



Period Ending: **May 31, 2014**

Issued by: **Controller**

City of South Bend

Cash Reserves Summary

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Distribution

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

City of South Bend
Cash Reserves Summary
May 31, 2014

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
City Controlled Funds									
General Fund									
101	GENERAL FUND	11,741,311.75	834,900.39	10,906,411.36	14,071,197.25	(3,164,785.89)	19%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
Special Revenue Funds									
102	RAINY DAY FUND	8,632,262.60	0.00	8,632,262.60	8,389,741.30	242,521.30	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	538,567.89	455,323.09	83,244.80	3,150,219.50	(3,066,974.70)	1%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	3,965,073.40	494,616.50	3,470,456.90	1,941,729.60	1,528,727.30	36%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	882,904.31	125,472.76	757,431.55	295,812.80	461,618.75	51%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,085,217.07	0.00	1,085,217.07	277,000.00	808,217.07	78%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,575.22	0.00	349,575.22	23,577.20	325,998.02	297%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	963,602.37	25,420.19	938,182.18	480,976.80	457,205.38	39%		20% of annual expenditures
212	DCI GRANT FUND	552,875.36	2,715,003.53	(2,162,128.17)	(2,162,128.17)	0.00	100%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	182,467.57	0.00	182,467.57	8,000.00	174,467.57	456%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	93,202.74	12,260.22	80,942.52	10,202.00	70,740.52	159%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,704.78	0.00	11,704.78	200.00	11,504.78	1170%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	998,414.27	12,387.01	986,027.26	58,960.40	927,066.86	334%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,605,951.53	1,068,566.65	6,537,384.88	1,123,161.00	5,414,223.88	116%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	118,968.26	0.00	118,968.26	0.00	118,968.26	55%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	1,686,442.29	0.00	1,686,442.29	1,442,931.60	243,510.69	23%		20% of annual expenditures
251	LOCAL ROADS & STREETS	2,385,043.77	412,856.67	1,972,187.10	224,904.00	1,747,283.10	175%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,151.74	0.00	1,151.74	229.20	922.54	101%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	421,322.23	13,777.37	407,544.86	44,800.20	362,744.66	182%		20% of annual expenditures
271	EASTRACE WATERWAY	5,304.76	596.27	4,708.49	2,069.20	2,639.29	46%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	25,415.71	4,396.00	21,019.71	1,620.00	19,399.71	260%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,823.64	0.00	3,823.64	0.00	3,823.64	100%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,173.55	0.00	27,173.55	0.00	27,173.55	100%		20% of annual expenditures
289	HAZMAT	16,234.60	0.00	16,234.60	2,000.00	14,234.60	162%		20% of annual expenditures
291	INDIANA RIVER RESCUE	120,146.33	10,155.89	109,990.44	10,460.00	99,530.44	210%		20% of annual expenditures
292	POLICE GRANTS	133,166.25	0.00	133,166.25	45,612.00	87,554.25	58%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	75,108.63	0.00	75,108.63	4,750.00	70,358.63	316%		20% of annual expenditures
295	COPS MORE GRANT	112,094.18	2,177.83	109,916.35	28,320.00	81,596.35	78%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	360,651.95	27,917.53	332,734.42	30,299.80	302,434.62	220%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,959,654.31	542,038.83	14,417,615.48	5,582,892.50	8,834,722.98	129%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,063,969.39	861,663.99	9,202,305.40	5,144,992.00	4,057,313.40	89%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,633.66	0.00	27,633.66	0.00	27,633.66	100%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	1,072,057.96	0.00	1,072,057.96	86,022.80	986,035.16	249%		20% of annual expenditures
705	POLICE K-9 UNIT	2,316.53	0.00	2,316.53	400.00	1,916.53	116%		20% of annual expenditures
Total Special Revenue Funds		57,479,498.85	6,784,630.33	50,694,868.52	26,249,755.73	24,445,112.79			
Debt Service Fund									
313	HALL OF FAME DEBT SERVICE	117,534.46	0.00	117,534.46	253,623.20	(136,088.74)	9%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
Capital Project Funds									
288	EMS / FIRE DEPARTMENT CAPITAL	4,411,340.57	644,400.89	3,766,939.68	1,080,443.00	2,686,496.68	70%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	574,242.65	0.00	574,242.65	173,149.20	401,093.45	66%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,895.45	0.00	26,895.45	708.00	26,187.45	760%		20% of annual expenditures
403	ZOO ENDOWMENT	49,105.19	0.00	49,105.19	0.00	49,105.19	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	437,124.98	12,812.88	424,312.10	41,043.40	383,268.70	207%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	501,488.39	0.00	501,488.39	180,733.75	320,754.64	69%		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	7,003,210.26	943,300.26	6,059,910.00	1,164,745.80	4,895,164.20	104%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	496,569.47	2,382.00	494,187.47	10,640.00	483,547.47	929%		20% of annual expenditures
434	CREED FUND	(11,308.87)	0.00	(11,308.87)	162,737.50	(174,046.37)	-2%	Revenue collected in Nov/Dec	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	56,272.63	0.00	56,272.63	2,000.00	54,272.63	563%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	618,250.20	8,907.86	609,342.34	37,713.40	571,628.94	323%		20% of annual expenditures
Total Capital & Debt Service Funds		14,272,282.86	1,611,803.89	12,660,478.97	3,198,727.75	9,461,751.22			
Enterprise Funds									
600	CONSOLIDATED BUILDING DEPARTMENT	615,200.92	539,094.24	76,106.68	759,781.80	(683,675.12)	2%	Cash reserves less than target	20% of annual expenditures

