.00
12/31/14	\$ 5,682,684.39	\$ 724,300.00	11/30/17	\$ 4,617,188.71	\$ 1,793,793.00
01/31/15	\$ 5,461,655.49	\$ 764,197.75	12/31/17	\$ 4,666,476.07	\$ 1,918,793.00
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%	08/31/17	119%	50%
10/31/14	191%	25%	09/30/17	122%	50%
11/30/14	201%	25%	10/31/17	123%	50%
12/31/14	196%	25%	11/30/17	129%	50%
01/31/15	179%	25%	12/31/17	122%	50%
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%			

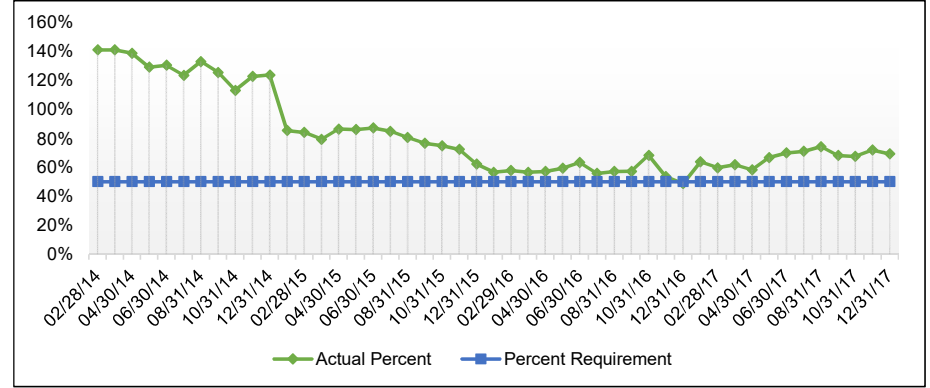
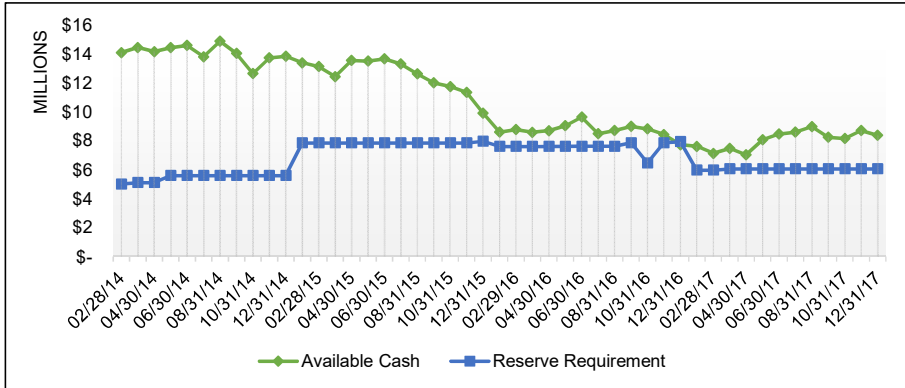
Public Safety LOIT - 249



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	08/31/17	\$ 980,843.43	\$ 597,011.60
10/31/14	\$ 704,536.10	\$ 1,442,931.60	09/30/17	\$ 983,177.31	\$ 597,011.60
11/30/14	\$ 1,313,921.77	\$ 1,442,931.60	10/31/17	\$ 1,087,107.57	\$ 597,011.60
12/31/14	\$ 1,293,978.68	\$ 1,442,931.60	11/30/17	\$ 1,172,950.34	\$ 597,011.60
01/31/15	\$ 1,101,184.99	\$ 1,449,310.20	12/31/17	\$ 988,904.97	\$ 597,011.60
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%	08/31/17	13%	8%
10/31/14	10%	20%	09/30/17	13%	8%
11/30/14	18%	20%	10/31/17	15%	8%
12/31/14	18%	20%	11/30/17	16%	8%
01/31/15	15%	20%	12/31/17	13%	8%
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%			

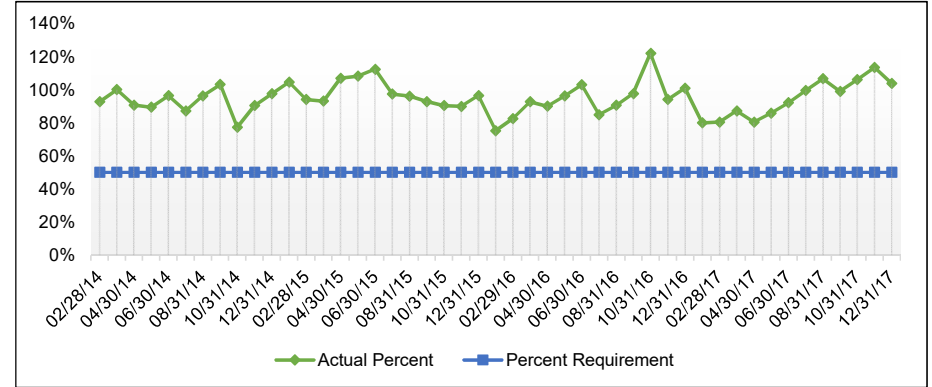
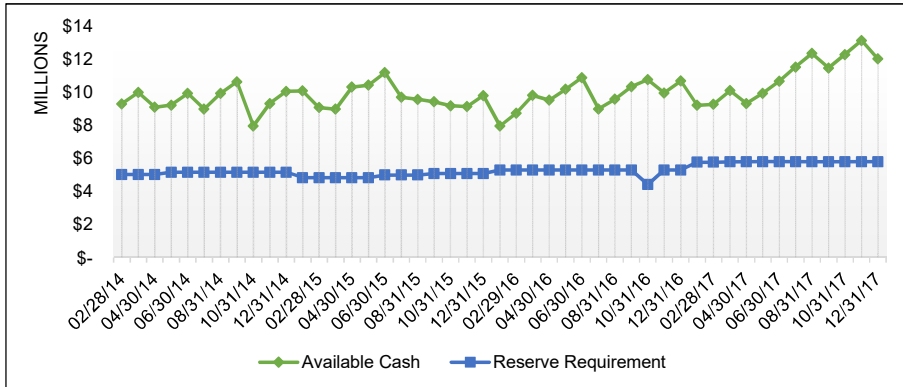
County Option Income Tax (COIT) - 404



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	08/31/17	\$ 8,962,390.29	\$ 6,035,796.50
10/31/14	\$ 12,625,447.23	\$ 5,582,892.50	09/30/17	\$ 8,227,476.53	\$ 6,035,796.50
11/30/14	\$ 13,703,278.95	\$ 5,582,892.50	10/31/17	\$ 8,141,460.28	\$ 6,035,796.50
12/31/14	\$ 13,810,191.53	\$ 5,582,892.50	11/30/17	\$ 8,685,485.63	\$ 6,035,796.50
01/31/15	\$ 13,363,623.40	\$ 7,830,185.50	12/31/17	\$ 8,364,117.51	\$ 6,035,796.50
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%	08/31/17	74%	50%
10/31/14	113%	50%	09/30/17	68%	50%
11/30/14	123%	50%	10/31/17	67%	50%
12/31/14	124%	50%	11/30/17	72%	50%
01/31/15	85%	50%	12/31/17	69%	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%			

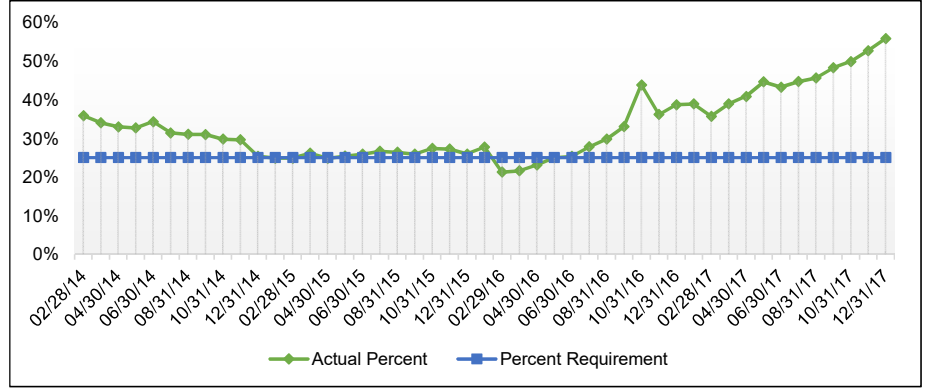
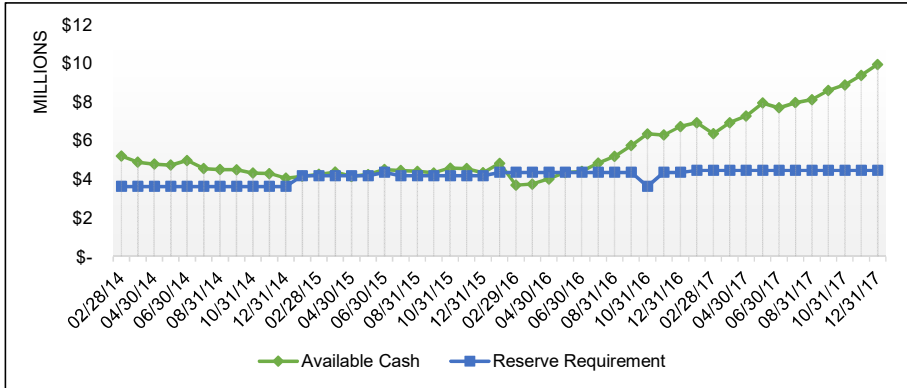
### Economic Development Income Tax (EDIT) - 408



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve 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	08/31/17	\$ 12,321,615.32	\$ 5,779,592.00
10/31/14	\$ 7,941,968.89	\$ 5,144,992.00	09/30/17	\$ 11,440,557.45	\$ 5,779,592.00
11/30/14	\$ 9,294,422.29	\$ 5,144,992.00	10/31/17	\$ 12,252,009.80	\$ 5,779,592.00
12/31/14	\$ 10,033,655.55	\$ 5,144,992.00	11/30/17	\$ 13,098,593.67	\$ 5,779,592.00
