



**Period Ending:** July 31, 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
Deputy City Controller	Jennifer Hockenhill
City Finance Director	Rahman Johnson
Financial Officer	Cecil Eastman
Department Heads	
Fiscal Officers	

**City of South Bend**  
**Cash Reserves Summary**  
**July 31, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
<b>City Controlled Funds</b>									
<b>General Fund</b>									
101	GENERAL FUND	27,211,710.17	737,966.14	26,473,744.03	14,088,697.25	12,385,046.78	47%	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	8,635,198.14	0.00	8,635,198.14	8,389,741.30	245,456.84	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	3,355,576.27	307,908.98	3,047,667.29	3,150,219.50	(102,552.21)	24%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	4,069,990.59	1,232,913.74	2,837,076.85	2,001,775.40	835,301.45	28%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	909,803.41	122,390.50	787,412.91	295,812.80	491,600.11	53%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,085,586.11	0.00	1,085,586.11	283,000.00	802,586.11	77%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,693.62	0.00	349,693.62	423,577.20	(73,883.58)	17%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	712,586.10	28,100.64	684,485.46	480,976.80	203,508.66	28%		20% of annual expenditures
212	DCI GRANT FUND	667,259.14	2,361,185.60	(1,693,926.46)	(1,693,926.46)	0.00	100%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	182,523.96	0.00	182,523.96	8,000.00	174,523.96	456%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	232,284.85	1,310.22	230,974.63	40,202.00	190,772.63	115%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,883.76	0.00	11,883.76	200.00	11,683.76	1188%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	1,004,630.05	7,059.66	997,570.39	58,960.40	938,610.59	338%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,373,166.77	855,449.50	6,517,717.27	1,323,161.00	5,194,556.27	99%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	94,182.39	0.00	94,182.39	0.00	94,182.39	44%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	1,028,769.93	0.00	1,028,769.93	1,442,931.60	(414,161.67)	14%		20% of annual expenditures
251	LOCAL ROADS & STREETS	2,323,213.36	427,352.11	1,895,861.25	224,904.00	1,670,957.25	169%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,152.13	0.00	1,152.13	229.20	922.93	101%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	381,767.89	10,678.68	371,089.21	44,800.20	326,289.01	166%		20% of annual expenditures
271	EASTRACE WATERWAY	5,307.99	0.00	5,307.99	2,069.20	3,238.79	51%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	26,639.78	3,510.00	23,129.78	3,600.00	19,529.78	128%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,824.94	0.00	3,824.94	0.00	3,824.94	100%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,182.79	0.00	27,182.79	0.00	27,182.79	100%		20% of annual expenditures
289	HAZMAT	40,294.67	0.00	40,294.67	2,000.00	38,294.67	403%		20% of annual expenditures
291	INDIANA RIVER RESCUE	110,231.31	628.20	109,603.11	10,460.00	99,143.11	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	74,311.31	571.80	73,739.51	4,750.00	68,989.51	310%		20% of annual expenditures
295	COPS MORE GRANT	110,116.76	900.00	109,216.76	28,320.00	80,896.76	77%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	362,782.76	23,960.12	338,822.64	33,299.80	305,522.84	203%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,085,339.31	301,161.37	13,784,177.94	5,582,892.50	8,201,285.44	123%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	9,541,200.18	583,128.19	8,958,071.99	5,144,992.00	3,813,079.99	87%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,643.06	0.00	27,643.06	0.00	27,643.06	100%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	1,129,267.45	0.00	1,129,267.45	86,022.80	1,043,244.65	263%		20% of annual expenditures
705	POLICE K-9 UNIT	2,317.32	0.00	2,317.32	400.00	1,917.32	116%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>58,098,894.35</b>	<b>6,268,208.71</b>	<b>51,830,685.64</b>	<b>27,418,983.24</b>	<b>24,411,702.40</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	(209,718.72)	0.00	(209,718.72)	253,623.20	(463,341.92)	-17%	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	4,399,313.74	483,957.22	3,915,356.52	1,257,459.80	2,657,896.72	62%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	386,383.91	0.00	386,383.91	173,149.20	213,234.71	45%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,904.60	0.00	26,904.60	708.00	26,196.60	760%		20% of annual expenditures
403	ZOO ENDOWMENT	49,121.89	0.00	49,121.89	0.00	49,121.89	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	435,012.41	17,927.89	417,084.52	41,043.40	376,041.12	203%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	595,316.83	0.00	595,316.83	180,733.75	414,583.08	82%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	81,370.67	0.00	81,370.67	91,190.50	(9,819.83)	22%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	6,473,433.97	2,322,342.08	4,151,091.89	1,164,745.80	2,986,346.09	71%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	500,059.73	2,382.00	497,677.73	10,640.00	487,037.73	935%		20% of annual expenditures
434	CREED FUND	(11,259.13)	0.00	(11,259.13)	162,737.50	(173,996.63)	-2%	Revenue collected in Nov/Dec	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	57,264.88	0.00	57,264.88	2,000.00	55,264.88	573%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	611,261.27	8,907.86	602,353.41	37,713.40	564,640.01	319%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>13,394,466.05</b>	<b>2,835,517.05</b>	<b>10,558,949.00</b>	<b>3,375,744.55</b>	<b>7,183,204.45</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	311,445.19	341,092.91	(29,647.72)	759,781.80	(789,429.52)	-1%	Cash reserves less than target	20% of annual expenditures