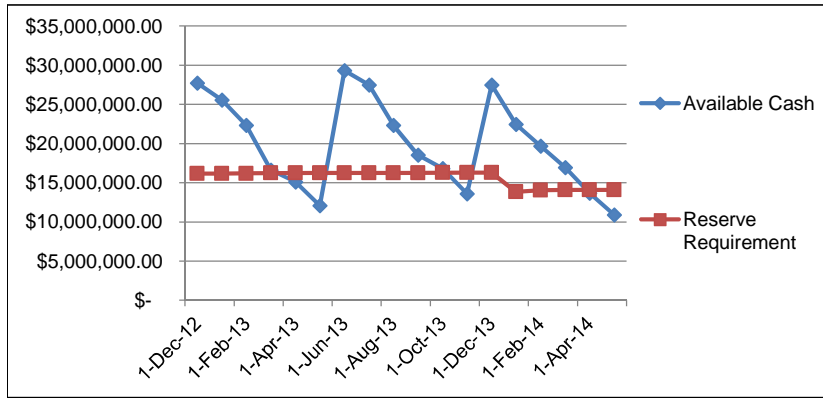
City of South Bend
Cash Reserves Summary
May 31, 2014

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
601	PARKING GARAGES	964,646.68	77,900.00	886,746.68	159,561.60	727,185.08	111%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	436,597.45	588,258.36	(151,660.91)	1,087,892.60	(1,239,553.51)	-3%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	66,178.59	20,618.05	45,560.54	0.00	45,560.54	100%	Transfers made as needed	No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,115,155.34	370,228.68	2,744,926.66	0.00	2,744,926.66	18%		No reserves - transfer from operating accounts as needed
622	WATER WORKS CAPITAL	3,534,086.62	29,407.50	3,504,679.12	195,651.60	3,309,027.52	358%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	366,275.24	5,802.16	360,473.08	0.00	360,473.08	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,466,824.73	0.00	1,466,824.73	1,466,824.73	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	859,386.67	0.00	859,386.67	0.00	859,386.67	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,611,120.47	0.00	1,611,120.47	1,611,120.47	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	1,460,186.76	0.00	1,460,186.76	109,995.60	1,350,191.16	265%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	5,052,748.29	1,989,793.06	3,062,955.23	1,777,809.70	1,285,145.53	9%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	5,760,597.03	3,571,573.87	2,189,023.16	0.00	2,189,023.16	24%		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	1,143.19	1,137.76	5.43	0.00	5.43	100%		Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	3,119,495.57	0.00	3,119,495.57	0.00	3,119,495.57	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	2,219.05	0.00	2,219.05	0.00	2,219.05	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	6,079,724.31	4,693,903.36	1,385,820.95	0.00	1,385,820.95	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	17,822,406.91	325,668.23	17,496,738.68	0.00	17,496,738.68	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,475.28	0.00	4,475.28	0.00	4,475.28	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	535,004.38	0.00	535,004.38	912,979.60	(377,975.22)	12%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,757,842.79	0.00	1,757,842.79	106,684.00	1,651,158.79	1648%		20% of annual expenditures, \$800,000 minimum per Board of Managers
	Total Enterprise Funds	67,425,749.33	12,213,385.27	55,212,364.06	15,479,047.55	39,733,316.51			
	Internal Service Funds								
222	CENTRAL SERVICES	1,638,790.03	110,460.84	1,528,329.19	1,607,306.40	(78,977.21)	19%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,395,802.00	54,724.00	5,341,078.00	724,300.00	4,616,778.00	184%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	505,502.28	0.00	505,502.28	16,116.00	489,386.28	627%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	4,793,623.28	59,409.67	4,734,213.61	3,620,865.75	1,113,347.86	33%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	233,053.18	0.00	233,053.18	45,594.80	187,458.38	102%	Rates charged to departments reduced	20% of annual expenditures
	Total Internal Service Funds	12,566,770.77	224,594.51	12,342,176.26	6,014,182.95	6,327,993.31			
	Trust & Agency Funds								
701	FIREFIGHTERS PENSION	(1,324,110.63)	0.00	(1,324,110.63)	1,468,611.25	(2,792,721.88)	-23%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	(1,205,992.17)	0.00	(1,205,992.17)	1,805,485.25	(3,011,477.42)	-17%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
