

Period Ending: **March 31, 2018**

Issued by: **Controller**

City of South Bend

Cash Reserves Summary

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Distribution

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>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>	

Purpose of Report

The purpose of the Cash Reserve Summary Report is keep track of whether the City's funds are meeting their cash reserve requirement. Cash reserve requirements are set for each fund by the City of South Bend or other governing body (e.g. bond counsel, Century Center Board of Managers).

Cash Reserve Requirements

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the fund's annual expenditures.
- The Rainy Day Fund (102) has a reserve requirement of 3% of the City's prior year expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Police Take Home Vehicle Fund (278) and the Century Center Capital Fund (671).
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.
- The IT/Innovation/311 Call Center Fund (279) does not have a reserve requirement because it is an internal service fund, reimbursed by departments within other City funds. Its budgeted revenues are equal to its budgeted expenditures.
- Debt service reserve funds are required to hold all reserves until the respective debt has been paid in full. The amount is often defined in bond covenants.

Pooled Cash

The City utilizes pooled cash, the majority of the City's money being held in a single bank account. Although the money is in a single account, each fund retains ownership of its own cash. Any interest earned on the bank account is distributed amongst the funds based on each funds' cash balance.

Trustee Cash

The City also has cash maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. These funds are typically for debt service payments, debt service reserves, or capital project expenditures.

Negative Cash Balances

Due to the timing of revenue and expenditures, certain funds will not meet cash reserve requirements and may even have a negative cash balance at different times throughout the year. Although a fund has a negative cash balance, the City does not have negative cash overall. Pooled cash can cover those funds so necessary expenditures can be made even if revenues have not been received yet.

The Hall of Fame Debt Service Fund 313 and the Professional Sports Development Area Fund 377 have a negative cash balance at the end of January. Fund 313 hasn't received its property tax revenue, but still had to make a debt payment in January. Fund 377 hasn't received its PSDA revenue yet, but still had to make a debt payment in January.

Changes in Cash Balance

Property taxes are received in June and December of each year and this will cause the cash balances to fluctuate for total cash, redevelopment fund cash and civil city fund cash. Enterprise fund cash balances will fluctuate based on the receipt of bond proceeds and the spending down of cash on capital projects. Redevelopment fund cash accounts will vary based on capital spending on projects in tax increment financing (TIF) funds.

Questions

If you should have additional questions, please contact the Department of Administration & Finance by calling 311.

City of South Bend
Cash Reserves Summary by Fund Status
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
<u>Insufficient Balances</u>									
201	Parks & Recreation	3,702,619	675,271	3,027,348	4,104,487	(1,077,139)	18%	✗ High encumbrances	25% of Annual expenditures
219	Unsafe Building	433,052	417,151	15,901	243,103	(227,202)	2%	✗ Balance encumbered	25% of Annual expenditures
222	Central Services	1,087,051	24,499	1,062,552	1,108,172	(45,620)	24%	✗ Just slightly under reserve requirement	25% of Annual expenditures, excluding utility accounting
324	River West TIF (Airport TIF)	27,220,457	17,560,941	9,659,516	11,339,046	(1,679,530)	21%	✗ High encumbrances	25% of Annual expenditures
610	Solid Waste Operations	527,610	661,267	(133,657)	549,605	(683,262)	-2%	✗ High encumbrances	10% of Annual expenditures
701	Firefighters Pension	(801,371)	-	(801,371)	511,246	(1,312,617)	-16%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(724,493)	-	(724,493)	658,345	(1,382,838)	-11%	✗ Pension payments received in June & Sept	10% of Annual expenditures
714	Parental Leave Fund	25,603	-	25,603	38,924	(13,321)	16%	✗ New fund established 2018, building reserves	25% of Annual expenditures
		31,470,529	19,339,129	12,131,399	18,552,928	(6,421,529)			
<u>Meets or Exceeds Requirements</u>									
101	General Fund	25,939,981	1,133,994	24,805,986	21,406,185	3,399,801	41%	✓	35% of Annual expenditures
102	Rainy Day Fund	10,327,966	-	10,327,966	9,745,767	582,199	3%	✓	3% of total expenditures in previous fiscal year
202	Motor Vehicle Highway	7,215,481	274,067	6,941,414	3,096,995	3,844,419	56%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	921,693	115,909	805,784	404,159	401,625	50%	✓	25% of Annual expenditures
211	DCI Administration Fund	1,166,209	189,500	976,709	769,274	207,435	32%	✓	25% of Annual expenditures
216	Police State Seizures	198,992	-	198,992	8,000	190,992	622%	✓	25% of Annual expenditures
218	Police Curfew Violations	12,902	-	12,902	250	12,652	1290%	✓	25% of Annual expenditures
220	Law Enforce. Continuing Education	569,537	37,568	531,969	148,656	383,313	89%	✓	25% of Annual expenditures
226	Liability Insurance	4,513,250	247,392	4,265,857	1,833,558	2,432,299	116%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	1,061,122	-	1,061,122	609,838	451,284	14%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	3,792,071	1,180,592	2,611,479	772,127	1,839,352	85%	✓	25% of Annual expenditures
258	Human Rights - Federal Grant	571,938	1,490	570,448	40,809	529,639	349%	✓	25% of Annual expenditures
273	Morris PAC/Palais Royale Marketing	58,719	2,828	55,891	4,500	51,391	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	19,337	-	19,337	12,500	6,837	39%	✓	25% of Annual expenditures
278	Take Home Vehicle Police	756,121	-	756,121	750,000	6,121	7561%	✓	Set dollar amount of \$750,000
287	EMS Capital	4,357,753	134,797	4,222,956	769,614	3,453,342	137%	✓	25% of Annual expenditures
288	EMS Operating	2,040,078	98,181	1,941,896	1,607,937	333,959	30%	✓	25% of Annual expenditures
289	HAZMAT	27,595	-	27,595	2,500	25,095	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	143,612	6,606	137,006	25,450	111,556	135%	✓	25% of Annual expenditures
294	Regional Police Academy	100,242	-	100,242	5,625	94,617	446%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	137,430	-	137,430	12,750	124,680	269%	✓	25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
317	Coveleski Bond Debt Reserve	519,692	-	519,692	519,692	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	8,780,785	567,563	8,213,222	5,863,337	2,349,885	70%	✓	50% of Annual expenditures
405	Park Nonreverting Capital	119,821	23,644	96,177	63,218	32,959	38%	✓	25% of Annual expenditures
406	Cumulative Capital Development	400,593	-	400,593	114,800	285,793	87%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	182,774	-	182,774	69,625	113,149	66%	✓	25% of Annual expenditures
408	Economic Development Income Tax	13,508,821	1,153,903	12,354,918	6,034,172	6,320,746	102%	✓	50% of Annual expenditures
416	Morris Performing Arts Center Capital	397,822	21,545	376,276	27,375	348,901	344%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,213,099	799,545	1,413,554	471,479	942,075	75%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	180,228	-	180,228	39,542	140,686	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,388,808	4,496,292	3,892,516	1,896,923	1,995,593	51%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,856,580	3,634,135	4,222,445	1,889,007	2,333,438	56%	✓	25% of Annual expenditures
433	Redev Administration General	7,428	-	7,428	1,125	6,303	165%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,656	4,200	197,456	14,465	182,991	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,053	-	1,383,053	1,080,000	303,053	32%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	114,828	-	114,828	11,250	103,578	255%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,819,326	135,840	2,683,487	1,160,813	1,522,674	58%	✓	25% of Annual expenditures
601	Parking Garages	1,331,976	13,974	1,318,003	313,086	1,004,917	105%	✓	25% of Annual expenditures

