



**Period Ending:** February 2014

**Issued BY:** Controller

# **City of South Bend**

## **Cash Reserves Summary**

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### **Distribution**

Mayor	Pete Buttigieg
Deputy Mayor	Mark Neal
Chief of Staff	Kathryn Roos
Deputy Chief of Staff	Brian Pawlowski
City Controller	John Murphy
City Finance Director	Rahman Johnson
Financial Officer	Cecil Eastman
Department Heads	
Fiscal Officers	

**City of South Bend**  
**Cash Reserves Summary**  
**February 28, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
<b>City Controlled Funds</b>									
<b>General Fund</b>									
101	GENERAL FUND	20,925,033.39	1,258,636.26	19,666,397.13	14,060,717.50	5,605,679.63	35%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
<b>Special Revenue Funds</b>									
102	RAINY DAY FUND	8,621,973.38	0.00	8,621,973.38	8,389,741.30	232,232.08	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	2,326,115.69	677,465.79	1,648,649.90	3,150,219.50	(1,501,569.60)	13%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	2,588,527.17	532,595.56	2,055,931.61	1,941,729.60	114,202.01	21%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	843,272.80	127,748.17	715,524.63	295,812.80	419,711.83	48%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,083,923.55	0.00	1,083,923.55	277,000.00	806,923.55	78%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,163.53	0.00	349,163.53	23,577.20	325,586.33	296%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	950,364.95	20,283.20	930,081.75	480,976.80	449,104.95	39%		20% of annual expenditures
212	DCI GRANT FUND	584,224.30	3,106,293.51	(2,522,069.21)	(2,522,069.21)	0.00	100%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	158,744.92	0.00	158,744.92	8,000.00	150,744.92	397%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	95,884.09	1,310.22	94,573.87	262.00	94,311.87	7219%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,600.91	0.00	11,600.91	200.00	11,400.91	1160%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	992,580.10	0.00	992,580.10	58,960.40	933,619.70	337%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,928,005.76	1,037,653.21	6,890,352.55	1,123,161.00	5,767,191.55	123%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	171,609.47	0.00	171,609.47	0.00	171,609.47	80%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	1,965,415.14	0.00	1,965,415.14	1,442,931.60	522,483.54	27%		20% of annual expenditures
251	LOCAL ROADS & STREETS	2,088,181.86	77,279.73	2,010,902.13	224,904.00	1,785,998.13	179%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,150.38	0.00	1,150.38	229.20	921.18	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	441,387.93	19,931.37	421,456.56	44,800.20	376,656.36	188%		20% of annual expenditures
271	EASTRACE WATERWAY	14,379.39	2,391.12	11,988.27	2,069.20	9,919.07	116%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,715.95	1,868.00	25,847.95	1,620.00	24,227.95	319%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,819.09	0.00	3,819.09	0.00	3,819.09	100%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,141.16	0.00	27,141.16	0.00	27,141.16	100%		20% of annual expenditures
289	HAZMAT	16,215.25	0.00	16,215.25	2,000.00	14,215.25	162%		20% of annual expenditures
291	INDIANA RIVER RESCUE	99,083.24	0.00	99,083.24	10,460.00	88,623.24	189%		20% of annual expenditures
292	POLICE GRANTS	271,225.18	0.00	271,225.18	18,000.00	253,225.18	301%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	85,036.67	0.00	85,036.67	4,750.00	80,286.67	358%		20% of annual expenditures
295	COPS MORE GRANT	113,538.80	0.00	113,538.80	28,320.00	85,218.80	80%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	382,601.96	0.00	382,601.96	30,299.80	352,302.16	253%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,440,080.82	375,127.19	14,064,953.63	4,988,101.00	9,076,852.63	141%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,205,992.59	927,175.99	9,278,816.60	5,007,492.00	4,271,324.60	93%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,600.73	0.00	27,600.73	0.00	27,600.73	100%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	993,360.82	0.00	993,360.82	86,022.80	907,338.02	231%		20% of annual expenditures
705	POLICE K-9 UNIT	2,313.88	0.00	2,313.88	400.00	1,913.88	116%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>57,912,231.46</b>	<b>6,907,123.06</b>	<b>51,005,108.40</b>	<b>25,119,971.19</b>	<b>25,885,137.21</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	96,115.18	0.00	96,115.18	253,623.20	(157,508.02)	8%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
<b>Capital Project Funds</b>									
288	EMS / FIRE DEPARTMENT CAPITAL	5,296,697.48	1,295,925.01	4,000,772.47	914,443.00	3,086,329.47	88%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	673,483.65	0.00	673,483.65	173,149.20	500,334.45	78%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,863.39	0.00	26,863.39	708.00	26,155.39	759%		20% of annual expenditures
403	ZOO ENDOWMENT	49,046.66	0.00	49,046.66	0.00	49,046.66	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	463,864.06	11,997.95	451,866.11	41,043.40	410,822.71	220%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	681,290.95	0.00	681,290.95	180,733.75	500,557.20	94%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	(8,442.52)	0.00	(8,442.52)	91,190.50	(99,633.02)	-2%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	7,232,984.21	1,223,060.26	6,009,923.95	1,164,745.80	4,845,178.15	103%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	472,191.99	5,782.00	466,409.99	10,640.00	455,769.99	877%		20% of annual expenditures
434	CREED FUND	(11,380.38)	0.00	(11,380.38)	162,737.50	(174,117.88)	-2%	Revenue collected in Nov/Dec	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	55,552.51	0.00	55,552.51	2,000.00	53,552.51	556%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	644,498.09	8,907.86	635,590.23	37,713.40	597,876.83	337%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>15,672,765.27</b>	<b>2,545,673.08</b>	<b>13,127,092.19</b>	<b>3,032,727.75</b>	<b>10,094,364.44</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	441,049.92	663,485.37	(22,435.45)	759,781.80	(982,217.25)	-6%	Cash reserves less than target	20% of annual expenditures