703	POLICE/FIRE 1977 STATE PENSION	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
709	PAYROLL FUND	11.99	0.00	11.99	11.99	0.00	100%		100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	256,239.09	0.00	256,239.09	256,239.09	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,280,837.00	0.00	1,280,837.00	1,280,837.00	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,996.49	10,595.00	26,401.49	4,119.00	22,282.49	128%		20% of annual expenditures
	Total Trust & Agency Funds	(956,018.23)	10,595.00	(966,613.23)	4,815,303.58	(5,781,916.81)			
	Total City Funds	162,529,595.33	21,679,909.39	140,849,685.94	69,828,214.81	71,021,471.13			
	Redevelopment Commission Controlled Funds								
	Tax Increment Financing Funds								
324	TIF REVENUE - AIRPORT	22,107,996.27	1,300,998.09	20,806,998.18	6,821,673.25	13,985,324.93	76%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	1,205,218.29	299,672.87	905,545.42	1,457,315.25	(551,769.83)	16%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	613,657.13	8,300.36	605,356.77	164,383.50	440,973.27	92%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	142,362.64	0.00	142,362.64	29,885.00	112,477.64	95%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	1,507,988.62	225,474.04	1,282,514.58	1,025,876.00	256,638.58	31%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,013,218.59	5,500.00	3,007,718.59	701,529.25	2,306,189.34	107%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,142,361.86	1,530,647.69	1,611,714.17	1,621,989.25	(10,275.08)	25%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,624,346.52	0.00	6,624,346.52	123,537.75	6,500,808.77	1341%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

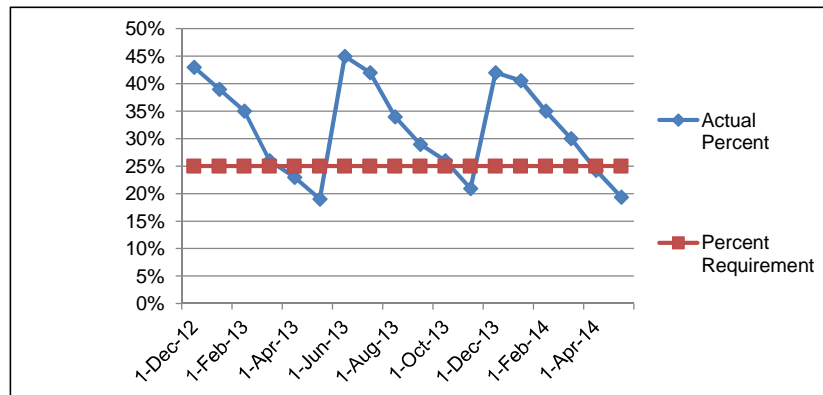
City of South Bend
Cash Reserves Summary
May 31, 2014

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
435	TIF - DOUGLAS ROAD	199,664.26	4,200.00	195,464.26	99,955.75	95,508.51	49%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
436	TIF -NORTHEST RESIDENTIAL	689,934.12	0.00	689,934.12	895,807.00	(205,872.88)	19%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
Total Tax Increment Financing Funds		39,246,748.30	3,374,793.05	35,871,955.25	12,941,952.00	22,930,003.25			
Redevelopment Funds									
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,078.58	0.00	10,078.58	4,000.00	6,078.58	50%		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,688,816.54	0.00	3,688,816.54	720,000.00	2,968,816.54	102%		20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	377,007.36	0.00	377,007.36	0.00	377,007.36	100%		20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	193,496.25	0.00	193,496.25	334,341.20	(140,844.95)	12%	Cash reserves less than target	20% of annual expenditures
Total Redevelopment Funds		4,269,398.73	0.00	4,269,398.73	1,058,341.20	3,211,057.53			
Debt Service Funds									
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	504,322.93	0.00	504,322.93	504,322.93	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
Total Debt Service Funds		3,279,066.93	0.00	3,279,066.93	3,279,066.93	0.00			
Total Redevelopment Commission Funds		46,795,213.96	3,374,793.05	43,420,420.91	17,279,360.13	26,141,060.78			
City Operations Total		209,324,809.29	25,054,702.44	184,270,106.85	87,107,574.94	97,162,531.91			