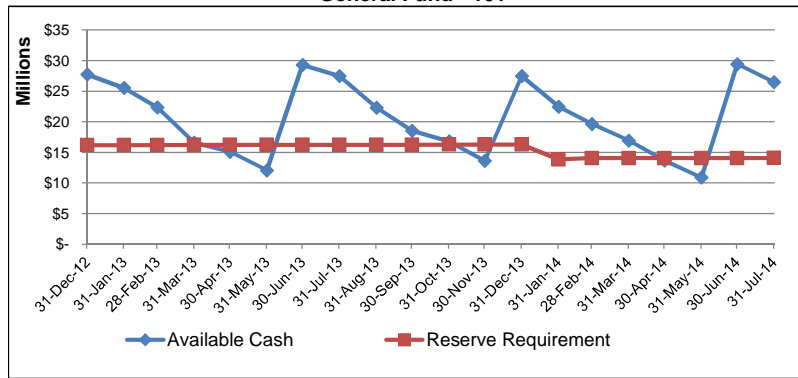
**City of South Bend**  
**Cash Reserves Summary**  
**July 31, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
601	PARKING GARAGES	1,037,734.72	115,920.00	921,814.72	319,561.60	602,253.12	58%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	411,801.81	352,068.99	59,732.82	1,121,992.60	(1,062,259.78)	1%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	304.13	0.00	304.13	0.00	304.13	100%	Transfers made as needed	No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,248,337.89	269,078.19	2,979,259.70	0.00	2,979,259.70	20%		No reserves - transfer from operating accounts as needed
622	WATER WORKS CAPITAL	3,523,985.10	386,670.20	3,137,314.90	195,651.60	2,941,663.30	321%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	289,972.36	9,485.00	280,487.36	0.00	280,487.36	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,464,997.16	0.00	1,464,997.16	1,464,997.16	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	816,787.07	0.00	816,787.07	0.00	816,787.07	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,628,786.44	0.00	1,628,786.44	1,628,786.44	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	1,453,503.20	92,344.58	1,361,158.62	109,995.60	1,251,163.02	247%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	6,415,059.57	2,035,067.94	4,379,991.63	1,777,809.70	2,602,181.93	12%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	5,259,732.74	3,548,948.02	1,710,784.72	0.00	1,710,784.72	18%		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	0.10	0.00	0.10	0.00	0.10	100%		Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	4,537,462.90	0.00	4,537,462.90	0.00	4,537,462.90	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	0.00	0.00	0.00	0.00	0.00	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	1,295.71	1,295.50	0.21	0.00	0.21	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	4,945,654.36	3,645,799.80	1,299,854.56	0.00	1,299,854.56	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	17,822,189.02	2,527,011.09	15,295,177.93	0.00	15,295,177.93	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,476.80	0.00	4,476.80	0.00	4,476.80	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	886,037.41	0.00	886,037.41	912,979.60	(26,942.19)	19%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,757,871.69	0.00	1,757,871.69	393,547.00	1,364,324.69	447%		20% of annual expenditures, \$800,000 minimum per Board of Managers
	<b>Total Enterprise Funds</b>	<b>68,611,865.99</b>	<b>13,324,782.22</b>	<b>55,287,083.77</b>	<b>15,975,848.95</b>	<b>39,311,234.82</b>			
	<b>Internal Service Funds</b>								