City of South Bend
Cash Reserves Summary by Fund Status
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
620	Water Works Operations	2,986,362	874,254	2,112,108	903,514	1,208,594	12%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,519,907	-	1,519,907	1,519,907	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	524,390	-	524,390	524,390	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,431,299	-	1,431,299	1,431,299	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,670,169	-	2,670,169	2,670,169	-	16.67%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,898,544	129,330	1,769,214	158,056	1,611,158	280%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,678,908	2,065,935	10,612,973	2,495,020	8,117,953	21%	✓	5% of Annual expenditures
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,399,084	-	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	3,911,172	-	3,911,172	3,911,172	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,146,065	-	4,146,065	4,146,065	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
655	Project Releaf	794,137	-	794,137	175,511	618,626	113%	✓	25% of Annual expenditures
670	Century Center	1,830,507	-	1,830,507	1,139,279	691,228	40%	✓	25% of Annual expenditures
671	Century Center Capital	865,493	-	865,493	800,000	65,493	4327%	✓	\$800,000 Minimum per Board of Managers
705	Police K-9 Unit	2,899	-	2,899	505	2,394	144%	✓	25% of Annual expenditures
711	Self-Funded Employee Benefits	11,772,445	1,164,770	10,607,675	4,536,380	6,071,295	58%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	221,063	-	221,063	20,000	201,063	276%	✓	25% of Annual expenditures
718	State Tax Withholding Fund	571,536	-	571,536	571,536	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	3,396,939	-	3,396,939	3,396,939	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	836,604	-	836,604	836,604	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,607	-	28,607	6,250	22,357	114%	✓	25% of Annual expenditures
750	Equipment/Vehicle Leasing	2,361,853	1,666,922	694,931	694,931	-	100%	✓	100% cash reserves per bond covenants
751	Parks Bond Capital	2,390,645	2,213,147	177,498	177,498	-	100%	✓	100% cash reserves per bond covenants
752	South Bend Redevelopment Authority	523,292	-	523,292	523,292	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	1,022,485	-	1,022,485	1,022,485	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	665,202	-	665,202	665,202	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,722,920	-	1,722,920	1,722,920	-	100%	✓	100% cash reserves per bond covenants
757	Parks Bond Debt Service	431,082	-	431,082	431,082	-	100%	✓	100% cash reserves per bond covenants
759	Eddy St Commons Capital	16,129,352	16,103,750	25,602	-	25,602	0%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,502,330	2,500,000	2,330	-	2,330	0%	✓	100% cash reserves per bond covenants
		200,354,565	40,991,674	159,362,892	104,255,450	55,107,442			
No Reserve Requirements									
209	Studebaker/Oliver Revitalizing Grants	899,478	81,153	818,325	-	818,325	100%	✓	No reserve requirement
210	DCI State Grants	414,451	185,120	229,331	-	229,331	100%	✓	No reserve requirement
212	DCI Grant Fund	481,610	2,696,973	(2,215,363)	-	(2,215,363)	100%	✓	To be reimbursed by grant receipts
217	Gift, Donation, Bequest	150,776	200	150,576	-	150,576	100%	✓	To be reimbursed by grant receipts
221	Landlord Registration	9,992	-	9,992	-	9,992	100%	✓	No reserve requirement
224	Central Services Capital	155,988	31,955	124,033	-	124,033	100%	✓	No reserve requirement
227	Loss Recovery Fund	713,798	120,258	593,540	-	593,540	100%	✓	No reserve requirement
257	LOIT 2016 Special Distribution	2,049,276	992,881	1,056,395	-	1,056,395	100%	✓	No reserve requirement
265	Local Road & Bridge Grant	988,836	191,063	797,772	-	797,772	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	2,070,606	982,390	1,088,216	-	1,088,216	100%	✓	Will be reimbursed through inter-fund transfer
280	Police Block Grants	3,940	-	3,940	-	3,940	100%	✓	No reserve requirement
281	Redev Commission Rev Bonds	28,002	-	28,002	-	28,002	100%	✓	No reserve requirement
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement
295	COPS MORE Grant	126,714	13,298	113,416	-	113,416	100%	✓	No reserve requirement
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
313	Hall of Fame Debt Service	(580,944)	-	(580,944)	-	(580,944)	100%	✓	Will be reimbursed from property taxes
350	2018 Fire St #9 Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	54,791	-	54,791	-	54,791	100%	✓	No reserve requirement
410	Urban Develop Action Grant (UDAG)	451,034	-	451,034	-	451,034	100%	✓	No reserve requirement
412	Major Moves Construction	2,864,965	818,686	2,046,279	-	2,046,279	100%	✓	No reserve requirement

City of South Bend
Cash Reserves Summary by Fund Status
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
439	Certified Technology Park	616,030	-	616,030	-	616,030	100%	✓	No reserve requirement
451	2018 Fire St #9 Capital	4,864,008	-	4,864,008	-	4,864,008	100%	✓	No reserve requirement
454	Airport Urban Enterprise Zone	388,497	-	388,497	-	388,497	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,881,735	-	13,881,735	-	13,881,735	100%	✓	Bond fund - spend down to zero - no reserves
611	Solid Waste Capital	918	-	918	-	918	100%	✓	No reserve requirement
622	Water Works Capital	2,155,408	408,928	1,746,480	-	1,746,480	100%	✓	No reserve requirement
642	Sewage Works Capital	6,736,802	1,822,290	4,914,512	-	4,914,512	100%	✓	No Reserves - transfer from operating account as needed
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	143,668	126,788	16,880	-	16,880	100%	✓	Bond fund - spend down to zero - no reserves required
672	Century Center Energy Savings	280,327	-	280,327	-	280,327	100%	✓	No reserve requirement
677	Hall of Fame Capital Fund	431,529	6,032	425,497	-	425,497	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,966,104	-	2,966,104	-	2,966,104	100%	✓	No City reserve requirement; there are program requirements
		42,958,487	8,478,015	34,480,473	-	34,480,473			
	City Operations Total	274,783,581	68,808,818	205,974,764	122,808,378	83,166,386			

City of South Bend
Cash Reserves Summary by Fund
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
City Controlled Funds									
101	General Fund	25,939,981	1,133,994	24,805,986	21,406,185	3,399,801	41%	✓	35% of Annual expenditures
Special Revenue Funds									
102	Rainy Day Fund	10,327,966	-	10,327,966	9,745,767	582,199	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	3,702,619	675,271	3,027,348	4,104,487	(1,077,139)	18%	✗	High encumbrances
202	Motor Vehicle Highway	7,215,481	274,067	6,941,414	3,096,995	3,844,419	56%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	921,693	115,909	805,784	404,159	401,625	50%	✓	25% of Annual expenditures
209	Studebaker/Oliver Revitalizing Grants	899,478	81,153	818,325	-	818,325	100%	✓	No reserve requirement
210	DCI State Grants	414,451	185,120	229,331	-	229,331	100%	✓	To be reimbursed by grant receipts
211	DCI Administration Fund	1,166,209	189,500	976,709	769,274	207,435	32%	✓	25% of Annual expenditures
212	DCI Grant Fund	481,610	2,696,973	(2,215,363)	-	(2,215,363)	100%	✓	To be reimbursed by grant receipts
216	Police State Seizures	198,992	-	198,992	8,000	190,992	622%	✓	25% of Annual expenditures
217	Gift, Donation, Bequest	150,776	200	150,576	-	150,576	100%	✓	No reserve requirement
218	Police Curfew Violations	12,902	-	12,902	250	12,652	1290%	✓	25% of Annual expenditures
219	Unsafe Building	433,052	417,151	15,901	243,103	(227,202)	2%	✗	Balance encumbered
220	Law Enforce. Continuing Education	569,537	37,568	531,969	148,656	383,313	89%	✓	25% of Annual expenditures
221	Landlord Registration	9,992	-	9,992	-	9,992	100%	✓	No reserve requirement
227	Loss Recovery Fund	713,798	120,258	593,540	-	593,540	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	1,061,122	-	1,061,122	609,838	451,284	14%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	3,792,071	1,180,592	2,611,479	772,127	1,839,352	85%	✓	25% of Annual expenditures
257	LOIT 2016 Special Distribution	2,049,276	992,881	1,056,395	-	1,056,395	100%	✓	No reserve requirement
258	Human Rights - Federal Grant	571,938	1,490	570,448	40,809	529,639	349%	✓	25% of Annual expenditures
265	Local Road & Bridge Grant	988,836	191,063	797,772	-	797,772	100%	✓	No reserve requirement
273	Morris PAC/Palais Royale Marketing	58,719	2,828	55,891	4,500	51,391	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	19,337	-	19,337	12,500	6,837	39%	✓	25% of Annual expenditures
280	Police Block Grants	3,940	-	3,940	-	3,940	100%	✓	No reserve requirement
281	Redev Commission Rev Bonds	28,002	-	28,002	-	28,002	100%	✓	No reserve requirement
289	HAZMAT	27,595	-	27,595	2,500	25,095	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	143,612	6,606	137,006	25,450	111,556	135%	✓	25% of Annual expenditures
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement
294	Regional Police Academy	100,242	-	100,242	5,625	94,617	446%	✓	25% of Annual expenditures
295	COPS MORE Grant	126,714	13,298	113,416	-	113,416	100%	✓	No reserve requirement
299	Police Federal Drug Enforcement	137,430	-	137,430	12,750	124,680	269%	✓	25% of Annual expenditures
404	County Option Income Tax	8,780,785	567,563	8,213,222	5,863,337	2,349,885	70%	✓	50% of Annual expenditures
408	Economic Development Income Tax	13,508,821	1,153,903	12,354,918	6,034,172	6,320,746	102%	✓	50% of Annual expenditures
410	Urban Develop Action Grant (UDAG)	451,034	-	451,034	-	451,034	100%	✓	No reserve requirement
655	Project Releaf	794,137	-	794,137	175,511	618,626	113%	✓	25% of Annual expenditures
705	Police K-9 Unit	2,899	-	2,899	505	2,394	144%	✓	25% of Annual expenditures
Total Special Revenue Funds		59,913,516	8,903,393	51,010,122	32,080,315	18,929,807			
Debt Service Fund									
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
313	Hall of Fame Debt Service	(580,944)	-	(580,944)	-	(580,944)	100%	✓	Will be reimbursed from property taxes
350	2018 Fire St #9 Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
755	South Bend Building Corporation	665,202	-	665,202	665,202	-	100%	✓	100% cash reserves per bond covenants
757	Parks Bond Debt Service	431,082	-	431,082	431,082	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,502,330	2,500,000	2,330	-	2,330	0%	✓	100% cash reserves per bond covenants
Capital Project Funds									
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	54,791	-	54,791	-	54,791	100%	✓	No reserve requirement

