

**Period Ending:** **May 31, 2018**

**Issued by:** **Controller**

# ***City of South Bend***

## ***Cash Reserves Summary***

<b>Page Number(s)</b>	<b>Contents</b>
2	Narrative
3 - 5	Funds by Status
6 - 8	Cash Reserves Summary
9	General Fund Trends
10	Parks & Recreation Fund Trends
11	Motor Vehicle Highway Fund Trends
12	Liability Insurance Fund Trends
13	Public Safety LOIT Fund Trends
14	County Option Income Tax Fund (COIT) Trends
15	Economic Development Income Tax Fund (EDIT) Trends
16	Self-Funded Employee Benefits Fund Trends
17 - 19	Controller's Cash Report

### ***Distribution***

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

### **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.

Fund 313, 377, 701, and 702 have negative cash balances.

- The Hall of Fame Debt Service Fund 313 receives property tax revenue in June and December, but still had to make a debt payment in January.
- The Professional Sports Development Area Fund 377 hasn't received its PSDA revenue yet, but still had to make a debt payment in January.
- The Firefighter's Pension Fund 701 and Police Pension Fund 702 haven't received reimbursement from the State yet, but still had to make payments to pensioners. Reimbursement is received in June and September.

### **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**  
**May 31, 2018**

<i>Fund</i>	<i>Fund Name</i>	<i>Cash Balance</i>	<i>Outstanding Encumb.</i>	<i>Available Cash</i>	<i>Cash Reserve Requirement</i>	<i>Variance</i>	<i>Actual % of Budget</i>	<i>Notes</i>	<i>Cash Reserve Policy</i>
<b><u>Insufficient Balances</u></b>									
101	General Fund	19,597,857	727,013	18,870,844	21,406,185	(2,535,341)	31%	✗ Property tax distribution received in June	35% of Annual expenditures
201	Parks & Recreation	2,320,176	909,025	1,411,152	4,104,487	(2,693,335)	9%	✗ Property tax distribution received in June	25% of Annual expenditures
211	DCI Administration Fund	701,127	139,632	561,495	769,274	(207,779)	18%	✗ Receives quarterly transfers	25% of Annual expenditures
219	Unsafe Building	365,955	397,963	(32,009)	243,103	(275,112)	-3%	✗ Balance encumbered	25% of Annual expenditures
222	Central Services	1,089,787	26,476	1,063,311	1,108,172	(44,861)	24%	✗ Just under reserve requirement	25% of Annual expenditures, excluding utility accounting
610	Solid Waste Operations	667,505	445,652	221,853	549,605	(327,752)	4%	✗ High encumbrances	10% of Annual expenditures
701	Firefighters Pension	(1,552,470)	-	(1,552,470)	511,246	(2,063,716)	-30%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,754,423)	-	(1,754,423)	658,345	(2,412,768)	-27%	✗ Pension payments received in June & Sept	10% of Annual expenditures
714	Parental Leave Fund	32,957	-	32,957	38,924	(5,967)	21%	✗ New fund established 2018, building reserves	25% of Annual expenditures
		<b>21,468,472</b>	<b>2,645,761</b>	<b>18,822,710</b>	<b>29,389,341</b>	<b>(10,566,631)</b>			
<b><u>Meets or Exceeds Requirements</u></b>									
102	Rainy Day Fund	10,344,576	-	10,344,576	9,745,767	598,809	3%	✓	3% of total expenditures in previous fiscal year
202	Motor Vehicle Highway	7,533,486	364,646	7,168,840	3,096,995	4,071,845	58%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	921,322	130,107	791,215	404,159	387,056	49%	✓	25% of Annual expenditures
216	Police State Seizures	202,937	-	202,937	8,000	194,937	634%	✓	25% of Annual expenditures
218	Police Curfew Violations	12,923	-	12,923	250	12,673	1292%	✓	25% of Annual expenditures
220	Law Enforce. Continuing Education	581,836	44,085	537,751	148,656	389,095	90%	✓	25% of Annual expenditures
226	Liability Insurance	3,884,016	216,596	3,667,420	1,833,558	1,833,862	100%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	1,844,175	-	1,844,175	609,838	1,234,337	24%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,223,604	1,389,147	2,834,458	772,127	2,062,331	92%	✓	25% of Annual expenditures
258	Human Rights - Federal Grant	541,407	2,244	539,164	40,809	498,355	330%	✓	25% of Annual expenditures
273	Morris PAC/Palais Royale Marketing	56,042	-	56,042	4,500	51,542	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	61,975	-	61,975	12,500	49,475	124%	✓	25% of Annual expenditures
278	Take Home Vehicle Police	757,817	-	757,817	750,000	7,817	7578%	✓	Set dollar amount of \$750,000
287	EMS Capital	4,244,062	262,638	3,981,424	769,614	3,211,810	129%	✓	25% of Annual expenditures
288	EMS Operating	2,268,671	61,966	2,206,706	1,607,937	598,769	34%	✓	25% of Annual expenditures
289	HAZMAT	27,639	-	27,639	2,500	25,139	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	141,951	16,030	125,921	25,450	100,471	124%	✓	25% of Annual expenditures
294	Regional Police Academy	99,854	-	99,854	5,625	94,229	444%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	137,839	-	137,839	12,750	125,089	270%	✓	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	520,528	-	520,528	520,528	-	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
324	River West TIF (Airport TIF)	28,238,933	11,899,371	16,339,562	11,339,046	5,000,516	36%	✓	25% of Annual expenditures
351	2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	993,495	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	11,025,009	873,623	10,151,386	5,863,337	4,288,049	87%	✓	50% of Annual expenditures
405	Park Nonreverting Capital	114,409	17,106	97,303	63,218	34,085	38%	✓	25% of Annual expenditures
406	Cumulative Capital Development	390,525	-	390,525	114,800	275,725	85%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	183,068	-	183,068	69,625	113,443	66%	✓	25% of Annual expenditures
408	Economic Development Income Tax	15,412,053	657,002	14,755,051	6,034,172	8,720,879	122%	✓	50% of Annual expenditures
416	Morris Performing Arts Center Capital	396,676	34,600	362,076	27,375	334,701	331%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,136,740	732,317	1,404,424	471,479	932,945	74%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	179,820	-	179,820	39,542	140,278	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,256,922	4,625,745	3,631,177	1,896,923	1,734,254	48%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,778,752	3,502,476	4,276,276	1,889,007	2,387,269	57%	✓	25% of Annual expenditures
433	Redev Administration General	7,439	-	7,439	1,125	6,314	165%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,980	4,200	197,780	14,465	183,315	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,059	-	1,383,059	1,080,000	303,059	32%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	117,653	-	117,653	11,250	106,403	261%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,634,297	106,621	2,527,675	1,160,813	1,366,862	54%	✓	25% of Annual expenditures