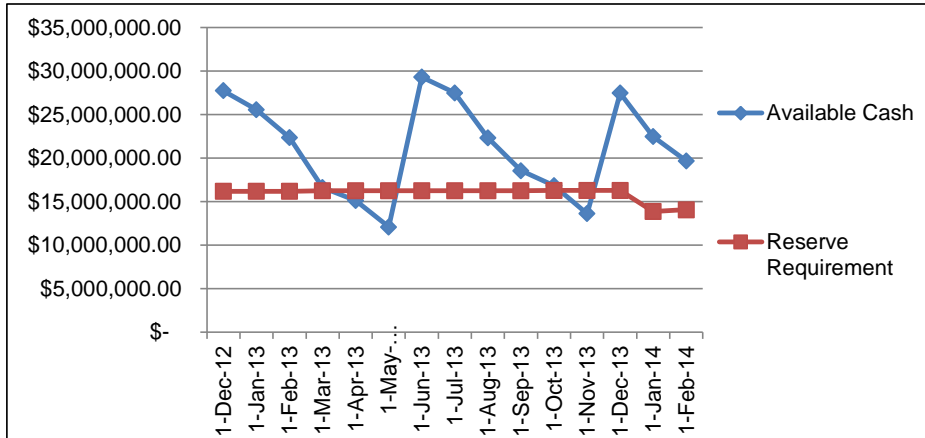
**City of South Bend**  
**Cash Reserves Summary**  
**February 28, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
601	PARKING GARAGES	886,760.58	92,273.06	794,487.52	159,561.60	634,925.92	100%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	558,773.87	782,535.06	(223,761.19)	1,087,892.60	(1,311,653.79)	-4%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	4,491.59	84,081.93	(79,590.34)	0.00	(79,590.34)	100%	Transfers made as needed	No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,422,101.64	337,680.90	3,084,420.74	0.00	3,084,420.74	21%		No reserves - transfer from operating accounts as needed
622	WATER WORKS CAPITAL	3,529,874.17	21,157.50	3,508,716.67	195,651.60	3,313,065.07	359%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	600,076.56	345,187.94	254,888.62	0.00	254,888.62	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,461,262.47	0.00	1,461,262.47	1,461,262.47	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	346,956.67	0.00	346,956.67	0.00	346,956.67	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,583,567.58	0.00	1,583,567.58	1,583,567.58	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,085,038.68	0.00	2,085,038.68	1,416.95	2,083,621.73	24530%		16.67% of annual operating expenses in fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,409,301.49	2,500.00	1,406,801.49	109,995.60	1,296,805.89	256%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	5,530,092.19	1,779,663.87	3,750,428.32	1,777,809.70	1,972,618.62	11%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	4,651,222.64	4,344,934.46	306,288.18	0.00	306,288.18	3%		No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	3,422,563.54	0.00	3,422,563.54	2,500.50	3,420,063.04	22817%		16.67% of annual operating expenses in fund 641, net of transfers
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		Bond fund - spend down to zero - no reserves
647	2007 SEWER BOND	1,141.83	1,137.76	4.07	0.00	4.07	100%		Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	2,331,855.63	0.00	2,331,855.63	0.00	2,331,855.63	100%		No Reserves - transfer from operating account for debt service as needed
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	0.00	0.00	100%		100% reserves of cash available
651	2007B SEWER BOND	2.44	0.00	2.44	0.00	2.44	100%		Bond fund - spend down to zero - no reserves required
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,828.40	0.00	7,286,828.40	7,286,828.40	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	2,216.39	0.00	2,216.39	0.00	2,216.39	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	7,311,106.37	5,057,249.53	2,253,856.84	0.00	2,253,856.84	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	17,819,460.37	343,458.23	17,476,002.14	0.00	17,476,002.14	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,469.94	0.00	4,469.94	0.00	4,469.94	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,118,601.79	0.00	1,118,601.79	912,979.60	205,622.19	25%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,757,727.21	0.00	1,757,727.21	0.00	1,757,727.21	100%		20% of annual expenditures, \$800,000 minimum per Board of Managers
<b>Total Enterprise Funds</b>		<b>67,566,543.96</b>	<b>13,855,345.61</b>	<b>53,711,198.35</b>	<b>15,339,248.40</b>	<b>38,371,949.95</b>			
<b>Internal Service Funds</b>									
222	CENTRAL SERVICES	1,683,632.50	177,413.55	1,506,218.95	678,835.20	827,383.75	44%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,106,829.44	87,612.00	5,019,217.44	724,300.00	4,294,917.44	173%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	476,959.25	0.00	476,959.25	16,116.00	460,843.25	592%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	5,254,869.38	65,674.74	5,189,194.64	3,620,865.75	1,568,328.89	36%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	251,321.95	0.00	251,321.95	45,594.80	205,727.15	110%	Rates charged to departments reduced	20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>12,773,612.52</b>	<b>330,700.29</b>	<b>12,442,912.23</b>	<b>5,085,711.75</b>	<b>7,357,200.48</b>			
<b>Trust &amp; Agency Funds</b>									
701	FIREFIGHTERS PENSION	33,502.03	0.00	33,502.03	1,468,611.25	(1,435,109.22)	1%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	522,932.46	0.00	522,932.46	1,805,485.25	(1,282,552.79)	7%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
703	POLICE/FIRE 1977 STATE PENSION	273.49	0.00	273.49	273.49	0.00	100%		100% cash reserves - trust & agency funds
709	PAYROLL FUND	807.93	0.00	807.93	807.93	0.00	100%		100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	695.88	0.00	695.88	695.88	0.00	100%		100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	264,051.49	0.00	264,051.49	264,051.49	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,460,422.87	0.00	1,460,422.87	1,460,422.87	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,952.39	10,595.00	26,357.39	4,119.00	22,238.39	128%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>2,319,638.54</b>	<b>10,595.00</b>	<b>2,309,043.54</b>	<b>5,004,467.16</b>	<b>(2,695,423.62)</b>			
<b>Total City Funds</b>		<b>177,169,825.14</b>	<b>24,908,073.30</b>	<b>152,261,751.84</b>	<b>67,642,843.75</b>	<b>84,618,908.09</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	TIF REVENUE - AIRPORT	23,378,275.16	7,154,232.01	16,224,043.15	6,821,673.25	9,402,369.90	59%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	1,335,273.15	364,460.26	970,812.89	1,457,315.25	(486,502.36)	17%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	612,925.68	8,300.36	604,625.32	164,383.50	440,241.82	92%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	140,671.21	0.00	140,671.21	29,885.00	110,786.21	94%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	3,064,700.27	231,780.08	2,832,920.19	1,025,876.00	1,807,044.19	69%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,009,626.99	5,500.00	3,004,126.99	589,029.25	2,415,097.74	128%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,351,048.75	710,773.35	2,640,275.40	1,621,989.25	1,018,286.15	41%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,617,119.42	0.00	6,617,119.42	123,537.75	6,493,581.67	1339%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

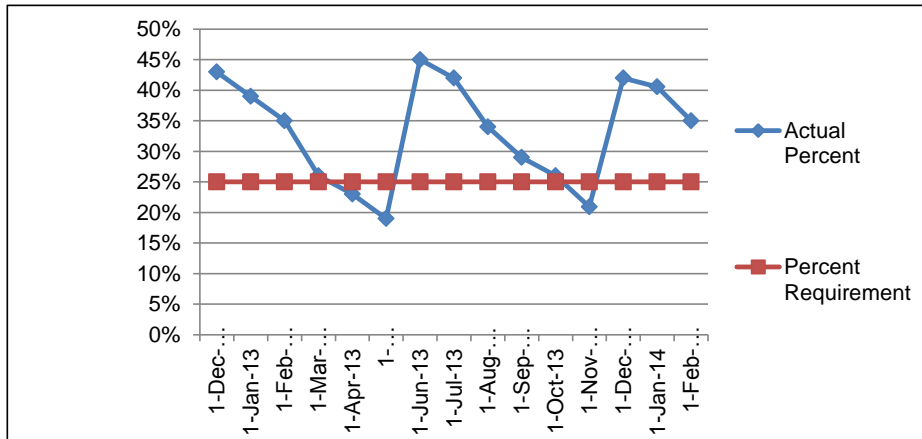
**City of South Bend**  
**Cash Reserves Summary**  
**February 28, 2014**

<b>Fund</b>	<b>Fund Name</b>	<b>Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>Available Cash</b>	<b>Cash Reserve Requirement</b>	<b>Variance</b>	<b>Actual Percentage</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>	
435	TIF - DOUGLAS ROAD	294,571.29	4,200.00	290,371.29	87,455.75	202,915.54	83%	✓	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
436	TIF -NORTHEST RESIDENTIAL	689,951.52	0.00	689,951.52	830,807.00	(140,855.48)	21%	✗	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
	<b>Total Tax Increment Financing Funds</b>	<b>42,494,163.44</b>	<b>8,479,246.06</b>	<b>34,014,917.38</b>	<b>12,751,952.00</b>	<b>21,262,965.38</b>		✓		
	<b>Redevelopment Funds</b>									
433	REDEVELOPMENT ADMINISTRATION GENERAL	19,688.08	0.00	19,688.08	4,000.00	15,688.08	98%	✓		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,684,419.65	0.00	3,684,419.65	720,000.00	2,964,419.65	102%	✓		20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE_ZONE	376,558.01	0.00	376,558.01	0.00	376,558.01	100%	✓		20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	132,995.40	0.00	132,995.40	334,341.20	(201,345.80)	8%	✗	Cash reserves less than target	20% of annual expenditures
	<b>Total Redevelopment Funds</b>	<b>4,213,661.14</b>	<b>0.00</b>	<b>4,213,661.14</b>	<b>1,058,341.20</b>	<b>3,155,319.94</b>		✓		
	<b>Debt Service Funds</b>									
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	1,038,904.00	1,038,904.00	0.00	100%	✓		100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	503,721.80	0.00	503,721.80	503,721.80	0.00	100%	✓		100% debt service reserve per bond covenants
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	0.00	0.00	100%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	1,735,840.00	1,735,840.00	0.00	100%	✓		100% debt service reserve per bond covenants
	<b>Total Debt Service Funds</b>	<b>3,278,465.80</b>	<b>0.00</b>	<b>3,278,465.80</b>	<b>3,278,465.80</b>	<b>0.00</b>		✓		
	<b>Total Redevelopment Commission Funds</b>	<b>49,986,290.38</b>	<b>8,479,246.06</b>	<b>41,507,044.32</b>	<b>17,088,759.00</b>	<b>24,418,285.32</b>		✓		
	<b>City Operations Total</b>	<b>227,156,115.52</b>	<b>33,387,319.36</b>	<b>193,768,796.16</b>	<b>84,731,602.75</b>	<b>109,037,193.41</b>		✓		

