



**Period Ending: September 30, 2014**

**Issued by: Controller**

# **City of South Bend**

## **Cash Reserves Summary**

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### **Distribution**

<i>Mayor</i>	<i>Pete Buttigieg</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 Hockenhull</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**  
**September 30, 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	20,837,518.91	635,128.09	20,202,390.82	14,088,697.25	6,113,693.57	36%	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	8,641,592.60	0.00	8,641,592.60	8,389,741.30	251,851.30	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	1,785,854.46	231,156.75	1,554,697.71	3,150,219.50	(1,595,521.79)	12%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	3,704,095.85	1,302,023.65	2,402,072.20	2,001,775.40	400,296.80	24%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	849,213.04	91,507.80	757,705.24	295,812.80	461,892.44	51%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,086,390.00	0.00	1,086,390.00	283,000.00	803,390.00	77%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	331,947.93	0.00	331,947.93	423,577.20	(91,629.27)	16%	No IDGF received yet	20% of annual expenditures
211	DCI ADMINISTRATION FUND	778,678.13	14,534.52	764,143.61	480,976.80	283,166.81	32%		20% of annual expenditures
212	DCI GRANT FUND	539,894.56	3,798,236.04	(3,258,341.48)	(3,258,341.48)	0.00	100%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	187,427.32	0.00	187,427.32	8,000.00	179,427.32	469%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	232,433.23	126,610.22	105,823.01	40,202.00	65,621.01	53%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,917.57	0.00	11,917.57	200.00	11,717.57	1192%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	990,163.48	13,613.00	976,550.48	58,960.40	917,590.08	331%		20% of annual expenditures
227	LOSS RECOVERY FUND	6,787,645.05	1,199,878.27	5,587,766.78	1,323,161.00	4,264,605.78	84%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	67,310.40	0.00	67,310.40	0.00	67,310.40	31%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	1,263,069.52	0.00	1,263,069.52	1,442,931.60	(179,862.08)	18%	Fire Dept O/T over by \$183K	20% of annual expenditures
251	LOCAL ROADS & STREETS	2,300,260.79	295,508.32	2,004,752.47	224,904.00	1,779,848.47	178%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,152.98	0.00	1,152.98	229.20	923.78	101%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	368,022.03	6,580.25	361,441.78	44,800.20	316,641.58	161%		20% of annual expenditures
271	EASTRACE WATERWAY	5,311.93	0.00	5,311.93	2,069.20	3,242.73	51%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,027.01	3,642.86	23,384.15	3,600.00	19,784.15	130%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,827.78	0.00	3,827.78	0.00	3,827.78	100%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,202.91	0.00	27,202.91	0.00	27,202.91	100%		20% of annual expenditures
289	HAZMAT	40,322.21	0.00	40,322.21	2,000.00	38,322.21	403%		20% of annual expenditures
291	INDIANA RIVER RESCUE	108,183.93	3,198.53	104,985.40	10,460.00	94,525.40	201%		20% of annual expenditures
292	POLICE GRANTS	105,667.84	0.00	105,667.84	45,612.00	60,055.84	46%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	70,070.29	0.00	70,070.29	4,750.00	65,320.29	295%		20% of annual expenditures
295	COPS MORE GRANT	106,893.09	0.00	106,893.09	28,320.00	78,573.09	75%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	335,413.72	32,195.12	303,218.60	33,299.80	269,918.80	182%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	15,257,697.98	1,243,363.02	14,014,334.96	5,582,892.50	8,431,442.46	126%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,951,246.51	342,754.49	10,608,492.02	5,144,992.00	5,463,500.02	103%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,663.53	0.00	27,663.53	0.00	27,663.53	100%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	1,192,227.83	8,300.00	1,183,927.83	86,022.80	1,097,905.03	275%		20% of annual expenditures
705	POLICE K-9 UNIT	2,319.03	0.00	2,319.03	400.00	1,919.03	116%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>58,188,144.53</b>	<b>8,713,102.84</b>	<b>49,475,041.69</b>	<b>25,854,568.22</b>	<b>23,620,473.47</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	(195,439.20)	0.00	(195,439.20)	253,623.20	(449,062.40)	-15%	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	2,837,655.86	550,351.52	2,287,304.34	1,257,459.80	1,029,844.54	36%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	492,567.29	0.00	492,567.29	173,149.20	319,418.09	57%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	40,450.78	0.00	40,450.78	708.00	39,742.78	1143%		20% of annual expenditures
403	ZOO ENDOWMENT	49,158.26	0.00	49,158.26	0.00	49,158.26	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	429,352.40	11,287.89	418,064.51	41,043.40	377,021.11	204%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	547,002.86	0.00	547,002.86	180,733.75	366,269.11	76%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	106,442.54	0.00	106,442.54	91,190.50	15,252.04	29%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	5,853,850.60	2,709,248.63	3,144,601.97	1,164,745.80	1,979,856.17	54%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	493,401.18	2,382.00	491,019.18	10,640.00	480,379.18	923%		20% of annual expenditures
434	CREED FUND	(11,209.40)	0.00	(11,209.40)	162,737.50	(173,946.90)	-2%	Revenue collected in Nov/Dec	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	60,758.60	0.00	60,758.60	2,000.00	58,758.60	608%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	601,262.80	13,094.12	588,168.68	37,713.40	550,455.28	312%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>11,305,254.57</b>	<b>3,286,364.16</b>	<b>8,018,890.41</b>	<b>3,375,744.55</b>	<b>4,643,145.86</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	13,247.35	296,532.62	(283,285.27)	759,781.80	(1,043,067.07)	-7%	Cash reserves less than target	20% of annual expenditures