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

<b>Fund</b>	<b>Fund Name</b>	<b>Cash Balance</b>	<b>Outstanding Encumb.</b>	<b>Available Cash</b>	<b>Cash Reserve Requirement</b>	<b>Variance</b>	<b>Actual % of Budget</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>
601	Parking Garages	1,313,827	7,778	1,306,049	313,086	992,963	104%	✓	25% of Annual expenditures
620	Water Works Operations	3,122,596	750,565	2,372,030	903,514	1,468,516	13%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,518,999	-	1,518,999	1,518,999	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	855,580	-	855,580	855,580	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,433,618	-	1,433,618	1,433,618	-	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	1,908,337	63,253	1,845,084	158,056	1,687,028	292%	✓	25% of Annual expenditures
641	Sewage Works Operations	13,884,048	2,429,095	11,454,953	2,495,020	8,959,933	23%	✓	5% of Annual expenditures
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,385,244	13,840	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	4,441,595	-	4,441,595	4,441,595	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,154,898	-	4,154,898	4,154,898	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
655	Project Relief	849,508	-	849,508	175,511	673,997	121%	✓	25% of Annual expenditures
670	Century Center	1,665,007	22,405	1,642,602	1,139,279	503,323	36%	✓	25% of Annual expenditures
671	Century Center Capital	855,694	-	855,694	800,000	55,694	4278%	✓	\$800,000 Minimum per Board of Managers
705	Police K-9 Unit	2,903	-	2,903	505	2,398	144%	✓	25% of Annual expenditures
711	Self-Funded Employee Benefits	11,216,780	817,232	10,399,548	4,536,380	5,863,168	57%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	212,304	-	212,304	20,000	192,304	265%	✓	25% of Annual expenditures
718	State Tax Withholding Fund	277,793	-	277,793	277,793	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,995,807	-	1,995,807	1,995,807	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	854,916	-	854,916	854,916	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,653	-	28,653	6,250	22,403	115%	✓	25% of Annual expenditures
752	South Bend Redevelopment Authority	396,912	-	396,912	396,912	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	1,013,181	-	1,013,181	1,013,181	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	663,765	-	663,765	663,765	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,723,477	-	1,723,477	1,723,477	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	493,140	-	493,140	493,140	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,503,139	2,500,000	3,139	3,139	-	100%	✓	100% cash reserves per bond covenants
		<b>186,093,177</b>	<b>31,530,847</b>	<b>154,562,331</b>	<b>91,657,531</b>	<b>62,904,800</b>			
<b>No Reserve Requirements</b>									
209	Studebaker/Oliver Revitalizing Grants	876,844	92,676	784,168	-	784,168	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	379,100	185,120	193,980	-	193,980	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
212	DCI Grant Fund	382,399	2,289,508	(1,907,109)	-	(1,907,109)	100%	✓	To be reimbursed by grant receipts No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	151,442	200	151,242	-	151,242	100%	✓	No reserve requirement
221	Landlord Registration	10,013	-	10,013	-	10,013	100%	✓	No reserve requirement
224	Central Services Capital	121,159	1,800	119,359	-	119,359	100%	✓	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	704,957	118,675	586,283	-	586,283	100%	✓	No reserve requirement
257	LOIT 2016 Special Distribution	2,551,543	871,455	1,680,089	-	1,680,089	100%	✓	No reserve requirement
265	Local Road & Bridge Grant	587,609	1,388,110	(800,501)	-	(800,501)	100%	✓	High encumbrances No reserve requirement - Grant fund - spend down to zero
279	IT / Innovation / 311 Call Center	2,170,764	823,362	1,347,402	-	1,347,402	100%	✓	Will be reimbursed through inter-fund transfer No reserve requirement
280	Police Block Grants	3,946	-	3,946	-	3,946	100%	✓	No reserve requirement - Grant fund - spend down to zero
281	Redev Commission Rev Bonds	28,047	-	28,047	-	28,047	100%	✓	No reserve requirement
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	140,729	3,150	137,579	-	137,579	100%	✓	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	Will be reimbursed from property taxes No reserve requirement
313	Hall of Fame Debt Service	(606,956)	-	(606,956)	-	(606,956)	100%	✓	Will be reimbursed from property taxes No reserve requirement
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue No reserve requirement
401	Coveleski Stadium Capital	54,879	-	54,879	-	54,879	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	427,515	-	427,515	-	427,515	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,760,713	709,749	2,050,964	-	2,050,964	100%	✓	No reserve requirement - Capital fund - spend down to zero
439	Certified Technology Park	617,021	-	617,021	-	617,021	100%	✓	No reserve requirement
451	2018 Fire St #9 Capital	4,871,438	3,652,500	1,218,938	-	1,218,938	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	10,837,835	387,023	10,450,812	-	10,450,812	100%	✓	No reserve requirement - Bond capital fund - spend down to zero

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

<i>Fund</i>	<i>Fund Name</i>	<i>Cash Balance</i>	<i>Outstanding Encumb.</i>	<i>Available Cash</i>	<i>Cash Reserve Requirement</i>	<i>Variance</i>	<i>Actual % of Budget</i>	<i>Notes</i>	<i>Cash Reserve Policy</i>
454	Airport Urban Enterprise Zone	389,121	-	389,121	-	389,121	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,608,313	90,399	13,517,914	-	13,517,914	100%	✓	Bond fund - spend down to zero - no reserves
611	Solid Waste Capital	1,176	-	1,176	-	1,176	100%	✓	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	1,756,011	296,204	1,459,808	-	1,459,808	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	7,679,081	2,344,577	5,334,503	-	5,334,503	100%	✓	No reserve requirement - Capital fund - spend down to zero
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	17,088	-	17,088	-	17,088	100%	✓	Bond fund - spend down to zero - no reserves required
672	Century Center Energy Savings	184,591	-	184,591	-	184,591	100%	✓	No reserve requirement
677	Hall of Fame Capital Fund	427,646	5,267	422,379	-	422,379	100%	✓	No reserve requirement - Capital fund - spend down to zero
750	Equipment/Vehicle Leasing	1,672,913	2,763,706	(1,090,793)	-	(1,090,793)	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
751	2015 Parks Bond Capital	1,720,937	45,411	1,675,526	-	1,675,526	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
754	Industrial Revolving Fund	2,991,448	-	2,991,448	-	2,991,448	100%	✓	No City reserve requirement; there are program requirements
759	Eddy St Commons Capital	16,129,360	16,103,750	25,610	-	25,610	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
		<b>73,258,833</b>	<b>32,172,641</b>	<b>41,086,192</b>	<b>-</b>	<b>41,086,192</b>			
	<b>City Operations Total</b>	<b>280,820,481</b>	<b>66,349,249</b>	<b>214,471,233</b>	<b>121,046,872</b>	<b>93,424,361</b>			

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

<b>Fund</b>	<b>Fund Name</b>	<b>Cash Balance</b>	<b>Outstanding Encumb.</b>	<b>Available Cash</b>	<b>Cash Reserve Requirement</b>	<b>Variance</b>	<b>Actual % of Budget</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>
<b>City Controlled Funds</b>									
101	General Fund	19,597,857	727,013	18,870,844	21,406,185	(2,535,341)	31%	✗ Property tax distribution received in June	35% of Annual expenditures
<b>Special Revenue Funds</b>									
102	Rainy Day Fund	10,344,576	-	10,344,576	9,745,767	598,809	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	2,320,176	909,025	1,411,152	4,104,487	(2,693,335)	9%	✗	25% of Annual expenditures
202	Motor Vehicle Highway	7,533,486	364,646	7,168,840	3,096,995	4,071,845	58%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	921,322	130,107	791,215	404,159	387,056	49%	✓	25% of Annual expenditures
209	Studebaker/Oliver Revitalizing Grants	876,844	92,676	784,168	-	784,168	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	379,100	185,120	193,980	-	193,980	100%	✓	No reserve requirement - Grant fund - spend down to zero
211	DCI Administration Fund	701,127	139,632	561,495	769,274	(207,779)	18%	✗	25% of Annual expenditures
212	DCI Grant Fund	382,399	2,289,508	(1,907,109)	-	(1,907,109)	100%	✓	To be reimbursed by grant receipts
216	Police State Seizures	202,937	-	202,937	8,000	194,937	634%	✓	No reserve requirement - Grant fund - spend down to zero
217	Gift, Donation, Bequest	151,442	200	151,242	-	151,242	100%	✓	25% of Annual expenditures
218	Police Curfew Violations	12,923	-	12,923	250	12,673	1292%	✓	No reserve requirement
219	Unsafe Building	365,955	397,963	(32,009)	243,103	(275,112)	-3%	✗	25% of Annual expenditures
220	Law Enforce. Continuing Education	581,836	44,085	537,751	148,656	389,095	90%	✓	25% of Annual expenditures
221	Landlord Registration	10,013	-	10,013	-	10,013	100%	✓	No reserve requirement
227	Loss Recovery Fund	704,957	118,675	586,283	-	586,283	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	1,844,175	-	1,844,175	609,838	1,234,337	24%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,223,604	1,389,147	2,834,458	772,127	2,062,331	92%	✓	25% of Annual expenditures
257	LOIT 2016 Special Distribution	2,551,543	871,455	1,680,089	-	1,680,089	100%	✓	No reserve requirement
258	Human Rights - Federal Grant	541,407	2,244	539,164	40,809	498,355	330%	✓	25% of Annual expenditures
265	Local Road & Bridge Grant	587,609	1,388,110	(800,501)	-	(800,501)	100%	✓	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	56,042	-	56,042	4,500	51,542	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	61,975	-	61,975	12,500	49,475	124%	✓	25% of Annual expenditures
280	Police Block Grants	3,946	-	3,946	-	3,946	100%	✓	No reserve requirement - Grant fund - spend down to zero
281	Redev Commission Rev Bonds	28,047	-	28,047	-	28,047	100%	✓	No reserve requirement
289	HAZMAT	27,639	-	27,639	2,500	25,139	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	141,951	16,030	125,921	25,450	100,471	124%	✓	25% of Annual expenditures
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement - Grant fund - spend down to zero
294	Regional Police Academy	99,854	-	99,854	5,625	94,229	444%	✓	25% of Annual expenditures
295	COPS MORE Grant	140,729	3,150	137,579	-	137,579	100%	✓	No reserve requirement - Grant fund - spend down to zero
299	Police Federal Drug Enforcement	137,839	-	137,839	12,750	125,089	270%	✓	25% of Annual expenditures
404	County Option Income Tax	11,025,009	873,623	10,151,386	5,863,337	4,288,049	87%	✓	50% of Annual expenditures
408	Economic Development Income Tax	15,412,053	657,002	14,755,051	6,034,172	8,720,879	122%	✓	50% of Annual expenditures
410	Urban Develop Action Grant (UDAG)	427,515	-	427,515	-	427,515	100%	✓	No reserve requirement - Grant fund - spend down to zero
655	Project Releaf	849,508	-	849,508	175,511	673,997	121%	✓	25% of Annual expenditures
705	Police K-9 Unit	2,903	-	2,903	505	2,398	144%	✓	25% of Annual expenditures
<b>Total Special Revenue Funds</b>		<b>63,700,892</b>	<b>9,872,397</b>	<b>53,828,498</b>	<b>32,080,315</b>	<b>21,748,183</b>			
<b>Debt Service Fund</b>									
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	Will be reimbursed from property taxes
313	Hall of Fame Debt Service	(606,956)	-	(606,956)	-	(606,956)	100%	✓	Will be reimbursed from property taxes
755	South Bend Building Corporation	663,765	-	663,765	663,765	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	493,140	-	493,140	493,140	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,503,139	2,500,000	3,139	3,139	-	100%	✓	100% cash reserves per bond covenants