### General Fund - 101

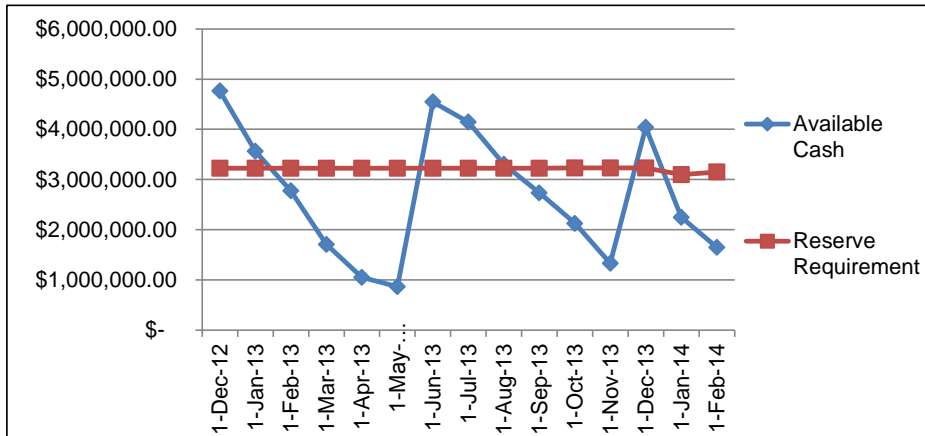


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
30-Jun-13	\$ 29,307,356.46	\$ 16,233,266.50
31-Jul-13	\$ 27,482,947.63	\$ 16,233,266.50
31-Aug-13	\$ 22,315,551.29	\$ 16,233,266.50
30-Sep-13	\$ 18,544,399.98	\$ 16,233,266.50
31-Oct-13	\$ 16,816,726.59	\$ 16,272,893.00
30-Nov-13	\$13,615,491.79	\$16,272,893.00
31-Dec-13	\$27,464,709.03	\$16,272,893.00
31-Jan-14	\$22,475,568.55	\$13,854,192.00
28-Feb-14	\$19,666,397.13	\$14,060,717.50

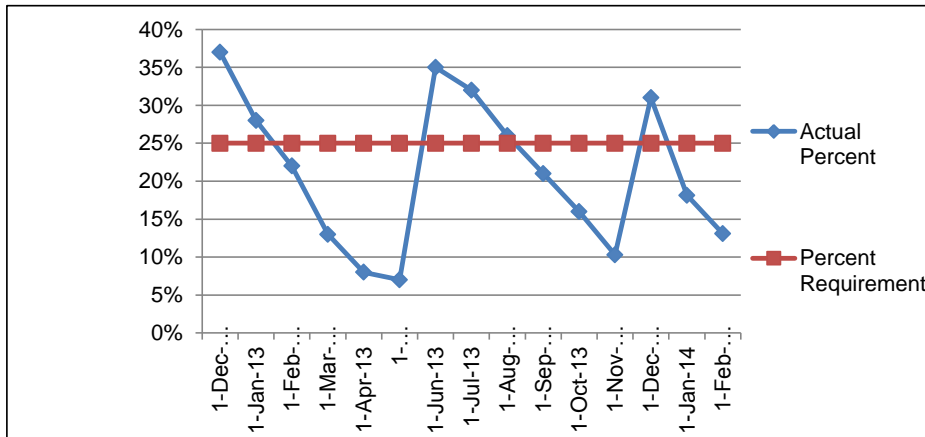


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%
31-Dec-13	42%	25%
31-Jan-14	41%	25%
28-Feb-14	35%	25%

**Parks & Recreation - 201**

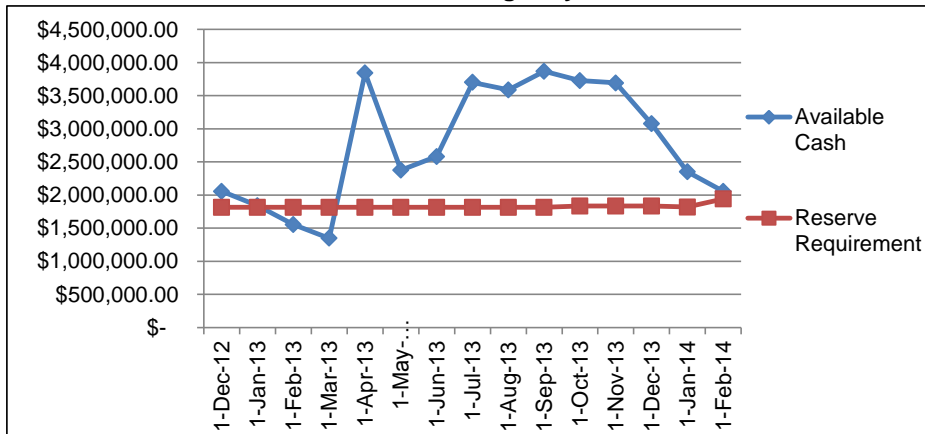


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$ 4,545,667.87	\$ 3,223,115.75
31-Jul-13	\$ 4,143,899.98	\$ 3,223,115.75
31-Aug-13	\$ 3,304,340.26	\$ 3,223,115.75
30-Sep-13	\$ 2,735,245.44	\$ 3,223,115.75
31-Oct-13	\$ 2,126,910.16	\$ 3,231,865.75
30-Nov-13	\$ 1,330,822.60	\$ 3,231,865.75
31-Dec-13	\$ 4,038,810.72	\$ 3,231,865.75
31-Jan-14	\$ 2,247,629.45	\$ 3,096,131.75
28-Feb-14	\$ 1,648,649.90	\$ 3,150,219.50

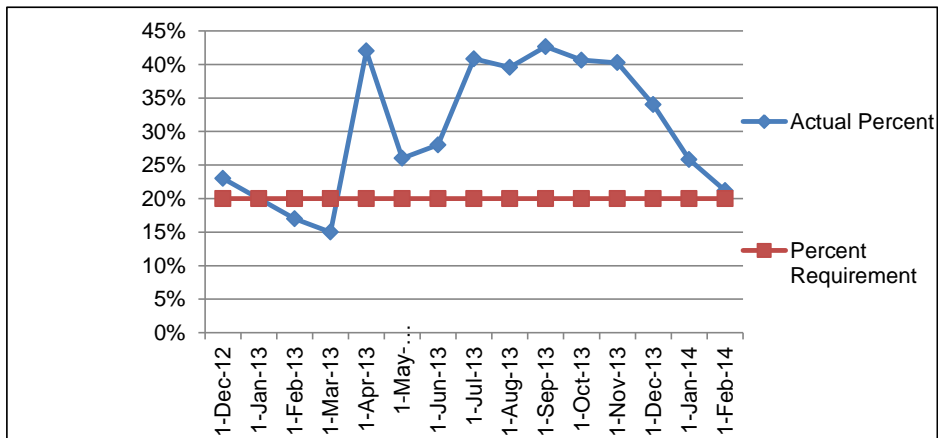


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%
31-Dec-13	31%	25%
31-Jan-14	18%	25%
28-Feb-14	13%	25%

### Motor Vehicle Highway - 202

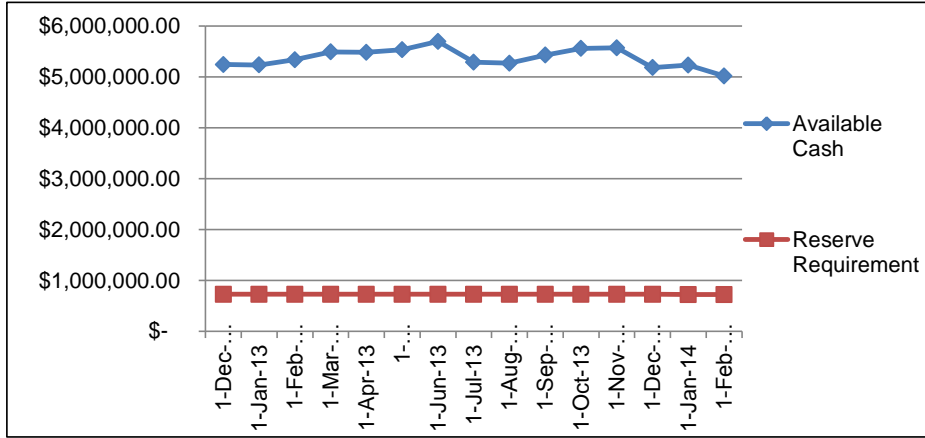


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13	\$ 2,582,299.16	\$ 1,813,299.20
31-Jul-13	\$ 3,701,668.02	\$ 1,813,299.20
31-Aug-13	\$ 3,587,289.24	\$ 1,813,299.20
30-Sep-13	\$ 3,867,160.45	\$ 1,813,299.20
31-Oct-13	\$ 3,728,689.78	\$ 1,835,299.20
30-Nov-13	\$ 3,693,079.20	\$ 1,835,299.20
31-Dec-13	\$ 3,077,037.70	\$ 1,835,299.20
31-Jan-14	\$ 2,350,831.49	\$ 1,821,153.60
28-Feb-14	\$ 2,055,931.61	\$ 1,941,729.60