222	CENTRAL SERVICES	1,575,255.97	158,125.34	1,417,130.63	1,607,306.40	(190,175.77)	18%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,167,774.90	34,224.00	5,133,550.90	724,300.00	4,409,250.90	177%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	524,433.73	0.00	524,433.73	16,116.00	508,317.73	651%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	4,595,003.01	47,719.53	4,547,283.48	3,620,865.75	926,417.73	31%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	229,744.52	0.00	229,744.52	45,594.80	184,149.72	101%	Rates charged to departments reduced	20% of annual expenditures
	<b>Total Internal Service Funds</b>	<b>12,092,212.13</b>	<b>240,068.87</b>	<b>11,852,143.26</b>	<b>6,014,182.95</b>	<b>5,837,960.31</b>			
	<b>Trust &amp; Agency Funds</b>								
701	FIREFIGHTERS PENSION	326,819.92	0.00	326,819.92	1,468,611.25	(1,141,791.33)	6%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	739,900.05	0.00	739,900.05	1,805,485.25	(1,065,585.20)	10%	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	268,503.39	0.00	268,503.39	268,503.39	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,157,729.06	0.00	1,157,729.06	1,157,729.06	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	37,009.07	12,017.00	24,992.07	4,119.00	20,873.07	121%		20% of annual expenditures
	<b>Total Trust &amp; Agency Funds</b>	<b>2,529,973.48</b>	<b>12,017.00</b>	<b>2,517,956.48</b>	<b>4,704,459.94</b>	<b>(2,186,503.46)</b>			
	<b>Total City Funds</b>	<b>181,939,122.17</b>	<b>23,418,559.99</b>	<b>158,520,562.18</b>	<b>71,577,916.88</b>	<b>86,942,645.30</b>			
	<b>Redevelopment Commission Controlled Funds</b>								
	<b>Tax Increment Financing Funds</b>								
324	TIF REVENUE - AIRPORT	28,146,492.29	1,074,976.49	27,071,515.80	6,821,673.25	20,249,842.55	99%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	2,444,107.48	259,558.85	2,184,548.63	1,457,315.25	727,233.38	37%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	918,023.97	9,191.36	908,832.61	164,383.50	744,449.11	138%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	146,194.79	0.00	146,194.79	29,885.00	116,309.79	98%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	1,968,174.23	225,474.04	1,742,700.19	1,025,876.00	716,824.19	42%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,821,584.29	5,500.00	3,816,084.29	701,529.25	3,114,555.04	136%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,363,213.28	1,175,421.22	3,187,792.06	1,621,989.25	1,565,802.81	49%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,498,038.69	0.00	6,498,038.69	123,537.75	6,374,500.94	1315%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