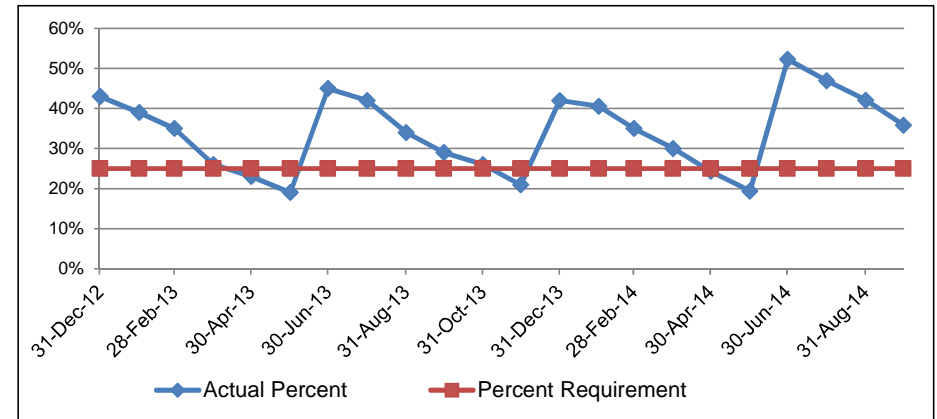
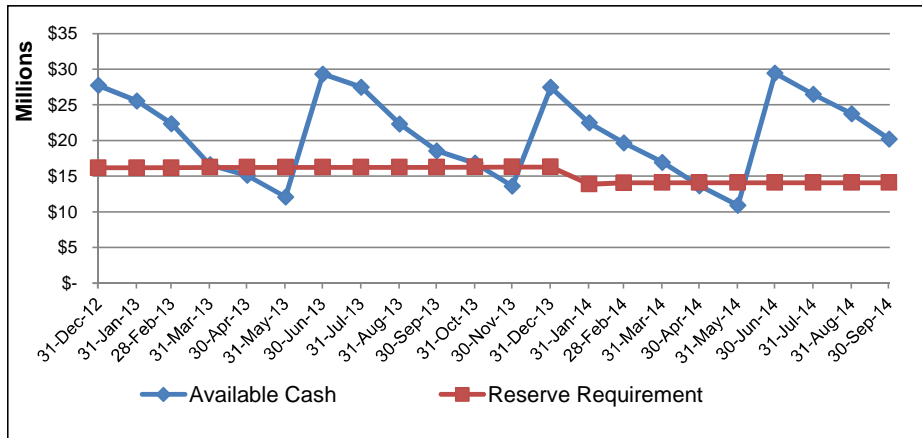
**City of South Bend**  
**Cash Reserves Summary**  
**September 30, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
601	PARKING GARAGES	1,098,295.71	115,920.00	982,375.71	319,561.60	662,814.11	61%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	182,995.36	331,791.38	(148,796.02)	1,121,992.60	(1,270,788.62)	-3%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	83,776.02	0.00	83,776.02	0.00	83,776.02	100%	Transfers made as needed	No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,729,248.69	284,674.06	3,444,574.63	0.00	3,444,574.63	23%		No reserves - transfer from operating accounts as needed
622	WATER WORKS CAPITAL	3,393,636.87	332,457.74	3,061,179.13	195,651.60	2,865,527.53	313%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	259,620.01	35,028.80	224,591.21	0.00	224,591.21	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,472,545.76	0.00	1,472,545.76	1,472,545.76	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	1,158,007.07	0.00	1,158,007.07	0.00	1,158,007.07	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,646,566.11	0.00	1,646,566.11	1,646,566.11	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	1,476,962.74	56,362.83	1,420,599.91	109,995.60	1,310,604.31	258%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	7,051,980.70	1,328,593.35	5,723,387.35	1,777,809.70	3,945,577.65	16%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	4,649,858.86	3,021,323.76	1,628,535.10	0.00	1,628,535.10	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	0.14	0.00	0.14	0.00	0.14	100%		Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	6,090,193.66	0.00	6,090,193.66	0.00	6,090,193.66	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	1,296.77	1,295.50	1.27	0.00	1.27	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	4,377,126.67	4,376,808.21	318.46	0.00	318.46	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	17,481,399.14	1,307,764.78	16,173,634.36	0.00	16,173,634.36	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,480.11	0.00	4,480.11	0.00	4,480.11	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,046,085.64	0.00	1,046,085.64	912,979.60	133,106.04	23%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,418,590.98	0.00	1,418,590.98	393,547.00	1,025,043.98	360%		20% of annual expenditures, \$800,000 minimum per Board of Managers
<b>Total Enterprise Funds</b>		<b>69,430,344.98</b>	<b>11,488,553.03</b>	<b>57,941,791.95</b>	<b>16,001,177.22</b>	<b>41,940,614.73</b>			
<b>Internal Service Funds</b>									
222	CENTRAL SERVICES	1,515,433.49	74,099.17	1,441,334.32	726,935.20	714,399.12	40%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,408,158.70	7,195.00	5,400,963.70	724,300.00	4,676,663.70	186%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	548,346.14	0.00	548,346.14	16,116.00	532,230.14	680%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	4,528,455.66	39,888.83	4,488,566.83	3,620,865.75	867,701.08	31%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	226,075.85	0.00	226,075.85	45,594.80	180,481.05	99%	Rates charged to departments reduced	20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>12,226,469.84</b>	<b>121,183.00</b>	<b>12,105,286.84</b>	<b>5,133,811.75</b>	<b>6,971,475.09</b>			
<b>Trust &amp; Agency Funds</b>									
701	FIREFIGHTERS PENSION	1,954,623.22	0.00	1,954,623.22	1,468,611.25	486,011.97	33%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	2,740,245.01	0.00	2,740,245.01	1,805,485.25	934,759.76	38%	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	268,855.73	0.00	268,855.73	268,855.73	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,726,331.40	0.00	1,726,331.40	1,726,331.40	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,375.80	0.00	28,375.80	4,119.00	24,256.80	138%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>6,718,443.15</b>	<b>0.00</b>	<b>6,718,443.15</b>	<b>5,273,414.62</b>	<b>1,445,028.53</b>			
<b>Total City Funds</b>		<b>178,706,175.98</b>	<b>24,244,331.12</b>	<b>154,461,844.86</b>	<b>69,727,413.61</b>	<b>84,734,431.25</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	TIF REVENUE - AIRPORT	26,931,591.55	2,478,378.94	24,453,212.61	6,821,673.25	17,631,539.36	90%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	2,431,404.22	416,283.82	2,015,120.40	1,457,315.25	557,805.15	35%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	918,343.60	8,831.36	909,512.24	164,383.50	745,128.74	138%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	155,763.92	0.00	155,763.92	29,885.00	125,878.92	104%		20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	1,917,567.28	175,125.85	1,742,441.43	1,025,876.00	716,565.43	42%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,819,980.47	107,166.25	3,712,814.22	701,529.25	3,011,284.97	132%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,152,568.54	973,185.77	3,179,382.77	1,621,989.25	1,557,393.52	49%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,502,445.91	0.00	6,502,445.91	123,537.75	6,378,908.16	1316%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