01/31/15	\$ 10,065,104.57	\$ 4,813,809.00	12/31/17	\$ 11,987,521.79	\$ 5,779,592.00
02/28/15	\$ 9,059,022.75	\$ 4,813,809.00			
03/31/15	\$ 8,960,343.03	\$ 4,813,809.00			
04/30/15	\$ 10,291,604.12	\$ 4,813,809.00			
05/31/15	\$ 10,408,959.43	\$ 4,813,809.00			
06/30/15	\$ 11,163,475.51	\$ 4,971,854.50			
07/31/15	\$ 9,675,461.38	\$ 4,971,854.50			
08/31/15	\$ 9,550,701.30	\$ 4,971,854.50			
09/30/15	\$ 9,399,079.89	\$ 5,066,874.50			
10/31/15	\$ 9,158,107.55	\$ 5,066,874.50			
11/30/15	\$ 9,112,235.29	\$ 5,066,874.50			
12/31/15	\$ 9,776,901.11	\$ 5,066,874.50			
01/31/16	\$ 7,938,199.64	\$ 5,280,090.50			
02/29/16	\$ 8,715,559.52	\$ 5,280,090.50			
03/31/16	\$ 9,792,593.12	\$ 5,280,090.50			
04/30/16	\$ 9,500,919.49	\$ 5,280,090.50			
05/31/16	\$ 10,151,893.76	\$ 5,280,090.50			
06/30/16	\$ 10,863,175.70	\$ 5,280,090.50			
07/31/16	\$ 8,965,098.11	\$ 5,280,090.50			
08/31/16	\$ 9,561,231.11	\$ 5,280,090.50			
09/30/16	\$ 10,311,520.69	\$ 5,280,090.50			
10/31/16	\$ 10,734,550.50	\$ 4,400,030.50			
11/30/16	\$ 9,932,601.72	\$ 5,280,090.50			
12/31/16	\$ 10,653,382.38	\$ 5,280,090.50			

Date	Actual Percent	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%	08/31/17	107%	50%
10/31/14	77%	50%	09/30/17	99%	50%
11/30/14	90%	50%	10/31/17	106%	50%
12/31/14	98%	50%	11/30/17	113%	50%
01/31/15	105%	50%	12/31/17	104%	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	08/31/17	\$ 8,115,830.24	\$ 4,450,800.00
10/31/14	\$ 4,312,284.67	\$ 3,620,865.75	09/30/17	\$ 8,590,159.56	\$ 4,450,800.00
11/30/14	\$ 4,290,596.22	\$ 3,620,865.75	10/31/17	\$ 8,877,757.40	\$ 4,450,800.00
12/31/14	\$ 4,054,314.37	\$ 3,620,865.75	11/30/17	\$ 9,376,509.65	\$ 4,450,800.00
01/31/15	\$ 4,151,993.32	\$ 4,174,233.75	12/31/17	\$ 9,935,960.59	\$ 4,450,800.00
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%	08/31/17	46%	25%
10/31/14	30%	25%	09/30/17	48%	25%
11/30/14	30%	25%	10/31/17	50%	25%
12/31/14	25%	25%	11/30/17	53%	25%
01/31/15	25%	25%	12/31/17	56%	25%
02/28/15	25%	25%			
03/31/15	26%	25%			
04/30/15	25%	25%			
05/31/15	25%	25%			
06/30/15	26%	25%			
07/31/15	27%	25%			
08/31/15	26%	25%			
09/30/15	26%	25%			
10/31/15	27%	25%			
11/30/15	27%	25%			
12/31/15	26%	25%			
01/31/16	28%	25%			
02/29/16	21%	25%			
03/31/16	22%	25%			
04/30/16	23%	25%			
05/31/16	25%	25%			
06/30/16	25%	25%			
07/31/16	28%	25%			
08/31/16	30%	25%			
09/30/16	33%	25%			
10/31/16	44%	25%			
11/30/16	36%	25%			
12/31/16	39%	25%			



City of South Bend  
Controller's Cash Report

Month of: December 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)