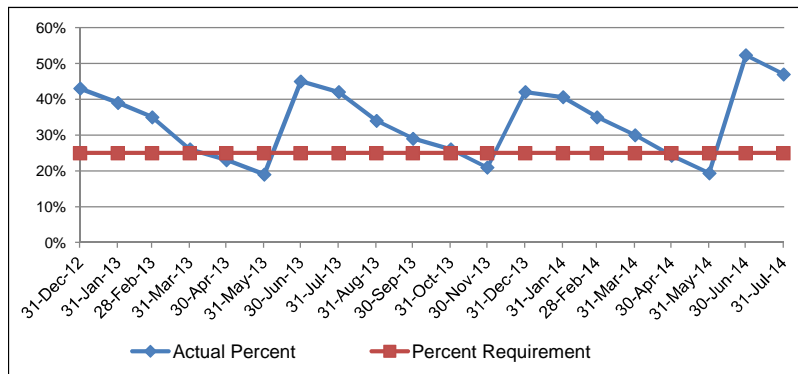
**City of South Bend**  
**Cash Reserves Summary**  
**July 31, 2014**

<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 of Budget</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>
435	TIF - DOUGLAS ROAD	360,682.58	4,200.00	356,482.58	99,955.75	256,526.83	89%	✔ Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
436	TIF -NORTHEST RESIDENTIAL	608,694.13	0.00	608,694.13	895,807.00	(287,112.87)	17%	✘ Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
<b>Total Tax Increment Financing Funds</b>		<b>49,275,205.73</b>	<b>2,754,321.96</b>	<b>46,520,883.77</b>	<b>12,941,952.00</b>	<b>33,578,931.77</b>		✔	
<b>Redevelopment Funds</b>									
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,082.00	0.00	10,082.00	4,000.00	6,082.00	50%	✔	20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,690,070.99	0.00	3,690,070.99	720,000.00	2,970,070.99	103%	✔	20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	377,135.57	0.00	377,135.57	0.00	377,135.57	100%	✔	20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	210,548.14	0.00	210,548.14	334,341.20	(123,793.06)	13%	✘ Cash reserves less than target	20% of annual expenditures
<b>Total Redevelopment Funds</b>		<b>4,287,836.70</b>	<b>0.00</b>	<b>4,287,836.70</b>	<b>1,058,341.20</b>	<b>3,229,495.50</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	504,494.43	0.00	504,494.43	504,494.43	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>3,279,238.43</b>	<b>0.00</b>	<b>3,279,238.43</b>	<b>3,279,238.43</b>	<b>0.00</b>		✔	
<b>Total Redevelopment Commission Funds</b>		<b>56,842,280.86</b>	<b>2,754,321.96</b>	<b>54,087,958.90</b>	<b>17,279,531.63</b>	<b>36,808,427.27</b>		✔	
<b>City Operations Total</b>		<b>238,781,403.03</b>	<b>26,172,881.95</b>	<b>212,608,521.08</b>	<b>88,857,448.51</b>	<b>123,751,072.57</b>		✔	

General Fund - 101

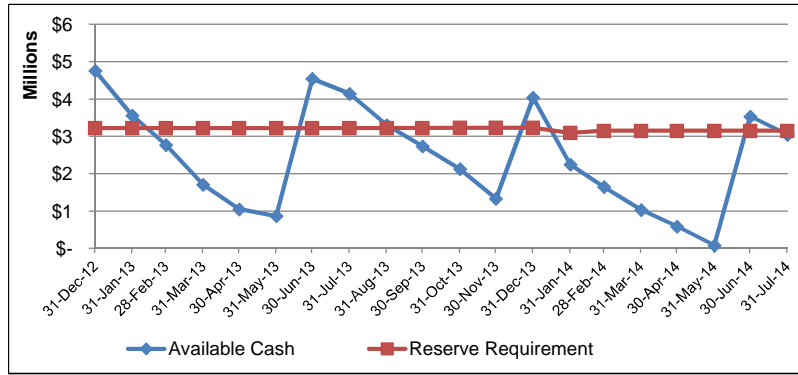


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
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
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
30-Jun-14	\$ 29,432,779.84	\$ 14,071,197.25
31-Jul-14	\$ 26,473,744.03	\$ 14,088,697.25

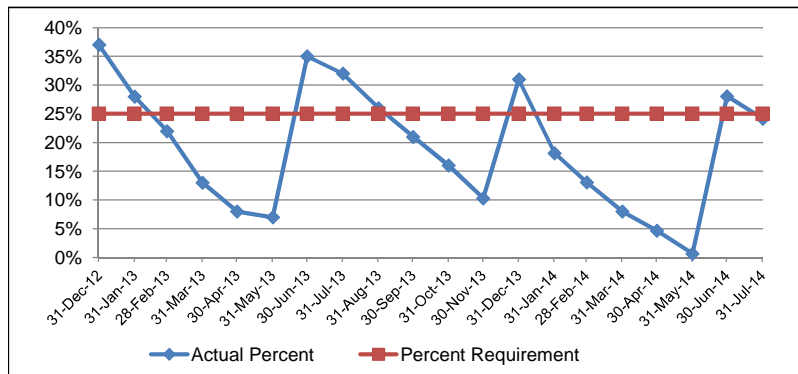


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%
31-Dec-13	42%	25%
31-Jan-14	41%	25%
28-Feb-14	35%	25%
31-Mar-14	30%	25%
30-Apr-14	24%	25%
31-May-14	19%	25%
30-Jun-14	52%	25%
31-Jul-14	47%	25%