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

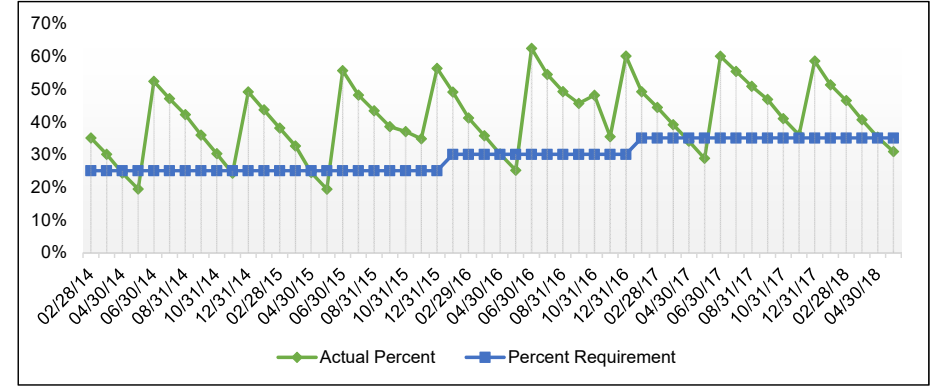
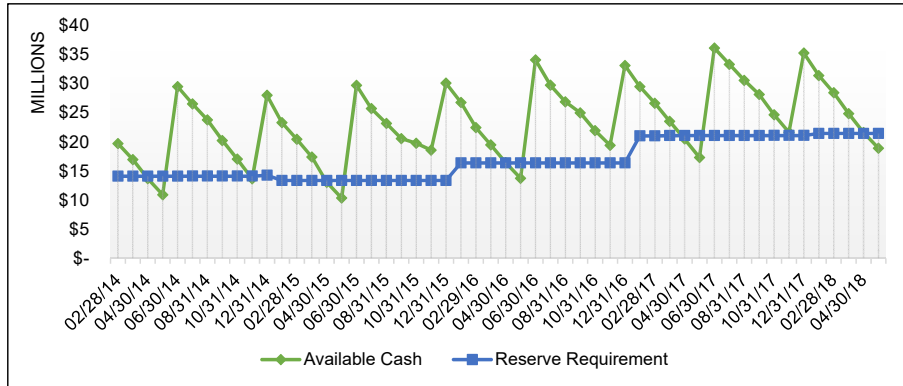
Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
Capital Project Funds									
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	54,879	-	54,879	-	54,879	100%	✓	
405	Park Nonreverting Capital	114,409	17,106	97,303	63,218	34,085	38%	✓	
406	Cumulative Capital Development	390,525	-	390,525	114,800	275,725	85%	✓	
407	Cumulative Capital Improvement	183,068	-	183,068	69,625	113,443	66%	✓	
412	Major Moves Construction	2,760,713	709,749	2,050,964	-	2,050,964	100%	✓	
416	Morris Performing Arts Center Capital	396,676	34,600	362,076	27,375	334,701	331%	✓	
450	Palais Royale Historic Preservation	117,653	-	117,653	11,250	106,403	261%	✓	
451	2018 Fire St #9 Capital	4,871,438	3,652,500	1,218,938	-	1,218,938	100%	✓	
471	2017 Parks Bond Capital	13,608,313	90,399	13,517,914	-	13,517,914	100%	✓	
677	Hall of Fame Capital Fund	427,646	5,267	422,379	-	422,379	100%	✓	
751	2015 Parks Bond Capital	1,720,937	45,411	1,675,526	-	1,675,526	100%	✓	
750	Equipment/Vehicle Leasing	1,672,913	2,763,706	(1,090,793)	-	(1,090,793)	100%	✓	Will receive capital lease funds in June
753	Smart Street Bond Capital	1,013,181	-	1,013,181	1,013,181	-	100%	✓	
759	Eddy St Commons Capital	16,129,360	16,103,750	25,610	-	25,610	100%	✓	
Total Capital & Debt Service Funds		46,076,352	25,922,488	20,153,864	2,459,493	17,694,371			
Enterprise Funds									
287	EMS Capital	4,244,062	262,638	3,981,424	769,614	3,211,810	129%	✓	
288	EMS Operating	2,268,671	61,966	2,206,706	1,607,937	598,769	34%	✓	
600	Consolidated Building Department	2,634,297	106,621	2,527,675	1,160,813	1,366,862	54%	✓	
601	Parking Garages	1,313,827	7,778	1,306,049	313,086	992,963	104%	✓	
610	Solid Waste Operations	667,505	445,652	221,853	549,605	(327,752)	4%	✗	High encumbrances
611	Solid Waste Capital	1,176	-	1,176	-	1,176	100%	✓	
620	Water Works Operations	3,122,596	750,565	2,372,030	903,514	1,468,516	13%	✓	
622	Water Works Capital	1,756,011	296,204	1,459,808	-	1,459,808	100%	✓	
624	Water Works Customer Deposit	1,518,999	-	1,518,999	1,518,999	-	100%	✓	
625	Water Works Sinking Fund	855,580	-	855,580	855,580	-	100%	✓	
626	Water Works Bond Reserve	1,433,618	-	1,433,618	1,433,618	-	100%	✓	
629	Water Works Reserve - O & M	2,670,169	-	2,670,169	2,670,169	-	16.67%	✓	
640	Sewer Repair Insurance	1,908,337	63,253	1,845,084	158,056	1,687,028	292%	✓	
641	Sewage Works Operations	13,884,048	2,429,095	11,454,953	2,495,020	8,959,933	23%	✓	
642	Sewage Works Capital	7,679,081	2,344,577	5,334,503	-	5,334,503	100%	✓	Receives transfers from Fund 641 as needed
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,385,244	13,840	16.71%	✓	
649	Sewage Works Bond Sinking	4,441,595	-	4,441,595	4,441,595	-	100%	✓	
653	Sewage Works Debt Service Reserve	4,154,898	-	4,154,898	4,154,898	-	100%	✓	
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	
661	2012 Sewer Bond	17,088	-	17,088	-	17,088	100%	✓	
670	Century Center	1,665,007	22,405	1,642,602	1,139,279	503,323	36%	✓	
671	Century Center Capital	855,694	-	855,694	800,000	55,694	4278%	✓	
672	Century Center Energy Savings	184,591	-	184,591	-	184,591	100%	✓	
Total Enterprise Funds		62,676,080	6,790,755	55,885,325	30,357,027	25,528,298			
Internal Service Funds									
222	Central Services	1,089,787	26,476	1,063,311	1,108,172	(44,861)	24%	✗	Just under reserve requirement
224	Central Services Capital	121,159	1,800	119,359	-	119,359	100%	✓	
226	Liability Insurance	3,884,016	216,596	3,667,420	1,833,558	1,833,862	100%	✓	
278	Take Home Vehicle Police	757,817	-	757,817	750,000	7,817	7578%	✓	
279	IT / Innovation / 311 Call Center	2,170,764	823,362	1,347,402	-	1,347,402	100%	✓	Will be reimbursed through inter-fund transfer
711	Self-Funded Employee Benefits	11,216,780	817,232	10,399,548	4,536,380	5,863,168	57%	✓	
713	Unemployment Comp Fund	212,304	-	212,304	20,000	192,304	265%	✓	

