

Period Ending: **August 31, 2018**

Issued by: **Controller**

City of South Bend

Cash Reserves Summary

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

Distribution

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

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 fund's 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 265, 312, 313, 377, 701, and 702 have negative cash balances.

- The Local Road & Bridge Grant Fund 265 will receive an interfund transfer from the LOIT Special Distribution Fund 257. The Community Crossing Grant was received in Fund 257. The grant monies and the City's matching portion need to be transferred to Fund 265.
- The 2017 Parks Bond Debt Service Fund 312 and the Hall of Fame Debt Service Fund 313 receive property tax revenue in June and December, but still have to make debt payments in January and July.
- The Professional Sports Development Area Fund 377 hasn't received its PSDA revenue yet, but still had to make debt payments in January and July.
- The Firefighter's Pension Fund 701 and Police Pension Fund 702 haven't received the second bi-annual reimbursement from the State, 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
August 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>									
211	DCI Administration Fund	539,274	135,778	403,497	769,274	(365,777)	13%	✗ Receives quarterly transfers	25% of Annual expenditures
219	Unsafe Building	443,741	348,790	94,952	243,103	(148,151)	10%	✗ Balance encumbered	25% of Annual expenditures
610	Solid Waste Operations	398,438	183,686	214,752	549,605	(334,853)	4%	✗ High encumbrances	10% of Annual expenditures
701	Firefighters Pension	(445,850)	-	(445,850)	511,246	(957,096)	-9%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(149,617)	-	(149,617)	658,345	(807,962)	-2%	✗ Pension payments received in June & Sept	10% of Annual expenditures
714	Parental Leave Fund	36,316	-	36,316	38,924	(2,608)	23%	✗ New fund established 2018, building reserves	25% of Annual expenditures
		822,304	668,254	154,050	2,770,497	(2,616,447)			
<u>Meets or Exceeds Requirements</u>									
101	General Fund	33,143,826	645,886	32,497,940	21,640,751	10,857,189	53%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
102	Rainy Day Fund	10,391,693	-	10,391,693	9,745,767	645,926	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	5,419,736	640,580	4,779,156	4,070,515	708,641	29%	✓ Property tax distribution received in June & Dec	25% of Annual expenditures
202	Motor Vehicle Highway	8,022,705	890,722	7,131,983	3,098,495	4,033,488	58%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	880,031	103,302	776,729	435,101	341,628	45%	✓	25% of Annual expenditures
216	Police State Seizures	207,208	1,977	205,231	8,000	197,231	641%	✓	25% of Annual expenditures
218	Police Curfew Violations	13,607	604	13,002	250	12,752	1300%	✓	25% of Annual expenditures
220	Law Enforce. Continuing Education	569,750	42,653	527,097	148,656	378,441	89%	✓	25% of Annual expenditures
222	Central Services	1,179,338	32,942	1,146,396	1,108,172	38,224	26%	✓	25% of Annual expenditures, excluding utility accounting
226	Liability Insurance	3,172,390	236,848	2,935,542	1,846,271	1,089,271	79%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	1,797,563	-	1,797,563	609,838	1,187,725	24%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,023,488	720,723	3,302,765	854,627	2,448,138	97%	✓	25% of Annual expenditures
258	Human Rights - Federal Grant	543,952	10,840	533,112	40,809	492,303	327%	✓	25% of Annual expenditures
273	Morris PAC/Palais Royale Marketing	61,892	3,831	58,061	4,500	53,561	323%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	68,517	-	68,517	12,500	56,017	137%	✓	25% of Annual expenditures
278	Take Home Vehicle Police	762,194	-	762,194	750,000	12,194	7622%	✓	Set dollar amount of \$750,000
287	EMS Capital	4,118,845	169,321	3,949,524	847,433	3,102,091	117%	✓	25% of Annual expenditures
288	EMS Operating	2,390,237	43,960	2,346,276	1,607,937	738,339	36%	✓	25% of Annual expenditures
289	HAZMAT	24,127	401	23,726	2,500	21,226	237%	✓	25% of Annual expenditures
291	Indiana River Rescue	172,766	6,093	166,672	25,450	141,222	164%	✓	25% of Annual expenditures
294	Regional Police Academy	99,565	-	99,565	5,625	93,940	443%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	145,209	-	145,209	12,750	132,459	285%	✓	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	522,899	-	522,899	522,899	-	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)	28,985,853	10,233,837	18,752,016	11,589,046	7,162,970	40%	✓	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	11,695,900	1,064,291	10,631,609	6,000,837	4,630,772	89%	✓	50% of Annual expenditures
405	Park Nonreverting Capital	107,610	15,554	92,056	69,468	22,588	33%	✓	25% of Annual expenditures
406	Cumulative Capital Development	428,376	-	428,376	114,800	313,576	93%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	320,921	-	320,921	69,625	251,296	115%	✓	25% of Annual expenditures
408	Economic Development Income Tax	16,609,202	499,848	16,109,353	6,107,297	10,002,056	132%	✓	50% of Annual expenditures
416	Morris Performing Arts Center Capital	400,641	49,600	351,042	46,025	305,017	191%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,290,171	1,268,426	1,021,745	471,479	550,266	54%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	141,115	-	141,115	39,542	101,573	89%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	9,512,757	4,193,544	5,319,214	1,896,923	3,422,291	70%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	8,899,304	2,579,724	6,319,580	1,889,007	4,430,573	84%	✓	25% of Annual expenditures
433	Redev Administration General	35,086	-	35,086	1,125	33,961	780%	✓	25% of Annual expenditures
435	TIF - Douglas Road	202,900	4,200	198,700	14,465	184,235	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,866,531	-	1,866,531	1,080,000	786,531	43%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	123,680	31,537	92,143	11,250	80,893	205%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,337,016	79,577	2,257,439	1,160,813	1,096,626	49%	✓	25% of Annual expenditures
601	Parking Garages	1,355,463	34,577	1,320,887	313,086	1,007,801	105%	✓	25% of Annual expenditures
620	Water Works Operations	3,323,592	648,186	2,675,407	903,514	1,771,893	15%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,510,447	-	1,510,447	1,510,447	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	1,067,899	-	1,067,899	1,067,899	-	100%	✓	100% cash reserves per bond covenants

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
626	Water Works Bond Reserve	1,440,127	-	1,440,127	1,440,127	-	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	1,947,046	108,392	1,838,654	158,056	1,680,598	291%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,183,534	2,965,602	9,217,932	2,506,017	6,711,915	18%	✓	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	6,772,620	-	6,772,620	6,772,620	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,171,231	-	4,171,231	4,171,231	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
655	Project Releaf	809,554	-	809,554	175,511	634,043	115%	✓	25% of Annual expenditures
670	Century Center	1,822,020	29,196	1,792,824	1,139,279	653,545	39%	✓	25% of Annual expenditures
671	Century Center Capital	855,909	-	855,909	800,000	55,909	4280%	✓	\$800,000 Minimum per Board of Managers
705	Police K-9 Unit	2,916	-	2,916	505	2,411	144%	✓	25% of Annual expenditures
711	Self-Funded Employee Benefits	11,984,649	710,889	11,273,761	4,536,380	6,737,381	62%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	208,152	-	208,152	20,000	188,152	260%	✓	25% of Annual expenditures
718	State Tax Withholding Fund	277,806	-	277,806	277,806	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	2,421,627	-	2,421,627	2,421,627	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	858,289	-	858,289	858,289	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,784	-	28,784	6,250	22,534	115%	✓	25% of Annual expenditures
752	South Bend Redevelopment Authority	47,536	-	47,536	47,536	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	70,266	-	70,266	70,266	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	1,988,158	-	1,988,158	1,988,158	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	2,580,399	-	2,580,399	2,580,399	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	588,279	-	588,279	588,279	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,504,696	2,500,000	4,696	4,696	-	100%	✓	100% cash reserves per bond covenants
		234,352,302	30,567,662	203,784,643	123,153,896	80,630,747			
<u>No Reserve Requirements</u>									
209	Studebaker/Oliver Revitalizing Grants	962,957	76,653	886,303	-	886,303	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	361,142	81,000	280,142	-	280,142	100%	✓	To be reimbursed by grant receipts
212	DCI Grant Fund	392,537	2,047,875	(1,655,338)	-	(1,655,338)	100%	✓	To be reimbursed by grant receipts
217	Gift, Donation, Bequest	142,401	20,803	121,598	-	121,598	100%	✓	No reserve requirement
221	Landlord Registration	10,059	-	10,059	-	10,059	100%	✓	No reserve requirement
224	Central Services Capital	113,446	1	113,446	-	113,446	100%	✓	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	700,243	110,764	589,479	-	589,479	100%	✓	No reserve requirement
257	LOIT 2016 Special Distribution	2,429,230	1,080,613	1,348,617	-	1,348,617	100%	✓	No reserve requirement
265	Local Road & Bridge Grant	(709,269)	424,053	(1,133,322)	-	(1,133,322)	100%	✓	Will receive interfund transfer to cover
279	IT / Innovation / 311 Call Center	2,669,212	998,333	1,670,879	-	1,670,879	100%	✓	Reimbursed through inter-fund transfer
280	Police Block Grants	3,964	-	3,964	-	3,964	100%	✓	No reserve requirement - Grant fund - spend down to zero
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓	No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	120,759	2,850	117,909	-	117,909	100%	✓	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	(187,998)	-	(187,998)	-	(187,998)	100%	✓	Will be reimbursed from property taxes in Dec
313	Hall of Fame Debt Service	(109,688)	-	(109,688)	-	(109,688)	100%	✓	Will be reimbursed from property taxes in Dec
377	Professional Sports Development	(783,696)	-	(783,696)	-	(783,696)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	55,129	-	55,129	-	55,129	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	405,223	-	405,223	-	405,223	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,835,126	689,028	2,146,098	-	2,146,098	100%	✓	No reserve requirement - Capital fund - spend down to zero
439	Certified Technology Park	619,831	-	619,831	-	619,831	100%	✓	No reserve requirement
451	2018 Fire St #9 Capital	4,692,688	3,451,655	1,241,033	-	1,241,033	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	10,752,536	525,193	10,227,343	-	10,227,343	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	390,894	-	390,894	-	390,894	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,521,615	52,595	13,469,019	-	13,469,019	100%	✓	Bond fund - spend down to zero - no reserves
611	Solid Waste Capital	2,904	-	2,904	-	2,904	100%	✓	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	1,967,975	289,579	1,678,396	-	1,678,396	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	9,922,349	2,080,983	7,841,366	-	7,841,366	100%	✓	Receives transfers from Fund 641 as needed
672	Century Center Energy Savings	239,672	-	239,672	-	239,672	100%	✓	No reserve requirement
677	Hall of Fame Capital Fund	425,845	4,056	421,789	-	421,789	100%	✓	No reserve requirement - Capital fund - spend down to zero
750	Equipment/Vehicle Leasing	4,313,358	1,821,298	2,492,060	-	2,492,060	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
751	2015 Parks Bond Capital	1,691,038	1,373,654	317,384	-	317,384	100%	✓	No reserve requirement - Bond capital fund - spend down to zero

City of South Bend									
Cash Reserves Summary by Fund Status									
August 31, 2018									
Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
754	Industrial Revolving Fund	2,780,571	-	2,780,571	-	2,780,571	100%	✓	No City reserve requirement; there are program requirements No reserve requirement - Bond capital fund - spend down to zero
759	Eddy St Commons Capital	12,458,010	16,103,750	(3,645,740)	-	(3,645,740)	100%	✓ Over encumbered, fund is being reviewed	
		73,216,779	31,234,735	41,982,042	-	41,982,042			
	City Operations Total	308,391,385	62,470,652	245,920,735	125,924,393	119,996,342			
	Note: Available Cash is a Fund's cash balance minus any outstanding encumbrances								