Parks & Recreation - 201

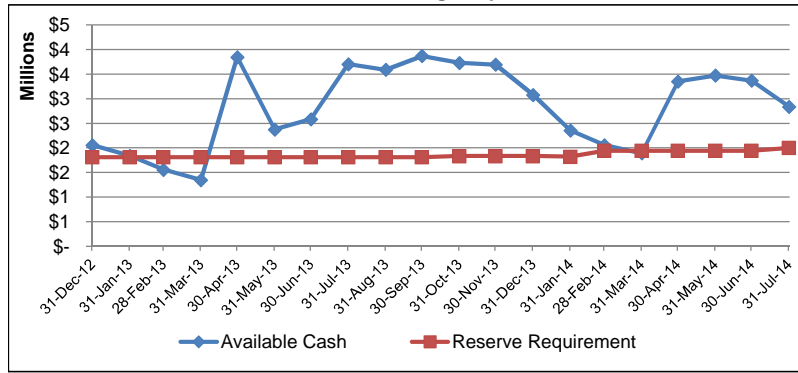


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$ 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
30-Jun-14	\$ 3,535,769.93	\$ 3,150,219.50
31-Jul-14	\$ 3,047,667.29	\$ 3,150,219.50

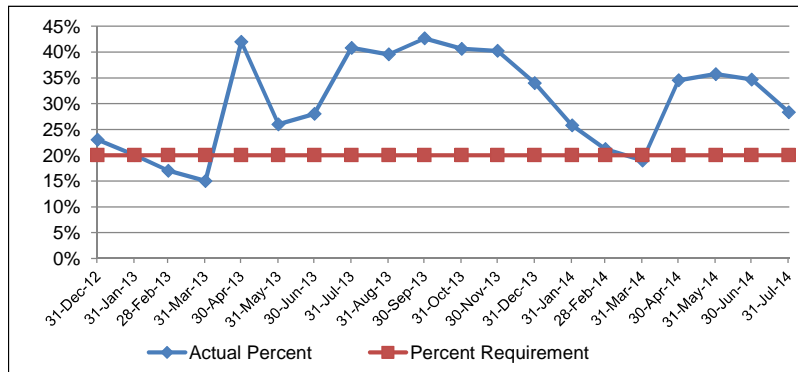


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%
31-Dec-13	31%	25%
31-Jan-14	18%	25%
28-Feb-14	13%	25%
31-Mar-14	8%	25%
30-Apr-14	5%	25%
31-May-14	1%	25%
30-Jun-14	28%	25%
31-Jul-14	24%	25%

### Motor Vehicle Highway - 202

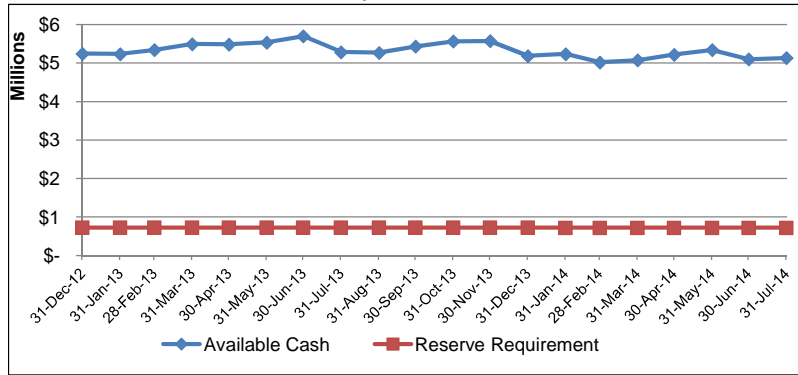


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13	\$ 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
30-Jun-14	\$ 3,366,866.26	\$ 1,941,729.60
31-Jul-14	\$ 2,837,076.85	\$ 2,001,775.40

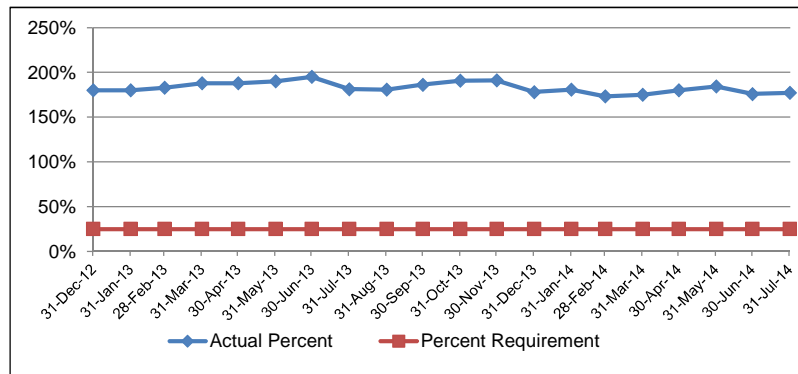


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%
31-Dec-13	34%	20%
31-Jan-14	26%	20%
28-Feb-14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