**City of South Bend**  
**Cash Reserves Summary**  
**September 30, 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	60,571.71	4,200.00	56,371.71	99,955.75	(43,584.04)	14%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
436	TIF -NORTHEST RESIDENTIAL	362,803.37	0.00	362,803.37	895,807.00	(533,003.63)	10%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
<b>Total Tax Increment Financing Funds</b>		<b>47,253,040.57</b>	<b>4,163,171.99</b>	<b>43,089,868.58</b>	<b>12,941,952.00</b>	<b>30,147,916.58</b>			
<b>Redevelopment Funds</b>									
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,089.46	0.00	10,089.46	4,000.00	6,089.46	50%		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,692,803.53	0.00	3,692,803.53	720,000.00	2,972,803.53	103%		20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	377,414.84	0.00	377,414.84	0.00	377,414.84	100%		20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	276,234.04	0.00	276,234.04	334,341.20	(58,107.16)	17%	Cash reserves less than target	20% of annual expenditures
<b>Total Redevelopment Funds</b>		<b>4,356,541.87</b>	<b>0.00</b>	<b>4,356,541.87</b>	<b>1,058,341.20</b>	<b>3,298,200.67</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	504,868.02	0.00	504,868.02	504,868.02	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>3,279,612.02</b>	<b>0.00</b>	<b>3,279,612.02</b>	<b>3,279,612.02</b>	<b>0.00</b>			
<b>Total Redevelopment Commission Funds</b>		<b>54,889,194.46</b>	<b>4,163,171.99</b>	<b>50,726,022.47</b>	<b>17,279,905.22</b>	<b>33,446,117.25</b>			
<b>City Operations Total</b>		<b>233,595,370.44</b>	<b>28,407,503.11</b>	<b>205,187,867.33</b>	<b>87,007,318.83</b>	<b>118,180,548.50</b>			