City of South Bend
Cash Reserves Summary by Fund
August 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>
City Controlled Funds									
101	General Fund	33,143,826	645,886	32,497,940	21,640,751	10,857,189	53%	✓ Property tax distribution received in June & Dec	35% of Annual expenditures
Special Revenue Funds									
102	Rainy Day Fund	10,391,693	-	10,391,693	9,745,767	645,926	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	5,419,736	640,580	4,779,156	4,070,515	708,641	29%	✓	25% of Annual expenditures
202	Motor Vehicle Highway	8,022,705	890,722	7,131,983	3,098,495	4,033,488	58%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	880,031	103,302	776,729	435,101	341,628	45%	✓	25% of Annual expenditures
209	Studebaker/Oliver Revitalizing Grants	962,957	76,653	886,303	-	886,303	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	361,142	81,000	280,142	-	280,142	100%	✓	No reserve requirement - Grant fund - spend down to zero
211	DCI Administration Fund	539,274	135,778	403,497	769,274	(365,777)	13%	✗ Receives quarterly transfers	25% of Annual expenditures
212	DCI Grant Fund	392,537	2,047,875	(1,655,338)	-	(1,655,338)	100%	✓ To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
216	Police State Seizures	207,208	1,977	205,231	8,000	197,231	641%	✓	25% of Annual expenditures
217	Gift, Donation, Bequest	142,401	20,803	121,598	-	121,598	100%	✓	No reserve requirement
218	Police Curfew Violations	13,607	604	13,002	250	12,752	1300%	✓	25% of Annual expenditures
219	Unsafe Building	443,741	348,790	94,952	243,103	(148,151)	10%	✗ Balance encumbered	25% of Annual expenditures
220	Law Enforce. Continuing Education	569,750	42,653	527,097	148,656	378,441	89%	✓	25% of Annual expenditures
221	Landlord Registration	10,059	-	10,059	-	10,059	100%	✓	No reserve requirement
227	Loss Recovery Fund	700,243	110,764	589,479	-	589,479	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	1,797,563	-	1,797,563	609,838	1,187,725	24%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,023,488	720,723	3,302,765	854,627	2,448,138	97%	✓	25% of Annual expenditures
257	LOIT 2016 Special Distribution	2,429,230	1,080,613	1,348,617	-	1,348,617	100%	✓	No reserve requirement
258	Human Rights - Federal Grant	543,952	10,840	533,112	40,809	492,303	327%	✓	25% of Annual expenditures
265	Local Road & Bridge Grant	(709,269)	424,053	(1,133,322)	-	(1,133,322)	100%	✓ Will receive interfund transfer to cover	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	61,892	3,831	58,061	4,500	53,561	323%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	68,517	-	68,517	12,500	56,017	137%	✓	25% of Annual expenditures
280	Police Block Grants	3,964	-	3,964	-	3,964	100%	✓	No reserve requirement - Grant fund - spend down to zero
289	HAZMAT	24,127	401	23,726	2,500	21,226	237%	✓	25% of Annual expenditures
291	Indiana River Rescue	172,766	6,093	166,672	25,450	141,222	164%	✓	25% of Annual expenditures
292	Police Grants	26,716	-	26,716	-	26,716	100%	✓	No reserve requirement - Grant fund - spend down to zero
294	Regional Police Academy	99,565	-	99,565	5,625	93,940	443%	✓	25% of Annual expenditures
295	COPS MORE Grant	120,759	2,850	117,909	-	117,909	100%	✓	No reserve requirement - Grant fund - spend down to zero
299	Police Federal Drug Enforcement	145,209	-	145,209	12,750	132,459	285%	✓	25% of Annual expenditures
404	County Option Income Tax	11,695,900	1,064,291	10,631,609	6,000,837	4,630,772	89%	✓	50% of Annual expenditures
408	Economic Development Income Tax	16,609,202	499,848	16,109,353	6,107,297	10,002,056	132%	✓	50% of Annual expenditures
410	Urban Develop Action Grant (UDAG)	405,223	-	405,223	-	405,223	100%	✓	No reserve requirement - Grant fund - spend down to zero
655	Project Releaf	809,554	-	809,554	175,511	634,043	115%	✓	25% of Annual expenditures
705	Police K-9 Unit	2,916	-	2,916	505	2,411	144%	✓	25% of Annual expenditures
Total Special Revenue Funds		67,388,357	8,315,045	59,073,312	32,371,910	26,701,402			
Debt Service Fund									
312	2017 Parks Bond Debt Service	(187,998)	-	(187,998)	-	(187,998)	100%	✓ Will be reimbursed from property taxes in Dec	No reserve requirement
313	Hall of Fame Debt Service	(109,688)	-	(109,688)	-	(109,688)	100%	✓ Will be reimbursed from property taxes in Dec	No reserve requirement
755	South Bend Building Corporation	1,988,158	-	1,988,158	1,988,158	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	588,279	-	588,279	588,279	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,504,696	2,500,000	4,696	4,696	-	100%	✓	100% cash reserves per bond covenants
Capital Project Funds									
377	Professional Sports Development	(783,696)	-	(783,696)	-	(783,696)	100%	✓ Waiting on the receipt of PSDA revenue	No reserve requirement
401	Coveleski Stadium Capital	55,129	-	55,129	-	55,129	100%	✓	No reserve requirement - Capital fund - spend down to zero
405	Park Nonreverting Capital	107,610	15,554	92,056	69,468	22,588	33%	✓	25% of Annual expenditures
406	Cumulative Capital Development	428,376	-	428,376	114,800	313,576	93%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	320,921	-	320,921	69,625	251,296	115%	✓	25% of Annual expenditures
412	Major Moves Construction	2,835,126	689,028	2,146,098	-	2,146,098	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	400,641	49,600	351,042	46,025	305,017	191%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	123,680	31,537	92,143	11,250	80,893	205%	✓	25% of Annual expenditures

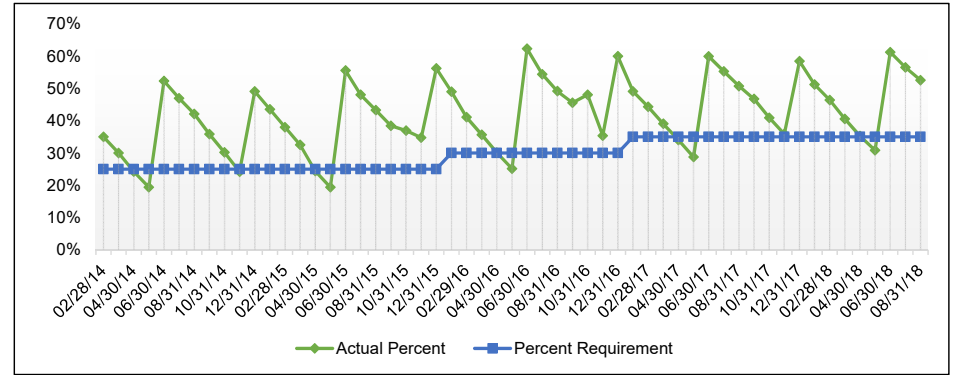
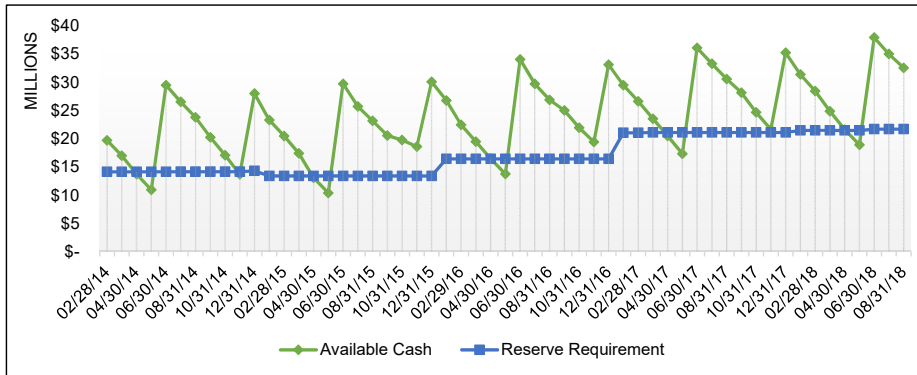
City of South Bend
Cash Reserves Summary by Fund
August 31, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
451	2018 Fire St #9 Capital	4,692,688	3,451,655	1,241,033	-	1,241,033	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	13,521,615	52,595	13,469,019	-	13,469,019	100%	✓	Bond fund - spend down to zero - no reserves
677	Hall of Fame Capital Fund	425,845	4,056	421,789	-	421,789	100%	✓	No reserve requirement - Capital fund - spend down to zero
751	2015 Parks Bond Capital	1,691,038	1,373,654	317,384	-	317,384	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
750	Equipment/Vehicle Leasing	4,313,358	1,821,298	2,492,060	-	2,492,060	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
753	Smart Street Bond Capital	70,266	-	70,266	70,266	-	100%	✓	100% cash reserves per bond covenants
759	Eddy St Commons Capital	12,458,010	16,103,750	(3,645,740)	-	(3,645,740)	100%	✓ Over encumbered, fund is being reviewed	No reserve requirement - Bond capital fund - spend down to zero
Total Capital & Debt Service Funds		45,444,054	26,092,727	19,351,327	2,962,567	16,388,760			
Enterprise Funds									
287	EMS Capital	4,118,845	169,321	3,949,524	847,433	3,102,091	117%	✓	25% of Annual expenditures
288	EMS Operating	2,390,237	43,960	2,346,276	1,607,937	738,339	36%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,337,016	79,577	2,257,439	1,160,813	1,096,626	49%	✓	25% of Annual expenditures
601	Parking Garages	1,355,463	34,577	1,320,887	313,086	1,007,801	105%	✓	25% of Annual expenditures
610	Solid Waste Operations	398,438	183,686	214,752	549,605	(334,853)	4%	✗ High encumbrances	10% of Annual expenditures
611	Solid Waste Capital	2,904	-	2,904	-	2,904	100%	✓	No reserve requirement - Capital fund - spend down to zero
620	Water Works Operations	3,323,592	648,186	2,675,407	903,514	1,771,893	15%	✓	5% of Annual expenditures
622	Water Works Capital	1,967,975	289,579	1,678,396	-	1,678,396	100%	✓	No reserve requirement - Capital fund - spend down to zero
624	Water Works Customer Deposit	1,510,447	-	1,510,447	1,510,447	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	1,067,899	-	1,067,899	1,067,899	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,440,127	-	1,440,127	1,440,127	-	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	1,947,046	108,392	1,838,654	158,056	1,680,598	291%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,183,534	2,965,602	9,217,932	2,506,017	6,711,915	18%	✓	5% of Annual expenditures
642	Sewage Works Capital	9,922,349	2,080,983	7,841,366	-	7,841,366	100%	✓ Receives transfers from Fund 641 as needed	No reserve requirement - Capital fund - spend down to zero
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,385,244	13,840	16.71%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	6,772,620	-	6,772,620	6,772,620	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,171,231	-	4,171,231	4,171,231	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
670	Century Center	1,822,020	29,196	1,792,824	1,139,279	653,545	39%	✓	25% of Annual expenditures
671	Century Center Capital	855,909	-	855,909	800,000	55,909	4280%	✓	\$800,000 Minimum per Board of Managers
672	Century Center Energy Savings	239,672	-	239,672	-	239,672	100%	✓	No reserve requirement
Total Enterprise Funds		65,896,577	6,633,058	59,263,519	33,003,477	26,260,042			
Internal Service Funds									
222	Central Services	1,179,338	32,942	1,146,396	1,108,172	38,224	26%	✓	25% of Annual expenditures, excluding utility accounting
224	Central Services Capital	113,446	1	113,446	-	113,446	100%	✓	No reserve requirement - Capital fund - spend down to zero
226	Liability Insurance	3,172,390	236,848	2,935,542	1,846,271	1,089,271	79%	✓	50% of Annual expenditures
278	Take Home Vehicle Police	762,194	-	762,194	750,000	12,194	7622%	✓	Set dollar amount of \$750,000
279	IT / Innovation / 311 Call Center	2,669,212	998,333	1,670,879	-	1,670,879	100%	✓ Reimbursed through inter-fund transfer	No reserve requirement
711	Self-Funded Employee Benefits	11,984,649	710,889	11,273,761	4,536,380	6,737,381	62%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	208,152	-	208,152	20,000	188,152	260%	✓	25% of Annual expenditures
714	Parental Leave Fund	36,316	-	36,316	38,924	(2,608)	23%	✗ New fund established 2018, building reserves	25% of Annual expenditures
Total Internal Service Funds		20,125,697	1,979,012	18,146,686	8,299,747	9,846,939			