**Liability Insurance - 226**



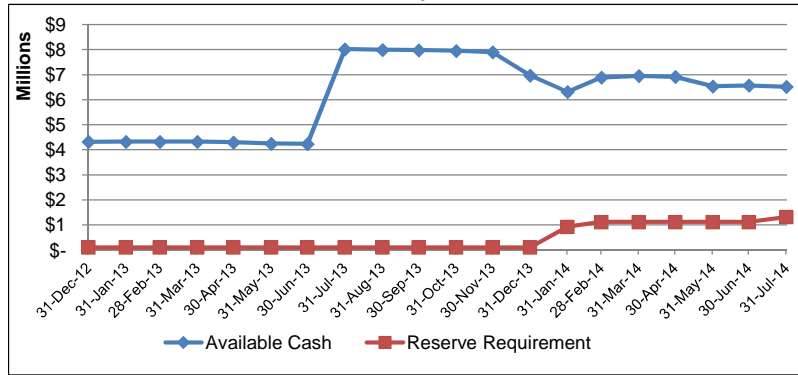
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 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
30-Jun-14	\$ 5,099,755.96	\$ 724,300.00
31-Jul-14	\$ 5,133,550.90	\$ 724,300.00



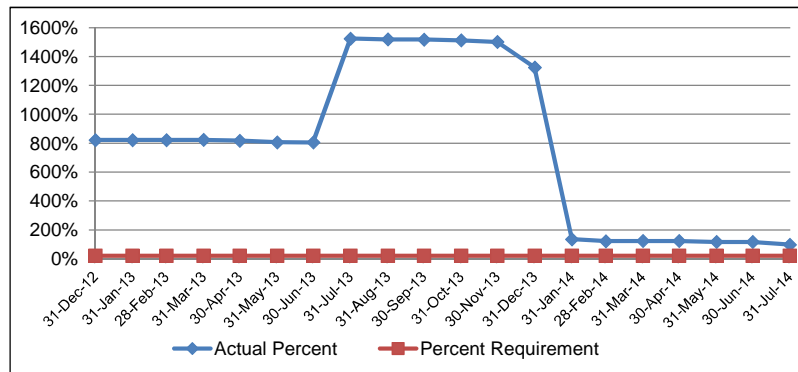
Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%
31-Dec-13	178%	25%
31-Jan-14	181%	25%
28-Feb-14	173%	25%
31-Mar-14	175%	25%
30-Apr-14	180%	25%
31-May-14	184%	25%
30-Jun-14	176%	25%
31-Jul-14	177%	25%



### Loss Recovery Fund - 227

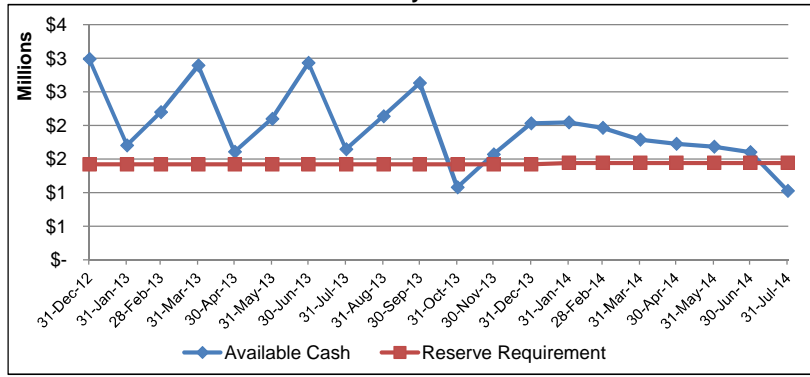


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 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
30-Jun-14	\$ 6,568,028.80	\$ 1,123,161.00
31-Jul-14	\$ 6,517,717.27	\$ 1,323,161.00