General Fund - 101

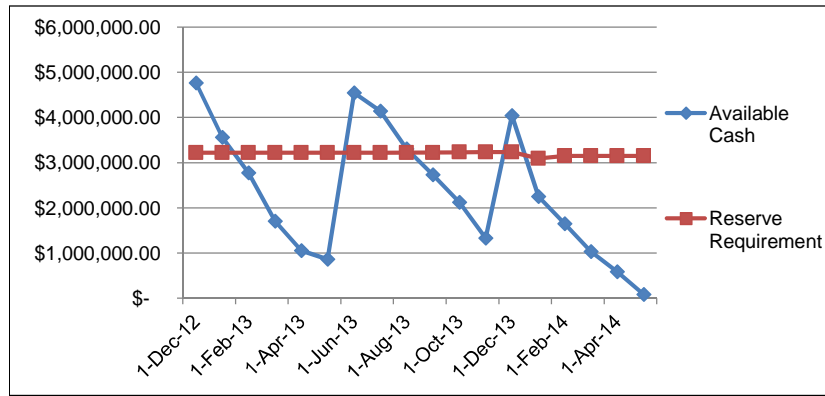


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
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
31-Mar-14	\$16,931,467.58	\$14,071,197.25
30-Apr-14	\$13,664,592.50	\$14,071,197.25
31-May-14	\$10,906,411.36	\$14,071,197.25

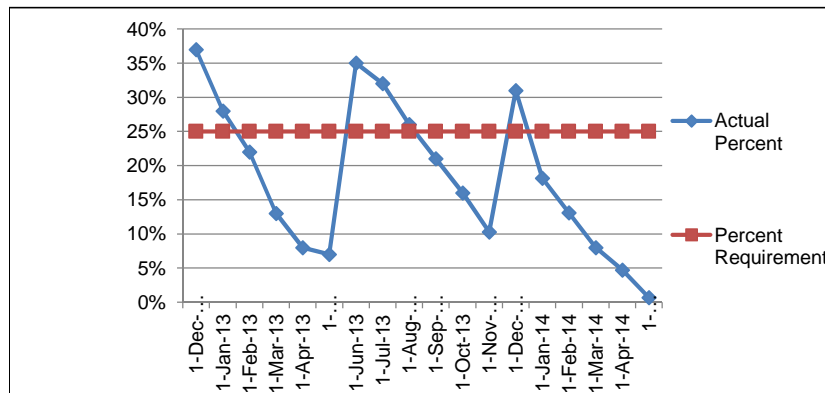


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%
31-Dec-13	42%	25%
31-Jan-14	41%	25%
28-Feb-14	35%	25%
31-Mar-14	30%	25%
30-Apr-14	24%	25%
31-May-14	19%	25%

Parks & Recreation - 201

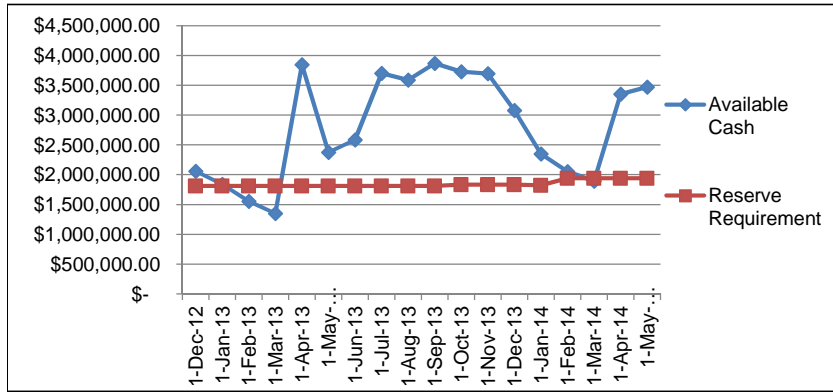


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$ 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
31-Mar-14	\$ 1,032,377.06	\$ 3,150,219.50
30-Apr-14	\$ 590,542.73	\$ 3,150,219.50
31-May-14	\$ 83,244.80	\$ 3,150,219.50