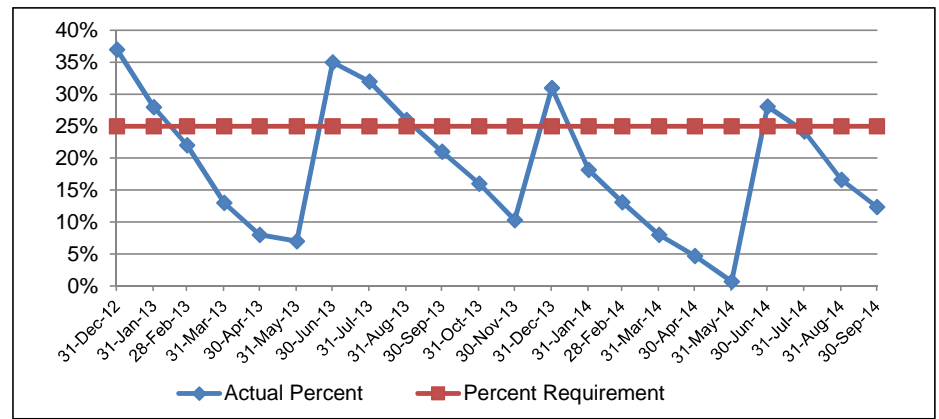
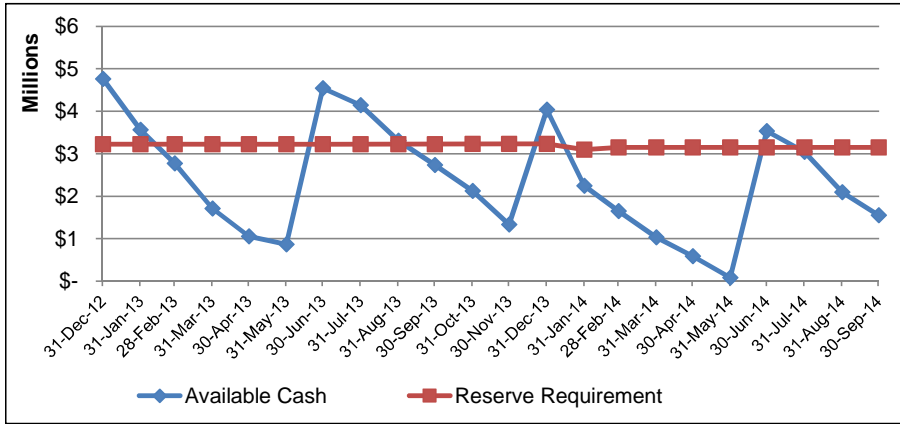
General Fund - 101



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
31-Aug-14	\$ 23,722,786.84	\$ 14,088,697.25
30-Sep-14	\$ 20,202,390.82	\$ 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%
31-Aug-14	42%	25%
30-Sep-14	36%	25%