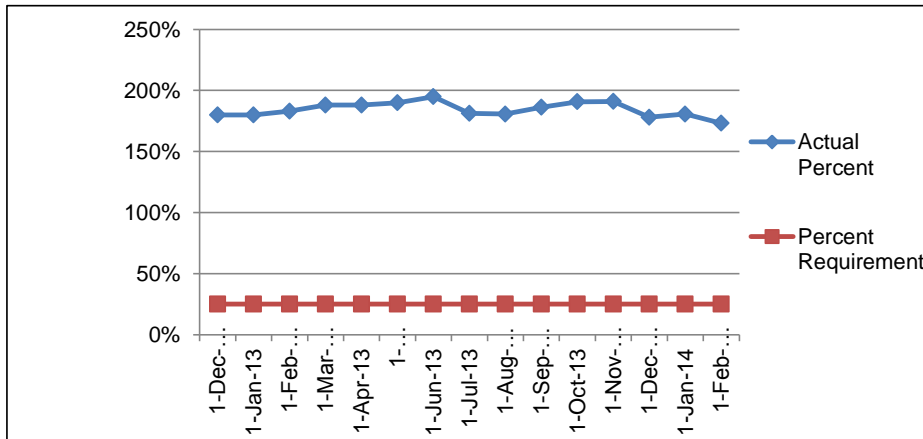


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%
31-Dec-13	34%	20%
31-Jan-14	26%	20%
28-Feb-14	21%	20%

### Liability Insurance - 226



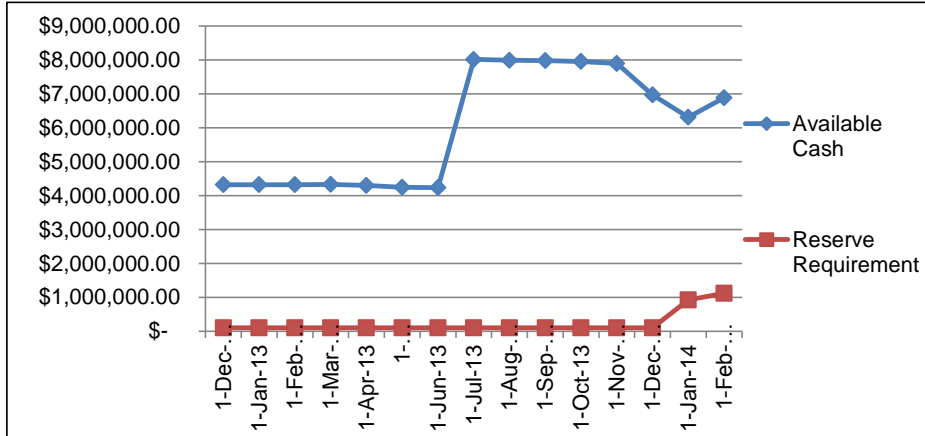
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 728,981.75
31-Jul-13	\$ 5,288,540.45	\$ 728,981.75
31-Aug-13	\$ 5,269,618.39	\$ 728,981.75
30-Sep-13	\$ 5,430,336.47	\$ 728,981.75
31-Oct-13	\$ 5,563,697.82	\$ 728,981.75
30-Nov-13	\$ 5,571,676.20	\$ 728,981.75
31-Dec-13	\$ 5,185,497.38	\$ 728,981.75
31-Jan-14	\$ 5,235,932.06	\$ 724,300.00
28-Feb-14	\$ 5,019,217.44	\$ 724,300.00



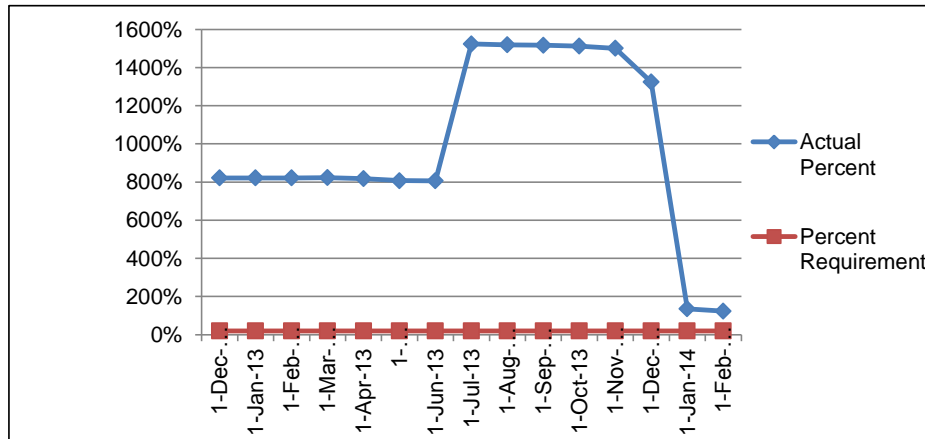
Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%
31-Dec-13	178%	25%
31-Jan-14	181%	25%
28-Feb-14	173%	25%



### Loss Recovery Fund - 227

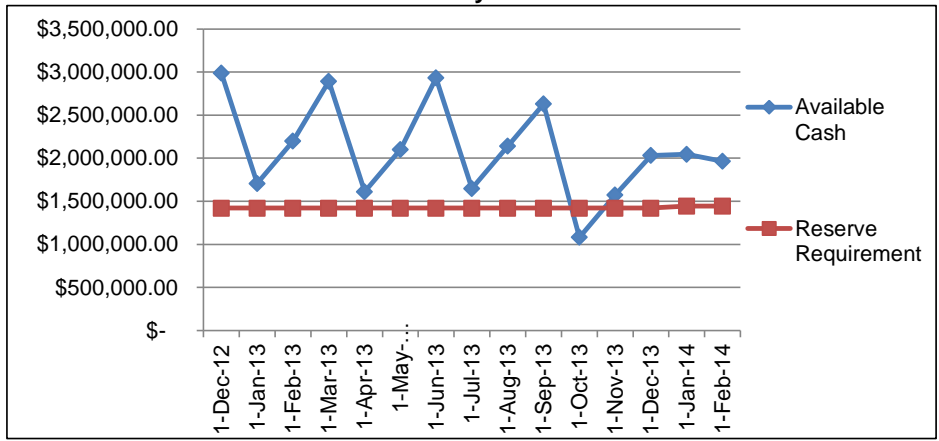


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 105,237.00
31-Jul-13	\$ 8,017,301.53	\$ 105,237.00
31-Aug-13	\$ 7,992,320.28	\$ 105,237.00
30-Sep-13	\$ 7,983,890.02	\$ 105,237.00
31-Oct-13	\$ 7,957,776.85	\$ 105,237.00
30-Nov-13	\$ 7,898,750.90	\$ 105,237.00
31-Dec-13	\$ 6,970,228.09	\$ 105,237.00
31-Jan-14	\$ 6,313,244.00	\$ 930,000.00
28-Feb-14	\$ 6,890,352.55	\$ 1,123,161.00

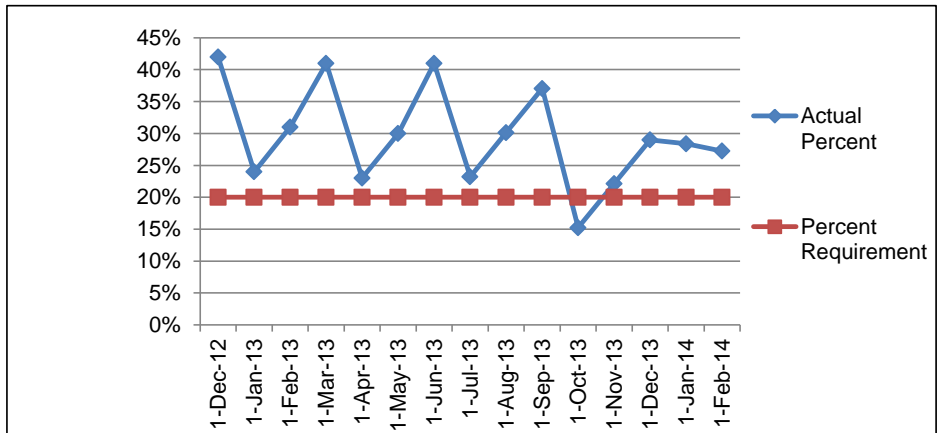


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%
31-Dec-13	1325%	20%
31-Jan-14	136%	20%
28-Feb-14	123%	20%