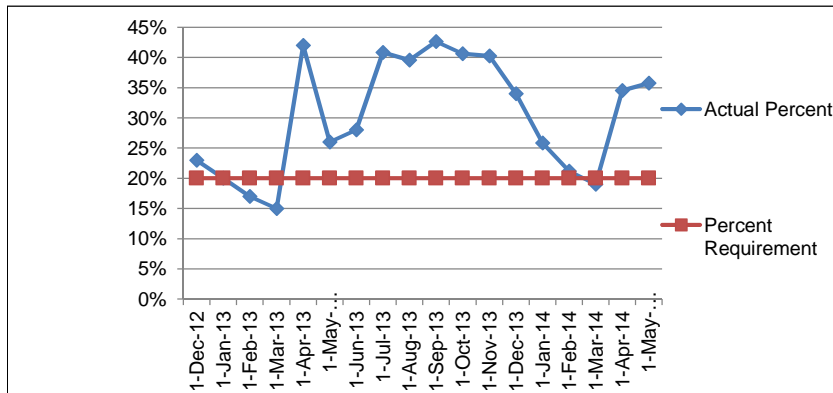


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%
31-Dec-13	31%	25%
31-Jan-14	18%	25%
28-Feb-14	13%	25%
31-Mar-14	8%	25%
30-Apr-14	5%	25%
31-May-14	1%	25%

Motor Vehicle Highway - 202

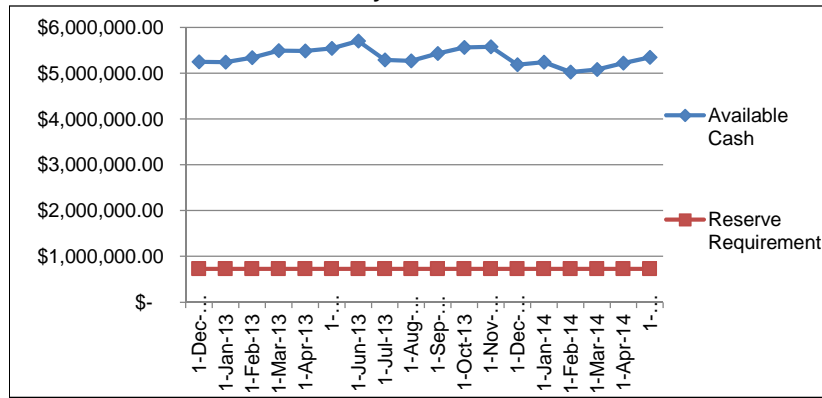


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13	\$ 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
31-Mar-14	\$ 1,890,447.88	\$ 1,941,729.60
30-Apr-14	\$3,351,701.43	\$1,941,729.60
31-May-14	\$3,470,456.90	\$1,941,729.60

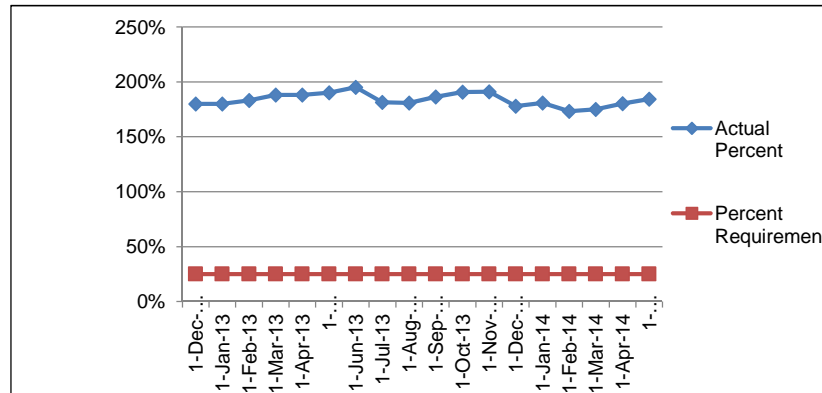


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%
31-Dec-13	34%	20%
31-Jan-14	26%	20%
28-Feb-14	21%	20%
31-Mar-14	19%	20%
30-Apr-14	35%	20%
31-May-14	36%	20%