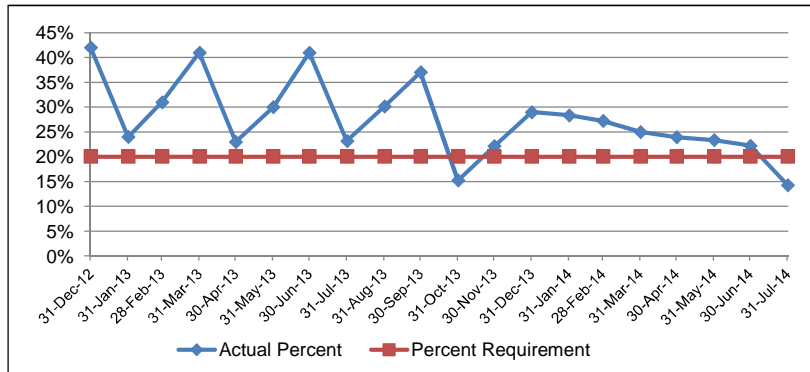


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%
31-Dec-13	1325%	20%
31-Jan-14	136%	20%
28-Feb-14	123%	20%
31-Mar-14	124%	20%
30-Apr-14	123%	20%
31-May-14	116%	20%
30-Jun-14	117%	20%
31-Jul-14	99%	20%

**Public Safety LOIT - 249**

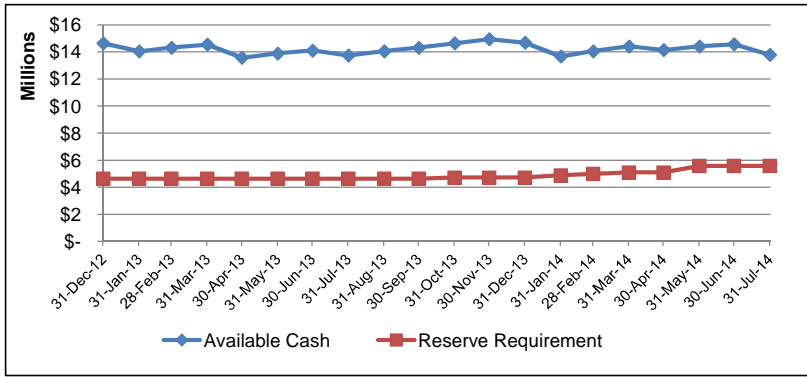


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13	\$ 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
30-Jun-14	\$ 1,604,462.03	\$ 1,442,931.60
31-Jul-14	\$ 1,028,769.93	\$ 1,442,931.60

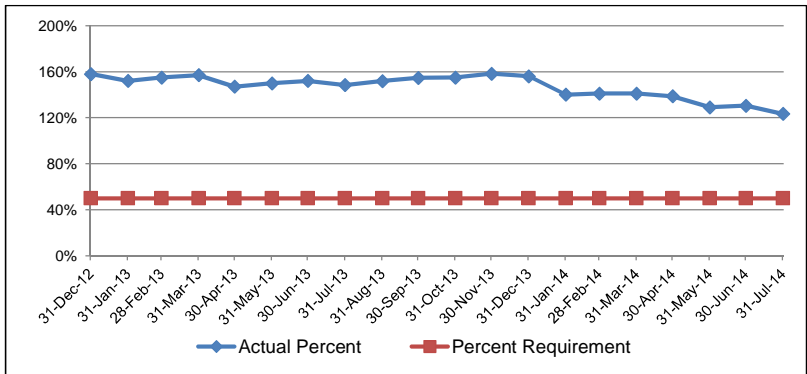


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%
31-Dec-13	29%	20%
31-Jan-14	28%	20%
28-Feb-14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

COIT - 404

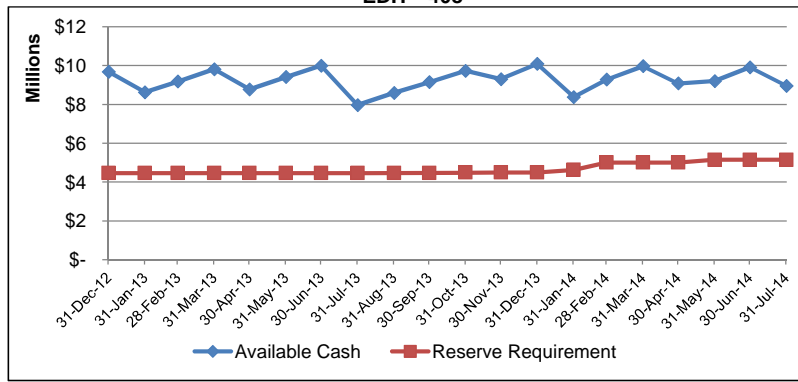


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13	\$ 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
30-Jun-14	\$ 14,566,201.25	\$ 5,582,892.50
31-Jul-14	\$ 13,784,177.94	\$ 5,582,892.50