<b>City Controlled Funds</b>											
<b>General Fund</b>											
101	GENERAL FUND	\$22,944,498.49	\$21,162,244.21	\$7,724,421.17	\$35,647.04	\$0.00	\$0.00	\$36,417,968.57	\$0.00	\$36,417,968.57	\$448,305.93
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	10,278,731.88	0.00	0.00	15,405.17	0.00	0.00	10,294,137.05	0.00	10,294,137.05	0.00
201	PARKS & RECREATION	2,002,482.91	5,263,229.65	1,158,367.88	3,410.40	100,000.00	0.00	6,210,755.08	0.00	6,210,755.08	0.00
202	MOTOR VEHICLE HIGHWAY	6,729,754.44	650,408.82	1,248,780.44	10,207.83	991,243.50	0.00	7,132,834.15	0.00	7,132,834.15	0.00
203	RECREATION - NONREVERTING	794,378.18	55,183.29	64,866.00	1,189.89	0.00	0.00	785,885.36	0.00	785,885.36	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	909,642.69	0.00	34,573.18	1,344.68	0.00	0.00	876,414.19	0.00	876,414.19	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	356,929.75	69,380.66	18,002.61	2,443.71	0.00	0.00	410,751.51	0.00	410,751.51	0.00
211	DCI OPERATING FUND	958,947.44	12,258.50	238,651.40	1,402.36	380,668.25	0.00	1,114,625.15	0.00	1,114,625.15	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	436,923.72	332,859.50	319,261.82	85.86	0.00	0.00	450,607.26	0.00	450,607.26	0.00
216	POLICE STATE SEIZURES	257,416.71	0.00	63,338.00	387.97	0.00	0.00	194,466.68	0.00	194,466.68	0.00
217	GIFT, DONATION, BEQUEST	103,768.40	1,450.00	4,477.75	157.31	0.00	0.00	100,897.96	0.00	100,897.96	0.00
218	POLICE CURFEW VIOLATIONS	12,840.57	0.00	0.00	19.23	0.00	0.00	12,859.80	0.00	12,859.80	0.00
219	UNSAFE BUILDING	267,500.40	18,056.70	51,348.74	0.00	144,939.25	0.00	379,147.61	0.00	379,147.61	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	554,897.02	22,334.42	5,018.32	836.20	0.00	0.00	573,049.32	0.00	573,049.32	0.00
221	LANDLORD REGISTRATION	8,655.00	1,035.00	5.00	0.00	0.00	0.00	9,685.00	0.00	9,685.00	0.00
227	LOSS RECOVERY FUND	847,373.50	0.00	726.08	1,278.20	0.00	0.00	847,925.62	0.00	847,925.62	0.00
249	PUBLIC SAFETY L.O.I.T.	1,172,950.34	622,901.50	808,026.87	1,080.00	0.00	0.00	988,904.97	0.00	988,904.97	0.00
251	LOCAL ROADS & STREETS	3,111,247.80	243,809.55	18,911.29	4,550.11	0.00	0.00	3,340,696.17	0.00	3,340,696.17	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,328,569.05	53,083.48	104,056.30	3,741.48	0.00	0.00	2,281,337.71	0.00	2,281,337.71	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	506,261.47	75,779.40	80,063.70	1,025.08	0.00	0.00	503,002.25	69,738.08	572,740.33	0.00
265	LOCAL ROAD & BRIDGE GRANT	1,533,265.02	0.00	540,321.86	0.00	0.00	0.00	992,943.16	0.00	992,943.16	0.00