Liability Insurance - 226

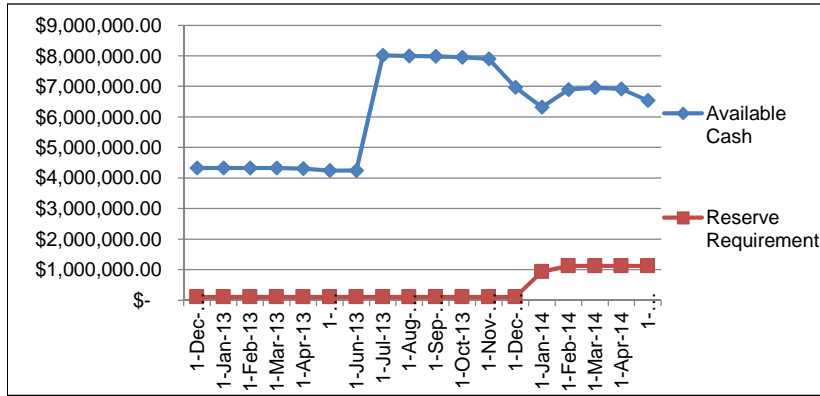


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 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
31-Mar-14	\$ 5,075,527.45	\$ 724,300.00
30-Apr-14	\$5,218,468.25	\$724,300.00
31-May-14	\$5,341,078.00	\$724,300.00

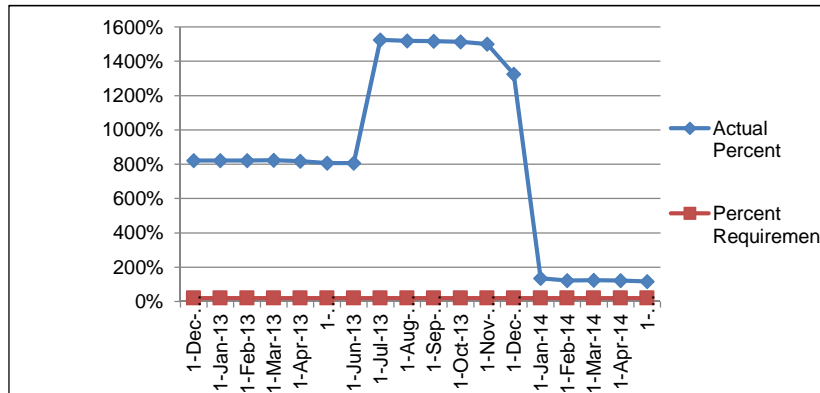


Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%
31-Dec-13	178%	25%
31-Jan-14	181%	25%
28-Feb-14	173%	25%
31-Mar-14	175%	25%
30-Apr-14	180%	25%
31-May-14	184%	25%

Loss Recovery Fund - 227

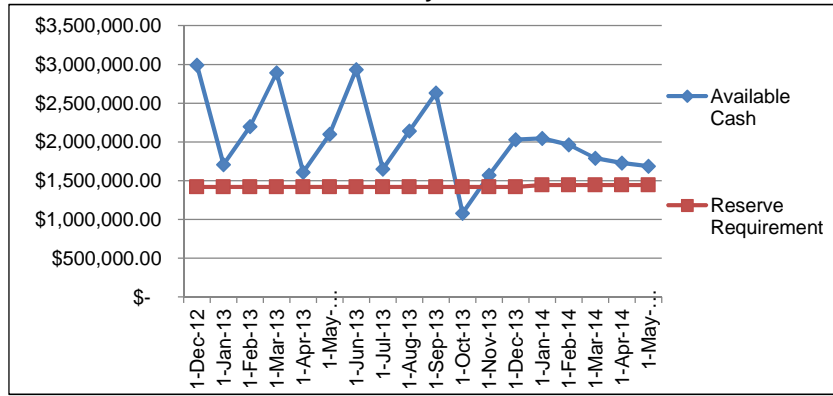


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 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
31-Mar-14	\$ 6,953,221.38	\$ 1,123,161.00
30-Apr-14	\$6,914,254.79	\$1,123,161.00
31-May-14	\$6,537,384.88	\$1,123,161.00

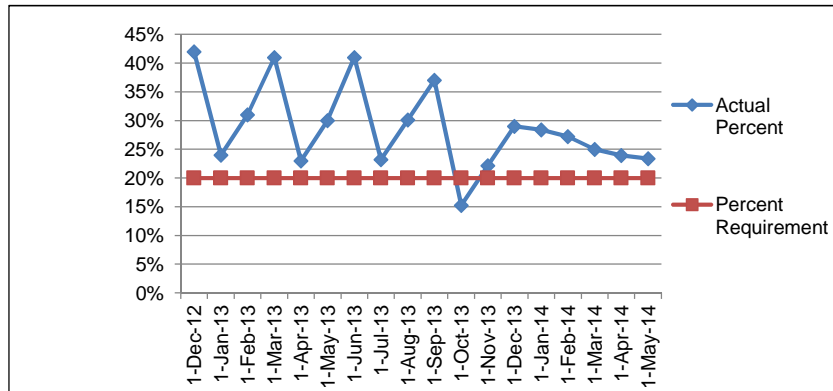


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%
31-Dec-13	1325%	20%
31-Jan-14	136%	20%
28-Feb-14	123%	20%
31-Mar-14	124%	20%
30-Apr-14	123%	20%
31-May-14	116%	20%