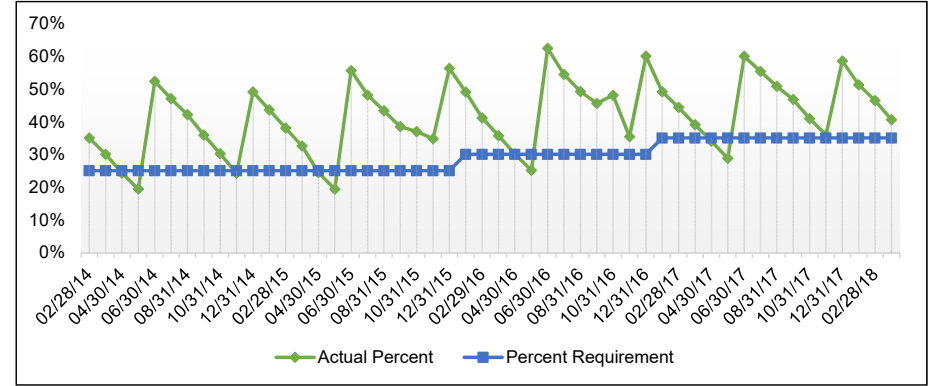
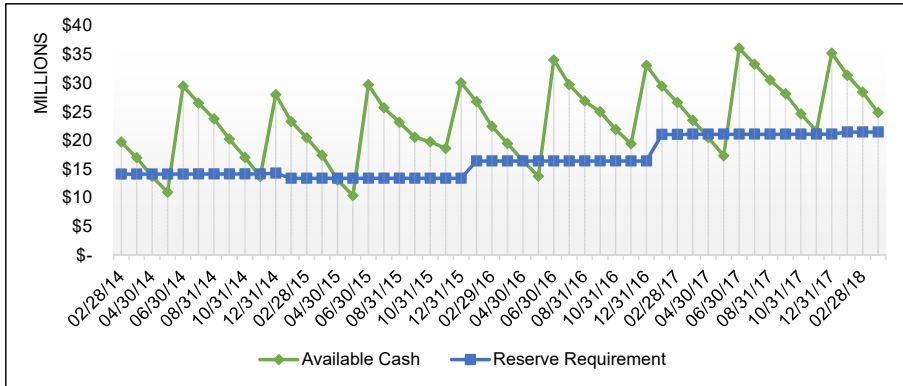
City of South Bend
Cash Reserves Summary by Fund
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
405	Park Nonreverting Capital	119,821	23,644	96,177	63,218	32,959	38%	✓	25% of Annual expenditures
406	Cumulative Capital Development	400,593	-	400,593	114,800	285,793	87%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	182,774	-	182,774	69,625	113,149	66%	✓	25% of Annual expenditures
412	Major Moves Construction	2,864,965	818,686	2,046,279	-	2,046,279	100%	✓	No reserve requirement
416	Morris Performing Arts Center Capital	397,822	21,545	376,276	27,375	348,901	344%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	114,828	-	114,828	11,250	103,578	255%	✓	25% of Annual expenditures
451	2018 Fire St #9 Capital	4,864,008	-	4,864,008	-	4,864,008	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,881,735	-	13,881,735	-	13,881,735	100%	✓	Bond fund - spend down to zero - no reserves
677	Hall of Fame Capital Fund	431,529	6,032	425,497	-	425,497	100%	✓	No reserve requirement
751	Parks Bond Capital	2,390,645	2,213,147	177,498	177,498	-	100%	✓	100% cash reserves per bond covenants
750	Equipment/Vehicle Leasing	2,361,853	1,666,922	694,931	694,931	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	1,022,485	-	1,022,485	1,022,485	-	100%	✓	100% cash reserves per bond covenants
759	Eddy St Commons Capital	16,129,352	16,103,750	25,602	-	25,602	0%	✓	100% cash reserves per bond covenants
Total Capital & Debt Service Funds		47,796,423	23,353,726	24,442,697	3,277,466	21,165,231			
Enterprise Funds									
287	EMS Capital	4,357,753	134,797	4,222,956	769,614	3,453,342	137%	✓	25% of Annual expenditures
288	EMS Operating	2,040,078	98,181	1,941,896	1,607,937	333,959	30%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,819,326	135,840	2,683,487	1,160,813	1,522,674	58%	✓	25% of Annual expenditures
601	Parking Garages	1,331,976	13,974	1,318,003	313,086	1,004,917	105%	✓	25% of Annual expenditures
610	Solid Waste Operations	527,610	661,267	(133,657)	549,605	(683,262)	-2%	✗	High encumbrances
611	Solid Waste Capital	918	-	918	-	918	100%	✓	No reserve requirement
620	Water Works Operations	2,986,362	874,254	2,112,108	903,514	1,208,594	12%	✓	5% of Annual expenditures
622	Water Works Capital	2,155,408	408,928	1,746,480	-	1,746,480	100%	✓	No reserve requirement
624	Water Works Customer Deposit	1,519,907	-	1,519,907	1,519,907	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	524,390	-	524,390	524,390	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,431,299	-	1,431,299	1,431,299	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,670,169	-	2,670,169	2,670,169	-	16.67%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,898,544	129,330	1,769,214	158,056	1,611,158	280%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,678,908	2,065,935	10,612,973	2,495,020	8,117,953	21%	✓	5% of Annual expenditures
642	Sewage Works Capital	6,736,802	1,822,290	4,914,512	-	4,914,512	100%	✓	No Reserves - transfer from operating account as needed
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,399,084	-	16.67%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	3,911,172	-	3,911,172	3,911,172	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,146,065	-	4,146,065	4,146,065	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	143,668	126,788	16,880	-	16,880	100%	✓	Bond fund - spend down to zero - no reserves required
670	Century Center	1,830,507	-	1,830,507	1,139,279	691,228	40%	✓	25% of Annual expenditures
671	Century Center Capital	865,493	-	865,493	800,000	65,493	4327%	✓	\$800,000 Minimum per Board of Managers
672	Century Center Energy Savings	280,327	-	280,327	-	280,327	100%	✓	No reserve requirement
Total Enterprise Funds		60,255,913	6,471,585	53,784,329	29,499,010	24,285,319			
Internal Service Funds									
222	Central Services	1,087,051	24,499	1,062,552	1,108,172	(45,620)	24%	✗	Just slightly under reserve requirement
224	Central Services Capital	155,988	31,955	124,033	-	124,033	100%	✓	No reserve requirement
226	Liability Insurance	4,513,250	247,392	4,265,857	1,833,558	2,432,299	116%	✓	50% of Annual expenditures
278	Take Home Vehicle Police	756,121	-	756,121	750,000	6,121	7561%	✓	Set dollar amount of \$750,000
279	IT / Innovation / 311 Call Center	2,070,606	982,390	1,088,216	-	1,088,216	100%	✓	Will be reimbursed through inter-fund transfer
711	Self-Funded Employee Benefits	11,772,445	1,164,770	10,607,675	4,536,380	6,071,295	58%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	221,063	-	221,063	20,000	201,063	276%	✓	25% of Annual expenditures
714	Parental Leave Fund	25,603	-	25,603	38,924	(13,321)	16%	✗	New fund established 2018, building reserves
Total Internal Service Funds		20,602,126	2,451,006	18,151,120	8,287,034	9,864,086			

City of South Bend
Cash Reserves Summary by Fund
March 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
Trust & Agency Funds									
701	Firefighters Pension	(801,371)	-	(801,371)	511,246	(1,312,617)	-16%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(724,493)	-	(724,493)	658,345	(1,382,838)	-11%	✗ Pension payments received in June & Sept	10% of Annual expenditures
718	State Tax Withholding Fund	571,536	-	571,536	571,536	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	3,396,939	-	3,396,939	3,396,939	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	836,604	-	836,604	836,604	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,607	-	28,607	6,250	22,357	114%	✓	25% of Annual expenditures
Total Trust & Agency Funds		3,307,822	-	3,307,822	5,980,920	(2,673,098)			
Total City Funds		217,815,781	42,313,705	175,502,076	100,530,930	74,971,146			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	River West TIF (Airport TIF)	27,220,457	17,560,941	9,659,516	11,339,046	(1,679,530)	21%	✗ High encumbrances	25% of Annual expenditures
422	TIF District - West Washington	2,213,099	799,545	1,413,554	471,479	942,075	75%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	180,228	-	180,228	39,542	140,686	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,388,808	4,496,292	3,892,516	1,896,923	1,995,593	51%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,856,580	3,634,135	4,222,445	1,889,007	2,333,438	56%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,656	4,200	197,456	14,465	182,991	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,053	-	1,383,053	1,080,000	303,053	32%	✓	25% of Annual expenditures
Total Tax Increment Financing Funds		47,443,881	26,495,113	20,948,768	16,730,462	4,218,306			
Redevelopment Funds									
433	Redev Administration General	7,428	-	7,428	1,125	6,303	165%	✓	25% of Annual expenditures
439	Certified Technology Park	616,030	-	616,030	-	616,030	100%	✓	No reserve requirement
454	Airport Urban Enterprise Zone	388,497	-	388,497	-	388,497	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,966,104	-	2,966,104	-	2,966,104	100%	✓	No City reserve requirement; there are program requirements
Total Redevelopment Funds		3,978,058	-	3,978,059	1,125	3,976,934			
Debt Service Funds									
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
317	Coveleski Bond Debt Reserve	519,692	-	519,692	519,692	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
752	South Bend Redevelopment Authority	523,292	-	523,292	523,292	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,722,920	-	1,722,920	1,722,920	-	100%	✓	100% cash reserves per bond covenants
Total Debt Service Funds		5,545,861	-	5,545,861	5,545,861	-			
Total Redevelopment Commission Funds		56,967,800	26,495,113	30,472,688	22,277,448	8,195,240			
City Operations Total		274,783,581	68,808,818	205,974,764	122,808,378	83,166,386			