271	EASTRACE WATERWAY	3.35	0.00	3.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	52,272.90	2,889.00	0.00	77.41	0.00	0.00	55,239.31	0.00	55,239.31	0.00
280	POLICE BLOCK GRANTS	3,921.39	0.00	0.00	5.87	0.00	0.00	3,927.26	0.00	3,927.26	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,868.13	0.00	0.00	41.76	0.00	0.00	27,909.89	0.00	27,909.89	0.00
289	HAZMAT	24,290.52	3,375.00	195.95	36.40	0.00	0.00	27,505.97	0.00	27,505.97	0.00
291	INDIANA RIVER RESCUE	121,624.52	2,400.00	346.19	181.12	0.00	0.00	123,859.45	0.00	123,859.45	0.00
292	POLICE GRANTS	48,450.50	0.00	0.00	0.00	0.00	0.00	48,450.50	0.00	48,450.50	0.00
294	REGIONAL POLICE ACADEMY	86,898.09	500.00	55.80	131.03	0.00	0.00	87,473.32	0.00	87,473.32	0.00
295	COPS MORE GRANT	154,687.79	458.60	19,995.00	213.52	0.00	0.00	135,364.91	0.00	135,364.91	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	130,626.01	0.00	0.00	103.04	0.00	0.00	130,729.05	0.00	130,729.05	0.00
404	COUNTY OPTION INCOME TAX	8,892,903.86	896,833.56	768,588.97	12,733.16	0.00	419,306.00	8,614,575.61	0.00	8,614,575.61	1,257,269.00
408	ECONOMIC DEVELOPMENT INCOME TAX	13,635,047.25	1,018,231.43	250,649.02	19,484.67	0.00	1,651,874.00	12,770,240.33	0.00	12,770,240.33	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	471,232.52	0.00	0.00	706.25	0.00	0.00	471,938.77	0.00	471,938.77	(1,257,269.00)
655	PROJECT RELEAF	896,112.80	34,972.59	22,813.56	1,324.16	0.00	87,500.00	822,095.99	0.00	822,095.99	0.00
705	POLICE K-9 UNIT	2,884.77	0.00	0.00	4.32	0.00	0.00	2,889.09	0.00	2,889.09	0.00
<b>Total Special Revenue Funds</b>		<b>57,721,360.69</b>	<b>9,381,430.65</b>	<b>5,821,445.08</b>	<b>83,608.19</b>	<b>1,616,851.00</b>	<b>2,158,680.00</b>	<b>60,823,125.45</b>	<b>69,738.08</b>	<b>60,892,863.53</b>	<b>300,000.00</b>
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	(376,413.04)	403,681.46	0.00	36.91	0.00	0.00	27,305.33	0.00	27,305.33	0.00
755	SB BUILDING CORPORATION	771,822.21	0.00	950.00	714.21	0.00	0.00	771,586.42	0.00	771,586.42	0.00
757	PARKS BOND DEBT SERVICE	525,742.21	31,723.44	0.00	302.84	0.00	0.00	557,768.49	0.00	557,768.49	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,500,643.87	0.00	0.00	835.89	0.00	0.00	2,501,479.76	0.00	2,501,479.76	0.00
<b>Capital Project Funds</b>											
377	PROFESSIONAL SPORTS DEVELOPMENT	(172,095.98)	195,838.72	0.00	0.00	0.00	0.00	23,742.74	0.00	23,742.74	0.00
401	COVELESKI STADIUM CAPITAL	54,530.17	0.00	0.00	81.70	0.00	0.00	54,611.87	0.00	54,611.87	0.00