City of South Bend
Cash Reserves Summary by Fund
August 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	(445,850)	-	(445,850)	511,246	(957,096)	-9%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(149,617)	-	(149,617)	658,345	(807,962)	-2%	✗ Pension payments received in June & Sept	10% of Annual expenditures
718	State Tax Withholding Fund	277,806	-	277,806	277,806	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	2,421,627	-	2,421,627	2,421,627	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	858,289	-	858,289	858,289	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,784	-	28,784	6,250	22,534	115%	✓	25% of Annual expenditures
Total Trust & Agency Funds		2,991,040	-	2,991,039	4,733,563	(1,742,524)			
Total City Funds									
Total City Funds		234,989,550	43,665,727	191,323,823	103,012,015	88,311,808			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	River West TIF (Airport TIF)	28,985,853	10,233,837	18,752,016	11,589,046	7,162,970	40%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,290,171	1,268,426	1,021,745	471,479	550,266	54%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	141,115	-	141,115	39,542	101,573	89%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	9,512,757	4,193,544	5,319,214	1,896,923	3,422,291	70%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	8,899,304	2,579,724	6,319,580	1,889,007	4,430,573	84%	✓	25% of Annual expenditures
435	TIF - Douglas Road	202,900	4,200	198,700	14,465	184,235	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,866,531	-	1,866,531	1,080,000	786,531	43%	✓	25% of Annual expenditures
Total Tax Increment Financing Funds		51,898,631	18,279,731	33,618,901	16,980,462	16,638,439			
Redevelopment Funds									
433	Redev Administration General	35,086	-	35,086	1,125	33,961	780%	✓	25% of Annual expenditures
439	Certified Technology Park	619,831	-	619,831	-	619,831	100%	✓	No reserve requirement
452	2018 TIF Park Bond Capital	10,752,536	525,193	10,227,343	-	10,227,343	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	390,894	-	390,894	-	390,894	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,780,571	-	2,780,571	-	2,780,571	100%	✓	No City reserve requirement; there are program requirements
Total Redevelopment Funds		14,578,918	525,193	14,053,725	1,125	14,052,600			
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	522,899	-	522,899	522,899	-	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	47,536	-	47,536	47,536	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	2,580,399	-	2,580,399	2,580,399	-	100%	✓	100% cash reserves per bond covenants
Total Debt Service Funds		6,924,286	-	6,924,286	5,930,791	993,495			
Total Redevelopment Commission Funds									
Total Redevelopment Commission Funds		73,401,835	18,804,924	54,596,912	22,912,378	31,684,534			
City Operations Total									
City Operations Total		308,391,385	62,470,652	245,920,735	125,924,393	119,996,342			
Note: Available Cash is a Fund's cash balance minus any outstanding encumbrances									

General Fund - 101

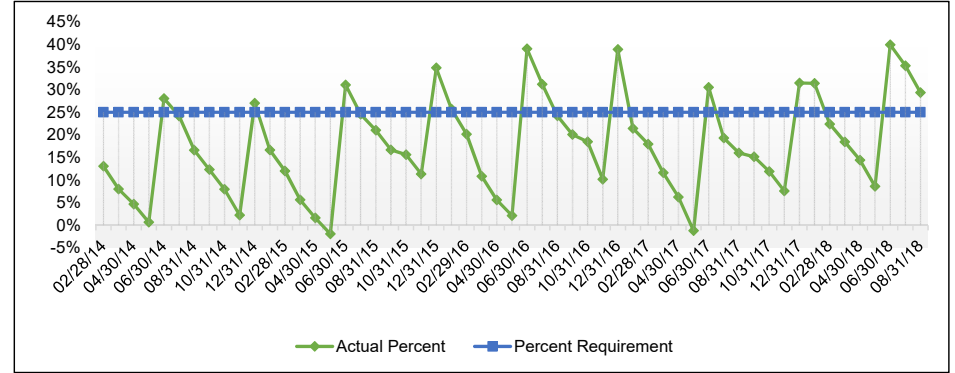
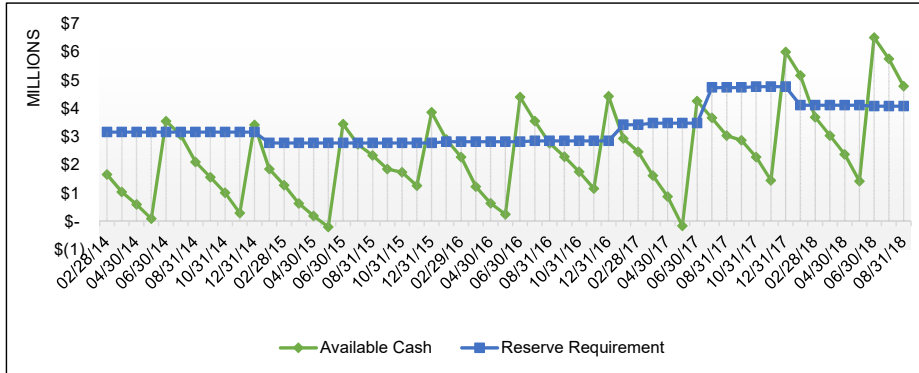


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 19,666,397	\$ 14,071,197	01/31/17	\$ 29,435,204	\$ 20,988,557
03/31/14	\$ 16,931,468	\$ 14,071,197	02/28/17	\$ 26,574,277	\$ 20,988,557
04/30/14	\$ 13,664,593	\$ 14,071,197	03/31/17	\$ 23,476,220	\$ 21,038,607
05/31/14	\$ 10,906,411	\$ 14,071,197	04/30/17	\$ 20,453,999	\$ 21,038,607
06/30/14	\$ 29,432,780	\$ 14,071,197	05/31/17	\$ 17,285,863	\$ 21,038,607
07/31/14	\$ 26,473,744	\$ 14,088,697	06/30/17	\$ 36,025,333	\$ 21,038,607
08/31/14	\$ 23,722,787	\$ 14,088,697	07/31/17	\$ 33,239,836	\$ 21,038,607
09/30/14	\$ 20,202,391	\$ 14,088,697	08/31/17	\$ 30,504,589	\$ 21,038,607
10/31/14	\$ 17,007,547	\$ 14,088,697	09/30/17	\$ 28,097,823	\$ 21,038,607
11/30/14	\$ 13,644,873	\$ 14,088,697	10/31/17	\$ 24,602,000	\$ 21,052,607
12/31/14	\$ 27,947,678	\$ 14,238,697	11/30/17	\$ 21,594,843	\$ 21,052,607
01/31/15	\$ 23,253,551	\$ 13,344,783	12/31/17	\$ 35,175,549	\$ 21,052,607
02/28/15	\$ 20,413,332	\$ 13,344,783	01/31/18	\$ 31,319,875	\$ 21,406,185
03/31/15	\$ 17,372,700	\$ 13,344,783	02/28/18	\$ 28,378,841	\$ 21,406,185
04/30/15	\$ 13,029,346	\$ 13,344,783	03/31/18	\$ 24,805,986	\$ 21,406,185
05/31/15	\$ 10,341,226	\$ 13,344,783	04/30/18	\$ 21,556,070	\$ 21,406,185
06/30/15	\$ 29,661,775	\$ 13,344,783	05/31/18	\$ 18,870,844	\$ 21,406,185
07/31/15	\$ 25,659,541	\$ 13,344,783	06/30/18	\$ 37,871,619	\$ 21,640,751
08/31/15	\$ 23,117,854	\$ 13,344,783	07/31/18	\$ 34,953,065	\$ 21,640,751
09/30/15	\$ 20,515,513	\$ 13,344,783	08/31/18	\$ 32,497,940	\$ 21,640,751
10/31/15	\$ 19,719,996	\$ 13,344,783			
11/30/15	\$ 18,556,106	\$ 13,344,783			
12/31/15	\$ 30,019,921	\$ 13,344,794			
01/31/16	\$ 26,714,068	\$ 16,356,187			
02/29/16	\$ 22,402,611	\$ 16,356,187			
03/31/16	\$ 19,441,973	\$ 16,356,187			
04/30/16	\$ 16,414,710	\$ 16,356,187			
05/31/16	\$ 13,709,088	\$ 16,363,687			
06/30/16	\$ 34,004,010	\$ 16,363,687			
07/31/16	\$ 29,671,975	\$ 16,363,687			
08/31/16	\$ 26,819,729	\$ 16,363,687			
09/30/16	\$ 24,943,410	\$ 16,363,687			
10/31/16	\$ 21,886,688	\$ 16,363,687			
11/30/16	\$ 19,361,974	\$ 16,363,687			
12/31/16	\$ 33,059,765	\$ 16,363,687			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	06/30/18	61%	35%
08/31/15	43%	25%	07/31/18	57%	35%
09/30/15	38%	25%	08/31/18	53%	35%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Parks & Recreation - 201

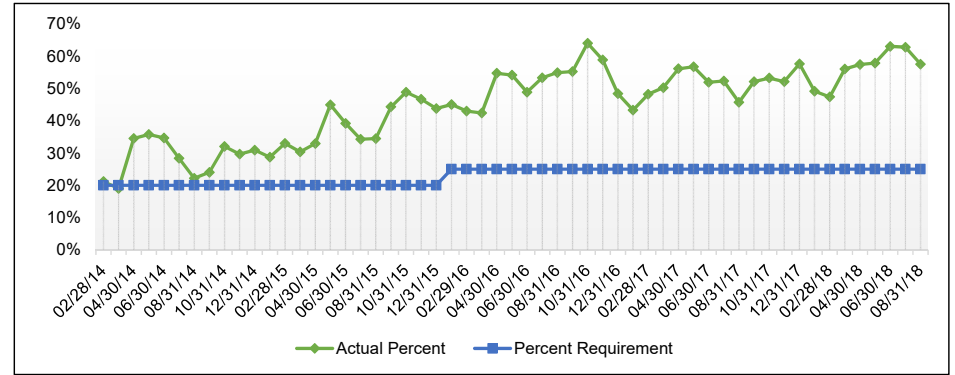
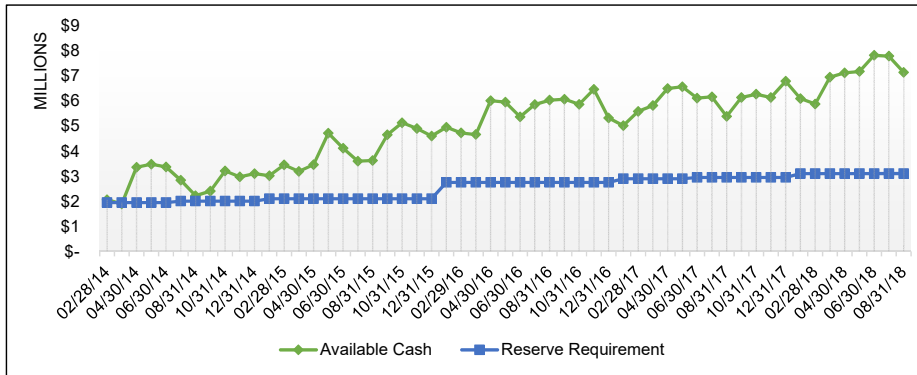