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

<b>Fund</b>	<b>Fund Name</b>	<b>Cash Balance</b>	<b>Outstanding Encumb.</b>	<b>Available Cash</b>	<b>Cash Reserve Requirement</b>	<b>Variance</b>	<b>Actual % of Budget</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>
714	Parental Leave Fund	32,957	-	32,957	38,924	(5,967)	21%	✗ New fund established 2018, building reserves	25% of Annual expenditures
<b>Total Internal Service Funds</b>		<b>19,485,584</b>	<b>1,885,466</b>	<b>17,600,118</b>	<b>8,287,034</b>	<b>9,313,084</b>			
<b>Trust &amp; Agency Funds</b>									
701	Firefighters Pension	(1,552,470)	-	(1,552,470)	511,246	(2,063,716)	-30%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,754,423)	-	(1,754,423)	658,345	(2,412,768)	-27%	✗ Pension payments received in June & Sept	10% of Annual expenditures
718	State Tax Withholding Fund	277,793	-	277,793	277,793	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,995,807	-	1,995,807	1,995,807	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	854,916	-	854,916	854,916	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,653	-	28,653	6,250	22,403	115%	✓	25% of Annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>(149,723)</b>	<b>-</b>	<b>(149,724)</b>	<b>4,304,357</b>	<b>(4,454,081)</b>			
<b>Total City Funds</b>									
<b>Total City Funds</b>		<b>211,387,041</b>	<b>45,198,118</b>	<b>166,188,925</b>	<b>98,894,411</b>	<b>67,294,514</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	River West TIF (Airport TIF)	28,238,933	11,899,371	16,339,562	11,339,046	5,000,516	36%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,136,740	732,317	1,404,424	471,479	932,945	74%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	179,820	-	179,820	39,542	140,278	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,256,922	4,625,745	3,631,177	1,896,923	1,734,254	48%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,778,752	3,502,476	4,276,276	1,889,007	2,387,269	57%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,980	4,200	197,780	14,465	183,315	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,059	-	1,383,059	1,080,000	303,059	32%	✓	25% of Annual expenditures
<b>Total Tax Increment Financing Funds</b>		<b>48,176,207</b>	<b>20,764,108</b>	<b>27,412,098</b>	<b>16,730,462</b>	<b>10,681,636</b>			
<b>Redevelopment Funds</b>									
433	Redev Administration General	7,439	-	7,439	1,125	6,314	165%	✓	25% of Annual expenditures
439	Certified Technology Park	617,021	-	617,021	-	617,021	100%	✓	No reserve requirement
452	2018 TIF Park Bond Capital	10,837,835	387,023	10,450,812	-	10,450,812	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	389,121	-	389,121	-	389,121	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,991,448	-	2,991,448	-	2,991,448	100%	✓	No City reserve requirement; there are program requirements
<b>Total Redevelopment Funds</b>		<b>14,842,865</b>	<b>387,023</b>	<b>14,455,841</b>	<b>1,125</b>	<b>14,454,716</b>			
<b>Debt Service Funds</b>									
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	520,528	-	520,528	520,528	-	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
351	2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	993,495	100%	✓	100% debt service reserve per bond covenants
752	South Bend Redevelopment Authority	396,912	-	396,912	396,912	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,723,477	-	1,723,477	1,723,477	-	100%	✓	100% cash reserves per bond covenants
<b>Total Debt Service Funds</b>		<b>6,414,369</b>	<b>-</b>	<b>6,414,369</b>	<b>5,420,874</b>	<b>993,495</b>			
<b>Total Redevelopment Commission Funds</b>									
<b>Total Redevelopment Commission Funds</b>		<b>69,433,440</b>	<b>21,151,131</b>	<b>48,282,308</b>	<b>22,152,461</b>	<b>26,129,847</b>			
<b>City Operations Total</b>									
<b>City Operations Total</b>		<b>280,820,481</b>	<b>66,349,249</b>	<b>214,471,233</b>	<b>121,046,872</b>	<b>93,424,361</b>			



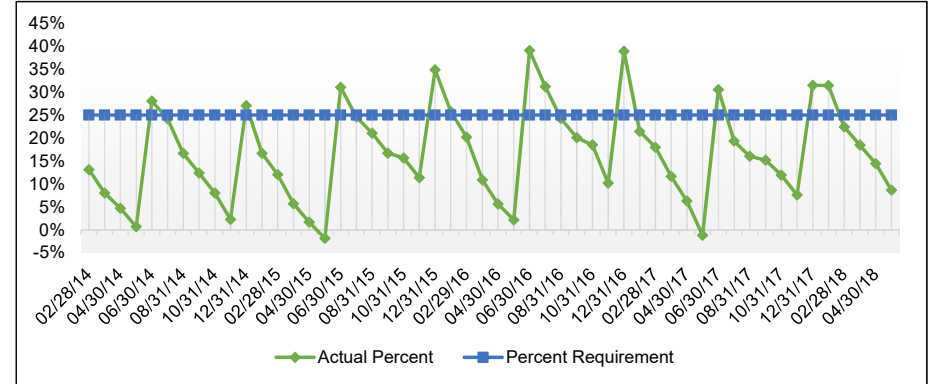
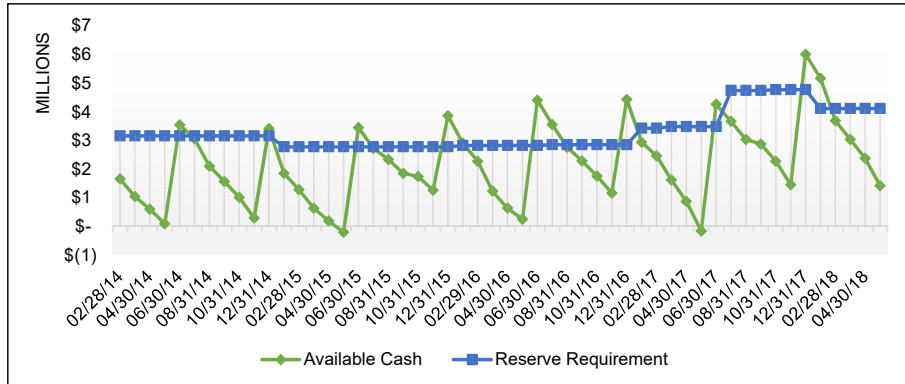
# General Fund - 101



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	04/30/18	\$ 21,556,070.00	\$ 21,406,185.00
06/30/15	\$ 29,661,774.55	\$ 13,344,782.75	05/31/18	\$ 18,870,844.00	\$ 21,406,185.00
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%	04/30/18	35%	35%
06/30/15	56%	25%	05/31/18	31%	35%
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%			

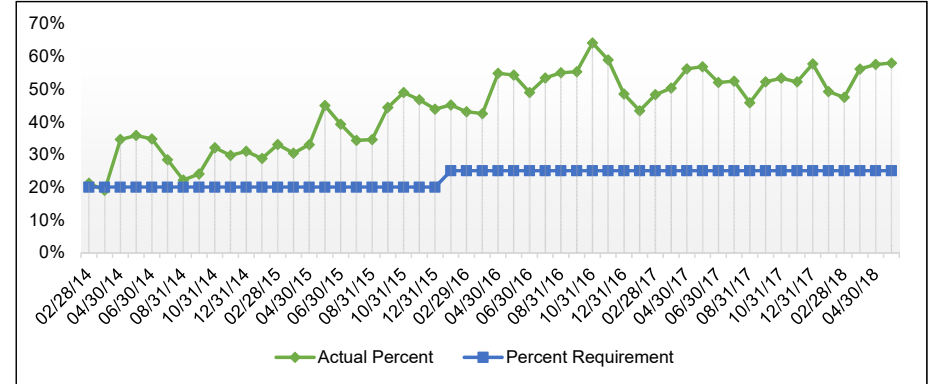
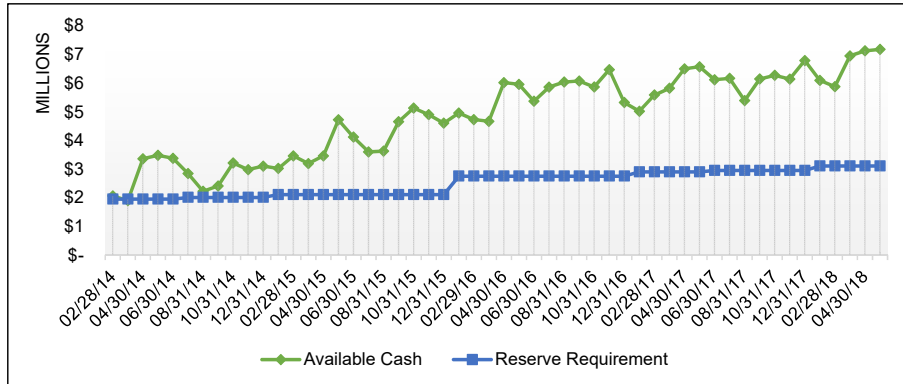
## Parks & Recreation - 201



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	04/30/18	\$ 2,364,865.00	\$ 4,104,487.00
06/30/15	\$ 3,436,165.29	\$ 2,765,998.75	05/31/18	\$ 1,411,152.00	\$ 4,104,487.00
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%	04/30/18	14%	25%
06/30/15	31%	25%	05/31/18	9%	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%			