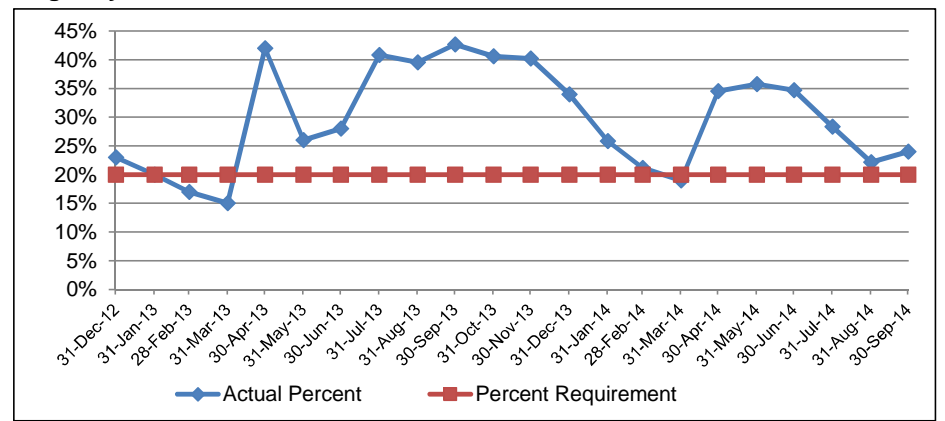
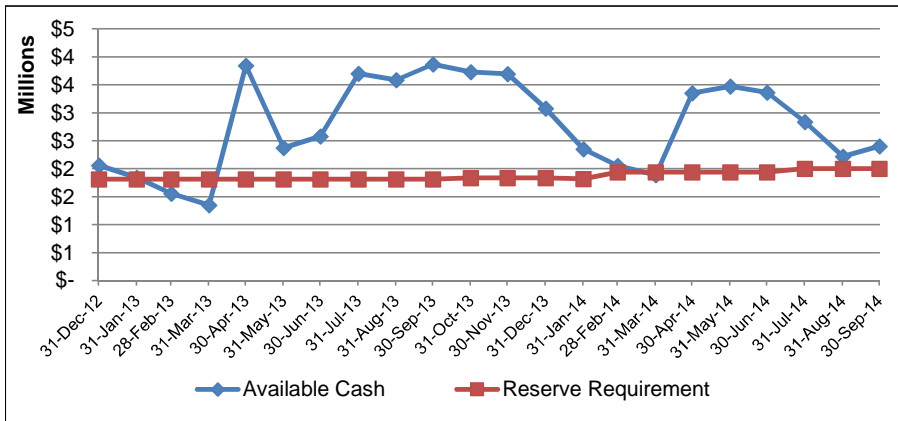
Parks & Recreation - 201



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
31-Aug-14	\$ 2,094,579.12	\$ 3,150,219.50
30-Sep-14	\$ 1,554,697.71	\$ 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%
31-Aug-14	17%	25%
30-Sep-14	12%	25%

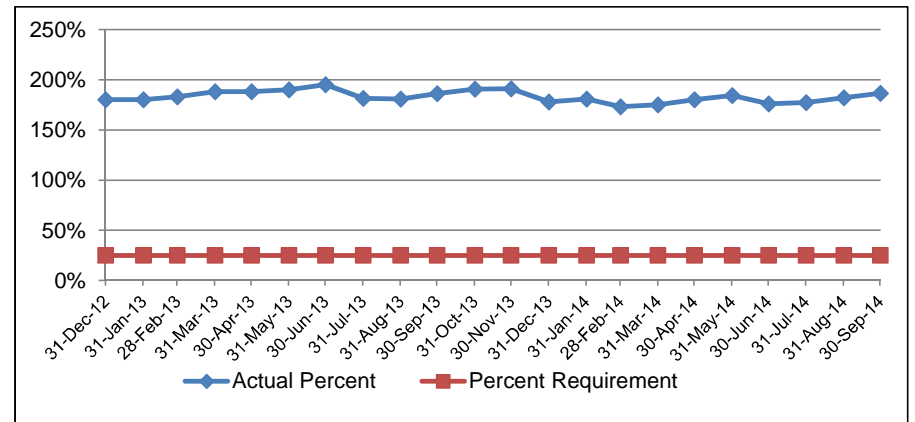
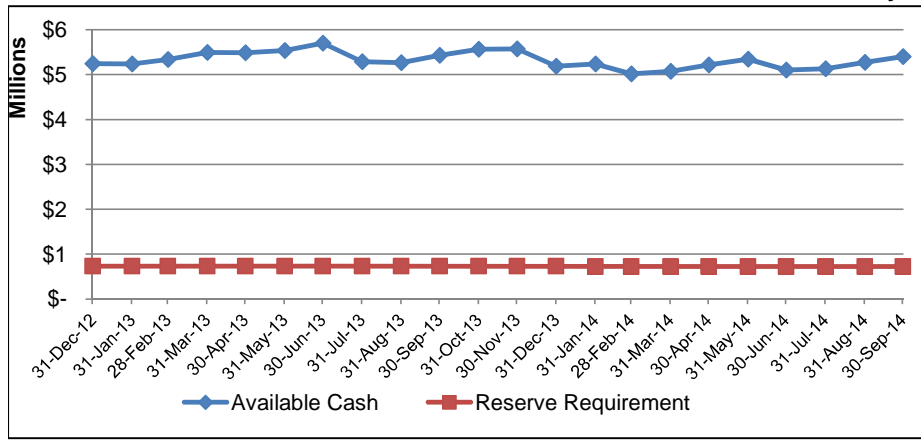
### Motor Vehicle Highway - 202