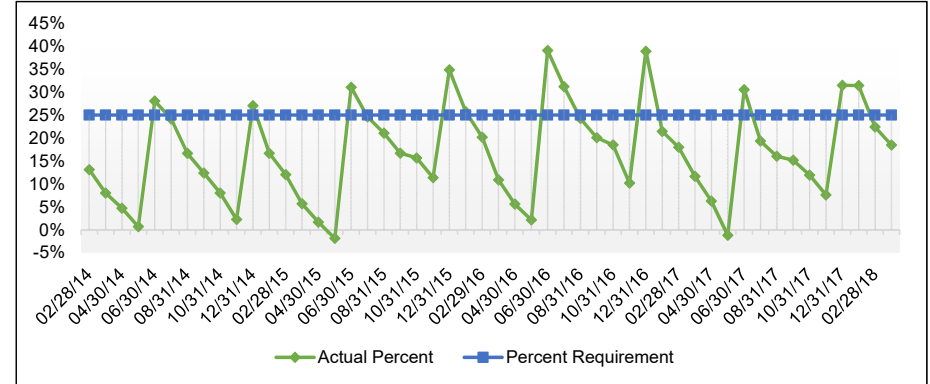
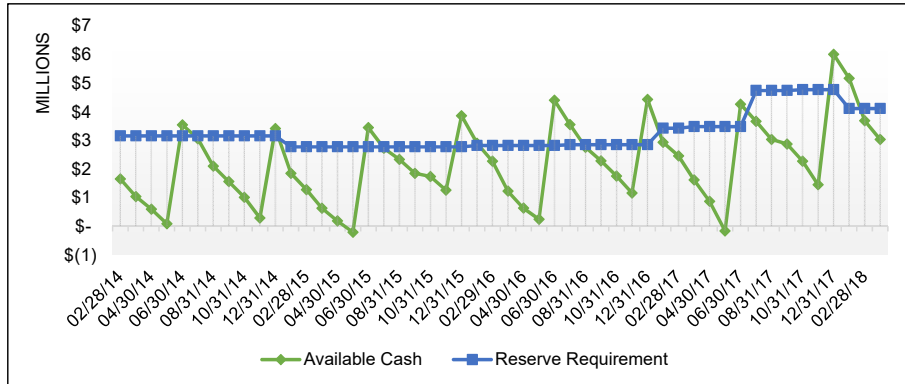
General Fund - 101



Reserve			Reserve		
Date	Available Cash	Requirement	Date	Available Cash	Requirement
02/28/14	\$ 19,666,397.13	\$ 14,071,197.25	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	01/31/18	\$ 31,319,874.62	\$ 21,406,184.80
03/31/15	\$ 17,372,699.76	\$ 13,344,782.75	02/28/18	\$ 28,378,840.88	\$ 21,406,184.80
04/30/15	\$ 13,029,346.27	\$ 13,344,782.75	03/31/18	\$ 24,805,986.43	\$ 21,406,184.80
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	\$ 16,363,686.90			
10/31/16	\$ 21,886,688.46	\$ 16,363,686.90			
11/30/16	\$ 19,361,974.38	\$ 16,363,686.90			
12/31/16	\$ 33,059,765.29	\$ 16,363,686.90			

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%	01/31/18	51%	35%
03/31/15	33%	25%	02/28/18	46%	35%
04/30/15	24%	25%	03/31/18	41%	35%
05/31/15	19%	25%			
06/30/15	56%	25%			
07/31/15	48%	25%			
08/31/15	43%	25%			
09/30/15	38%	25%			
10/31/15	37%	25%			
11/30/15	35%	25%			
12/31/15	56%	25%			
01/31/16	49%	30%			
02/29/16	41%	30%			
03/31/16	36%	30%			
04/30/16	30%	30%			
05/31/16	25%	30%			
06/30/16	62%	30%			
07/31/16	54%	30%			
08/31/16	49%	30%			
09/30/16	46%	30%			
10/31/16	48%	30%			
11/30/16	35%	30%			
12/31/16	60%	30%			

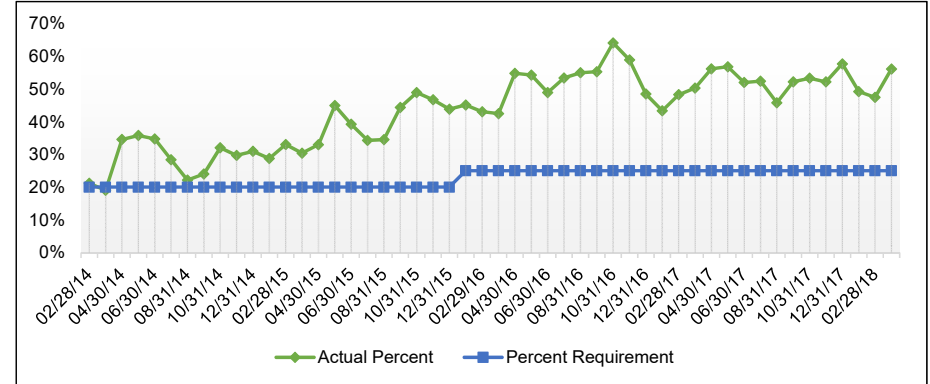
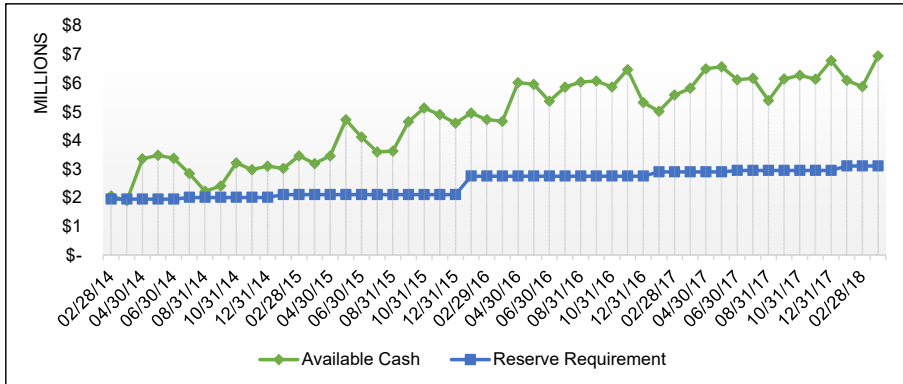
Parks & Recreation - 201



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve 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	\$ 3,471,329.25
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	01/31/18	\$ 5,158,994.50	\$ 4,104,487.00
03/31/15	\$ 623,258.50	\$ 2,765,998.75	02/28/18	\$ 3,677,158.50	\$ 4,104,487.00
04/30/15	\$ 181,071.57	\$ 2,765,998.75	03/31/18	\$ 3,027,348.11	\$ 4,104,487.00
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	\$ 2,840,864.75			
11/30/16	\$ 1,153,428.68	\$ 2,840,864.75			
12/31/16	\$ 4,422,311.14	\$ 2,840,864.75			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	01/31/18	31%	25%
03/31/15	6%	25%	02/28/18	22%	25%
04/30/15	2%	25%	03/31/18	18%	25%
05/31/15	-2%	25%			
06/30/15	31%	25%			
07/31/15	25%	25%			
08/31/15	21%	25%			
09/30/15	17%	25%			
10/31/15	16%	25%			
11/30/15	11%	25%			
12/31/15	35%	25%			
01/31/16	26%	25%			
02/29/16	20%	25%			
03/31/16	11%	25%			
04/30/16	6%	25%			
05/31/16	2%	25%			
06/30/16	39%	25%			
07/31/16	31%	25%			
08/31/16	24%	25%			
09/30/16	20%	25%			
10/31/16	18%	25%			
11/30/16	10%	25%			
12/31/16	39%	25%			

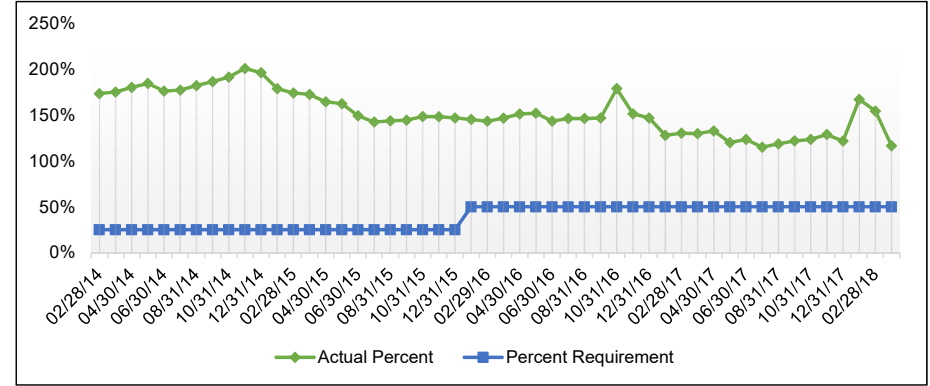
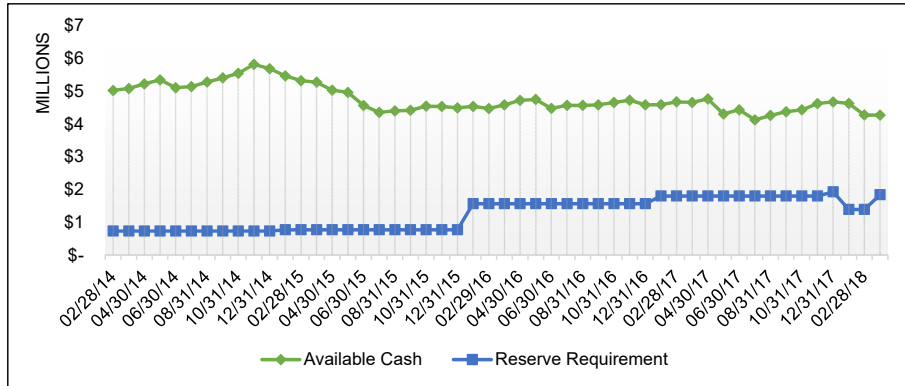
Motor Vehicle Highway - 202