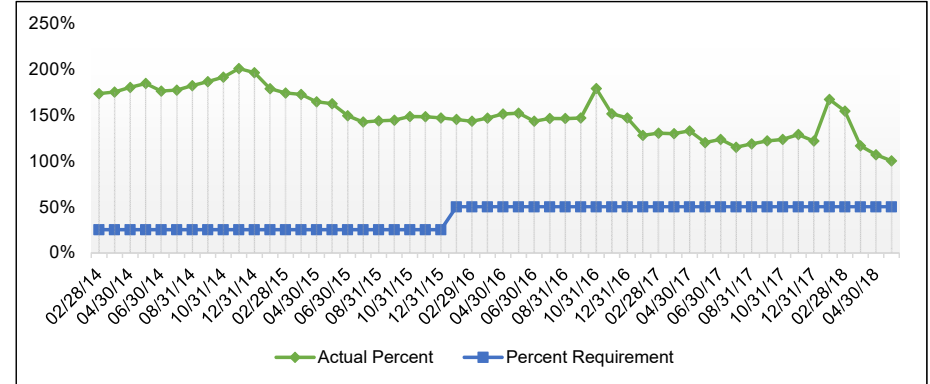
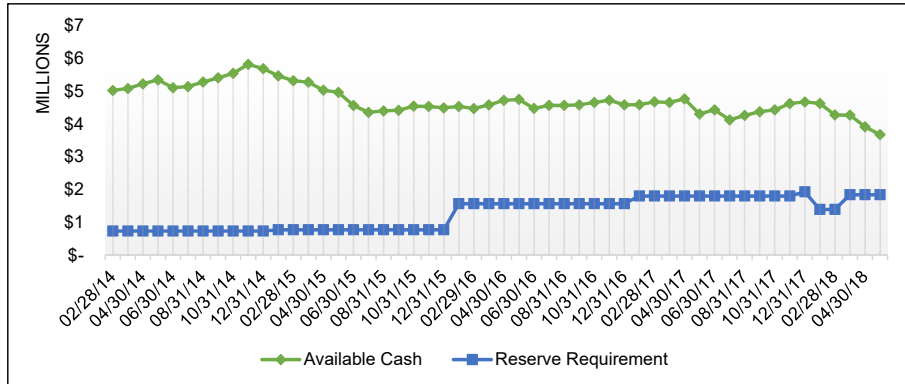
## Motor Vehicle Highway - 202



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	04/30/18	\$ 7,116,109.00	\$ 3,096,995.00
06/30/15	\$ 4,107,360.98	\$ 2,097,077.20	05/31/18	\$ 7,168,840.00	\$ 3,096,995.00
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	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%	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%	04/30/18	57%	25%
06/30/15	39%	20%	05/31/18	58%	25%
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%			

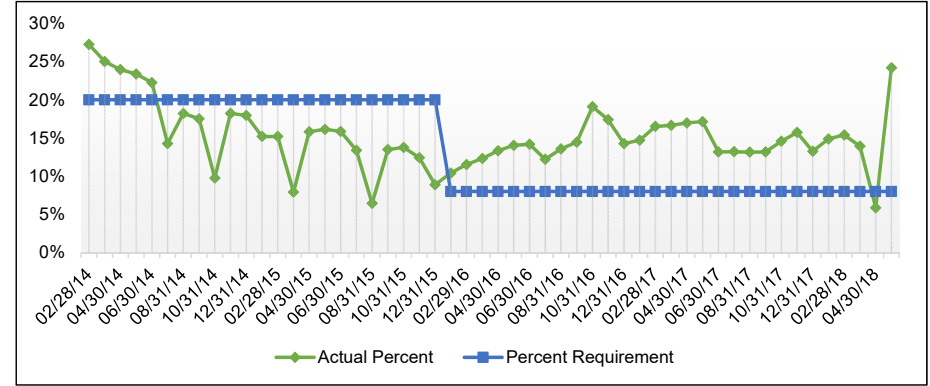
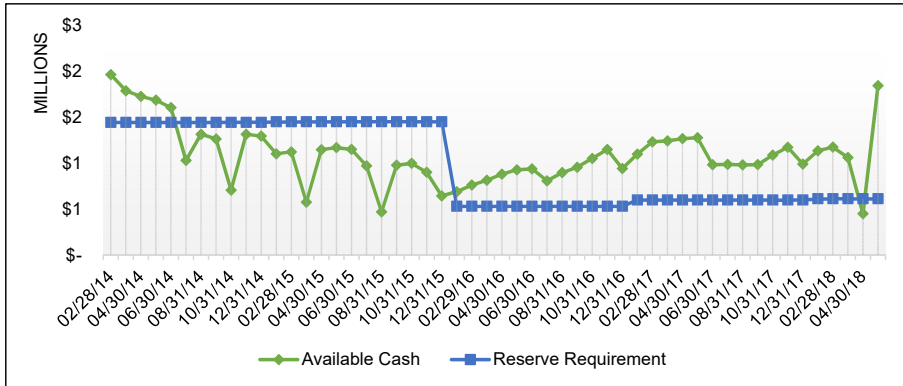
## Liability Insurance - 226



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	04/30/18	\$ 3,908,320.00	\$ 1,833,558.00
06/30/15	\$ 4,559,500.84	\$ 764,197.75	05/31/18	\$ 3,667,420.00	\$ 1,833,558.00
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%	04/30/18	107%	50%
06/30/15	149%	25%	05/31/18	100%	50%
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%			

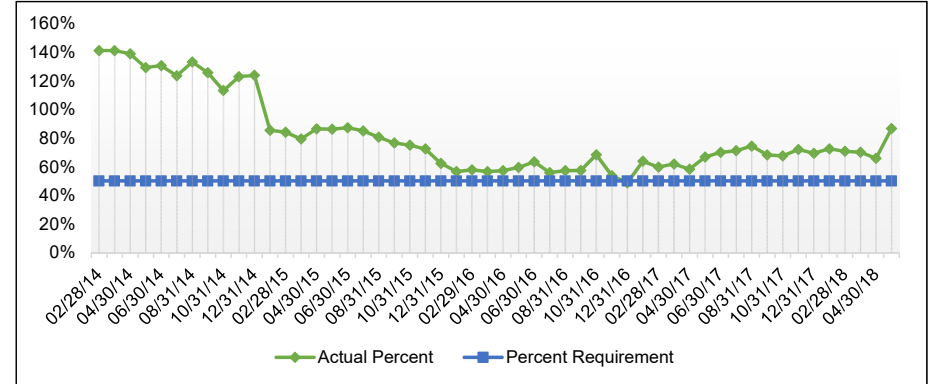
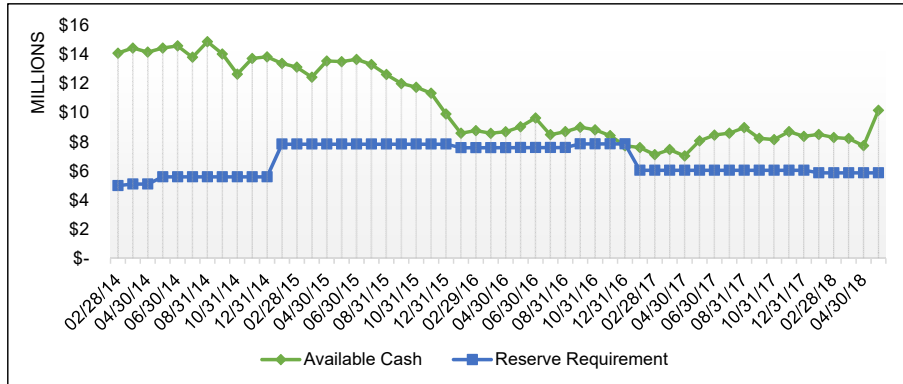
# Public Safety LOIT - 249



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	04/30/18	\$ 447,549.00	\$ 609,838.00
06/30/15	\$ 1,149,240.91	\$ 1,449,310.20	05/31/18	\$ 1,844,175.00	\$ 609,838.00
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	Percent Requirement	Date	Actual Percent	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%	04/30/18	6%	8%
06/30/15	16%	20%	05/31/18	24%	8%
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