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,648,650	\$ 3,150,220	01/31/17	\$ 2,925,227	\$ 3,414,993
03/31/14	\$ 1,032,377	\$ 3,150,220	02/28/17	\$ 2,453,108	\$ 3,414,993
04/30/14	\$ 590,543	\$ 3,150,220	03/31/17	\$ 1,610,744	\$ 3,471,329
05/31/14	\$ 83,245	\$ 3,150,220	04/30/17	\$ 865,269	\$ 3,471,329
06/30/14	\$ 3,535,770	\$ 3,150,220	05/31/17	\$ (168,881)	\$ 3,471,329
07/31/14	\$ 3,047,667	\$ 3,150,220	06/30/17	\$ 4,251,412	\$ 3,471,329
08/31/14	\$ 2,094,579	\$ 3,150,220	07/31/17	\$ 3,654,236	\$ 4,731,329
09/30/14	\$ 1,554,698	\$ 3,150,220	08/31/17	\$ 3,026,747	\$ 4,731,329
10/31/14	\$ 1,005,199	\$ 3,150,220	09/30/17	\$ 2,865,453	\$ 4,731,329
11/30/14	\$ 282,628	\$ 3,150,220	10/31/17	\$ 2,266,142	\$ 4,760,722
12/31/14	\$ 3,405,574	\$ 3,150,220	11/30/17	\$ 1,443,071	\$ 4,760,722
01/31/15	\$ 1,840,742	\$ 2,765,999	12/31/17	\$ 5,993,358	\$ 4,760,722
02/28/15	\$ 1,273,084	\$ 2,765,999	01/31/18	\$ 5,158,995	\$ 4,104,487
03/31/15	\$ 623,259	\$ 2,765,999	02/28/18	\$ 3,677,159	\$ 4,104,487
04/30/15	\$ 181,072	\$ 2,765,999	03/31/18	\$ 3,027,348	\$ 4,104,487
05/31/15	\$ (211,124)	\$ 2,765,999	04/30/18	\$ 2,364,865	\$ 4,104,487
06/30/15	\$ 3,436,165	\$ 2,765,999	05/31/18	\$ 1,411,152	\$ 4,104,487
07/31/15	\$ 2,719,475	\$ 2,765,999	06/30/18	\$ 6,501,517	\$ 4,070,515
08/31/15	\$ 2,327,362	\$ 2,765,999	07/31/18	\$ 5,750,449	\$ 4,070,515
09/30/15	\$ 1,843,771	\$ 2,765,999	08/31/18	\$ 4,779,156	\$ 4,070,515
10/31/15	\$ 1,728,927	\$ 2,765,999			
11/30/15	\$ 1,255,488	\$ 2,765,999			
12/31/15	\$ 3,854,237	\$ 2,765,999			
01/31/16	\$ 2,893,337	\$ 2,812,174			
02/29/16	\$ 2,266,894	\$ 2,812,174			
03/31/16	\$ 1,219,652	\$ 2,812,174			
04/30/16	\$ 627,651	\$ 2,812,174			
05/31/16	\$ 239,004	\$ 2,812,174			
06/30/16	\$ 4,395,360	\$ 2,812,174			
07/31/16	\$ 3,544,106	\$ 2,840,865			
08/31/16	\$ 2,753,225	\$ 2,840,865			
09/30/16	\$ 2,279,904	\$ 2,840,865			
10/31/16	\$ 1,745,716	\$ 2,840,865			
11/30/16	\$ 1,153,429	\$ 2,840,865			
12/31/16	\$ 4,422,311	\$ 2,840,865			

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%	06/30/18	40%	25%
08/31/15	21%	25%	07/31/18	35%	25%
09/30/15	17%	25%	08/31/18	29%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Motor Vehicle Highway - 202

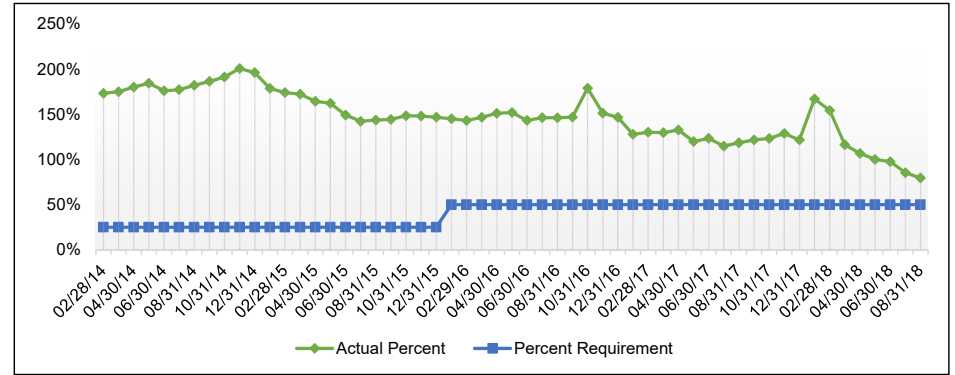
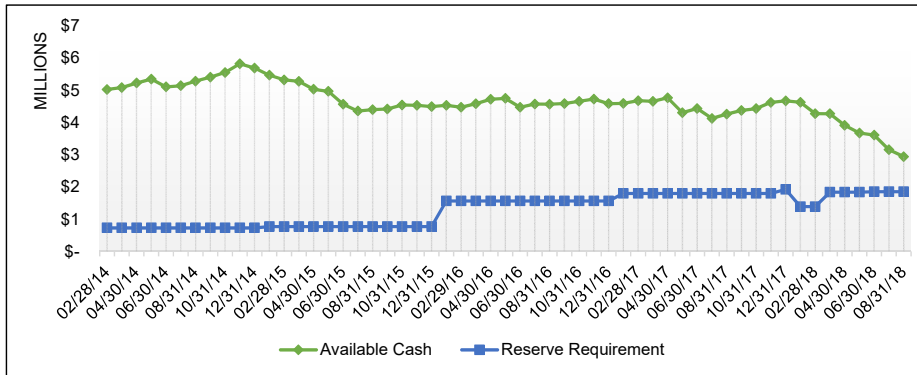


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 2,055,932	\$ 1,941,730	01/31/17	\$ 5,007,393	\$ 2,891,383
03/31/14	\$ 1,890,448	\$ 1,941,730	02/28/17	\$ 5,575,658	\$ 2,891,383
04/30/14	\$ 3,351,701	\$ 1,941,730	03/31/17	\$ 5,809,872	\$ 2,891,383
05/31/14	\$ 3,470,457	\$ 1,941,730	04/30/17	\$ 6,489,347	\$ 2,891,383
06/30/14	\$ 3,366,866	\$ 1,941,730	05/31/17	\$ 6,560,983	\$ 2,891,383
07/31/14	\$ 2,837,077	\$ 2,001,775	06/30/17	\$ 6,107,587	\$ 2,941,383
08/31/14	\$ 2,217,578	\$ 2,001,775	07/31/17	\$ 6,156,503	\$ 2,941,383
09/30/14	\$ 2,402,072	\$ 2,001,775	08/31/17	\$ 5,381,190	\$ 2,941,383
10/31/14	\$ 3,204,865	\$ 2,001,775	09/30/17	\$ 6,134,135	\$ 2,941,383
11/30/14	\$ 2,968,299	\$ 2,001,775	10/31/17	\$ 6,263,061	\$ 2,941,383
12/31/14	\$ 3,093,394	\$ 2,001,775	11/30/17	\$ 6,131,538	\$ 2,941,383
01/31/15	\$ 3,012,566	\$ 2,097,077	12/31/17	\$ 6,779,071	\$ 2,941,383
02/28/15	\$ 3,448,811	\$ 2,097,077	01/31/18	\$ 6,088,017	\$ 3,096,995
03/31/15	\$ 3,183,956	\$ 2,097,077	02/28/18	\$ 5,869,774	\$ 3,096,995
04/30/15	\$ 3,452,527	\$ 2,097,077	03/31/18	\$ 6,941,414	\$ 3,096,995
05/31/15	\$ 4,710,214	\$ 2,097,077	04/30/18	\$ 7,116,109	\$ 3,096,995
06/30/15	\$ 4,107,361	\$ 2,097,077	05/31/18	\$ 7,168,840	\$ 3,096,995
07/31/15	\$ 3,592,332	\$ 2,097,077	06/30/18	\$ 7,811,853	\$ 3,098,495
08/31/15	\$ 3,616,539	\$ 2,097,077	07/31/18	\$ 7,780,411	\$ 3,098,495
09/30/15	\$ 4,646,070	\$ 2,097,077	08/31/18	\$ 7,131,983	\$ 3,098,495
10/31/15	\$ 5,122,032	\$ 2,097,077			
11/30/15	\$ 4,893,301	\$ 2,097,077			
12/31/15	\$ 4,592,169	\$ 2,097,077			
01/31/16	\$ 4,945,235	\$ 2,744,352			
02/29/16	\$ 4,719,277	\$ 2,744,352			
03/31/16	\$ 4,655,412	\$ 2,744,352			
04/30/16	\$ 6,006,911	\$ 2,744,352			
05/31/16	\$ 5,946,807	\$ 2,744,352			
06/30/16	\$ 5,362,184	\$ 2,744,352			
07/31/16	\$ 5,851,030	\$ 2,744,352			
08/31/16	\$ 6,027,051	\$ 2,744,352			
09/30/16	\$ 6,063,106	\$ 2,744,352			
10/31/16	\$ 5,855,953	\$ 2,744,352			
11/30/16	\$ 6,459,149	\$ 2,744,352			
12/31/16	\$ 5,313,011	\$ 2,744,352			

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%	04/30/18	57%	25%
06/30/15	39%	20%	05/31/18	58%	25%
07/31/15	34%	20%	06/30/18	63%	25%
08/31/15	34%	20%	07/31/18	63%	25%
09/30/15	44%	20%	08/31/18	58%	25%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Liability Insurance - 226