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve 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	01/31/18	\$ 6,088,017.12	\$ 3,096,995.25
03/31/15	\$ 3,183,955.62	\$ 2,097,077.20	02/28/18	\$ 5,869,773.52	\$ 3,096,995.25
04/30/15	\$ 3,452,526.78	\$ 2,097,077.20	03/31/18	\$ 6,941,414.38	\$ 3,096,995.25
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	\$ 2,744,352.25			
11/30/16	\$ 6,459,148.62	\$ 2,744,352.25			
12/31/16	\$ 5,313,010.73	\$ 2,744,352.25			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	01/31/18	49%	25%
03/31/15	30%	20%	02/28/18	47%	25%
04/30/15	33%	20%	03/31/18	56%	25%
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%			

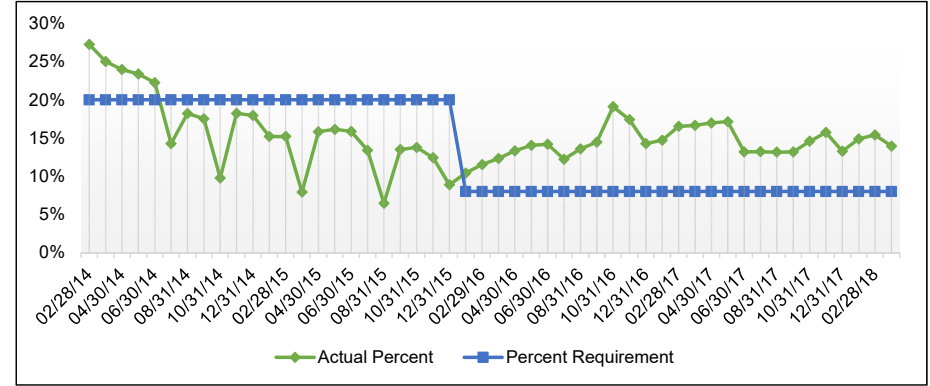
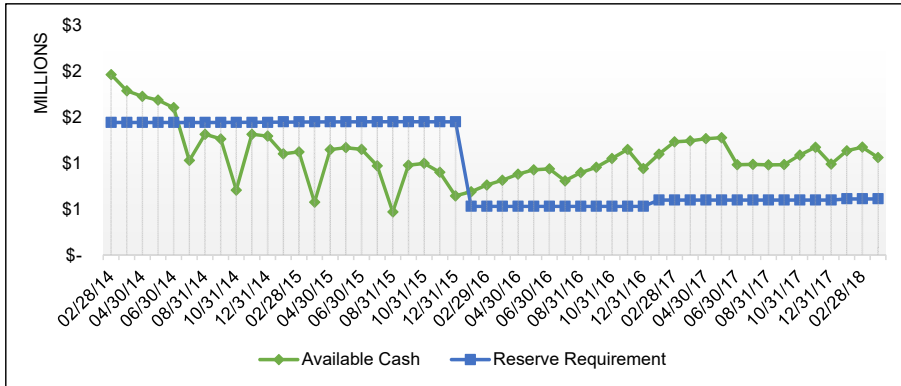
Liability Insurance - 226



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	01/31/18	\$ 4,621,387.32	\$ 1,383,558.00
03/31/15	\$ 5,269,874.19	\$ 764,197.75	02/28/18	\$ 4,268,153.20	\$ 1,383,558.00
04/30/15	\$ 5,024,562.10	\$ 764,197.75	03/31/18	\$ 4,265,857.46	\$ 1,833,558.00
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	\$ 1,560,174.00			
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%	01/31/18	167%	50%
03/31/15	172%	25%	02/28/18	154%	50%
04/30/15	164%	25%	03/31/18	116%	50%
05/31/15	162%	25%			
06/30/15	149%	25%			
07/31/15	142%	25%			
08/31/15	144%	25%			
09/30/15	144%	25%			
10/31/15	148%	25%			
11/30/15	148%	25%			
12/31/15	147%	25%			
01/31/16	145%	50%			
02/29/16	143%	50%			
03/31/16	147%	50%			
04/30/16	151%	50%			
05/31/16	152%	50%			
06/30/16	143%	50%			
07/31/16	146%	50%			
08/31/16	146%	50%			
09/30/16	147%	50%			
10/31/16	179%	50%			
11/30/16	151%	50%			
12/31/16	147%	50%			

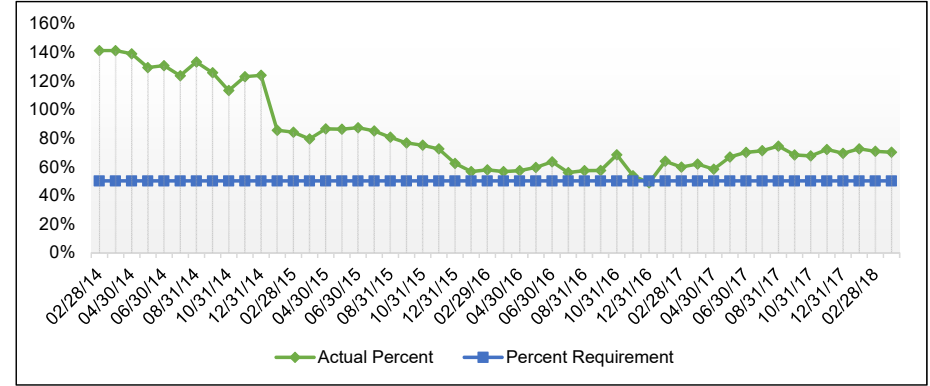
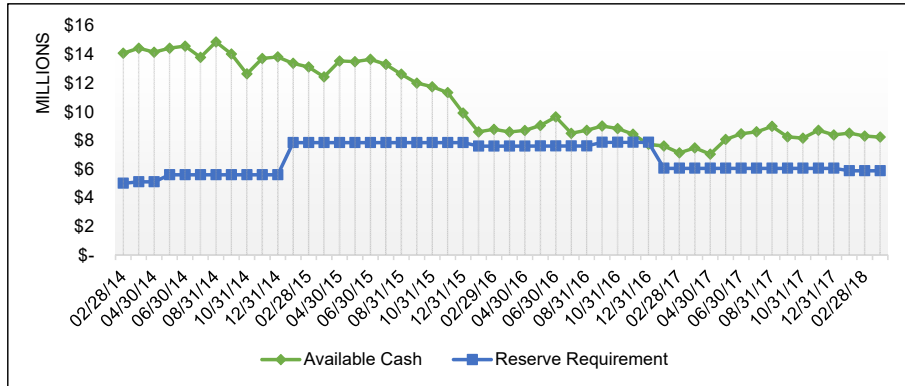
Public Safety LOIT - 249



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve 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	01/31/18	\$ 1,134,016.75	\$ 609,837.60
03/31/15	\$ 573,193.85	\$ 1,449,310.20	02/28/18	\$ 1,173,426.48	\$ 609,837.60
04/30/15	\$ 1,146,259.78	\$ 1,449,310.20	03/31/18	\$ 1,061,121.69	\$ 609,837.60
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	\$ 528,050.08			
11/30/16	\$ 1,148,056.62	\$ 528,050.08			
12/31/16	\$ 940,622.30	\$ 528,050.08			

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%	01/31/18	15%	8%
03/31/15	8%	20%	02/28/18	15%	8%
04/30/15	16%	20%	03/31/18	14%	8%
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%			

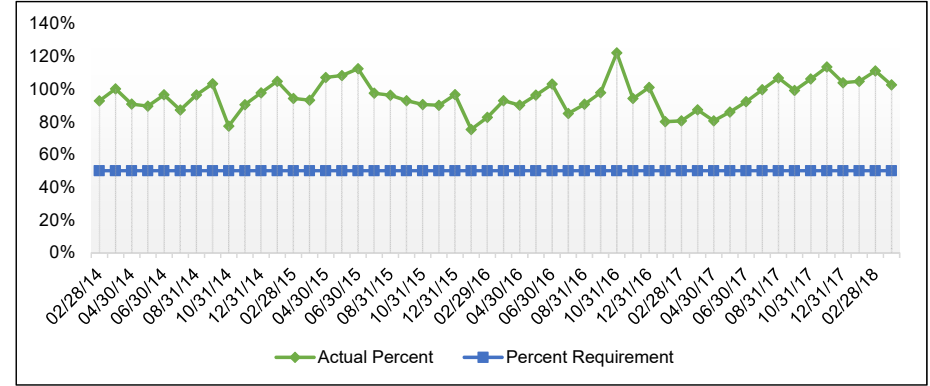
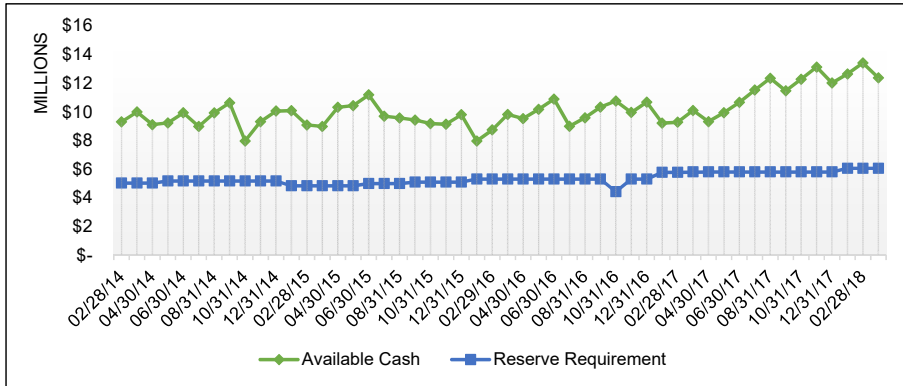
County Option Income Tax (COIT) - 404