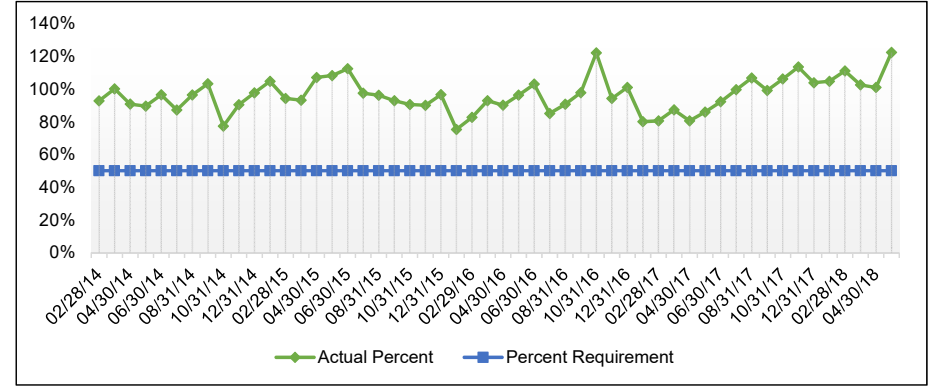
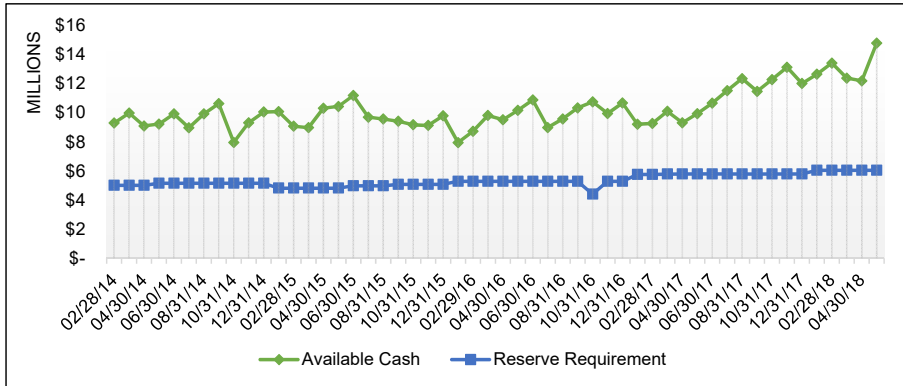


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 14,064,953.63	\$ 4,988,101.00	01/31/17	\$ 7,596,122.20	\$ 6,035,796.50
03/31/14	\$ 14,419,544.87	\$ 5,096,642.50	02/28/17	\$ 7,113,881.19	\$ 6,035,796.50
04/30/14	\$ 14,138,281.09	\$ 5,096,642.50	03/31/17	\$ 7,457,891.77	\$ 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	04/30/18	\$ 7,719,503.00	\$ 5,863,337.00
06/30/15	\$ 13,641,102.60	\$ 7,830,185.50	05/31/18	\$ 10,151,386.00	\$ 5,863,337.00
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%	04/30/18	66%	50%
06/30/15	87%	50%	05/31/18	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%			



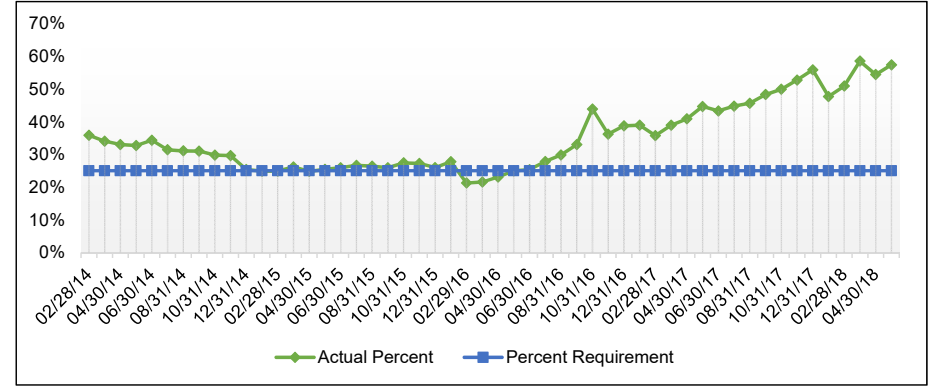
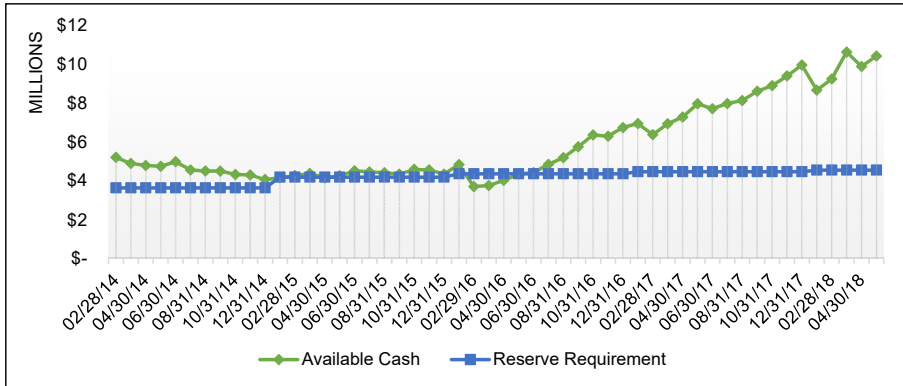
## Economic Development Income Tax (EDIT) - 408