405	PARK NONREVERTING CAPITAL	189,244.93	62.00	12,516.97	187.96	0.00	0.00	176,977.92	0.00	176,977.92	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	405,269.28	216,142.08	0.00	605.00	0.00	0.00	622,016.36	0.00	622,016.36	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	301,278.61	129,218.03	0.00	451.54	0.00	0.00	430,948.18	0.00	430,948.18	0.00
412	MAJOR MOVES CONSTRUCTION	2,906,523.83	0.00	0.00	4,356.58	0.00	0.00	2,910,880.41	0.00	2,910,880.41	3,189,107.50
416	MORRIS PERFORMING ARTS CENTER CAPITAL	604,418.54	14,654.00	203,765.54	907.50	0.00	0.00	416,214.50	0.00	416,214.50	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	108,187.83	1,422.92	0.00	160.53	0.00	0.00	109,771.28	0.00	109,771.28	0.00
471	PARKS BOND CAPITAL	0.00	14,029,708.45	140,750.00	0.00	0.00	0.00	13,888,958.45	0.00	13,888,958.45	0.00
677	HALL OF FAME CAPITAL FUND	457,737.25	0.00	10,118.99	687.67	0.00	0.00	448,305.93	0.00	448,305.93	(448,305.93)

Cash Reserve Report

City of South Bend  
Controller's Cash Report

Month of: December 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)
750	EQUIPMENT / VEHICLE LEASING	4,289,838.44	0.00	692,801.36	1,679.92	0.00	0.00	3,598,717.00	0.00	3,598,717.00	0.00
751	PARKS BOND CAPITAL	3,294,213.12	2,262.79	26,355.49	1,103.52	0.00	0.00	3,271,223.94	0.00	3,271,223.94	0.00
753	SMART STREET BOND CAPITAL	1,063,473.55	0.00	23,672.54	354.93	0.00	0.00	1,040,155.94	0.00	1,040,155.94	0.00
759	EDDY ST COMMONS CAPITAL	22,103,750.00	0.00	5,974,436.34	0.00	0.00	0.00	16,129,313.66	0.00	16,129,313.66	0.00
<b>Total Capital &amp; Debt Service Funds</b>		<b>39,028,164.82</b>	<b>15,024,713.89</b>	<b>7,085,367.23</b>	<b>12,466.70</b>	<b>0.00</b>	<b>0.00</b>	<b>46,979,978.18</b>	<b>0.00</b>	<b>46,979,978.18</b>	<b>2,740,801.57</b>
<b>Enterprise Funds</b>											
287	EMS CAPITAL	4,319,150.89	0.00	11,591.07	6,562.13	0.00	0.00	4,314,121.95	0.00	4,314,121.95	0.00
288	EMS OPERATING	2,032,669.53	540,809.89	747,296.45	3,792.63	0.00	0.00	1,829,975.60	0.00	1,829,975.60	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,794,667.40	178,958.45	375,724.28	4,230.18	541,829.00	0.00	3,143,960.75	0.00	3,143,960.75	0.00
601	PARKING GARAGES	1,299,255.54	106,237.00	182,124.78	1,885.17	0.00	0.00	1,225,252.93	0.00	1,225,252.93	(31,191.33)
610	SOLID WASTE OPERATIONS	534,189.26	416,509.59	417,479.77	689.79	0.00	0.00	533,908.87	0.00	533,908.87	0.00
611	SOLID WASTE CAPITAL	40,331.98	0.00	426.19	89.26	0.00	0.00	39,995.05	0.00	39,995.05	0.00
620	WATER WORKS OPERATIONS	3,944,891.51	1,332,903.52	1,592,060.04	4,959.09	0.00	208,387.50	3,482,306.58	0.00	3,482,306.58	0.00