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
31-Aug-14	\$ 2,217,578.14	\$ 2,001,775.40
30-Sep-14	\$ 2,402,072.20	\$ 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%
31-Aug-14	22%	20%
30-Sep-14	24%	20%

### Liability Insurance - 226

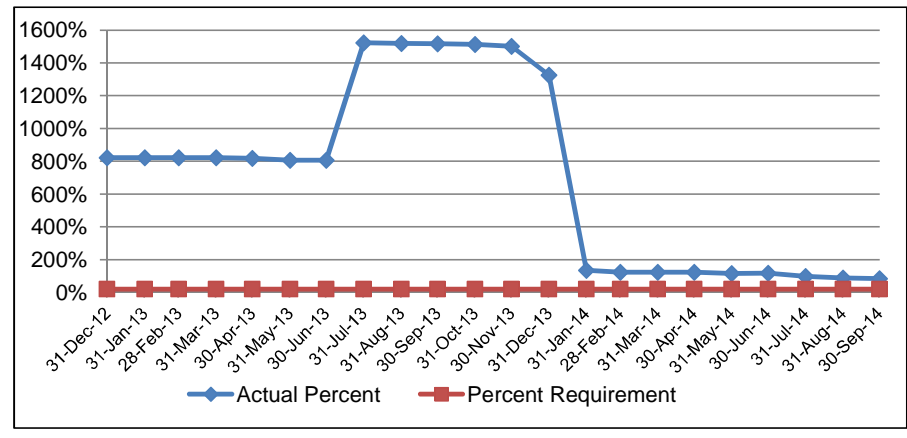
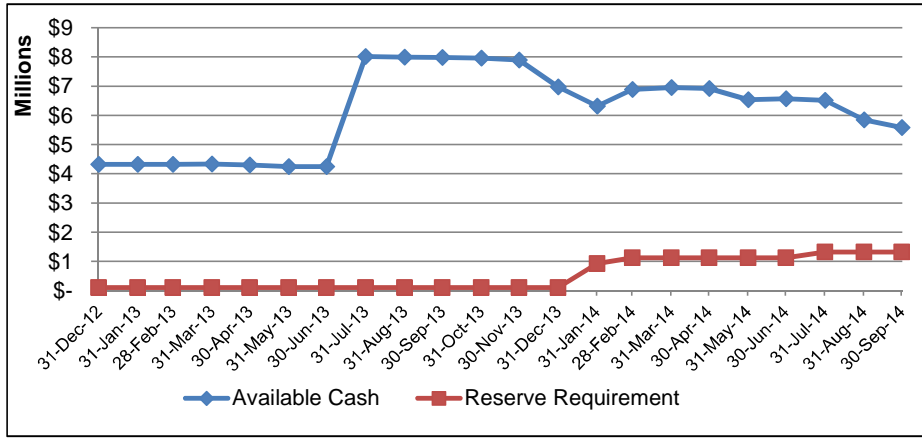


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 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
31-Aug-14	\$ 5,274,005.60	\$ 724,300.00
30-Sep-14	\$ 5,400,963.70	\$ 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%
31-Aug-14	182%	25%
30-Sep-14	186%	25%