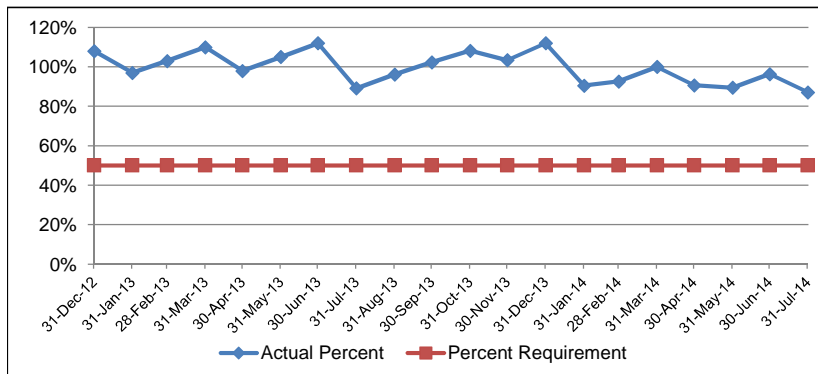


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%
31-Dec-13	156%	50%
31-Jan-14	140%	50%
28-Feb-14	141%	50%
31-Mar-14	141%	50%
30-Apr-14	139%	50%
31-May-14	129%	50%
30-Jun-14	130%	50%
31-Jul-14	123%	50%

EDIT - 408

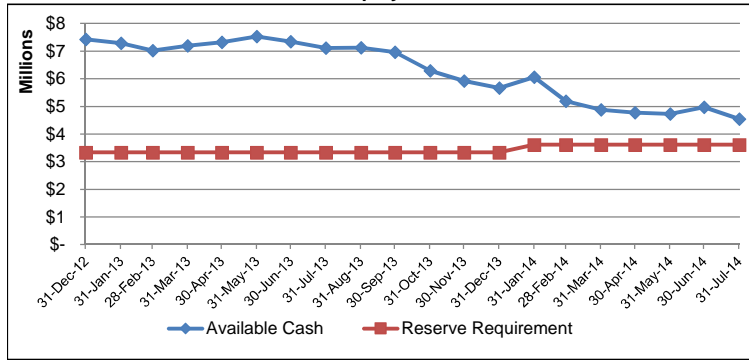


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 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
30-Jun-14	\$ 9,910,209.22	\$ 5,144,992.00
31-Jul-14	\$ 8,958,071.99	\$ 5,144,992.00

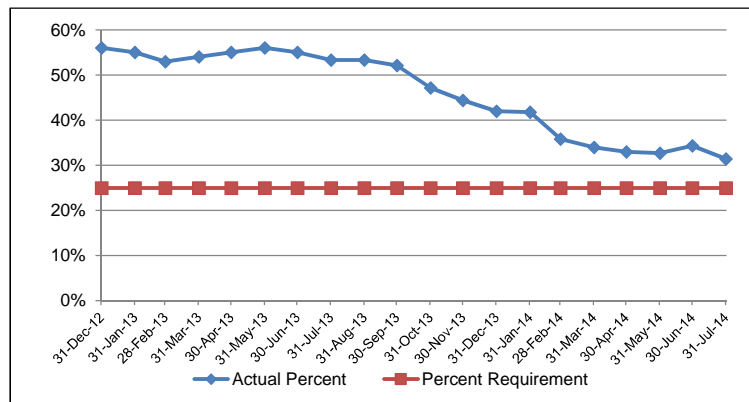


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%
31-Dec-13	112%	50%
31-Jan-14	91%	50%
28-Feb-14	93%	50%
31-Mar-14	100%	50%
30-Apr-14	91%	50%
31-May-14	89%	50%
30-Jun-14	96%	50%
31-Jul-14	87%	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
30-Jun-14	\$ 4,967,756.75	\$ 3,620,865.75
31-Jul-14	\$ 4,547,283.48	\$ 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%
30-Jun-14	34%	25%
31-Jul-14	31%	25%