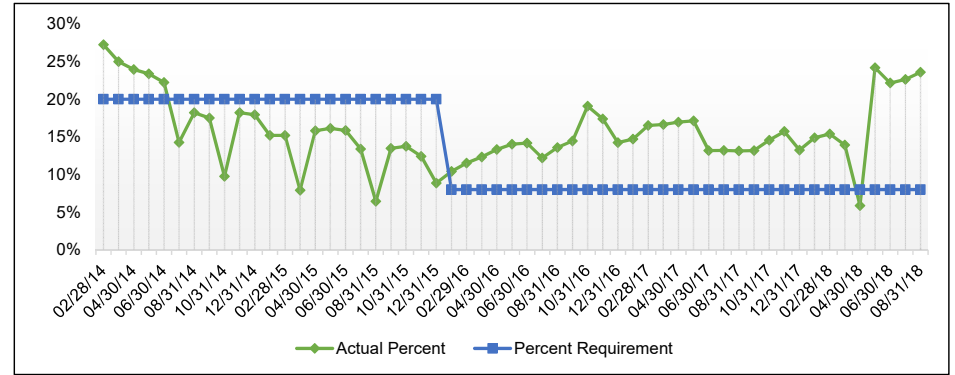
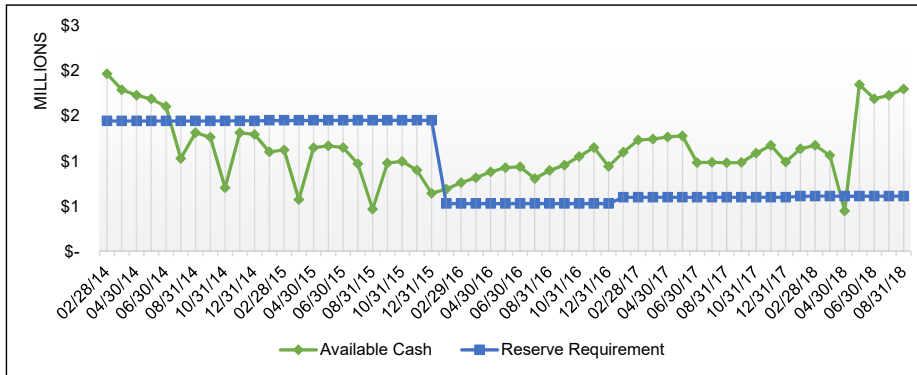


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,019,217	\$ 724,300	01/31/17	\$ 4,584,760	\$ 1,793,793
03/31/14	\$ 5,075,527	\$ 724,300	02/28/17	\$ 4,669,055	\$ 1,793,793
04/30/14	\$ 5,218,468	\$ 724,300	03/31/17	\$ 4,650,126	\$ 1,793,793
05/31/14	\$ 5,341,078	\$ 724,300	04/30/17	\$ 4,759,078	\$ 1,793,793
06/30/14	\$ 5,099,756	\$ 724,300	05/31/17	\$ 4,299,655	\$ 1,793,793
07/31/14	\$ 5,133,551	\$ 724,300	06/30/17	\$ 4,426,120	\$ 1,793,793
08/31/14	\$ 5,274,006	\$ 724,300	07/31/17	\$ 4,120,212	\$ 1,793,793
09/30/14	\$ 5,400,964	\$ 724,300	08/31/17	\$ 4,252,678	\$ 1,793,793
10/31/14	\$ 5,541,538	\$ 724,300	09/30/17	\$ 4,366,555	\$ 1,793,793
11/30/14	\$ 5,813,654	\$ 724,300	10/31/17	\$ 4,424,697	\$ 1,793,793
12/31/14	\$ 5,682,684	\$ 724,300	11/30/17	\$ 4,617,189	\$ 1,793,793
01/31/15	\$ 5,461,655	\$ 764,198	12/31/17	\$ 4,666,476	\$ 1,918,793
02/28/15	\$ 5,315,000	\$ 764,198	01/31/18	\$ 4,621,387	\$ 1,383,558
03/31/15	\$ 5,269,874	\$ 764,198	02/28/18	\$ 4,268,153	\$ 1,383,558
04/30/15	\$ 5,024,562	\$ 764,198	03/31/18	\$ 4,265,857	\$ 1,833,558
05/31/15	\$ 4,960,311	\$ 764,198	04/30/18	\$ 3,908,320	\$ 1,833,558
06/30/15	\$ 4,559,501	\$ 764,198	05/31/18	\$ 3,667,420	\$ 1,833,558
07/31/15	\$ 4,349,972	\$ 764,198	06/30/18	\$ 3,603,737	\$ 1,846,271
08/31/15	\$ 4,391,466	\$ 764,198	07/31/18	\$ 3,150,245	\$ 1,846,271
09/30/15	\$ 4,412,090	\$ 764,198	08/31/18	\$ 2,935,542	\$ 1,846,271
10/31/15	\$ 4,536,091	\$ 764,198			
11/30/15	\$ 4,528,102	\$ 764,198			
12/31/15	\$ 4,485,904	\$ 764,198			
01/31/16	\$ 4,527,922	\$ 1,560,174			
02/29/16	\$ 4,467,494	\$ 1,560,174			
03/31/16	\$ 4,575,011	\$ 1,560,174			
04/30/16	\$ 4,715,447	\$ 1,560,174			
05/31/16	\$ 4,742,379	\$ 1,560,174			
06/30/16	\$ 4,468,697	\$ 1,560,174			
07/31/16	\$ 4,564,161	\$ 1,560,174			
08/31/16	\$ 4,560,561	\$ 1,560,174			
09/30/16	\$ 4,579,422	\$ 1,560,174			
10/31/16	\$ 4,648,636	\$ 1,560,174			
11/30/16	\$ 4,720,318	\$ 1,560,174			
12/31/16	\$ 4,578,150	\$ 1,560,174			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	06/30/18	98%	50%
08/31/15	144%	25%	07/31/18	85%	50%
09/30/15	144%	25%	08/31/18	79%	50%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Public Safety LOIT - 249

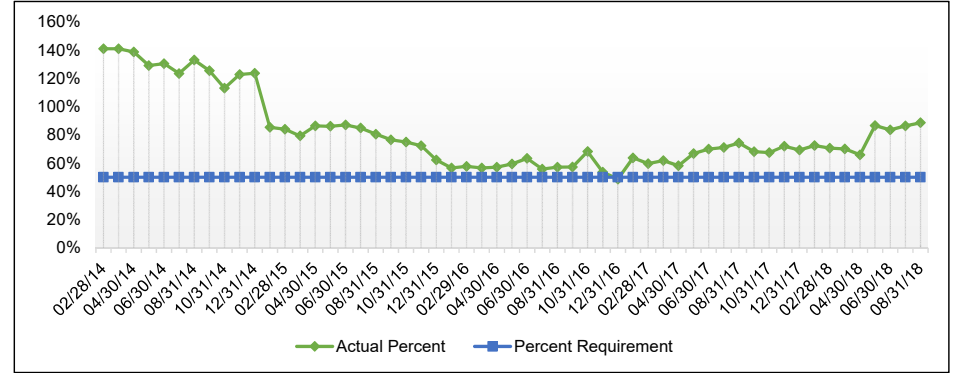
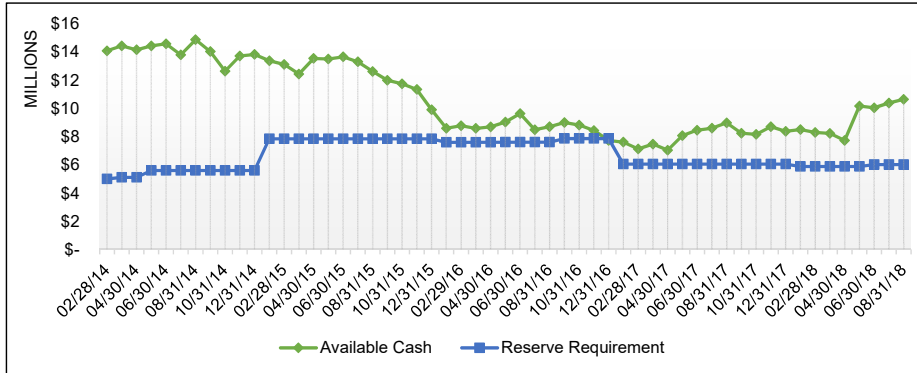


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,965,415	\$ 1,442,932	01/31/17	\$ 1,097,183	\$ 597,012
03/31/14	\$ 1,788,939	\$ 1,442,932	02/28/17	\$ 1,232,147	\$ 597,012
04/30/14	\$ 1,727,754	\$ 1,442,932	03/31/17	\$ 1,242,145	\$ 597,012
05/31/14	\$ 1,686,442	\$ 1,442,932	04/30/17	\$ 1,266,042	\$ 597,012
06/30/14	\$ 1,604,462	\$ 1,442,932	05/31/17	\$ 1,277,949	\$ 597,012
07/31/14	\$ 1,028,770	\$ 1,442,932	06/30/17	\$ 982,854	\$ 597,012
08/31/14	\$ 1,313,459	\$ 1,442,932	07/31/17	\$ 985,374	\$ 597,012
09/30/14	\$ 1,263,070	\$ 1,442,932	08/31/17	\$ 980,843	\$ 597,012
10/31/14	\$ 704,536	\$ 1,442,932	09/30/17	\$ 983,177	\$ 597,012
11/30/14	\$ 1,313,922	\$ 1,442,932	10/31/17	\$ 1,087,108	\$ 597,012
12/31/14	\$ 1,293,979	\$ 1,442,932	11/30/17	\$ 1,172,950	\$ 597,012
01/31/15	\$ 1,101,185	\$ 1,449,310	12/31/17	\$ 988,905	\$ 597,012
02/28/15	\$ 1,122,087	\$ 1,449,310	01/31/18	\$ 1,134,017	\$ 609,838
03/31/15	\$ 573,194	\$ 1,449,310	02/28/18	\$ 1,173,426	\$ 609,838
04/30/15	\$ 1,146,260	\$ 1,449,310	03/31/18	\$ 1,061,122	\$ 609,838
05/31/15	\$ 1,168,383	\$ 1,449,310	04/30/18	\$ 447,549	\$ 609,838
06/30/15	\$ 1,149,241	\$ 1,449,310	05/31/18	\$ 1,844,175	\$ 609,838
07/31/15	\$ 970,332	\$ 1,449,310	06/30/18	\$ 1,688,964	\$ 609,838
08/31/15	\$ 467,351	\$ 1,449,310	07/31/18	\$ 1,725,767	\$ 609,838
09/30/15	\$ 976,720	\$ 1,449,310	08/31/18	\$ 1,797,563	\$ 609,838
10/31/15	\$ 997,199	\$ 1,449,310			
11/30/15	\$ 899,506	\$ 1,449,310			
12/31/15	\$ 642,770	\$ 1,449,310			
01/31/16	\$ 687,551	\$ 528,050			
02/29/16	\$ 760,707	\$ 528,050			
03/31/16	\$ 813,318	\$ 528,050			
04/30/16	\$ 879,072	\$ 528,050			
05/31/16	\$ 925,892	\$ 528,050			
06/30/16	\$ 936,321	\$ 528,050			
07/31/16	\$ 805,810	\$ 528,050			
08/31/16	\$ 896,025	\$ 528,050			
09/30/16	\$ 954,088	\$ 528,050			
10/31/16	\$ 1,049,975	\$ 528,050			
11/30/16	\$ 1,148,057	\$ 528,050			
12/31/16	\$ 940,622	\$ 528,050			

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%	06/30/18	22%	8%
08/31/15	6%	20%	07/31/18	23%	8%
09/30/15	13%	20%	08/31/18	24%	8%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