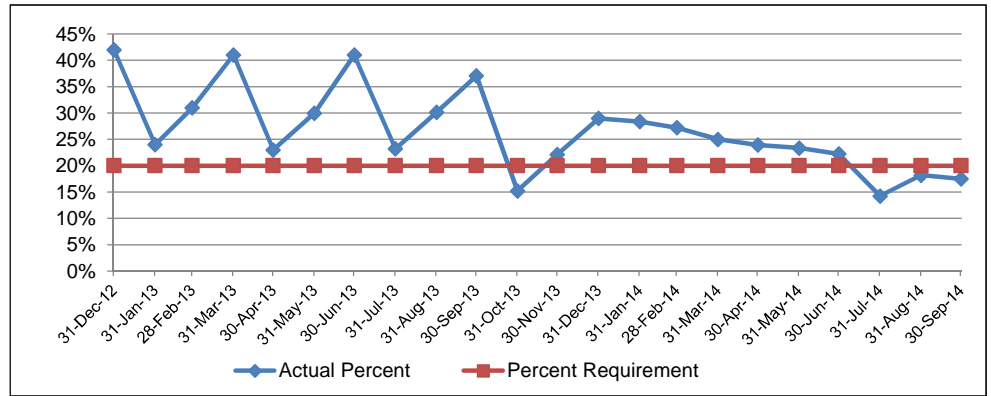
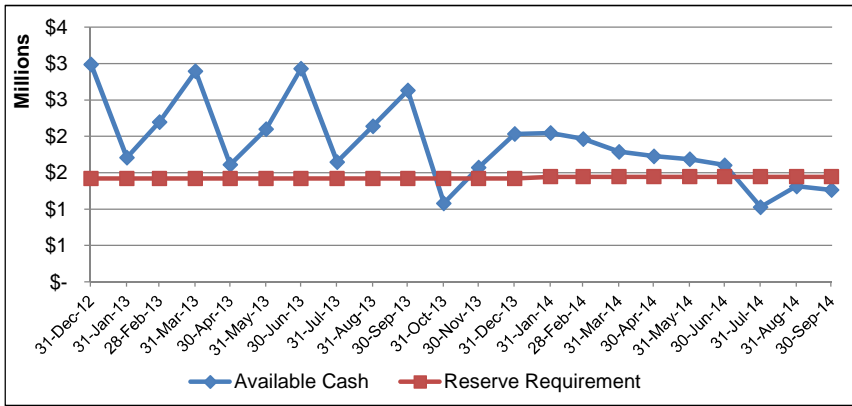
### Loss Recovery Fund - 227



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
31-Aug-14	\$ 5,840,729.06	\$ 1,323,161.00
30-Sep-14	\$ 5,587,766.78	\$ 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%
31-Aug-14	88%	20%
30-Sep-14	84%	20%

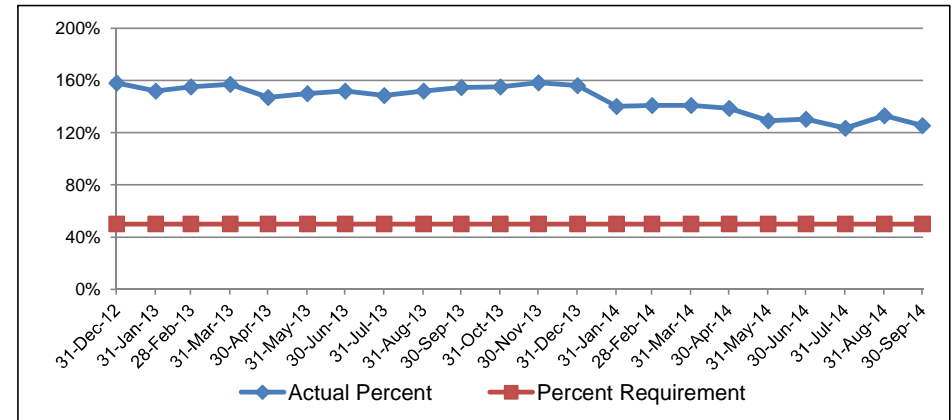
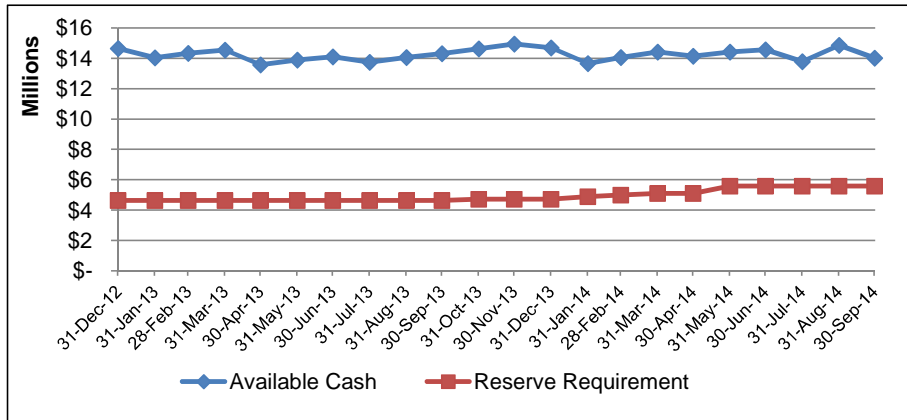
Public Safety LOIT - 249