**Public Safety LOIT - 249**

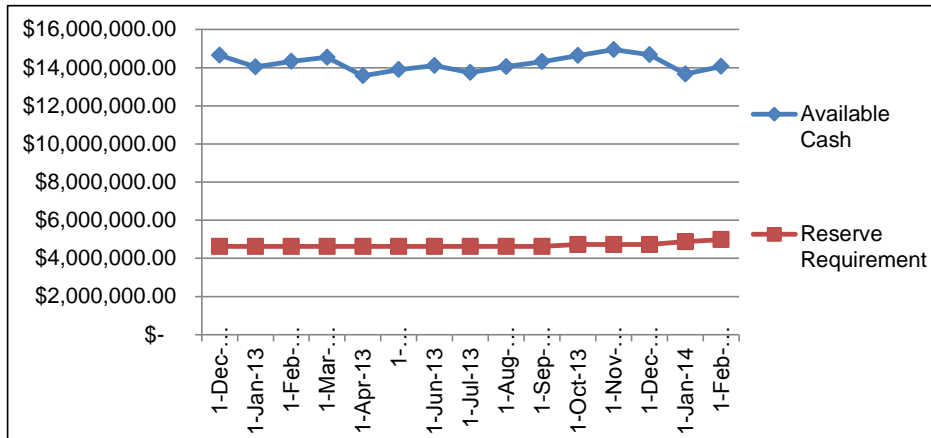


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13	\$ 2,932,383.17	\$ 1,420,351.40
31-Jul-13	\$ 1,648,375.38	\$ 1,420,351.40
31-Aug-13	\$ 2,139,726.11	\$ 1,420,351.40
30-Sep-13	\$ 2,631,285.15	\$ 1,420,351.40
31-Oct-13	\$ 1,081,697.22	\$ 1,420,351.40
30-Nov-13	\$ 1,572,948.63	\$ 1,420,351.40
31-Dec-13	\$ 2,032,194.08	\$ 1,420,351.40
31-Jan-14	\$ 2,046,798.30	\$ 1,442,931.60
28-Feb-14	\$ 1,965,415.14	\$ 1,442,931.60

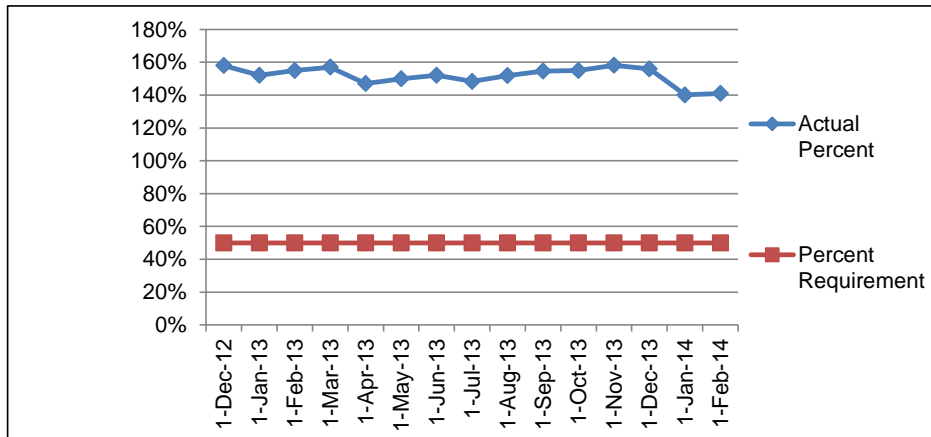


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%
31-Dec-13	29%	20%
31-Jan-14	28%	20%
28-Feb-14	27%	20%

COIT - 404

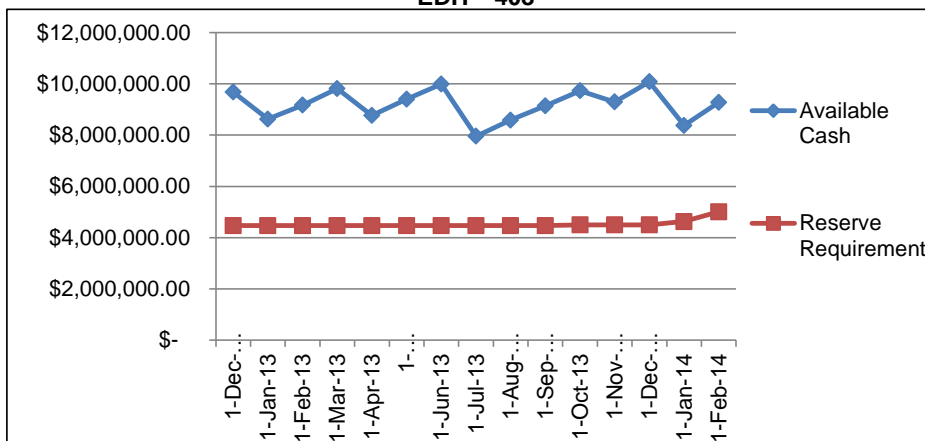


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13	\$ 14,106,489.14	\$ 4,629,457.50
31-Jul-13	\$ 13,742,205.73	\$ 4,629,457.50
31-Aug-13	\$ 14,058,497.85	\$ 4,629,457.50
30-Sep-13	\$ 14,316,443.37	\$ 4,629,457.50
31-Oct-13	\$ 14,635,975.61	\$ 4,721,708.50
30-Nov-13	\$ 14,942,528.27	\$ 4,721,708.50
31-Dec-13	\$ 14,685,372.33	\$ 4,721,708.50
31-Jan-14	\$ 13,669,378.75	\$ 4,877,970.00
28-Feb-14	\$ 14,064,953.63	\$ 4,988,101.00

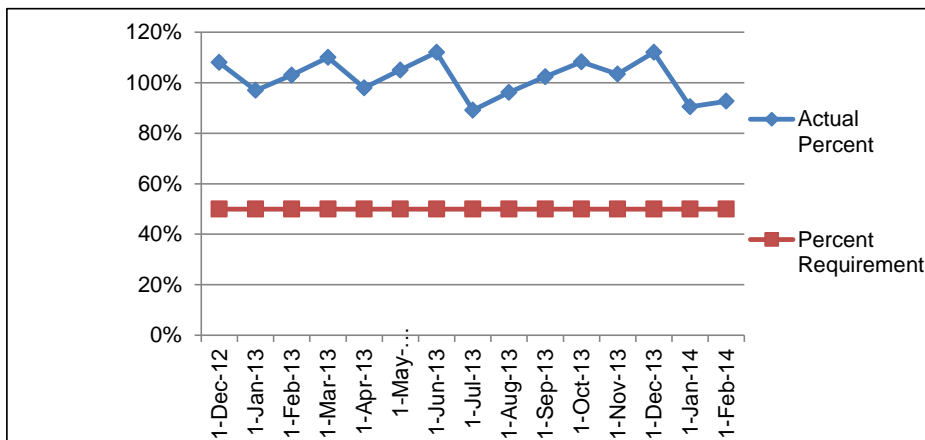


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%
31-Dec-13	156%	50%
31-Jan-14	140%	50%
28-Feb-14	141%	50%