Public Safety LOIT - 249

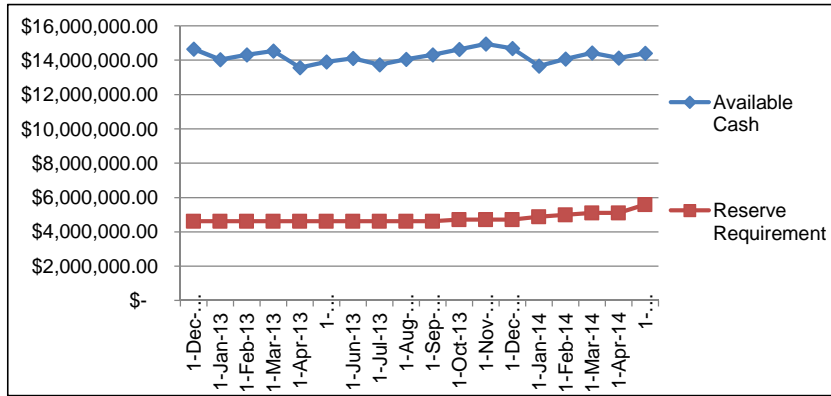


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13	\$ 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
31-Mar-14	\$ 1,788,938.50	\$ 1,442,931.60
30-Apr-14	\$1,727,753.74	\$1,442,931.60
31-May-14	\$1,686,442.29	\$1,442,931.60

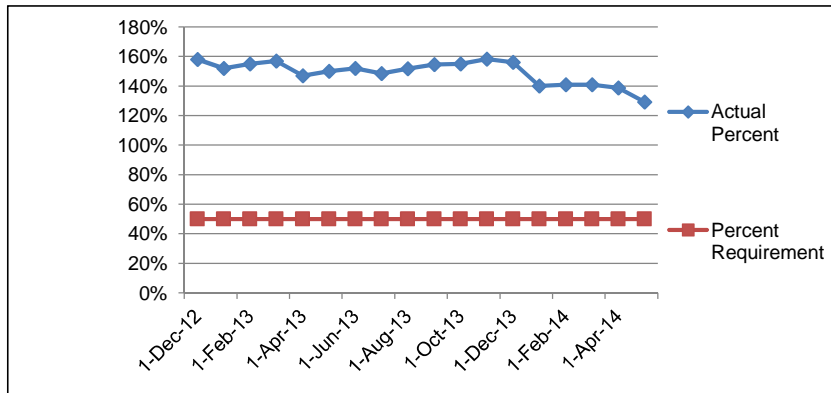


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%
31-Dec-13	29%	20%
31-Jan-14	28%	20%
28-Feb-14	27%	20%
31-Mar-14	25%	20%
30-Apr-14	24%	20%
31-May-14	23%	20%

COIT - 404

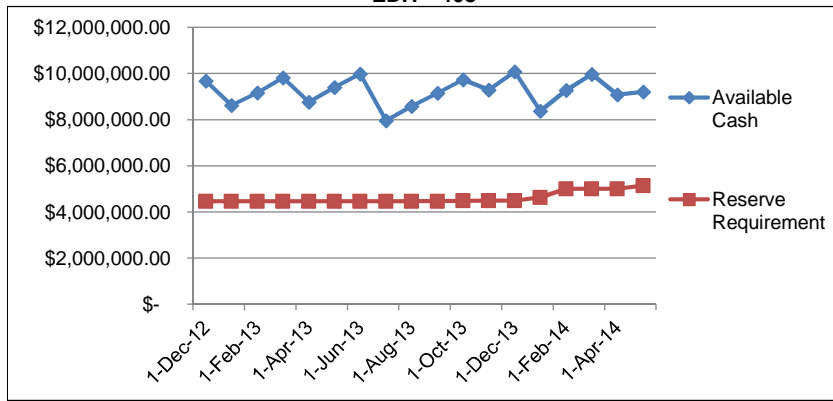


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13	\$ 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
31-Mar-14	\$ 14,419,544.87	\$ 5,096,642.50
30-Apr-14	\$14,138,281.09	\$5,096,642.50
31-May-14	\$14,417,615.48	\$5,582,892.50