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 14,064,953.63	\$ 4,988,101.00	01/31/17	\$ 7,596,122.20	\$ 6,035,796.50
03/31/14	\$ 14,419,544.87	\$ 5,096,642.50	02/28/17	\$ 7,113,881.19	\$ 6,035,796.50
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	01/31/18	\$ 8,490,027.78	\$ 5,863,336.50
03/31/15	\$ 12,417,613.96	\$ 7,830,185.50	02/28/18	\$ 8,283,994.47	\$ 5,863,336.50
04/30/15	\$ 13,525,436.86	\$ 7,830,185.50	03/31/18	\$ 8,213,221.80	\$ 5,863,336.50
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	\$ 7,830,185.50			
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	\$ 7,845,724.00			
11/30/16	\$ 8,416,562.21	\$ 7,845,724.00			
12/31/16	\$ 7,711,791.05	\$ 7,845,724.00			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	01/31/18	72%	50%
03/31/15	79%	50%	02/28/18	71%	50%
04/30/15	86%	50%	03/31/18	70%	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%			

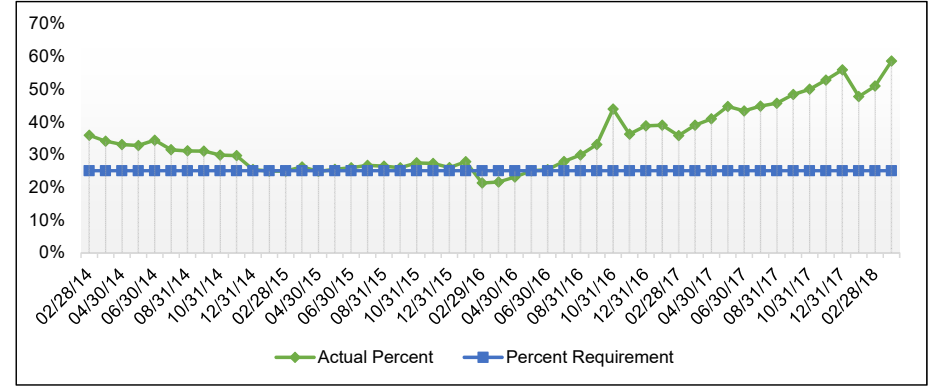
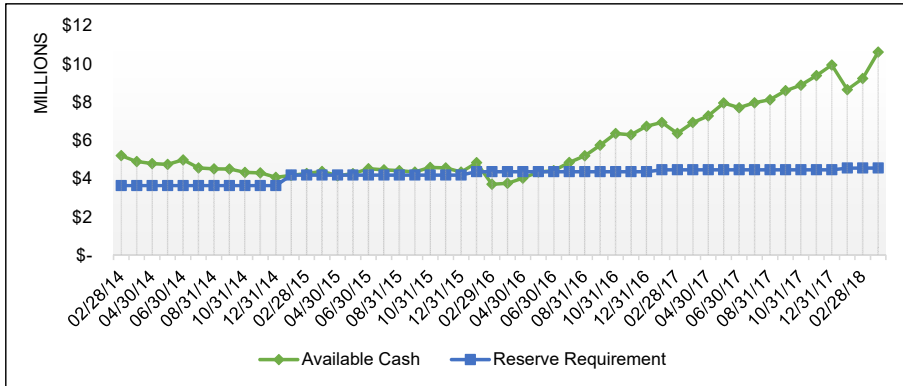
Economic Development Income Tax (EDIT) - 408



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	01/31/18	\$ 12,621,801.20	\$ 6,034,172.00
03/31/15	\$ 8,960,343.03	\$ 4,813,809.00	02/28/18	\$ 13,388,685.09	\$ 6,034,172.00
04/30/15	\$ 10,291,604.12	\$ 4,813,809.00	03/31/18	\$ 12,354,918.00	\$ 6,034,172.00
05/31/15	\$ 10,408,959.43	\$ 4,813,809.00			
06/30/15	\$ 11,163,475.51	\$ 4,971,854.50			
07/31/15	\$ 9,675,461.38	\$ 4,971,854.50			
08/31/15	\$ 9,550,701.30	\$ 4,971,854.50			
09/30/15	\$ 9,399,079.89	\$ 5,066,874.50			
10/31/15	\$ 9,158,107.55	\$ 5,066,874.50			
11/30/15	\$ 9,112,235.29	\$ 5,066,874.50			
12/31/15	\$ 9,776,901.11	\$ 5,066,874.50			
01/31/16	\$ 7,938,199.64	\$ 5,280,090.50			
02/29/16	\$ 8,715,559.52	\$ 5,280,090.50			
03/31/16	\$ 9,792,593.12	\$ 5,280,090.50			
04/30/16	\$ 9,500,919.49	\$ 5,280,090.50			
05/31/16	\$ 10,151,893.76	\$ 5,280,090.50			
06/30/16	\$ 10,863,175.70	\$ 5,280,090.50			
07/31/16	\$ 8,965,098.11	\$ 5,280,090.50			
08/31/16	\$ 9,561,231.11	\$ 5,280,090.50			
09/30/16	\$ 10,311,520.69	\$ 5,280,090.50			
10/31/16	\$ 10,734,550.50	\$ 4,400,030.50			
11/30/16	\$ 9,932,601.72	\$ 5,280,090.50			
12/31/16	\$ 10,653,382.38	\$ 5,280,090.50			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	01/31/18	105%	50%
03/31/15	93%	50%	02/28/18	111%	50%
04/30/15	107%	50%	03/31/18	102%	50%
05/31/15	108%	50%			
06/30/15	112%	50%			
07/31/15	97%	50%			
08/31/15	96%	50%			
09/30/15	93%	50%			
10/31/15	90%	50%			
11/30/15	90%	50%			
12/31/15	96%	50%			
01/31/16	75%	50%			
02/29/16	83%	50%			
03/31/16	93%	50%			
04/30/16	90%	50%			
05/31/16	96%	50%			
06/30/16	103%	50%			
07/31/16	85%	50%			
08/31/16	91%	50%			
09/30/16	98%	50%			
10/31/16	122%	50%			
11/30/16	94%	50%			
12/31/16	101%	50%			

Self-Funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve 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	01/31/18	\$ 8,644,139.13	\$ 4,536,379.50
03/31/15	\$ 4,364,599.56	\$ 4,174,233.75	02/28/18	\$ 9,226,573.04	\$ 4,536,379.50
04/30/15	\$ 4,140,504.23	\$ 4,174,233.75	03/31/18	\$ 10,607,674.90	\$ 4,536,379.50
05/31/15	\$ 4,243,077.17	\$ 4,174,233.75			
06/30/15	\$ 4,502,701.32	\$ 4,174,233.75			
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	\$ 4,344,722.50			
11/30/16	\$ 6,282,432.34	\$ 4,344,722.50			
12/31/16	\$ 6,724,703.22	\$ 4,344,722.50			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	01/31/18	48%	25%
03/31/15	26%	25%	02/28/18	51%	25%
04/30/15	25%	25%	03/31/18	58%	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: **March 2018**