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	04/30/18	\$ 12,166,851.00	\$ 6,034,172.00
06/30/15	\$ 11,163,475.51	\$ 4,971,854.50	05/31/18	\$ 14,755,051.00	\$ 6,034,172.00
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%	04/30/18	101%	50%
06/30/15	112%	50%	05/31/18	122%	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	04/30/18	\$ 9,864,286.00	\$ 4,536,380.00
06/30/15	\$ 4,502,701.32	\$ 4,174,233.75	05/31/18	\$ 10,399,548.00	\$ 4,536,380.00
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	\$ 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%	04/30/18	54%	25%
06/30/15	26%	25%	05/31/18	57%	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: May 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 &amp; Investments</i>	<i>Interfund Loans (Borrowing)</i>
<b>City Controlled Funds</b>											
<b>General Fund</b>											
101	GENERAL FUND	\$22,571,209.02	\$1,481,667.11	\$4,473,944.19	\$18,925.02	\$0.00	\$0.00	\$19,597,856.96	\$0.00	\$19,597,856.96	\$427,645.54
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	10,336,389.53	0.00	0.00	8,186.76	0.00	0.00	10,344,576.29	0.00	10,344,576.29	0.00
201	PARKS & RECREATION	3,154,960.58	367,654.65	1,205,106.36	2,667.48	0.00	0.00	2,320,176.35	0.00	2,320,176.35	0.00
202	MOTOR VEHICLE HIGHWAY	7,338,908.12	705,961.73	517,230.15	5,846.50	0.00	0.00	7,533,486.20	0.00	7,533,486.20	0.00
203	RECREATION - NONREVERTING	956,272.96	75,404.47	111,092.75	736.87	0.00	0.00	921,321.55	0.00	921,321.55	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	900,210.95	0.00	24,079.69	712.99	0.00	0.00	876,844.25	0.00	876,844.25	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	396,786.69	0.00	18,002.61	316.17	0.00	0.00	379,100.25	0.00	379,100.25	0.00
211	DCI OPERATING FUND	922,560.12	13,601.50	235,855.89	821.27	0.00	0.00	701,127.00	0.00	701,127.00	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	386,566.73	217,181.05	221,356.26	7.77	0.00	0.00	382,399.29	0.00	382,399.29	0.00
216	POLICE STATE SEIZURES	199,154.71	3,624.35	0.00	157.74	0.00	0.00	202,936.80	0.00	202,936.80	0.00
217	GIFT, DONATION, BEQUEST	150,857.01	804.07	338.46	119.46	0.00	0.00	151,442.08	0.00	151,442.08	0.00
218	POLICE CURFEW VIOLATIONS	12,912.58	0.00	0.00	10.23	0.00	0.00	12,922.81	0.00	12,922.81	0.00
219	UNSAFE BUILDING	394,148.04	21,631.18	50,156.40	331.74	0.00	0.00	365,954.56	0.00	365,954.56	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	573,243.19	18,687.51	10,544.91	450.28	0.00	0.00	581,836.07	0.00	581,836.07	0.00
221	LANDLORD REGISTRATION	10,005.55	0.00	0.00	7.92	0.00	0.00	10,013.47	0.00	10,013.47	0.00
227	LOSS RECOVERY FUND	705,981.31	0.00	1,583.42	559.60	0.00	0.00	704,957.49	0.00	704,957.49	0.00
249	PUBLIC SAFETY L.O.I.T.	447,548.93	2,024,104.48	628,010.28	531.87	0.00	0.00	1,844,175.00	0.00	1,844,175.00	0.00
251	LOCAL ROADS & STREETS	4,355,010.21	170,891.47	305,471.28	3,173.75	0.00	0.00	4,223,604.15	0.00	4,223,604.15	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,020,799.12	670,000.00	140,860.93	1,604.96	0.00	0.00	2,551,543.15	0.00	2,551,543.15	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	563,493.90	0.00	92,214.14	389.40	0.00	0.00	471,669.16	69,738.08	541,407.24	0.00
265	LOCAL ROAD & BRIDGE GRANT	734,077.72	0.00	147,066.00	596.78	0.00	0.00	587,608.50	0.00	587,608.50	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	58,773.01	80.00	2,858.00	46.54	0.00	0.00	56,041.55	0.00	56,041.55	0.00
274	MORRIS PAC SELF-PROMOTION	46,888.68	15,060.00	0.00	26.43	0.00	0.00	61,975.11	0.00	61,975.11	0.00
280	POLICE BLOCK GRANTS	3,943.37	0.00	0.00	3.12	0.00	0.00	3,946.49	0.00	3,946.49	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	28,024.44	0.00	0.00	22.20	0.00	0.00	28,046.64	0.00	28,046.64	0.00
289	HAZMAT	27,617.16	0.00	0.00	21.87	0.00	0.00	27,639.03	0.00	27,639.03	0.00
291	INDIANA RIVER RESCUE	148,429.86	1,200.00	7,793.50	114.54	0.00	0.00	141,950.90	0.00	141,950.90	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	100,628.70	366.72	1,221.74	79.92	0.00	0.00	99,853.60	0.00	99,853.60	0.00
295	COPS MORE GRANT	126,929.49	14,898.96	1,200.00	100.34	0.00	0.00	140,728.79	0.00	140,728.79	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	137,627.66	0.00	0.00	211.32	0.00	0.00	137,838.98	0.00	137,838.98	0.00
404	COUNTY OPTION INCOME TAX	8,380,068.36	3,099,943.31	461,874.52	6,871.41	0.00	0.00	11,025,008.56	0.00	11,025,008.56	900,919.40
408	ECONOMIC DEVELOPMENT INCOME TAX	12,831,850.48	2,811,477.71	148,436.29	10,448.47	0.00	93,287.66	15,412,052.71	0.00	15,412,052.71	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	427,177.60	0.00	0.00	337.03	0.00	0.00	427,514.63	0.00	427,514.63	(900,919.40)
655	PROJECT RELEAF	804,789.68	46,734.06	2,658.57	643.26	0.00	0.00	849,508.43	0.00	849,508.43	0.00
705	POLICE K-9 UNIT	2,900.95	0.00	0.00	2.29	0.00	0.00	2,903.24	0.00	2,903.24	0.00
<b>Total Special Revenue Funds</b>		<b>57,733,987.89</b>	<b>10,279,307.22</b>	<b>4,335,012.15</b>	<b>46,158.28</b>	<b>0.00</b>	<b>93,287.66</b>	<b>63,631,153.58</b>	<b>69,738.08</b>	<b>63,700,891.66</b>	<b>300,000.00</b>
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	(606,956.06)	0.00	0.00	0.00	0.00	0.00	(606,956.06)	0.00	(606,956.06)	0.00
755	SB BUILDING CORPORATION	663,166.23	0.00	0.00	599.15	0.00	0.00	663,765.38	0.00	663,765.38	0.00
757	2015 PARKS BOND DEBT SERVICE	461,538.12	31,460.94	0.00	140.66	0.00	0.00	493,139.72	0.00	493,139.72	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,502,713.56	0.00	0.00	425.12	0.00	0.00	2,503,138.68	0.00	2,503,138.68	0.00
<b>Capital Project Funds</b>											
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	54,836.03	0.00	0.00	43.43	0.00	0.00	54,879.46	0.00	54,879.46	0.00
405	PARK NONREVERTING CAPITAL	113,382.05	990.00	6.66	43.44	0.00	0.00	114,408.83	0.00	114,408.83	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	390,207.80	0.00	0.00	317.26	0.00	0.00	390,525.06	0.00	390,525.06	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	182,923.17	0.00	0.00	144.88	0.00	0.00	183,068.05	0.00	183,068.05	0.00
412	MAJOR MOVES CONSTRUCTION	2,867,267.27	0.00	108,824.79	2,271.00	0.00	0.00	2,760,713.48	0.00	2,760,713.48	4,441,248.80
416	MORRIS PERFORMING ARTS CENTER CAPITAL	425,141.21	15,060.00	43,851.75	326.14	0.00	0.00	396,675.60	0.00	396,675.60	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	115,724.46	1,837.44	0.00	91.04	0.00	0.00	117,652.94	0.00	117,652.94	0.00
451	2018 FIRE STATION #9 CAPITAL	4,867,584.55	3,175.00	3,175.00	3,853.81	0.00	0.00	4,871,438.36	0.00	4,871,438.36	0.00
471	2017 PARKS BOND CAPITAL	13,893,041.10	15,108.45	310,828.12	10,991.77	0.00	0.00	13,608,313.20	0.00	13,608,313.20	0.00
677	HALL OF FAME CAPITAL FUND	428,699.11	0.00	1,395.26	341.79	0.00	0.00	427,645.64	0.00	427,645.64	(427,645.54)
750	EQUIPMENT /VEHICLE LEASING	2,231,692.36	0.00	660,461.16	406.23	101,275.70	0.00	1,672,913.13	0.00	1,672,913.13	0.00