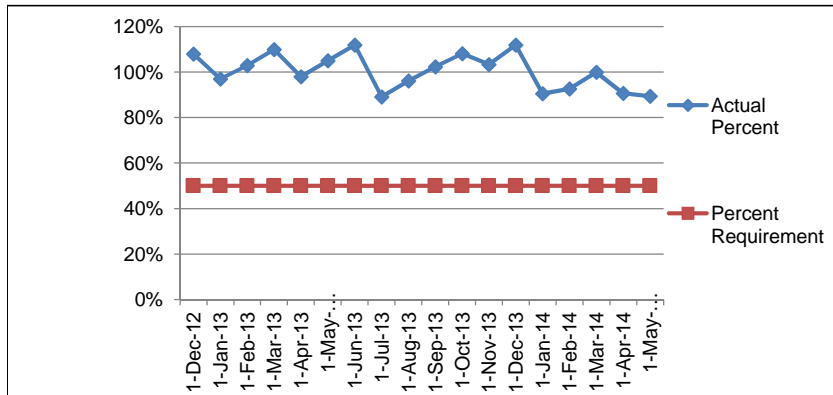


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%
31-Dec-13	156%	50%
31-Jan-14	140%	50%
28-Feb-14	141%	50%
31-Mar-14	141%	50%
30-Apr-14	139%	50%
31-May-14	129%	50%

EDIT - 408

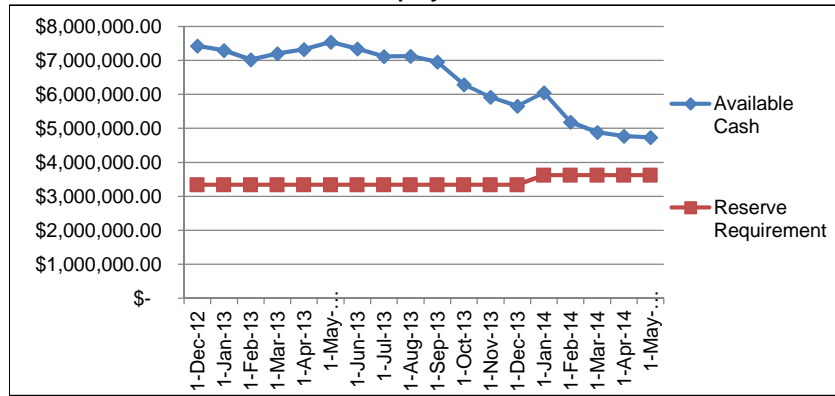


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 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
31-Mar-14	\$ 9,966,875.90	\$ 5,007,492.00
30-Apr-14	\$9,076,730.26	\$5,007,492.00
31-May-14	\$9,202,305.40	\$5,144,992.00

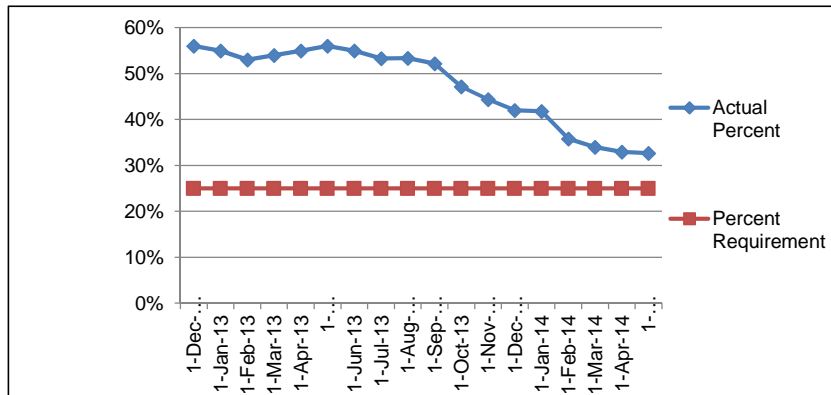


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%
31-Dec-13	112%	50%
31-Jan-14	91%	50%
28-Feb-14	93%	50%
31-Mar-14	100%	50%
30-Apr-14	91%	50%
31-May-14	89%	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
31-Mar-14	\$ 4,881,271.34	\$ 3,620,865.75
30-Apr-14	\$4,775,766.48	\$3,620,865.75
31-May-14	\$4,734,213.61	\$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%
31-Mar-14	34%	25%
30-Apr-14	33%	25%
31-May-14	33%	25%