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											
101	General Fund GENERAL FUND	\$29,773,151.29	\$1,276,768.39	\$5,122,756.92	\$12,817.74	\$0.00	\$0.00	\$25,939,980.50	\$0.00	\$25,939,980.50	\$443,396.68
Special Revenue Funds											
102	RAINY DAY FUND	10,319,515.26	0.00	0.00	8,450.54	0.00	0.00	10,327,965.80	0.00	10,327,965.80	0.00
201	PARKS & RECREATION	4,371,291.03	150,361.09	1,144,989.31	4,056.50	321,900.00	0.00	3,702,619.31	0.00	3,702,619.31	0.00
202	MOTOR VEHICLE HIGHWAY	6,324,830.47	607,087.73	668,863.94	5,489.73	946,937.50	0.00	7,215,481.49	0.00	7,215,481.49	0.00
203	RECREATION - NONREVERTING	826,477.27	149,053.91	54,519.08	680.46	0.00	0.00	921,692.56	0.00	921,692.56	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	898,743.69	1,897.50	1,897.50	734.27	0.00	0.00	899,477.96	0.00	899,477.96	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	414,112.15	0.00	0.00	339.11	0.00	0.00	414,451.26	0.00	414,451.26	0.00
211	DCI OPERATING FUND	793,192.01	129,884.67	224,124.99	752.44	466,505.00	0.00	1,166,209.13	0.00	1,166,209.13	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	369,360.94	178,159.04	65,918.35	7.88	0.00	0.00	481,609.51	0.00	481,609.51	0.00
216	POLICE STATE SEIZURES	198,830.26	0.00	0.00	162.15	0.00	0.00	198,992.41	0.00	198,992.41	0.00
217	GIFT, DONATION, BEQUEST	116,651.09	34,028.98	0.00	95.43	0.00	0.00	150,775.50	0.00	150,775.50	0.00
218	POLICE CURFEW VIOLATIONS	12,891.50	0.00	0.00	10.55	0.00	0.00	12,902.05	0.00	12,902.05	0.00
219	UNSAFE BUILDING	296,310.18	17,624.57	43,197.63	247.08	162,068.25	0.00	433,052.45	0.00	433,052.45	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	543,814.32	29,956.67	4,699.15	465.09	0.00	0.00	569,536.93	0.00	569,536.93	0.00
221	LANDLORD REGISTRATION	9,940.00	50.00	5.00	7.42	0.00	0.00	9,992.42	0.00	9,992.42	0.00
227	LOSS RECOVERY FUND	715,664.96	0.00	2,457.00	590.38	0.00	0.00	713,798.34	0.00	713,798.34	0.00
249	PUBLIC SAFETY L.O.I.T.	1,173,426.48	637,427.33	750,547.72	815.60	0.00	0.00	1,061,121.69	0.00	1,061,121.69	0.00
251	LOCAL ROADS & STREETS	3,661,093.19	160,982.20	32,957.45	2,953.28	0.00	0.00	3,792,071.22	0.00	3,792,071.22	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,146,456.77	0.00	98,950.69	1,770.16	0.00	0.00	2,049,276.24	0.00	2,049,276.24	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	573,801.92	7,185.00	79,186.24	399.24	0.00	0.00	502,199.92	69,738.08	571,938.00	0.00
265	LOCAL ROAD & BRIDGE GRANT	990,288.16	0.00	2,205.00	752.54	0.00	0.00	988,835.70	0.00	988,835.70	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	55,573.24	3,100.00	0.00	45.51	0.00	0.00	58,718.75	0.00	58,718.75	0.00
274	MORRIS PAC SELF-PROMOTION	12,132.00	7,200.00	0.00	4.74	0.00	0.00	19,336.74	0.00	19,336.74	0.00
280	POLICE BLOCK GRANTS	3,936.94	0.00	0.00	3.22	0.00	0.00	3,940.16	0.00	3,940.16	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,978.70	0.00	0.00	22.91	0.00	0.00	28,001.61	0.00	28,001.61	0.00
289	HAZMAT	27,572.09	0.00	0.00	22.57	0.00	0.00	27,594.66	0.00	27,594.66	0.00
291	INDIANA RIVER RESCUE	138,334.01	5,400.00	230.78	108.41	0.00	0.00	143,611.64	0.00	143,611.64	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	99,558.22	1,300.00	695.05	78.86	0.00	0.00	100,242.03	0.00	100,242.03	0.00
295	COPS MORE GRANT	136,153.37	1,026.08	10,567.50	101.69	0.00	0.00	126,713.64	0.00	126,713.64	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	137,269.98	0.00	0.00	160.42	0.00	0.00	137,430.40	0.00	137,430.40	0.00
404	COUNTY OPTION INCOME TAX	8,615,244.13	1,233,017.03	377,763.39	7,187.32	0.00	696,900.00	8,780,785.09	0.00	8,780,785.09	934,521.00
408	ECONOMIC DEVELOPMENT INCOME TAX	14,241,580.81	1,248,176.09	631,723.23	11,186.17	0.00	1,360,399.00	13,508,820.84	0.00	13,508,820.84	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	450,665.74	0.00	0.00	368.59	0.00	0.00	451,034.33	0.00	451,034.33	(934,521.00)
655	PROJECT RELEAF	894,462.94	39,107.32	2,653.06	720.07	0.00	137,500.00	794,137.27	0.00	794,137.27	0.00
705	POLICE K-9 UNIT	2,896.21	0.00	0.00	2.38	0.00	0.00	2,898.59	0.00	2,898.59	0.00
Total Special Revenue Funds		59,648,500.53	4,642,025.21	4,198,152.06	48,792.71	1,897,410.75	2,194,799.00	59,843,778.14	69,738.08	59,913,516.22	300,000.00
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE	(605,672.85)	27,728.94	3,086.89	87.11	0.00	0.00	(580,943.69)	0.00	(580,943.69)	0.00
755	SB BUILDING CORPORATION	2,095,779.86	0.00	1,431,631.25	1,053.68	0.00	0.00	665,202.29	0.00	665,202.29	0.00
757	PARKS BOND DEBT SERVICE	589,703.23	31,460.94	190,340.63	258.28	0.00	0.00	431,081.82	0.00	431,081.82	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,501,904.66	628,472.19	628,472.19	424.98	0.00	0.00	2,502,329.64	0.00	2,502,329.64	0.00
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	(438,447.26)	0.00	0.00	0.00	0.00	0.00	(438,447.26)	0.00	(438,447.26)	0.00
401	COVELESKI STADIUM CAPITAL	54,746.51	0.00	0.00	44.83	0.00	0.00	54,791.34	0.00	54,791.34	0.00
405	PARK NONREVERTING CAPITAL	135,451.23	349.00	16,042.46	63.55	0.00	0.00	119,821.32	0.00	119,821.32	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	400,242.85	0.00	0.00	349.71	0.00	0.00	400,592.56	0.00	400,592.56	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	182,462.86	0.00	0.00	311.30	0.00	0.00	182,774.16	0.00	182,774.16	0.00
412	MAJOR MOVES CONSTRUCTION	3,129,477.64	0.00	267,048.97	2,536.26	0.00	0.00	2,864,964.93	0.00	2,864,964.93	4,441,248.80
416	MORRIS PERFORMING ARTS CENTER CAPITAL	429,771.77	7,200.00	39,497.22	347.11	0.00	0.00	397,821.66	0.00	397,821.66	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	114,210.16	524.75	0.00	93.33	0.00	0.00	114,828.24	0.00	114,828.24	0.00
451	2018 FIRE STATION #9 CAPITAL	0.00	4,864,008.20	0.00	0.00	0.00	0.00	4,864,008.20	0.00	4,864,008.20	0.00
471	PARKS BOND CAPITAL	13,871,208.45	0.00	0.00	10,526.21	0.00	0.00	13,881,734.66	0.00	13,881,734.66	0.00
677	HALL OF FAME CAPITAL FUND	435,762.31	0.00	4,597.09	363.35	0.00	0.00	431,528.57	0.00	431,528.57	(443,396.68)
750	EQUIPMENT / VEHICLE LEASING	3,599,541.24	0.00	1,238,339.00	650.80	0.00	0.00	2,361,853.04	0.00	2,361,853.04	0.00