EDIT - 408

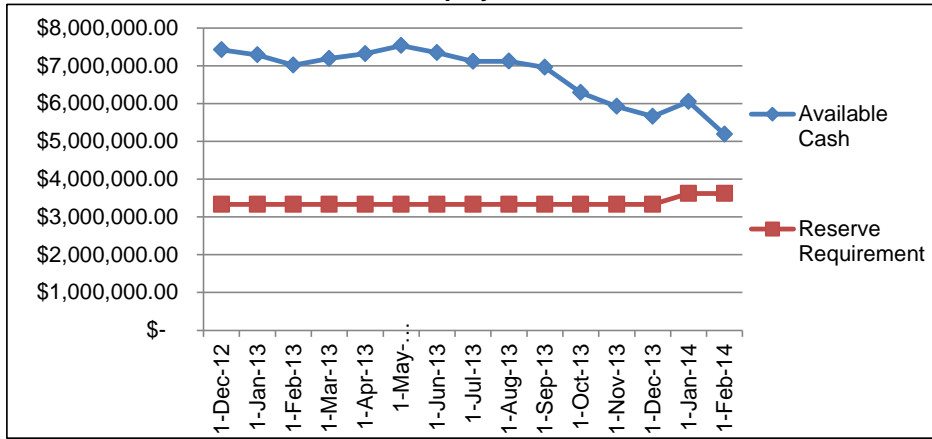


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 9,991,563.47	\$ 4,466,689.50
31-Jul-13	\$ 7,961,922.30	\$ 4,466,689.50
31-Aug-13	\$ 8,588,537.46	\$ 4,466,689.50
30-Sep-13	\$ 9,145,793.98	\$ 4,466,689.50
31-Oct-13	\$ 9,731,662.47	\$ 4,496,689.50
30-Nov-13	\$ 9,296,619.48	\$ 4,496,689.50
31-Dec-13	\$ 10,085,156.94	\$ 4,496,689.50
31-Jan-14	\$ 8,379,313.95	\$ 4,629,006.50
28-Feb-14	\$ 9,278,816.60	\$ 5,007,492.00

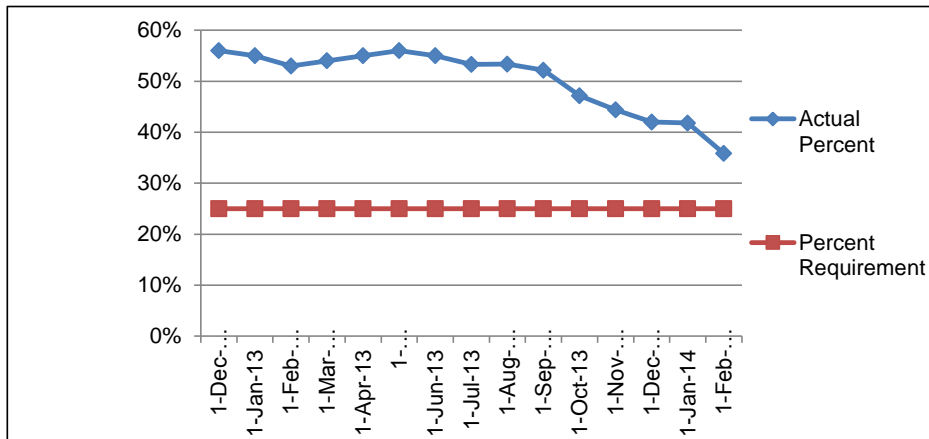


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%
31-Dec-13	112%	50%
31-Jan-14	91%	50%
28-Feb-14	93%	50%

### Self-funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 7,427,897.64	\$ 3,337,207.25
31-Jan-13	\$ 7,292,748.29	\$ 3,337,207.25
28-Feb-13	\$ 7,018,370.79	\$ 3,337,207.25
31-Mar-13	\$ 7,196,983.44	\$ 3,337,207.25
30-Apr-13	\$ 7,321,766.97	\$ 3,337,207.25
31-May-13	\$ 7,536,131.78	\$ 3,337,207.25
30-Jun-13	\$ 7,345,334.98	\$ 3,337,207.25
31-Jul-13	\$ 7,117,175.97	\$ 3,337,207.25
31-Aug-13	\$ 7,122,787.23	\$ 3,337,207.25
30-Sep-13	\$ 6,960,945.55	\$ 3,337,207.25
31-Oct-13	\$ 6,291,676.90	\$ 3,337,207.25
30-Nov-13	\$ 5,925,449.92	\$ 3,337,207.25
31-Dec-13	\$ 5,661,447.10	\$ 3,337,207.25
31-Jan-14	\$ 6,054,616.69	\$ 3,620,865.75
28-Feb-14	\$ 5,189,194.64	\$ 3,620,865.75



Date	Actual Percent	Percent Requirement
31-Dec-12	56%	25%
31-Jan-13	55%	25%
28-Feb-13	53%	25%
31-Mar-13	54%	25%
30-Apr-13	55%	25%
31-May-13	56%	25%
30-Jun-13	55%	25%
31-Jul-13	53%	25%
31-Aug-13	53%	25%
30-Sep-13	52%	25%
31-Oct-13	47%	25%
30-Nov-13	44%	25%
31-Dec-13	42%	25%
31-Jan-14	42%	25%
28-Feb-14	36%	25%

City of South Bend  
Controller's Cash Report

Month of: February 2014

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
<b>City Controlled Funds</b>											
<b>General Fund</b>											
101	GENERAL FUND	23,890,360.00	\$1,341,773.81	\$4,317,553.15	\$10,452.73	\$0.00	\$0.00	20,925,033.39	0.00	20,925,033.39	644,498.09
		0.00									
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	8,618,809.75	0.00	0.00	3,163.63	0.00	0.00	8,621,973.38	0.00	8,621,973.38	0.00
201	PARKS & RECREATION	2,833,107.81	163,364.57	671,645.34	1,288.65	0.00	0.00	2,326,115.69	0.00	2,326,115.69	0.00
202	MOTOR VEHICLE HIGHWAY	3,097,222.58	415,634.38	925,638.59	1,308.80	0.00	0.00	2,588,527.17	0.00	2,588,527.17	0.00
203	RECREATION - NONREVERTING	811,722.15	103,726.93	72,464.88	288.60	0.00	0.00	843,272.80	0.00	843,272.80	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,083,525.83	0.00	0.00	397.72	0.00	0.00	1,083,923.55	0.00	1,083,923.55	500,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,035.41	0.00	0.00	128.12	0.00	0.00	349,163.53	0.00	349,163.53	0.00
211	DCI OPERATING FUND	1,106,613.18	11,479.33	168,024.17	296.61	0.00	0.00	950,364.95	0.00	950,364.95	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	615,551.55	159,416.35	190,882.15	138.55	0.00	0.00	584,224.30	0.00	584,224.30	0.00
213	POLICE FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	POLICE STATE SEIZURES	158,686.67	0.00	0.00	58.25	0.00	0.00	158,744.92	0.00	158,744.92	0.00
217	GIFT, DONATION, BEQUEST	74,743.86	21,112.80	0.00	27.43	0.00	0.00	95,884.09	0.00	95,884.09	0.00
218	POLICE CURFEW VIOLATIONS	11,561.67	35.00	0.00	4.24	0.00	0.00	11,600.91	0.00	11,600.91	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	1,000,397.67	12,309.80	20,490.18	362.81	0.00	0.00	992,580.10	0.00	992,580.10	0.00
227	LOSS RECOVERY FUND	7,931,897.21	0.00	6,804.50	2,913.05	0.00	0.00	7,928,005.76	0.00	7,928,005.76	0.00
244	EMERGENCY TELEPHONE SYSTEM	187,612.63	0.00	16,003.16	0.00	0.00	0.00	171,609.47	0.00	171,609.47	0.00
249	PUBLIC SAFETY L.O.I.T.	2,046,798.30	531,669.10	613,745.61	693.35	0.00	0.00	1,965,415.14	0.00	1,965,415.14	0.00
251	LOCAL ROADS & STREETS	2,009,316.46	90,448.50	12,315.93	732.83	0.00	0.00	2,088,181.86	0.00	2,088,181.86	0.00
252	EXCESS WELFARE DISTRIBUTION	1,149.96	0.00	0.00	0.42	0.00	0.00	1,150.38	0.00	1,150.38	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	447,216.47	4,850.00	10,845.79	167.25	0.00	0.00	441,387.93	0.00	441,387.93	0.00
271	EASTRACE WATERWAY	14,374.11	0.00	0.00	5.28	0.00	0.00	14,379.39	0.00	14,379.39	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	24,710.83	2,995.00	0.00	10.12	0.00	0.00	27,715.95	0.00	27,715.95	0.00
280	POLICE BLOCK GRANTS	3,817.69	0.00	0.00	1.40	0.00	0.00	3,819.09	0.00	3,819.09	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,131.20	0.00	0.00	9.96	0.00	0.00	27,141.16	0.00	27,141.16	0.00
289	HAZMAT	16,209.30	0.00	0.00	5.95	0.00	0.00	16,215.25	0.00	16,215.25	0.00
291	INDIANA RIVER RESCUE	97,931.55	2,400.00	1,283.47	35.16	0.00	0.00	99,083.24	0.00	99,083.24	0.00
292	POLICE GRANTS	271,225.18	0.00	0.00	0.00	0.00	0.00	271,225.18	0.00	271,225.18	0.00
294	REGIONAL POLICE ACADEMY	81,107.23	4,100.00	197.34	26.78	0.00	0.00	85,036.67	0.00	85,036.67	0.00
295	COPS MORE GRANT	114,031.09	950.00	1,483.98	41.69	0.00	0.00	113,538.80	0.00	113,538.80	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	385,251.12	0.00	2,730.50	81.34	0.00	0.00	382,601.96	0.00	382,601.96	0.00
404	COUNTY OPTION INCOME TAX	14,059,205.71	763,156.76	387,590.38	5,308.73	0.00	0.00	14,440,080.82	0.00	14,440,080.82	2,027,973.00
408	ECONOMIC DEVELOPMENT INCOME TAX	9,358,667.44	1,087,728.39	244,434.13	4,030.89	0.00	0.00	10,205,992.59	0.00	10,205,992.59	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,590.60	0.00	0.00	10.13	0.00	0.00	27,600.73	0.00	27,600.73	(2,027,973.00)
655	PROJECT RELEAF	960,028.32	35,981.61	2,996.67	347.56	0.00	0.00	993,360.82	0.00	993,360.82	0.00
705	POLICE K-9 UNIT	1,313.40	1,000.00	0.00	0.48	0.00	0.00	2,313.88	0.00	2,313.88	0.00
<b>Total Special Revenue Funds</b>		57,827,563.93	3,412,358.52	3,349,576.77	21,885.78	0.00	0.00	57,912,231.46	0.00	57,912,231.46	500,000.00
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	88,975.42	7,139.76	0.00	0.00	0.00	0.00	96,115.18	0.00	96,115.18	0.00
<b>Capital Project Funds</b>											
288	EMS / FIRE DEPARTMENT CAPITAL	5,245,822.23	350,930.35	302,091.97	2,036.87	0.00	0.00	5,296,697.48	0.00	5,296,697.48	0.00
377	PROFESSIONAL SPORTS DEVELOPMENT	560,439.64	113,592.00	800.00	252.01	0.00	0.00	673,483.65	0.00	673,483.65	0.00
401	COVELESKI STADIUM CAPITAL	26,853.53	0.00	0.00	9.86	0.00	0.00	26,863.39	0.00	26,863.39	0.00
403	ZOO ENDOWMENT	49,028.66	0.00	0.00	18.00	0.00	0.00	49,046.66	0.00	49,046.66	0.00
405	PARK NONREVERTING CAPITAL	568,155.70	7,482.71	111,961.54	187.19	0.00	0.00	463,864.06	0.00	463,864.06	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	677,135.46	3,890.98	0.00	264.51	0.00	0.00	681,290.95	0.00	681,290.95	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	(8,505.20)	0.00	0.00	62.68	0.00	0.00	(8,442.52)	0.00	(8,442.52)	0.00
412	MAJOR MOVES CONSTRUCTION	7,115,222.47	186,218.00	71,075.00	2,618.74	0.00	0.00	7,232,984.21	0.00	7,232,984.21	5,812,392.96