**City of South Bend**  
**Controller's Cash Report**

**Month of: May 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 &amp; Investments</i>	<i>Interfund Loans (Borrowing)</i>
751	2015 PARKS BOND CAPITAL	1,970,321.49	0.00	249,749.61	364.91	0.00	0.00	1,720,936.79	0.00	1,720,936.79	0.00
753	SMART STREET BOND CAPITAL	1,018,799.47	0.00	5,791.33	173.18	0.00	0.00	1,013,181.32	0.00	1,013,181.32	0.00
759	EDDY ST COMMONS CAPITAL	16,129,355.52	0.00	0.00	4.35	0.00	0.00	16,129,359.87	0.00	16,129,359.87	0.00
<b>Total Capital &amp; Debt Service Funds</b>		<b>47,270,990.18</b>	<b>67,631.83</b>	<b>1,384,083.68</b>	<b>20,538.16</b>	<b>101,275.70</b>	<b>0.00</b>	<b>46,076,352.19</b>	<b>0.00</b>	<b>46,076,352.19</b>	<b>4,013,603.26</b>
<b>Enterprise Funds</b>											
287	EMS CAPITAL	4,383,775.51	0.00	168,589.87	3,450.68	25,425.47	0.00	4,244,061.79	0.00	4,244,061.79	0.00
288	EMS OPERATING	2,041,876.59	706,117.79	482,554.42	3,231.42	0.00	0.00	2,268,671.38	0.00	2,268,671.38	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,749,030.11	192,014.32	308,966.06	2,218.13	0.00	0.00	2,634,296.50	0.00	2,634,296.50	0.00
601	PARKING GARAGES	1,424,142.56	95,706.24	207,116.72	1,094.94	0.00	0.00	1,313,827.02	0.00	1,313,827.02	(1,469,498.00)
610	SOLID WASTE OPERATIONS	468,558.04	575,890.50	356,869.25	426.06	0.00	20,500.00	667,505.35	0.00	667,505.35	0.00
611	SOLID WASTE CAPITAL	353.59	0.00	19,715.60	37.98	20,500.00	0.00	1,175.97	0.00	1,175.97	0.00
620	WATER WORKS OPERATIONS	2,869,580.78	1,790,874.85	1,378,050.80	1,931.82	3,854.02	165,595.00	3,122,595.67	0.00	3,122,595.67	0.00
622	WATER WORKS CAPITAL	2,157,166.32	5,130.00	407,993.50	1,708.55	0.00	0.00	1,756,011.37	0.00	1,756,011.37	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,519,590.13	16,921.99	17,513.36	1,204.46	0.00	1,204.46	1,518,998.76	0.00	1,518,998.76	0.00
625	WATER WORKS SINKING FUND	689,985.10	0.00	0.00	533.60	165,595.00	533.60	855,580.10	0.00	855,580.10	0.00
626	WATER WORKS BOND RESERVE	1,432,470.93	0.00	0.00	1,146.71	0.00	0.00	1,433,617.64	0.00	1,433,617.64	0.00
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	0.00	2,115.96	0.00	2,115.96	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,901,767.30	69,716.63	64,651.24	1,504.46	0.00	0.00	1,908,337.15	0.00	1,908,337.15	0.00
641	SEWAGE WORKS OPERATIONS	12,404,785.09	3,989,120.78	1,880,820.69	10,074.63	165,432.12	804,544.04	13,884,047.89	0.00	13,884,047.89	0.00
642	SEWAGE WORKS CAPITAL	7,742,304.77	13,824.00	82,731.50	5,683.44	0.00	0.00	7,679,080.71	0.00	7,679,080.71	0.00
643	SEWAGE WORKS RESERVE - O & M	5,399,084.29	0.00	0.00	4,278.46	0.00	4,278.46	5,399,084.29	0.00	5,399,084.29	0.00
649	SEWAGE WORKS BOND SINKING	4,676,832.43	0.00	1,001,651.01	3,382.13	763,031.54	0.00	4,441,595.09	0.00	4,441,595.09	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,150,036.98	0.00	0.00	4,861.35	0.00	0.00	4,154,898.33	0.00	4,154,898.33	0.00
659	2011 SEWER BOND	145.86	0.00	0.00	0.11	0.00	0.00	145.97	0.00	145.97	0.00
661	2012 SEWER BOND	16,997.06	0.00	0.00	90.44	0.00	0.00	17,087.50	0.00	17,087.50	0.00
670	CENTURY CENTER	1,698,134.36	45,178.73	78,305.87	0.00	0.00	0.00	1,665,007.22	0.00	1,665,007.22	0.00
671	CENTURY CENTER CAPITAL	860,420.63	0.00	4,800.00	72.97	0.00	0.00	855,693.60	0.00	855,693.60	0.00
672	CENTURY CENTER ENERGY SAVINGS	280,335.14	0.00	95,748.36	4.26	0.00	0.00	184,591.04	0.00	184,591.04	0.00
<b>Total Enterprise Funds</b>		<b>61,537,542.97</b>	<b>7,500,495.83</b>	<b>6,556,078.25</b>	<b>49,052.56</b>	<b>1,143,838.15</b>	<b>998,771.52</b>	<b>62,676,079.74</b>	<b>0.00</b>	<b>62,676,079.74</b>	<b>(1,469,498.00)</b>
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,143,891.88	1,087,307.29	1,141,886.93	474.86	0.00	0.00	1,089,787.10	0.00	1,089,787.10	0.00
224	CENTRAL SERVICES CAPITAL	154,014.76	0.00	32,978.96	122.87	0.00	0.00	121,158.67	0.00	121,158.67	0.00
226	LIABILITY INSURANCE	4,150,357.42	177,693.57	422,117.05	3,507.37	0.00	25,425.47	3,884,015.84	0.00	3,884,015.84	0.00
278	TAKE HOME VEHICLE POLICE	756,977.44	240.00	0.00	599.47	0.00	0.00	757,816.91	0.00	757,816.91	0.00
279	INNOVATION & TECHNOLOGY 311 CALL CENTER	2,396,903.28	570,935.58	798,756.27	1,681.79	0.00	0.00	2,170,764.38	0.00	2,170,764.38	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	10,981,380.24	1,523,215.74	1,297,103.51	9,287.23	0.00	0.00	11,216,779.70	0.00	11,216,779.70	0.00
713	UNEMPLOYMENT COMP FUND	216,761.52	0.00	4,630.00	172.74	0.00	0.00	212,304.26	0.00	212,304.26	0.00
714	PARENTAL LEAVE FUND	29,422.40	12,656.28	9,143.35	21.71	0.00	0.00	32,957.04	0.00	32,957.04	0.00
<b>Total Internal Service Funds</b>		<b>19,829,708.94</b>	<b>3,372,048.46</b>	<b>3,706,616.07</b>	<b>15,868.04</b>	<b>0.00</b>	<b>25,425.47</b>	<b>19,485,583.90</b>	<b>0.00</b>	<b>19,485,583.90</b>	<b>0.00</b>
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	(1,177,891.10)	3,051.83	377,630.43	0.00	0.00	0.00	(1,552,469.70)	0.00	(1,552,469.70)	0.00
702	POLICE PENSION	(1,244,508.91)	231.85	510,145.87	0.00	0.00	0.00	(1,754,422.93)	0.00	(1,754,422.93)	0.00
709	PAYROLL FUND	0.00	8,391,755.87	8,391,755.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	272,174.15	277,792.56	272,174.15	0.00	0.00	0.00	277,792.56	0.00	277,792.56	0.00
725	MORRIS / PALAIS BOX OFFICE	2,271,203.88	0.00	275,396.70	0.00	0.00	0.00	1,995,807.18	0.00	1,995,807.18	0.00
726	POLICE DISTRIBUTIONS PAYABLE	854,916.36	0.00	0.00	0.00	0.00	0.00	854,916.36	0.00	854,916.36	0.00
730	CITY CEMETERY TRUST	28,630.45	0.00	0.00	22.68	0.00	0.00	28,653.13	0.00	28,653.13	0.00
<b>Total Trust &amp; Agency Funds</b>		<b>1,004,524.83</b>	<b>8,672,832.11</b>	<b>9,827,103.02</b>	<b>22.68</b>	<b>0.00</b>	<b>0.00</b>	<b>(149,723.40)</b>	<b>0.00</b>	<b>(149,723.40)</b>	<b>0.00</b>
<b>Total City Funds</b>		<b>209,947,963.83</b>	<b>31,373,982.56</b>	<b>30,282,837.36</b>	<b>150,564.74</b>	<b>1,245,113.85</b>	<b>1,117,484.65</b>	<b>211,317,302.97</b>	<b>69,738.08</b>	<b>211,387,041.05</b>	<b>3,271,750.80</b>

City of South Bend  
Controller's Cash Report

Month of: May 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)
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	TIF RIVER WEST	29,234,139.00	62,115.44	1,079,458.76	19,934.67	2,202.96	0.00	28,238,933.31	0.00	28,238,933.31	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,174,012.03	0.00	39,016.16	1,744.47	0.00	0.00	2,136,740.34	0.00	2,136,740.34	0.00
425	TIF LEIGHTON PLAZA	179,694.37	0.00	0.00	125.91	0.00	0.00	179,820.28	0.00	179,820.28	0.00
429	TIF RIVER EAST DEV (NE)	8,276,339.65	0.00	26,027.79	6,609.77	0.00	0.00	8,256,921.63	0.00	8,256,921.63	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,827,941.44	0.00	55,392.70	6,203.11	0.00	0.00	7,778,751.85	0.00	7,778,751.85	0.00
435	TIF DOUGLAS ROAD	201,820.40	0.00	0.00	159.85	0.00	0.00	201,980.25	0.00	201,980.25	0.00
436	TIF RIVER EAST RES (NE RE)	1,383,059.11	0.00	0.00	0.00	0.00	0.00	1,383,059.11	0.00	1,383,059.11	(2,971,750.80)
<b>Total Tax Increment Financing Funds</b>		49,277,006.00	62,115.44	1,199,895.41	34,777.78	2,202.96	0.00	48,176,206.77	0.00	48,176,206.77	(3,271,750.80)
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,433.56	0.00	0.00	5.89	0.00	0.00	7,439.45	0.00	7,439.45	0.00
439	CERTIFIED TECHNOLOGY PARK	616,532.74	0.00	0.00	488.31	0.00	0.00	617,021.05	0.00	617,021.05	0.00
452	2018 TIF PARK BOND CAPITAL	10,825,000.00	12,835.09	0.00	0.00	0.00	0.00	10,837,835.09	0.00	10,837,835.09	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	388,813.36	0.00	0.00	307.95	0.00	0.00	389,121.31	0.00	389,121.31	0.00
754	INDUSTRIAL REVOLVING FUND	2,976,878.00	6,595.00	8,725.00	16,700.00	0.00	0.00	2,991,448.00	0.00	2,991,448.00	0.00
<b>Total Redevelopment Funds</b>		14,814,657.66	19,430.09	8,725.00	17,502.15	0.00	0.00	14,842,864.90	0.00	14,842,864.90	0.00
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	824.51	0.00	824.51	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	520,115.90	0.00	0.00	411.95	0.00	0.00	520,527.85	0.00	520,527.85	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	1,378.45	0.00	1,378.45	1,739,494.86	0.00	1,739,494.86	0.00
351	2018 TIF PARK BOND DEBT SERVICE RESERVE	993,495.00	0.00	0.00	0.00	0.00	0.00	993,495.00	0.00	993,495.00	0.00
752	SB REDEVELOPMENT AUTHORITY	200,179.68	196,500.00	0.00	232.00	0.00	0.00	396,911.68	0.00	396,911.68	0.00
756	SMARTS STREETS DEBT SERVICE	1,723,184.37	0.00	0.00	292.71	0.00	0.00	1,723,477.08	0.00	1,723,477.08	0.00
<b>Total Debt Service Funds</b>		6,216,932.05	196,500.00	0.00	3,139.62	0.00	2,202.96	6,414,368.71	0.00	6,414,368.71	0.00
<b>Total Redevelopment Commission Funds</b>		70,308,595.71	278,045.53	1,208,620.41	55,419.55	2,202.96	2,202.96	69,433,440.38	0.00	69,433,440.38	(3,271,750.80)
<b>City Operations Total</b>											
<b>City Operations Total</b>		280,256,559.54	31,652,028.09	31,491,457.77	205,984.29	1,247,316.81	1,119,687.61	280,750,743.35	69,738.08	280,820,481.43	0.00
<b>Memo Item</b>											
<b>Pooled Investment Account</b>		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	
<b>1st Source Bank Investment Account</b>		183,935,890.34	269,716.52	0.00	11,241.29	0.00	110,601.49	184,106,246.66		184,106,246.66	