622	WATER WORKS CAPITAL	2,130,787.24	0.00	28,439.99	3,267.04	44,387.50	0.00	2,150,001.79	0.00	2,150,001.79	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,510,836.49	16,163.32	10,710.48	2,262.47	0.00	0.00	1,518,551.80	0.00	1,518,551.80	0.00
625	WATER WORKS SINKING FUND	1,561,497.89	0.00	1,699,677.30	2,284.51	164,000.00	0.00	28,105.10	0.00	28,105.10	0.00
626	WATER WORKS BOND RESERVE	1,424,519.25	0.00	0.00	2,138.49	0.00	0.00	1,426,657.74	0.00	1,426,657.74	0.00
629	WATER WORKS RESERVE - O & M	2,613,999.68	0.00	0.00	3,920.72	0.00	0.00	2,617,920.40	0.00	2,617,920.40	0.00
640	SEWER REPAIR INSURANCE	1,880,033.69	50,307.24	66,760.28	2,797.79	0.00	0.00	1,866,378.44	0.00	1,866,378.44	0.00
641	SEWAGE WORKS OPERATIONS	13,940,684.29	2,905,425.96	3,099,312.72	20,371.98	0.00	762,797.50	13,004,372.01	0.00	13,004,372.01	0.00
642	SEWAGE WORKS CAPITAL	7,401,491.36	0.00	52,850.00	11,082.26	0.00	0.00	7,359,723.62	0.00	7,359,723.62	0.00
643	SEWAGE WORKS RESERVE - O & M	5,153,129.15	0.00	0.00	7,729.14	0.00	0.00	5,160,858.29	0.00	5,160,858.29	0.00
649	SEWAGE WORKS BOND SINKING	84,253.38	0.00	500.00	11,332.97	762,797.50	0.00	857,883.85	0.00	857,883.85	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,131,914.86	0.00	0.00	6,434.02	0.00	0.00	4,138,348.88	0.00	4,138,348.88	0.00
659	2011 SEWER BOND	145.04	0.00	0.00	0.22	0.00	0.00	145.26	0.00	145.26	0.00
661	2012 SEWER BOND	642,150.74	0.00	0.00	962.39	0.00	0.00	643,113.13	0.00	643,113.13	0.00
670	CENTURY CENTER	1,389,280.39	65,470.63	100,478.73	0.00	0.00	0.00	1,354,272.29	0.00	1,354,272.29	0.00
671	CENTURY CENTER CAPITAL	865,279.14	0.00	0.00	73.49	0.00	0.00	865,352.63	0.00	865,352.63	0.00
672	CENTURY CENTER ENERGY SAVINGS	58,877.40	0.00	0.00	4.26	0.00	0.00	58,881.66	0.00	58,881.66	0.00
<b>Total Enterprise Funds</b>		<b>59,754,036.10</b>	<b>5,612,785.60</b>	<b>8,385,432.08</b>	<b>96,870.00</b>	<b>1,513,014.00</b>	<b>971,185.00</b>	<b>57,620,088.62</b>	<b>0.00</b>	<b>57,620,088.62</b>	<b>(31,191.33)</b>
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,184,047.89	977,944.71	1,077,624.91	1,126.17	0.00	0.00	1,085,493.86	0.00	1,085,493.86	0.00
224	CENTRAL SERVICES CAPITAL	200,554.32	0.00	6,255.40	300.57	0.00	0.00	194,599.49	0.00	194,599.49	0.00
226	LIABILITY INSURANCE	4,651,761.20	247,805.83	231,726.86	6,887.50	0.00	0.00	4,674,727.67	0.00	4,674,727.67	0.00
278	TAKE HOME VEHICLE POLICE	753,878.45	710.00	2,795.20	1,131.73	0.00	0.00	752,924.98	0.00	752,924.98	0.00
279	311 CALL CENTER	1,537,196.99	430,621.00	378,735.42	0.00	0.00	0.00	1,589,082.57	0.00	1,589,082.57	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	9,421,738.31	1,479,107.60	980,075.54	15,190.22	0.00	0.00	9,935,960.59	0.00	9,935,960.59	0.00