County Option Income Tax (COIT) - 404

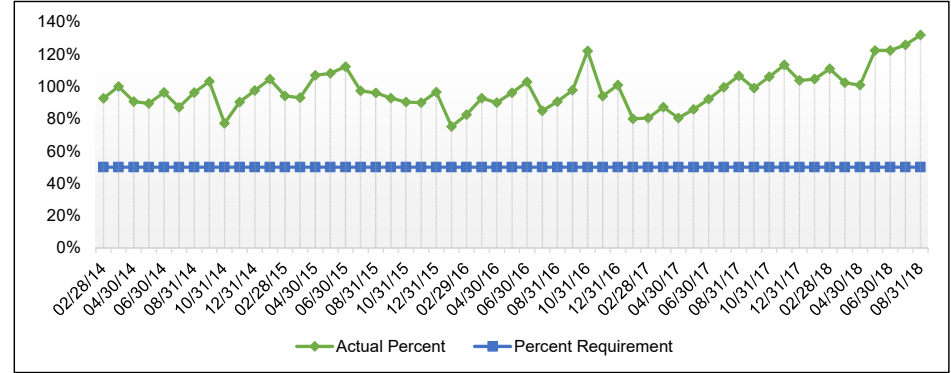
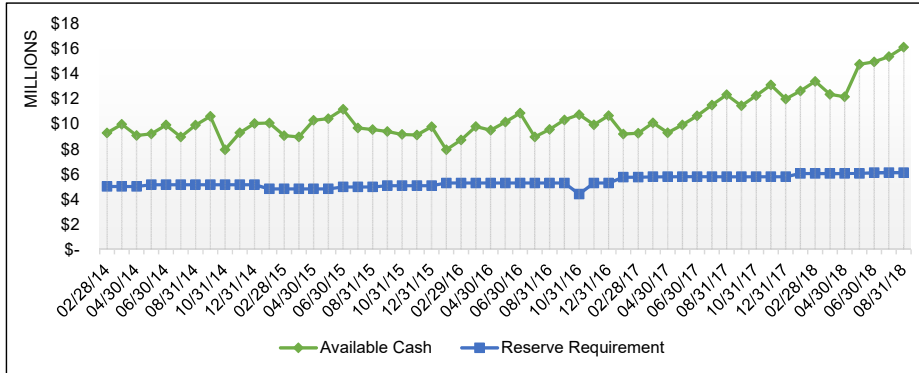


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 14,064,954	\$ 4,988,101	01/31/17	\$ 7,596,122	\$ 6,035,797
03/31/14	\$ 14,419,545	\$ 5,096,643	02/28/17	\$ 7,113,881	\$ 6,035,797
04/30/14	\$ 14,138,281	\$ 5,096,643	03/31/17	\$ 7,457,892	\$ 6,035,797
05/31/14	\$ 14,417,615	\$ 5,582,893	04/30/17	\$ 7,025,269	\$ 6,035,797
06/30/14	\$ 14,566,201	\$ 5,582,893	05/31/17	\$ 8,054,644	\$ 6,035,797
07/31/14	\$ 13,784,178	\$ 5,582,893	06/30/17	\$ 8,445,454	\$ 6,035,797
08/31/14	\$ 14,852,716	\$ 5,582,893	07/31/17	\$ 8,582,569	\$ 6,035,797
09/30/14	\$ 14,014,335	\$ 5,582,893	08/31/17	\$ 8,962,390	\$ 6,035,797
10/31/14	\$ 12,625,447	\$ 5,582,893	09/30/17	\$ 8,227,477	\$ 6,035,797
11/30/14	\$ 13,703,279	\$ 5,582,893	10/31/17	\$ 8,141,460	\$ 6,035,797
12/31/14	\$ 13,810,192	\$ 5,582,893	11/30/17	\$ 8,685,486	\$ 6,035,797
01/31/15	\$ 13,363,623	\$ 7,830,186	12/31/17	\$ 8,364,118	\$ 6,035,797
02/28/15	\$ 13,104,069	\$ 7,830,186	01/31/18	\$ 8,490,028	\$ 5,863,337
03/31/15	\$ 12,417,614	\$ 7,830,186	02/28/18	\$ 8,283,994	\$ 5,863,337
04/30/15	\$ 13,525,437	\$ 7,830,186	03/31/18	\$ 8,213,222	\$ 5,863,337
05/31/15	\$ 13,483,036	\$ 7,830,186	04/30/18	\$ 7,719,503	\$ 5,863,337
06/30/15	\$ 13,641,103	\$ 7,830,186	05/31/18	\$ 10,151,386	\$ 5,863,337
07/31/15	\$ 13,287,258	\$ 7,830,186	06/30/18	\$ 10,024,134	\$ 6,000,837
08/31/15	\$ 12,603,271	\$ 7,830,186	07/31/18	\$ 10,368,753	\$ 6,000,837
09/30/15	\$ 11,982,696	\$ 7,830,186	08/31/18	\$ 10,631,609	\$ 6,000,837
10/31/15	\$ 11,727,154	\$ 7,830,186			
11/30/15	\$ 11,326,024	\$ 7,830,186			
12/31/15	\$ 9,895,196	\$ 7,830,186			
01/31/16	\$ 8,575,803	\$ 7,581,074			
02/29/16	\$ 8,755,381	\$ 7,581,074			
03/31/16	\$ 8,571,654	\$ 7,581,074			
04/30/16	\$ 8,681,224	\$ 7,581,074			
05/31/16	\$ 9,021,397	\$ 7,595,724			
06/30/16	\$ 9,622,288	\$ 7,595,724			
07/31/16	\$ 8,477,616	\$ 7,595,724			
08/31/16	\$ 8,686,205	\$ 7,595,724			
09/30/16	\$ 8,985,128	\$ 7,845,724			
10/31/16	\$ 8,807,914	\$ 7,845,724			
11/30/16	\$ 8,416,562	\$ 7,845,724			
12/31/16	\$ 7,711,791	\$ 7,845,724			

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%	06/30/18	84%	50%
08/31/15	80%	50%	07/31/18	86%	50%
09/30/15	77%	50%	08/31/18	89%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Economic Development Income Tax (EDIT) - 408

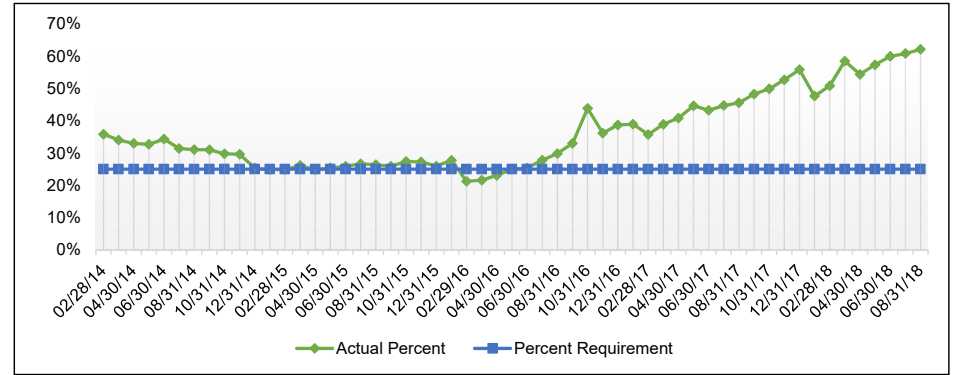
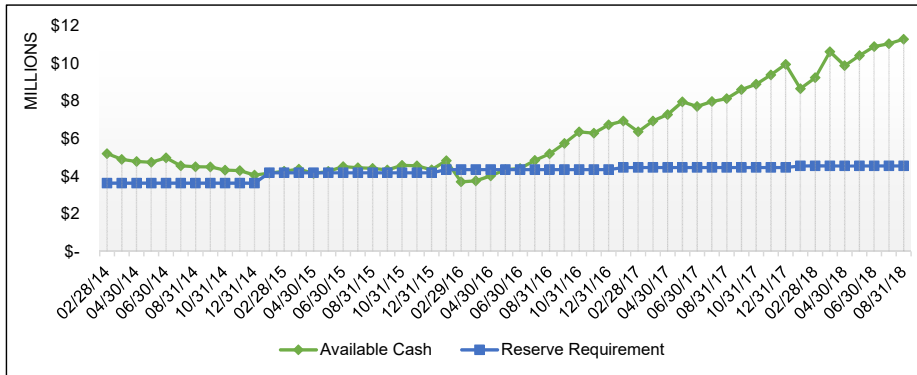


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 9,278,817	\$ 5,007,492	01/31/17	\$ 9,194,505	\$ 5,750,742
03/31/14	\$ 9,966,876	\$ 5,007,492	02/28/17	\$ 9,252,763	\$ 5,750,742
04/30/14	\$ 9,076,730	\$ 5,007,492	03/31/17	\$ 10,077,287	\$ 5,779,592
05/31/14	\$ 9,202,305	\$ 5,144,992	04/30/17	\$ 9,293,536	\$ 5,779,592
06/30/14	\$ 9,910,209	\$ 5,144,992	05/31/17	\$ 9,918,416	\$ 5,779,592
07/31/14	\$ 8,958,072	\$ 5,144,992	06/30/17	\$ 10,646,124	\$ 5,779,592
08/31/14	\$ 9,903,901	\$ 5,144,992	07/31/17	\$ 11,495,771	\$ 5,779,592
09/30/14	\$ 10,608,492	\$ 5,144,992	08/31/17	\$ 12,321,615	\$ 5,779,592
10/31/14	\$ 7,941,969	\$ 5,144,992	09/30/17	\$ 11,440,557	\$ 5,779,592
11/30/14	\$ 9,294,422	\$ 5,144,992	10/31/17	\$ 12,252,010	\$ 5,779,592
12/31/14	\$ 10,033,656	\$ 5,144,992	11/30/17	\$ 13,098,594	\$ 5,779,592
01/31/15	\$ 10,065,105	\$ 4,813,809	12/31/17	\$ 11,987,522	\$ 5,779,592
02/28/15	\$ 9,059,023	\$ 4,813,809	01/31/18	\$ 12,621,801	\$ 6,034,172
03/31/15	\$ 8,960,343	\$ 4,813,809	02/28/18	\$ 13,388,685	\$ 6,034,172
04/30/15	\$ 10,291,604	\$ 4,813,809	03/31/18	\$ 12,354,918	\$ 6,034,172
05/31/15	\$ 10,408,959	\$ 4,813,809	04/30/18	\$ 12,166,851	\$ 6,034,172
06/30/15	\$ 11,163,476	\$ 4,971,855	05/31/18	\$ 14,755,051	\$ 6,034,172
07/31/15	\$ 9,675,461	\$ 4,971,855	06/30/18	\$ 14,940,097	\$ 6,107,297
08/31/15	\$ 9,550,701	\$ 4,971,855	07/31/18	\$ 15,358,167	\$ 6,107,297
09/30/15	\$ 9,399,080	\$ 5,066,875	08/31/18	\$ 16,109,353	\$ 6,107,297
10/31/15	\$ 9,158,108	\$ 5,066,875			
11/30/15	\$ 9,112,235	\$ 5,066,875			
12/31/15	\$ 9,776,901	\$ 5,066,875			
01/31/16	\$ 7,938,200	\$ 5,280,091			
02/29/16	\$ 8,715,560	\$ 5,280,091			
03/31/16	\$ 9,792,593	\$ 5,280,091			
04/30/16	\$ 9,500,919	\$ 5,280,091			
05/31/16	\$ 10,151,894	\$ 5,280,091			
06/30/16	\$ 10,863,176	\$ 5,280,091			
07/31/16	\$ 8,965,098	\$ 5,280,091			
08/31/16	\$ 9,561,231	\$ 5,280,091			
09/30/16	\$ 10,311,521	\$ 5,280,091			
10/31/16	\$ 10,734,551	\$ 4,400,031			
11/30/16	\$ 9,932,602	\$ 5,280,091			
12/31/16	\$ 10,653,382	\$ 5,280,091			