City of South Bend
Controller's Cash Report

Month of: March 2018

<i>Fund</i>	<i>Fund Name</i>	<i>Opening Cash Balance</i>	<i>Receipts</i>	<i>Disbursements</i>	<i>Interest Earned</i>	<i>Transfers In</i>	<i>Transfers Out</i>	<i>Ending Cash Balance</i>	<i>Investments</i>	<i>Total Cash & Investments</i>	<i>Interfund Loans (Borrowing)</i>
751	PARKS BOND CAPITAL	3,132,779.37	3,750.00	746,438.17	553.38	0.00	0.00	2,390,644.58	0.00	2,390,644.58	0.00
753	SMART STREET BOND CAPITAL	1,027,902.48	0.00	5,591.91	174.74	0.00	0.00	1,022,485.31	0.00	1,022,485.31	0.00
759	EDDY ST COMMONS CAPITAL	16,129,347.24	0.00	0.00	4.35	0.00	0.00	16,129,351.59	0.00	16,129,351.59	0.00
Total Capital & Debt Service Funds		46,786,171.75	5,563,494.02	4,571,085.78	17,842.97	0.00	0.00	47,796,422.96	0.00	47,796,422.96	3,997,852.12
Enterprise Funds											
287	EMS CAPITAL	4,927,940.74	0.00	574,333.91	4,146.21	0.00	0.00	4,357,753.04	0.00	4,357,753.04	0.00
288	EMS OPERATING	1,507,409.15	1,022,186.64	493,052.29	3,534.33	0.00	0.00	2,040,077.83	0.00	2,040,077.83	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,696,565.06	164,608.94	291,548.38	2,312.20	247,388.25	0.00	2,819,326.07	0.00	2,819,326.07	0.00
601	PARKING GARAGES	1,297,112.26	121,684.24	87,880.15	1,060.02	0.00	0.00	1,331,976.37	0.00	1,331,976.37	(1,469,498.00)
610	SOLID WASTE OPERATIONS	380,738.63	452,204.33	305,944.34	611.30	0.00	0.00	527,609.92	0.00	527,609.92	0.00
611	SOLID WASTE CAPITAL	1,136.00	0.01	218.37	0.00	0.00	0.00	917.64	0.00	917.64	0.00
620	WATER WORKS OPERATIONS	2,991,748.83	1,349,183.84	1,195,051.38	2,398.26	3,677.59	165,595.00	2,986,362.14	0.00	2,986,362.14	0.00
622	WATER WORKS CAPITAL	2,153,644.72	0.00	0.00	1,763.60	0.00	0.00	2,155,408.32	0.00	2,155,408.32	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,520,531.86	11,976.91	12,602.03	1,246.69	0.00	1,246.69	1,519,906.74	0.00	1,519,906.74	0.00
625	WATER WORKS SINKING FUND	358,795.10	0.00	0.00	240.97	165,595.00	240.97	524,390.10	0.00	524,390.10	0.00
626	WATER WORKS BOND RESERVE	1,430,123.09	0.00	0.00	1,176.10	0.00	0.00	1,431,299.19	0.00	1,431,299.19	0.00
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	0.00	2,189.93	0.00	2,189.93	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,913,097.33	56,068.21	72,179.70	1,558.39	0.00	0.00	1,898,544.23	0.00	1,898,544.23	0.00
641	SEWAGE WORKS OPERATIONS	14,192,888.21	3,426,808.80	1,904,916.23	12,013.42	4,239.71	3,052,126.17	12,678,907.74	0.00	12,678,907.74	0.00
642	SEWAGE WORKS CAPITAL	6,746,503.33	0.00	15,324.00	5,623.13	0.00	0.00	6,736,802.46	0.00	6,736,802.46	0.00
643	SEWAGE WORKS RESERVE - O & M	5,399,084.29	0.00	0.00	4,239.71	0.00	4,239.71	5,399,084.29	0.00	5,399,084.29	0.00
649	SEWAGE WORKS BOND SINKING	858,342.82	0.00	0.00	703.16	3,052,126.17	0.00	3,911,172.15	0.00	3,911,172.15	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,142,027.16	0.00	0.00	4,037.66	0.00	0.00	4,146,064.82	0.00	4,146,064.82	0.00
659	2011 SEWER BOND	145.62	0.00	0.00	0.12	0.00	0.00	145.74	0.00	145.74	0.00
661	2012 SEWER BOND	143,272.24	0.00	0.00	395.88	0.00	0.00	143,668.12	0.00	143,668.12	0.00
670	CENTURY CENTER	1,946,859.82	530.09	116,882.96	0.00	0.00	0.00	1,830,506.95	0.00	1,830,506.95	0.00
671	CENTURY CENTER CAPITAL	865,492.52	0.00	0.00	0.00	0.00	0.00	865,492.52	0.00	865,492.52	0.00
672	CENTURY CENTER ENERGY SAVINGS	280,326.76	0.00	0.00	0.00	0.00	0.00	280,326.76	0.00	280,326.76	0.00
Total Enterprise Funds		58,423,954.94	6,605,252.01	5,069,933.74	49,251.08	3,473,026.72	3,225,638.47	60,255,912.54	0.00	60,255,912.54	(1,469,498.00)
Internal Service Funds											
222	CENTRAL SERVICES	1,051,475.86	1,028,489.30	993,430.73	516.90	0.00	0.00	1,087,051.33	0.00	1,087,051.33	0.00
224	CENTRAL SERVICES CAPITAL	155,847.31	0.00	0.00	140.23	0.00	0.00	155,987.54	0.00	155,987.54	0.00
226	LIABILITY INSURANCE	4,466,450.52	168,832.00	125,713.63	3,681.00	0.00	0.00	4,513,249.89	0.00	4,513,249.89	0.00
278	TAKE HOME VEHICLE POLICE	755,262.46	240.00	0.00	618.37	0.00	0.00	756,120.83	0.00	756,120.83	0.00
279	INNOVATION & TECHNOLOGY 311 CALL CENTER	1,876,297.98	566,166.00	373,121.02	1,262.68	0.00	0.00	2,070,605.64	0.00	2,070,605.64	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	10,631,695.06	1,512,068.47	380,050.07	8,731.54	0.00	0.00	11,772,445.00	0.00	11,772,445.00	0.00
713	UNEMPLOYMENT COMP FUND	225,971.09	0.00	5,093.84	185.36	0.00	0.00	221,062.61	0.00	221,062.61	0.00
714	PARENTAL LEAVE FUND	(1,764.86)	39,462.00	12,093.70	0.00	0.00	0.00	25,603.44	0.00	25,603.44	0.00
Total Internal Service Funds		19,161,235.42	3,315,257.77	1,889,502.99	15,136.08	0.00	0.00	20,602,126.28	0.00	20,602,126.28	0.00
Trust & Agency Funds											
701	FIREFIGHTERS PENSION	(422,625.29)	0.00	378,759.27	14.02	0.00	0.00	(801,370.54)	0.00	(801,370.54)	0.00
702	POLICE PENSION	(215,026.72)	32.21	509,710.78	211.85	0.00	0.00	(724,493.44)	0.00	(724,493.44)	0.00
709	PAYROLL FUND	0.00	8,902,320.68	8,902,320.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	269,483.78	302,051.99	0.00	0.00	0.00	0.00	571,535.77	0.00	571,535.77	0.00
725	MORRIS / PALAIS BOX OFFICE	2,946,361.53	450,577.79	0.00	0.00	0.00	0.00	3,396,939.32	0.00	3,396,939.32	0.00
726	POLICE DISTRIBUTIONS PAYABLE	836,604.00	0.00	0.00	0.00	0.00	0.00	836,604.00	0.00	836,604.00	0.00
730	CITY CEMETERY TRUST	28,583.72	0.00	0.00	23.40	0.00	0.00	28,607.12	0.00	28,607.12	0.00
Total Trust & Agency Funds		3,443,381.02	9,654,982.67	9,790,790.73	249.27	0.00	0.00	3,307,822.23	0.00	3,307,822.23	0.00
Total City Funds		217,236,394.95	31,057,780.07	30,642,222.22	144,089.85	5,370,437.47	5,420,437.47	217,746,042.65	69,738.08	217,815,780.73	3,271,750.80

City of South Bend
Controller's Cash Report

Month of: **March 2018**

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											
Tax Increment Financing Funds											
324	TIF RIVER WEST	28,055,892.91	30,676.25	891,091.15	22,698.70	2,280.02	0.00	27,220,456.73	0.00	27,220,456.73	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,211,257.50	0.00	0.00	1,841.56	0.00	0.00	2,213,099.06	0.00	2,213,099.06	0.00
425	TIF LEIGHTON PLAZA	187,462.22	11,197.69	18,558.86	126.78	0.00	0.00	180,227.83	0.00	180,227.83	0.00
429	TIF RIVER EAST DEV (NE)	8,434,462.07	0.00	52,590.87	6,936.98	0.00	0.00	8,388,808.18	0.00	8,388,808.18	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,854,394.05	0.00	4,252.50	6,438.04	0.00	0.00	7,856,579.59	0.00	7,856,579.59	0.00
435	TIF DOUGLAS ROAD	201,490.93	0.00	0.00	164.99	0.00	0.00	201,655.92	0.00	201,655.92	0.00
436	TIF RIVER EAST RES (NE RE)	1,382,992.38	0.00	0.00	60.85	0.00	0.00	1,383,053.23	0.00	1,383,053.23	(2,971,750.80)
Total Tax Increment Financing Funds		48,327,952.06	41,873.94	966,493.38	38,267.90	2,280.02	0.00	47,443,880.54	0.00	47,443,880.54	(3,271,750.80)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,421.44	0.00	0.00	6.07	0.00	0.00	7,427.51	0.00	7,427.51	0.00
439	CERTIFIED TECHNOLOGY PARK	615,526.25	0.00	0.00	504.05	0.00	0.00	616,030.30	0.00	616,030.30	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	388,178.62	0.00	0.00	317.88	0.00	0.00	388,496.50	0.00	388,496.50	0.00
754	INDUSTRIAL REVOLVING FUND	2,933,618.00	14,688.00	7,415.00	25,213.00	0.00	0.00	2,966,104.00	0.00	2,966,104.00	0.00
Total Redevelopment Funds		3,944,744.31	14,688.00	7,415.00	26,041.00	0.00	0.00	3,978,058.31	0.00	3,978,058.31	0.00
Debt Service Funds											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	853.35	0.00	853.35	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	519,266.81	0.00	0.00	425.22	0.00	0.00	519,692.03	0.00	519,692.03	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	1,426.67	0.00	1,426.67	1,739,494.86	0.00	1,739,494.86	0.00
752	SB REDEVELOPMENT AUTHORITY	772,202.41	1,234,500.00	1,483,953.13	542.91	0.00	0.00	523,292.19	0.00	523,292.19	0.00
756	SMARTS STREETS DEBT SERVICE	2,575,437.40	0.00	852,884.38	367.06	0.00	0.00	1,722,920.08	0.00	1,722,920.08	0.00
Total Debt Service Funds		6,646,863.72	1,234,500.00	2,336,837.51	3,615.21	0.00	2,280.02	5,545,861.40	0.00	5,545,861.40	0.00
Total Redevelopment Commission Funds		58,919,560.09	1,291,061.94	3,310,745.89	67,924.11	2,280.02	2,280.02	56,967,800.25	0.00	56,967,800.25	(3,271,750.80)
City Operations Total		276,155,955.04	32,348,842.01	33,952,968.11	212,013.96	5,372,717.49	5,422,717.49	274,713,842.90	69,738.08	274,783,580.98	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		183,990,145.88	122,834.93	0.00	17,798.25	0.00	116,179.64	184,014,599.42		184,014,599.42	