City of South Bend  
Controller's Cash Report

Month of: February 2014

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
416	MORRIS PERFORMING ARTS CENTER CAPITAL	464,172.46	7,851.00	0.00	168.53	0.00	0.00	472,191.99	0.00	472,191.99	0.00
434	CREED FUND	(11,407.82)	0.00	0.00	27.44	0.00	0.00	(11,380.38)	0.00	(11,380.38)	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	55,198.39	334.18	0.00	19.94	0.00	0.00	55,552.51	0.00	55,552.51	0.00
677	HALL OF FAME CAPITAL FUND	652,218.38	0.00	7,961.78	241.49	0.00	0.00	644,498.09	0.00	644,498.09	(644,498.09)
<b>Total Capital &amp; Debt Service Funds</b>		15,483,309.32	677,438.98	493,890.29	5,907.26	0.00	0.00	15,672,765.27	0.00	15,672,765.27	5,167,894.87
<b>Enterprise Funds</b>											
600	CONSOLIDATED BUILDING DEPARTMENT	576,114.38	64,073.45	199,174.92	37.01	0.00	0.00	441,049.92	0.00	441,049.92	0.00
601	PARKING GARAGES	889,512.45	71,477.00	74,553.66	324.79	0.00	0.00	886,760.58	0.00	886,760.58	0.00
610	SOLID WASTE OPERATIONS	523,283.32	399,743.73	364,510.98	257.80	0.00	0.00	558,773.87	0.00	558,773.87	0.00
611	SOLID WASTE CAPITAL	84,081.93	0.00	79,617.29	26.95	0.00	0.00	4,491.59	0.00	4,491.59	0.00
620	WATER WORKS OPERATIONS	3,327,359.38	1,329,690.15	1,004,537.01	1,194.47	1,315.71	232,921.06	3,422,101.64	0.00	3,422,101.64	0.00
622	WATER WORKS CAPITAL	3,528,578.41	0.00	0.00	1,295.76	0.00	0.00	3,529,874.17	0.00	3,529,874.17	0.00
623	WATER WORKS BOND CAPITAL	795,072.80	0.00	195,292.29	296.05	0.00	0.00	600,076.56	0.00	600,076.56	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,453,663.23	21,819.76	14,220.52	533.67	0.00	533.67	1,461,262.47	0.00	1,461,262.47	0.00
625	WATER WORKS SINKING FUND	176,146.67	0.00	0.00	36.34	170,810.00	36.34	346,956.67	0.00	346,956.67	0.00
626	WATER WORKS BOND RESERVE	1,574,437.24	1,068.12	1,068.12	566.28	8,564.06	0.00	1,583,567.58	0.00	1,583,567.58	0.00
629	WATER WORKS RESERVE - O & M	2,031,531.68	0.00	0.00	745.70	53,507.00	745.70	2,085,038.68	0.00	2,085,038.68	0.00
640	SEWER REPAIR INSURANCE	1,393,499.45	45,302.53	30,005.95	505.46	0.00	0.00	1,409,301.49	0.00	1,409,301.49	0.00
641	SEWAGE WORKS OPERATIONS	5,130,147.60	2,773,619.34	1,602,425.19	2,448.56	1,220.90	774,919.02	5,530,092.19	0.00	5,530,092.19	0.00
642	SEWAGE WORKS CAPITAL	5,066,135.99	0.00	416,435.01	1,521.66	0.00	0.00	4,651,222.64	0.00	4,651,222.64	0.00
643	SEWAGE WORKS RESERVE - O & M	3,422,563.54	0.00	0.00	1,220.90	0.00	1,220.90	3,422,563.54	0.00	3,422,563.54	0.00
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
647	2007 SEWER BOND	1,141.41	0.00	0.00	0.42	0.00	0.00	1,141.83	0.00	1,141.83	0.00
649	SEWAGE WORKS BOND SINKING	1,557,334.14	0.00	850.00	452.47	774,919.02	0.00	2,331,855.63	0.00	2,331,855.63	0.00
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651	2007B SEWER BOND	2.44	0.00	0.00	0.00	0.00	0.00	2.44	0.00	2.44	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,828.40	0.00	0.00	0.00	0.00	0.00	7,286,828.40	0.00	7,286,828.40	0.00
658	2010 SEWER BOND CSO PLAN	2,215.58	0.00	0.00	0.81	0.00	0.00	2,216.39	0.00	2,216.39	0.00
659	2011 SEWER BOND	7,574,114.52	0.00	265,817.75	2,809.60	0.00	0.00	7,311,106.37	0.00	7,311,106.37	0.00
661	2012 SEWER BOND	18,028,930.15	0.00	216,156.09	6,686.31	0.00	0.00	17,819,460.37	0.00	17,819,460.37	0.00
664	2013 SEWER REFUND BOND	4,468.30	0.00	0.00	1.64	0.00	0.00	4,469.94	0.00	4,469.94	0.00
670	CENTURY CENTER	705,100.55	1,346,612.56	933,111.32	0.00	0.00	0.00	1,118,601.79	0.00	1,118,601.79	0.00
671	CENTURY CENTER CAPITAL	1,757,727.21	0.00	0.00	0.00	0.00	0.00	1,757,727.21	0.00	1,757,727.21	0.00
<b>Total Enterprise Funds</b>		66,889,990.77	6,053,406.64	5,397,776.10	20,962.65	1,010,336.69	1,010,376.69	67,566,543.96	0.00	67,566,543.96	0.00
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,608,230.53	1,194,565.06	1,119,561.77	398.68	0.00	0.00	1,683,632.50	0.00	1,683,632.50	0.00
226	LIABILITY INSURANCE	5,317,932.06	277,449.77	490,441.83	1,889.44	0.00	0.00	5,106,829.44	0.00	5,106,829.44	0.00
278	TAKE HOME VEHICLE POLICE	467,330.42	9,460.00	0.00	168.83	0.00	0.00	476,959.25	0.00	476,959.25	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	6,073,616.69	986,680.38	1,807,630.17	2,202.48	0.00	0.00	5,254,869.38	0.00	5,254,869.38	0.00
713	UNEMPLOYMENT COMP FUND	258,920.86	8,530.35	16,223.63	94.37	0.00	0.00	251,321.95	0.00	251,321.95	0.00
<b>Total Internal Service Funds</b>		13,726,030.56	2,476,685.56	3,433,857.40	4,753.80	0.00	0.00	12,773,612.52	0.00	12,773,612.52	0.00
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	481,093.05	0.00	447,921.41	330.39	0.00	0.00	33,502.03	0.00	33,502.03	0.00
702	POLICE PENSION	1,166,315.30	0.00	643,996.86	614.02	0.00	0.00	522,932.46	0.00	522,932.46	0.00
703	POLICE/FIRE 1977 STATE PENSION	273.49	0.00	0.00	0.00	0.00	0.00	273.49	0.00	273.49	0.00
709	PAYROLL FUND	6,593.87	7,462,895.17	7,468,681.11	0.00	0.00	0.00	807.93	0.00	807.93	0.00
712	PUBLIC EMPLOYEES RETIREMENT FUND	695.88	0.00	0.00	0.00	0.00	0.00	695.88	0.00	695.88	0.00
718	STATE TAX DEDUCTION FUND	381,322.89	264,051.49	381,322.89	0.00	0.00	0.00	264,051.49	0.00	264,051.49	0.00