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%	06/30/18	122%	50%
08/31/15	96%	50%	07/31/18	126%	50%
09/30/15	93%	50%	08/31/18	132%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Self-Funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,189,195	\$ 3,620,866	01/31/17	\$ 6,927,761	\$ 4,450,800
03/31/14	\$ 4,881,271	\$ 3,620,866	02/28/17	\$ 6,357,001	\$ 4,450,800
04/30/14	\$ 4,775,766	\$ 3,620,866	03/31/17	\$ 6,922,986	\$ 4,450,800
05/31/14	\$ 4,734,214	\$ 3,620,866	04/30/17	\$ 7,269,207	\$ 4,450,800
06/30/14	\$ 4,967,757	\$ 3,620,866	05/31/17	\$ 7,945,120	\$ 4,450,800
07/31/14	\$ 4,547,283	\$ 3,620,866	06/30/17	\$ 7,697,435	\$ 4,450,800
08/31/14	\$ 4,497,230	\$ 3,620,866	07/31/17	\$ 7,959,186	\$ 4,450,800
09/30/14	\$ 4,488,567	\$ 3,620,866	08/31/17	\$ 8,115,830	\$ 4,450,800
10/31/14	\$ 4,312,285	\$ 3,620,866	09/30/17	\$ 8,590,160	\$ 4,450,800
11/30/14	\$ 4,290,596	\$ 3,620,866	10/31/17	\$ 8,877,757	\$ 4,450,800
12/31/14	\$ 4,054,314	\$ 3,620,866	11/30/17	\$ 9,376,510	\$ 4,450,800
01/31/15	\$ 4,151,993	\$ 4,174,234	12/31/17	\$ 9,935,961	\$ 4,450,800
02/28/15	\$ 4,252,749	\$ 4,174,234	01/31/18	\$ 8,644,139	\$ 4,536,380
03/31/15	\$ 4,364,600	\$ 4,174,234	02/28/18	\$ 9,226,573	\$ 4,536,380
04/30/15	\$ 4,140,504	\$ 4,174,234	03/31/18	\$ 10,607,675	\$ 4,536,380
05/31/15	\$ 4,243,077	\$ 4,174,234	04/30/18	\$ 9,864,286	\$ 4,536,380
06/30/15	\$ 4,502,701	\$ 4,174,234	05/31/18	\$ 10,399,548	\$ 4,536,380
07/31/15	\$ 4,444,107	\$ 4,174,234	06/30/18	\$ 10,879,486	\$ 4,536,380
08/31/15	\$ 4,406,259	\$ 4,174,234	07/31/18	\$ 11,036,111	\$ 4,536,380
09/30/15	\$ 4,326,879	\$ 4,174,234	08/31/18	\$ 11,273,761	\$ 4,536,380
10/31/15	\$ 4,572,943	\$ 4,174,234			
11/30/15	\$ 4,547,867	\$ 4,174,234			
12/31/15	\$ 4,329,762	\$ 4,174,234			
01/31/16	\$ 4,820,834	\$ 4,344,723			
02/29/16	\$ 3,690,588	\$ 4,344,723			
03/31/16	\$ 3,747,384	\$ 4,344,723			
04/30/16	\$ 4,011,626	\$ 4,344,723			
05/31/16	\$ 4,340,427	\$ 4,344,723			
06/30/16	\$ 4,401,918	\$ 4,344,723			
07/31/16	\$ 4,830,518	\$ 4,344,723			
08/31/16	\$ 5,180,514	\$ 4,344,723			
09/30/16	\$ 5,735,599	\$ 4,344,723			
10/31/16	\$ 6,346,521	\$ 4,344,723			
11/30/16	\$ 6,282,432	\$ 4,344,723			
12/31/16	\$ 6,724,703	\$ 4,344,723			

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%	06/30/18	60%	25%
08/31/15	26%	25%	07/31/18	61%	25%
09/30/15	26%	25%	08/31/18	62%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

City of South Bend
Controller's Cash Report

Month of: **August 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											
General Fund											
101	GENERAL FUND	\$35,602,376.41	\$1,901,420.85	\$4,424,226.07	\$64,254.88	\$0.00	\$0.00	\$33,143,826.07	\$0.00	\$33,143,826.07	\$426,301.79
Special Revenue Funds											
102	RAINY DAY FUND	10,373,853.09	0.00	0.00	17,839.87	0.00	0.00	10,391,692.96	0.00	10,391,692.96	0.00
201	PARKS & RECREATION	6,505,767.65	322,275.11	1,420,511.28	12,204.53	0.00	0.00	5,419,736.01	0.00	5,419,736.01	0.00
202	MOTOR VEHICLE HIGHWAY	8,078,754.28	504,300.16	574,881.94	14,532.74	0.00	0.00	8,022,705.24	0.00	8,022,705.24	0.00
203	RECREATION - NONREVERTING	906,969.25	80,522.15	108,984.62	1,524.02	0.00	0.00	880,030.80	0.00	880,030.80	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	972,263.92	0.00	10,852.26	1,544.86	0.00	0.00	962,956.52	0.00	962,956.52	200,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	360,531.01	0.00	0.00	611.18	0.00	0.00	361,142.19	0.00	361,142.19	0.00
211	DCI OPERATING FUND	665,610.95	117,415.56	245,127.83	1,375.79	0.00	0.00	539,274.47	0.00	539,274.47	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	(129,406.12)	654,721.12	132,785.48	7.61	0.00	0.00	392,537.13	0.00	392,537.13	0.00
216	POLICE STATE SEIZURES	203,509.28	3,349.00	0.00	349.97	0.00	0.00	207,208.25	0.00	207,208.25	0.00
217	GIFT, DONATION, BEQUEST	143,943.80	1,418.60	3,209.50	248.51	0.00	0.00	142,401.41	0.00	142,401.41	0.00
218	POLICE CURFEW VIOLATIONS	13,034.40	800.00	250.00	22.39	0.00	0.00	13,606.79	0.00	13,606.79	0.00
219	UNSAFE BUILDING	451,773.09	27,504.46	36,356.80	820.70	0.00	0.00	443,741.45	0.00	443,741.45	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	566,245.77	18,685.71	16,167.96	986.32	0.00	0.00	569,749.84	0.00	569,749.84	0.00
221	LANDLORD REGISTRATION	10,041.81	0.00	0.00	17.27	0.00	0.00	10,059.08	0.00	10,059.08	0.00
227	LOSS RECOVERY FUND	699,040.89	0.00	0.00	1,202.14	0.00	0.00	700,243.03	0.00	700,243.03	0.00
249	PUBLIC SAFETY L.O.I.T.	1,725,766.77	637,411.17	568,406.41	2,791.31	0.00	0.00	1,797,562.84	0.00	1,797,562.84	0.00
251	LOCAL ROADS & STREETS	4,232,460.13	84,450.14	300,731.58	7,309.20	0.00	0.00	4,023,487.89	0.00	4,023,487.89	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,457,269.90	0.00	32,344.22	4,303.91	0.00	0.00	2,429,229.59	0.00	2,429,229.59	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	559,658.63	72.40	86,454.63	893.12	0.00	0.00	474,169.52	69,782.00	543,951.52	0.00
265	LOCAL ROAD & BRIDGE GRANT	22,541.41	0.00	731,911.60	101.19	0.00	0.00	(709,269.00)	0.00	(709,269.00)	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	58,985.60	2,805.00	0.00	100.96	0.00	0.00	61,891.56	0.00	61,891.56	0.00
274	MORRIS PAC SELF-PROMOTION	66,441.74	1,965.00	0.00	110.06	0.00	0.00	68,516.80	0.00	68,516.80	0.00
280	POLICE BLOCK GRANTS	3,957.66	0.00	0.00	6.81	0.00	0.00	3,964.47	0.00	3,964.47	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
289	HAZMAT	25,856.99	0.00	1,776.00	46.12	0.00	0.00	24,127.11	0.00	24,127.11	0.00
291	INDIANA RIVER RESCUE	180,413.81	7,800.00	15,731.66	283.62	0.00	0.00	172,765.77	0.00	172,765.77	0.00
292	POLICE GRANTS	48,450.50	0.00	21,735.00	0.00	0.00	0.00	26,715.50	0.00	26,715.50	0.00
294	REGIONAL POLICE ACADEMY	99,193.58	200.00	0.00	171.13	0.00	0.00	99,564.71	0.00	99,564.71	0.00
295	COPS MORE GRANT	119,263.76	1,292.17	0.00	203.40	0.00	0.00	120,759.33	0.00	120,759.33	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	138,285.84	6,677.29	0.00	245.51	0.00	0.00	145,208.64	0.00	145,208.64	0.00
404	COUNTY OPTION INCOME TAX	11,101,874.17	1,058,794.25	483,868.69	19,099.82	0.00	0.00	11,695,899.55	0.00	11,695,899.55	867,317.80
408	ECONOMIC DEVELOPMENT INCOME TAX	15,826,135.36	908,624.73	152,384.97	26,826.54	0.00	0.00	16,609,201.66	0.00	16,609,201.66	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	395,122.97	9,377.00	0.00	722.88	0.00	0.00	405,222.85	0.00	405,222.85	(867,317.80)
655	PROJECT RELEAF	773,134.15	37,762.93	2,644.26	1,301.41	0.00	0.00	809,554.23	0.00	809,554.23	0.00
705	POLICE K-9 UNIT	2,911.46	0.00	0.00	5.01	0.00	0.00	2,916.47	0.00	2,916.47	0.00
Total Special Revenue Funds		67,659,657.50	4,488,223.95	4,947,116.69	117,809.90	0.00	0.00	67,318,574.66	69,782.00	67,388,356.66	200,000.00
Debt Service Fund											
312	2017 PARKS BOND DEBT SERVICE	(188,660.92)	0.00	0.00	663.21	0.00	0.00	(187,997.71)	0.00	(187,997.71)	0.00
313	HALL OF FAME DEBT SERVICE	(358,411.25)	248,723.75	0.00	0.00	0.00	0.00	(109,687.50)	0.00	(109,687.50)	0.00
755	SB BUILDING CORPORATION	665,147.41	1,322,250.00	0.00	761.08	0.00	0.00	1,988,158.49	0.00	1,988,158.49	0.00
757	2015 PARKS BOND DEBT SERVICE	587,975.21	0.00	0.00	303.30	0.00	0.00	588,278.51	0.00	588,278.51	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,504,181.18	0.00	0.00	514.55	0.00	0.00	2,504,695.73	0.00	2,504,695.73	0.00
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	(783,696.36)	0.00	0.00	0.00	0.00	0.00	(783,696.36)	0.00	(783,696.36)	0.00
401	COVELESKI STADIUM CAPITAL	55,034.77	0.00	0.00	94.65	0.00	0.00	55,129.42	0.00	55,129.42	0.00
405	PARK NONREVERTING CAPITAL	110,513.61	526.00	3,515.88	86.40	0.00	0.00	107,610.13	0.00	107,610.13	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	455,163.48	0.00	27,895.75	1,107.83	0.00	0.00	428,375.56	0.00	428,375.56	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	320,406.48	0.00	0.00	514.97	0.00	0.00	320,921.45	0.00	320,921.45	0.00
412	MAJOR MOVES CONSTRUCTION	2,894,513.19	0.00	64,063.66	4,676.32	0.00	0.00	2,835,125.85	0.00	2,835,125.85	4,208,792.61
416	MORRIS PERFORMING ARTS CENTER CAPITAL	397,990.59	1,965.00	0.00	685.52	0.00	0.00	400,641.11	0.00	400,641.11	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	121,358.75	2,115.58	0.00	205.87	0.00	0.00	123,680.20	0.00	123,680.20	0.00
451	2018 FIRE STATION #9 CAPITAL	4,775,544.27	0.00	91,165.80	8,309.79	0.00	0.00	4,692,688.26	0.00	4,692,688.26	0.00
471	2017 PARKS BOND CAPITAL	13,532,902.16	0.00	34,588.49	23,301.01	0.00	0.00	13,521,614.68	0.00	13,521,614.68	0.00
677	HALL OF FAME CAPITAL FUND	426,301.79	0.00	1,191.51	734.55	0.00	0.00	425,844.83	0.00	425,844.83	(426,301.79)