713	UNEMPLOYMENT COMP FUND	231,341.54	0.00	5,714.30	349.97	0.00	0.00	225,977.21	0.00	225,977.21	0.00
<b>Total Internal Service Funds</b>		<b>17,980,518.70</b>	<b>3,136,189.14</b>	<b>2,682,927.63</b>	<b>24,986.16</b>	<b>0.00</b>	<b>0.00</b>	<b>18,458,766.37</b>	<b>0.00</b>	<b>18,458,766.37</b>	<b>0.00</b>
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	851,069.24	0.00	388,141.29	1,817.77	0.00	0.00	464,745.72	0.00	464,745.72	0.00
702	POLICE PENSION	1,387,500.71	164.65	504,111.92	2,812.90	0.00	0.00	886,366.34	0.00	886,366.34	0.00
709	PAYROLL FUND	0.00	12,256,470.92	12,256,470.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	278,674.15	433,997.86	278,674.15	0.00	0.00	0.00	433,997.86	0.00	433,997.86	0.00
725	MORRIS / PALAIS BOX OFFICE	2,495,148.18	0.00	48,922.04	0.00	0.00	0.00	2,446,226.14	0.00	2,446,226.14	0.00
726	POLICE DISTRIBUTIONS PAY	839,350.50	2,543.07	0.00	0.00	0.00	0.00	841,893.57	0.00	841,893.57	0.00
730	CITY CEMETERY TRUST	28,470.76	0.00	0.00	42.66	0.00	0.00	28,513.42	0.00	28,513.42	0.00
<b>Total Trust &amp; Agency Funds</b>		<b>5,880,213.54</b>	<b>12,693,176.50</b>	<b>13,476,320.32</b>	<b>4,673.33</b>	<b>0.00</b>	<b>0.00</b>	<b>5,101,743.05</b>	<b>0.00</b>	<b>5,101,743.05</b>	<b>0.00</b>
<b>Total City Funds</b>		<b>203,308,792.34</b>	<b>67,010,539.99</b>	<b>45,175,913.51</b>	<b>258,251.42</b>	<b>3,129,865.00</b>	<b>3,129,865.00</b>	<b>225,401,670.24</b>	<b>69,738.08</b>	<b>225,471,408.32</b>	<b>3,457,916.17</b>

City of South Bend  
Controller's Cash Report

Month of: December 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)
<b>Redevelopment Commission Controlled Funds</b>											
<i>Tax Increment Financing Funds</i>											
324	TIF RIVER WEST - AIRPORT	27,109,510.54	8,854,910.28	2,436,847.62	37,393.01	0.00	1,051.29	33,563,914.92	0.00	33,563,914.92	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,105,427.12	180,841.94	9,485.00	3,155.48	0.00	0.00	2,279,939.54	0.00	2,279,939.54	0.00
425	TIF LEIGHTON PLAZA	178,049.09	18,612.65	19,920.12	229.21	0.00	0.00	176,970.83	0.00	176,970.83	0.00
429	TIF RIVER EAST DEV (NE)	7,902,964.26	1,202,840.55	326,979.81	11,872.09	0.00	0.00	8,790,697.09	0.00	8,790,697.09	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	6,906,923.27	1,148,868.40	217,489.49	10,383.22	0.00	0.00	7,848,685.40	0.00	7,848,685.40	0.00
435	TIF DOUGLAS ROAD	40,073.67	160,974.84	0.00	60.06	0.00	0.00	201,108.57	0.00	201,108.57	0.00
436	TIF RIVER EAST RES (NE RE)	1,550,032.15	1,942,596.42	0.00	0.00	0.00	0.00	3,492,628.57	0.00	3,492,628.57	(3,157,916.17)