City of South Bend  
Controller's Cash Report

Month of: February 2014

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
725	MORRIS / PALAIS BOX OFFICE	1,255,669.17	204,753.70	0.00	0.00	0.00	0.00	1,460,422.87	0.00	1,460,422.87	0.00
730	CITY CEMETERY TRUST	36,938.83	0.00	0.00	13.56	0.00	0.00	36,952.39	0.00	36,952.39	0.00
<b>Total Trust &amp; Agency Funds</b>		<b>3,328,902.48</b>	<b>7,931,700.36</b>	<b>8,941,922.27</b>	<b>957.97</b>	<b>0.00</b>	<b>0.00</b>	<b>2,319,638.54</b>	<b>0.00</b>	<b>2,319,638.54</b>	<b>0.00</b>
<b>Total City Funds</b>		<b>181,146,157.06</b>	<b>21,893,363.87</b>	<b>25,934,575.98</b>	<b>64,920.19</b>	<b>1,010,336.69</b>	<b>1,010,376.69</b>	<b>177,169,825.14</b>	<b>0.00</b>	<b>177,169,825.14</b>	<b>6,312,392.96</b>
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	TIF REVENUE - AIRPORT	23,619,458.78	0.00	250,576.99	9,012.03	381.34	0.00	23,378,275.16	0.00	23,378,275.16	5,752,006.93
420	TIF DISTRICT - SBCDA GENERAL	1,618,944.70	875,677.02	1,164,262.89	4,277.16	637.16	0.00	1,335,273.15	0.00	1,335,273.15	0.00
422	TIF DISTRICT - WEST WASHINGTON	612,700.71	0.00	0.00	224.97	0.00	0.00	612,925.68	0.00	612,925.68	0.00
425	TIF LEIGHTON PLAZA	138,929.35	15,373.84	13,664.74	32.76	0.00	0.00	140,671.21	0.00	140,671.21	0.00
426	TIF CENTRAL MEDICAL SERVICE AREA	3,063,559.38	0.00	0.00	1,140.89	0.00	0.00	3,064,700.27	0.00	3,064,700.27	0.00
429	TIF NORTHEAST DISTRICT	3,008,522.53	0.00	0.00	1,104.46	0.00	0.00	3,009,626.99	0.00	3,009,626.99	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,358,101.09	0.00	8,298.00	1,245.66	0.00	0.00	3,351,048.75	0.00	3,351,048.75	0.00
431	TIF SSDA #2 - ERSKINE COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	TIF SSDA #3 - ERSKINE VILLAGE	6,614,842.68	0.00	0.00	2,276.74	0.00	0.00	6,617,119.42	0.00	6,617,119.42	0.00
435	TIF - DOUGLAS ROAD	294,463.17	0.00	0.00	108.12	0.00	0.00	294,571.29	0.00	294,571.29	(923,829.00)
436	TIF -NORTHEST RESIDENTIAL	1,089,822.36	0.00	400,791.09	920.25	0.00	0.00	689,951.52	0.00	689,951.52	(4,888,563.96)
<b>Total Tax Increment Financing Funds</b>		<b>43,419,344.75</b>	<b>891,050.86</b>	<b>1,837,593.71</b>	<b>20,343.04</b>	<b>1,018.50</b>	<b>0.00</b>	<b>42,494,163.44</b>	<b>0.00</b>	<b>42,494,163.44</b>	<b>(60,386.03)</b>
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	19,679.42	0.00	0.00	8.66	0.00	0.00	19,688.08	0.00	19,688.08	0.00
439	CERTIFIED TECHNOLOGY PARK	3,683,067.73	0.00	0.00	1,351.92	0.00	0.00	3,684,419.65	0.00	3,684,419.65	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	376,419.84	0.00	0.00	138.17	0.00	0.00	376,558.01	0.00	376,558.01	0.00
619	BLACKTHORN GOLF COURSE OPERATIONS	121,449.94	135,445.51	123,900.05	0.00	0.00	0.00	132,995.40	0.00	132,995.40	(6,252,006.93)
<b>Total Redevelopment Funds</b>		<b>4,200,616.93</b>	<b>135,445.51</b>	<b>123,900.05</b>	<b>1,498.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,213,661.14</b>	<b>0.00</b>	<b>4,213,661.14</b>	<b>(6,252,006.93)</b>
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	0.00	381.34	0.00	381.34	1,038,904.00	0.00	1,038,904.00	0.00
317	COVELESKI BOND DEBT RESERVE	503,536.98	0.00	0.00	184.82	0.00	0.00	503,721.80	0.00	503,721.80	0.00
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	0.00	637.16	0.00	637.16	1,735,840.00	0.00	1,735,840.00	0.00
<b>Total Debt Service Funds</b>		<b>3,278,280.98</b>	<b>0.00</b>	<b>0.00</b>	<b>1,203.32</b>	<b>0.00</b>	<b>1,018.50</b>	<b>3,278,465.80</b>	<b>0.00</b>	<b>3,278,465.80</b>	<b>0.00</b>
<b>Total Redevelopment Commission Funds</b>		<b>50,898,242.66</b>	<b>1,026,496.37</b>	<b>1,961,493.76</b>	<b>23,045.11</b>	<b>1,018.50</b>	<b>1,018.50</b>	<b>49,986,290.38</b>	<b>0.00</b>	<b>49,986,290.38</b>	<b>(6,312,392.96)</b>
<b>City Operations Total</b>		<b>232,044,399.72</b>	<b>22,919,860.24</b>	<b>27,896,069.74</b>	<b>87,965.30</b>	<b>1,011,355.19</b>	<b>1,011,395.19</b>	<b>227,156,115.52</b>	<b>0.00</b>	<b>227,156,115.52</b>	<b>0.00</b>
<b>Memo Item</b>											
<b>Pooled Investment Account</b>		<b>Opening Balance</b>	<b>Interest Net of Fees</b>	<b>Accrued Income</b>	<b>Change in Asset Value</b>	<b>Transfer In from Depository</b>	<b>Transfer out to Depository</b>	<b>Investment Balance</b>		<b>Total Cash &amp; Investments</b>	
<b>1st Source Bank Investment Account</b>		<b>174,800,719.42</b>	<b>65,647.55</b>	<b>34,408.14</b>	<b>20,038.20</b>	<b>0.00</b>	<b>72,637.30</b>	<b>174,848,176.01</b>		<b>174,848,176.01</b>	