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

Month of: August 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>
750	EQUIPMENT / VEHICLE LEASING	6,519,641.16	326,627.00	2,540,163.00	7,252.85	0.00	0.00	4,313,358.01	0.00	4,313,358.01	0.00
751	2015 PARKS BOND CAPITAL	1,692,237.23	6,785.43	8,334.04	349.65	0.00	0.00	1,691,038.27	0.00	1,691,038.27	0.00
753	SMART STREET BOND CAPITAL	70,229.93	0.00	0.00	35.67	0.00	0.00	70,265.60	0.00	70,265.60	0.00
759	EDDY ST COMMONS CAPITAL	13,846,731.56	0.00	1,388,742.55	20.89	0.00	0.00	12,458,009.90	0.00	12,458,009.90	0.00
Total Capital & Debt Service Funds		47,645,104.24	1,908,992.76	4,159,660.68	49,618.11	0.00	0.00	45,444,054.43	0.00	45,444,054.43	3,782,490.82
Enterprise Funds											
287	EMS CAPITAL	4,194,410.46	0.00	83,745.03	8,179.56	0.00	0.00	4,118,844.99	0.00	4,118,844.99	0.00
288	EMS OPERATING	2,018,224.45	801,739.03	433,872.50	4,145.73	0.00	0.00	2,390,236.71	0.00	2,390,236.71	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,410,842.20	223,592.27	301,882.89	4,464.49	0.00	0.00	2,337,016.07	0.00	2,337,016.07	0.00
601	PARKING GARAGES	1,268,937.22	159,608.00	75,366.04	2,284.10	0.00	0.00	1,355,463.28	0.00	1,355,463.28	(1,427,141.00)
610	SOLID WASTE OPERATIONS	488,466.01	488,929.03	431,901.23	944.22	0.00	148,000.00	398,438.03	0.00	398,438.03	0.00
611	SOLID WASTE CAPITAL	1,239.62	0.00	146,646.37	310.52	148,000.00	0.00	2,903.77	0.00	2,903.77	0.00
620	WATER WORKS OPERATIONS	2,921,718.61	1,987,272.85	1,432,781.37	4,234.74	8,742.40	165,595.00	3,323,592.23	0.00	3,323,592.23	0.00
622	WATER WORKS CAPITAL	1,948,484.45	16,245.00	0.00	3,245.36	0.00	0.00	1,967,974.81	0.00	1,967,974.81	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,515,616.40	11,835.91	17,005.68	2,609.16	0.00	2,609.16	1,510,446.63	0.00	1,510,446.63	0.00
625	WATER WORKS SINKING FUND	902,803.50	0.00	500.00	1,536.06	165,595.00	1,536.06	1,067,898.50	0.00	1,067,898.50	0.00
626	WATER WORKS BOND RESERVE	1,437,666.38	0.00	0.00	2,460.74	0.00	0.00	1,440,127.12	0.00	1,440,127.12	0.00
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	0.00	4,597.18	0.00	4,597.18	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,920,453.89	54,657.54	31,366.40	3,300.93	0.00	0.00	1,947,045.96	0.00	1,947,045.96	0.00
641	SEWAGE WORKS OPERATIONS	11,469,228.99	3,331,504.27	1,883,136.28	19,672.60	9,295.51	763,031.54	12,183,533.55	0.00	12,183,533.55	0.00
642	SEWAGE WORKS CAPITAL	10,144,449.62	42,524.50	282,101.41	17,475.91	0.00	0.00	9,922,348.62	0.00	9,922,348.62	0.00
643	SEWAGE WORKS RESERVE - O & M	5,399,084.29	0.00	0.00	9,295.51	0.00	9,295.51	5,399,084.29	0.00	5,399,084.29	0.00
649	SEWAGE WORKS BOND SINKING	5,999,355.81	0.00	0.00	10,233.11	763,031.54	0.00	6,772,620.46	0.00	6,772,620.46	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,165,583.15	0.00	0.00	5,648.16	0.00	0.00	4,171,231.31	0.00	4,171,231.31	0.00
670	CENTURY CENTER	2,107,512.30	0.00	285,492.52	0.00	0.00	0.00	1,822,019.78	0.00	1,822,019.78	0.00
671	CENTURY CENTER CAPITAL	855,836.62	0.00	0.00	72.69	0.00	0.00	855,909.31	0.00	855,909.31	0.00
672	CENTURY CENTER ENERGY SAVINGS	239,667.69	0.00	0.00	4.26	0.00	0.00	239,671.95	0.00	239,671.95	0.00
Total Enterprise Funds		64,079,751.06	7,117,908.40	5,405,797.72	104,715.03	1,094,664.45	1,094,664.45	65,896,576.77	0.00	65,896,576.77	(1,427,141.00)
Internal Service Funds											
222	CENTRAL SERVICES	1,034,645.41	1,304,674.47	1,161,080.48	1,098.26	0.00	0.00	1,179,337.66	0.00	1,179,337.66	0.00
224	CENTRAL SERVICES CAPITAL	113,251.06	0.00	0.00	195.38	0.00	0.00	113,446.44	0.00	113,446.44	0.00
226	LIABILITY INSURANCE	3,253,175.12	176,872.00	263,789.05	6,132.19	0.00	0.00	3,172,390.26	0.00	3,172,390.26	0.00
278	TAKE HOME VEHICLE POLICE	760,606.08	280.00	0.00	1,307.72	0.00	0.00	762,193.80	0.00	762,193.80	0.00
279	INNOVATION & TECHNOLOGY 311 CALL CENTER	2,443,100.76	577,626.00	355,233.09	3,718.18	0.00	0.00	2,669,211.85	0.00	2,669,211.85	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	11,782,259.55	1,497,834.49	1,316,441.06	20,996.14	0.00	0.00	11,984,649.12	0.00	11,984,649.12	0.00
713	UNEMPLOYMENT COMP FUND	207,792.78	0.00	0.00	358.88	0.00	0.00	208,151.66	0.00	208,151.66	0.00
714	PARENTAL LEAVE FUND	36,919.49	12,315.29	12,982.63	63.97	0.00	0.00	36,316.12	0.00	36,316.12	0.00
Total Internal Service Funds		19,631,750.25	3,569,602.25	3,109,526.31	33,870.72	0.00	0.00	20,125,696.91	0.00	20,125,696.91	0.00
Trust & Agency Funds											
701	FIREFIGHTERS PENSION	(81,865.48)	1,931.90	366,394.59	478.54	0.00	0.00	(445,849.63)	0.00	(445,849.63)	0.00
702	POLICE PENSION	347,490.26	195.55	498,714.55	1,412.00	0.00	0.00	(149,616.74)	0.00	(149,616.74)	0.00
709	PAYROLL FUND	0.00	8,509,786.16	8,509,786.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	284,475.69	277,814.78	284,484.69	0.00	0.00	0.00	277,805.78	0.00	277,805.78	0.00
725	MORRIS / PALAIS BOX OFFICE	2,199,577.46	223,661.27	1,611.70	0.00	0.00	0.00	2,421,627.03	0.00	2,421,627.03	0.00
726	POLICE DISTRIBUTIONS PAYABLE	857,335.46	3,373.12	2,419.10	0.00	0.00	0.00	858,289.48	0.00	858,289.48	0.00
730	CITY CEMETERY TRUST	28,734.22	0.00	0.00	49.41	0.00	0.00	28,783.63	0.00	28,783.63	0.00
Total Trust & Agency Funds		3,635,747.61	9,016,762.78	9,663,410.79	1,939.95	0.00	0.00	2,991,039.55	0.00	2,991,039.55	0.00
Total City Funds		238,254,387.07	28,002,910.99	31,709,738.26	372,208.59	1,094,664.45	1,094,664.45	234,919,768.39	69,782.00	234,989,550.39	2,981,651.61

City of South Bend
Controller's Cash Report

Month of: August 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	33,059,186.24	600.00	4,136,222.74	57,503.41	4,786.20	0.00	28,985,853.11	0.00	28,985,853.11	(200,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,286,199.07	0.00	0.00	3,972.15	0.00	0.00	2,290,171.22	0.00	2,290,171.22	0.00
425	TIF LEIGHTON PLAZA	180,270.57	55,098.05	94,528.23	274.47	0.00	0.00	141,114.86	0.00	141,114.86	0.00
429	TIF RIVER EAST DEV (NE)	9,650,169.03	0.00	154,024.73	16,612.97	0.00	0.00	9,512,757.27	0.00	9,512,757.27	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	8,952,473.69	0.00	68,602.97	15,433.01	0.00	0.00	8,899,303.73	0.00	8,899,303.73	0.00
435	TIF DOUGLAS ROAD	202,551.89	0.00	0.00	348.33	0.00	0.00	202,900.22	0.00	202,900.22	0.00
436	TIF RIVER EAST RES (NE RE)	3,752,530.85	0.00	1,886,000.00	0.00	0.00	0.00	1,866,530.85	0.00	1,866,530.85	(2,781,651.61)
Total Tax Increment Financing Funds		58,083,381.34	55,698.05	6,339,378.67	94,144.34	4,786.20	0.00	51,898,631.26	0.00	51,898,631.26	(2,981,651.61)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	35,025.48	0.00	0.00	60.23	0.00	0.00	35,085.71	0.00	35,085.71	0.00
439	CERTIFIED TECHNOLOGY PARK	618,767.32	0.00	0.00	1,064.09	0.00	0.00	619,831.41	0.00	619,831.41	0.00
452	2018 TIF PARK BOND CAPITAL	10,793,786.24	0.00	41,250.09	0.00	0.00	0.00	10,752,536.15	0.00	10,752,536.15	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	390,222.58	0.00	0.00	671.07	0.00	0.00	390,893.65	0.00	390,893.65	0.00
754	INDUSTRIAL REVOLVING FUND	2,767,191.00	6,665.00	8,726.00	15,441.00	0.00	0.00	2,780,571.00	0.00	2,780,571.00	0.00
Total Redevelopment Funds		14,604,992.62	6,665.00	49,976.09	17,236.39	0.00	0.00	14,578,917.92	0.00	14,578,917.92	0.00
Debt Service Funds											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	1,791.35	0.00	1,791.35	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	522,001.02	0.00	0.00	897.68	0.00	0.00	522,898.70	0.00	522,898.70	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	2,994.85	0.00	2,994.85	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	47,470.59	0.00	0.00	65.71	0.00	0.00	47,536.30	0.00	47,536.30	0.00
756	SMARTS STREETS DEBT SERVICE	1,722,544.60	857,500.00	0.00	353.94	0.00	0.00	2,580,398.54	0.00	2,580,398.54	0.00
Total Debt Service Funds		6,065,468.31	857,500.00	0.00	6,103.53	0.00	4,786.20	6,924,285.64	0.00	6,924,285.64	0.00
Total Redevelopment Commission Funds		78,753,842.27	919,863.05	6,389,354.76	117,484.26	4,786.20	4,786.20	73,401,834.82	0.00	73,401,834.82	(2,981,651.61)
City Operations Total		317,008,229.34	28,922,774.04	38,099,093.02	489,692.85	1,099,450.65	1,099,450.65	308,321,603.21	69,782.00	308,391,385.21	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		183,995,204.84	280,031.53	0.00	86,788.07	0.00	185,930.81	184,176,093.63		184,176,093.63	