<b>Total Tax Increment Financing Funds</b>		<b>45,792,980.10</b>	<b>13,509,645.08</b>	<b>3,010,722.04</b>	<b>63,093.07</b>	<b>0.00</b>	<b>1,051.29</b>	<b>56,353,944.92</b>	<b>0.00</b>	<b>56,353,944.92</b>	<b>(3,457,916.17)</b>
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,392.13	0.00	0.00	11.07	0.00	0.00	7,403.20	0.00	7,403.20	0.00
439	CERTIFIED TECHNOLOGY PARK	613,093.67	0.00	0.00	918.86	0.00	0.00	614,012.53	0.00	614,012.53	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	386,644.52	0.00	0.00	579.48	0.00	0.00	387,224.00	0.00	387,224.00	0.00
754	INDUSTRIAL REVOLVING FUND	2,879,898.00	21,818.00	28,016.00	43,406.00	0.00	0.00	2,917,106.00	0.00	2,917,106.00	0.00
<b>Total Redevelopment Funds</b>		<b>3,887,028.32</b>	<b>21,818.00</b>	<b>28,016.00</b>	<b>44,915.41</b>	<b>0.00</b>	<b>0.00</b>	<b>3,925,745.73</b>	<b>0.00</b>	<b>3,925,745.73</b>	<b>0.00</b>
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	0.00	1,558.24	0.00	0.00	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	517,214.64	0.00	0.00	775.17	0.00	0.00	517,989.81	0.00	517,989.81	0.00
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	0.00	2,603.57	1,051.29	0.00	1,739,494.86	0.00	1,739,494.86	0.00
752	SB REDEVELOPMENT AUTHORITY	561,388.42	0.00	39,906.25	749.62	0.00	0.00	522,231.79	0.00	522,231.79	0.00
756	SMARTS STREETS DEBT SERVICE	1,718,071.18	0.00	0.00	574.30	0.00	0.00	1,718,645.48	0.00	1,718,645.48	0.00
<b>Total Debt Service Funds</b>		<b>5,571,418.24</b>	<b>0.00</b>	<b>39,906.25</b>	<b>6,260.90</b>	<b>1,051.29</b>	<b>0.00</b>	<b>5,538,824.18</b>	<b>0.00</b>	<b>5,538,824.18</b>	<b>0.00</b>
<b>Total Redevelopment Commission Funds</b>		<b>55,251,426.66</b>	<b>13,531,463.08</b>	<b>3,078,644.29</b>	<b>114,269.38</b>	<b>1,051.29</b>	<b>1,051.29</b>	<b>65,818,514.83</b>	<b>0.00</b>	<b>65,818,514.83</b>	<b>(3,457,916.17)</b>
<b>City Operations Total</b>		<b>258,560,219.00</b>	<b>80,542,003.07</b>	<b>48,254,557.80</b>	<b>372,520.80</b>	<b>3,130,916.29</b>	<b>3,130,916.29</b>	<b>291,220,185.07</b>	<b>69,738.08</b>	<b>291,289,923.15</b>	<b>0.00</b>
<i>Memo Item</i>											
<b>Pooled Investment Account</b>		<b>Opening Balance</b>	<b>Interest Net of Fees</b>	<b>Accrued Income</b>	<b>Change in Asset Value</b>	<b>Transfer In from Depository</b>	<b>Transfer out to Depository</b>	<b>Investment Balance</b>		<b>Total Cash &amp; Investments</b>	
<b>1st Source Bank Investment Account</b>		<b>174,505,103.70</b>	<b>108,946.54</b>	<b>0.00</b>	<b>(119,292.52)</b>	<b>0.00</b>	<b>267,108.98</b>	<b>174,227,648.74</b>		<b>174,227,648.74</b>	