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
31-Aug-14	\$ 1,313,459.48	\$ 1,442,931.60
30-Sep-14	\$ 1,263,069.52	\$ 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%
31-Aug-14	18%	20%
30-Sep-14	18%	20%

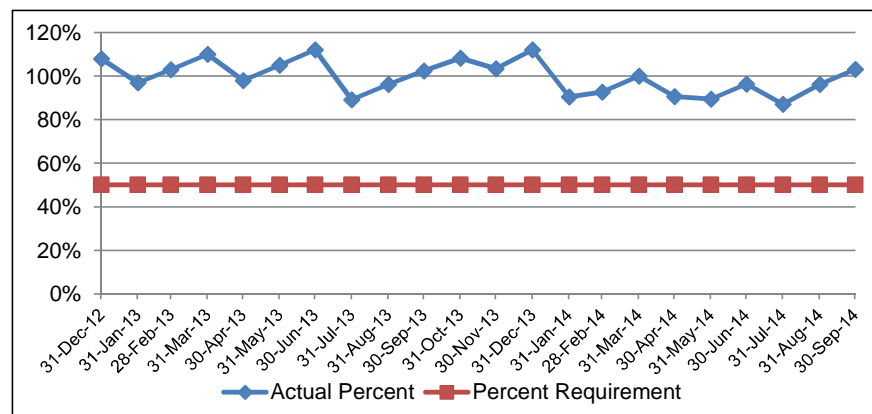
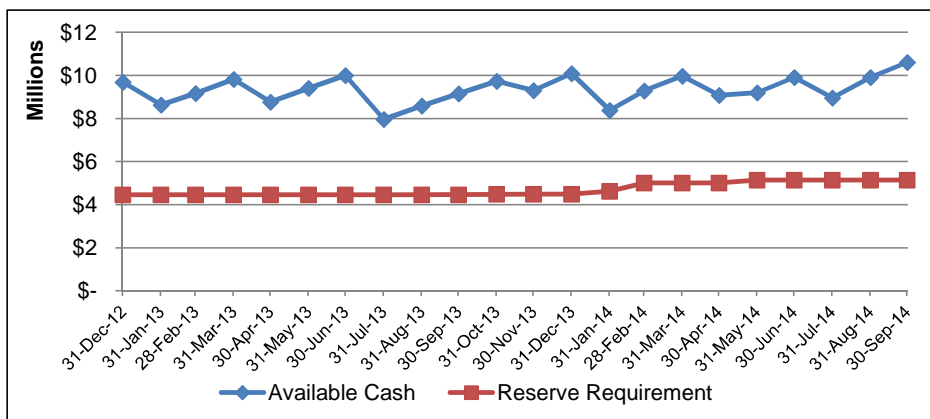
COIT - 404



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
31-Aug-14	\$ 14,852,716.09	\$ 5,582,892.50
30-Sep-14	\$ 14,014,334.96	\$ 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%
31-Aug-14	133%	50%
30-Sep-14	126%	50%

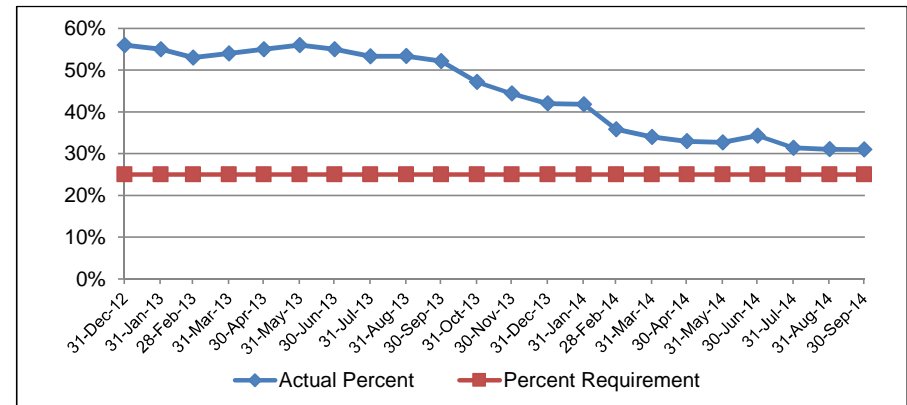
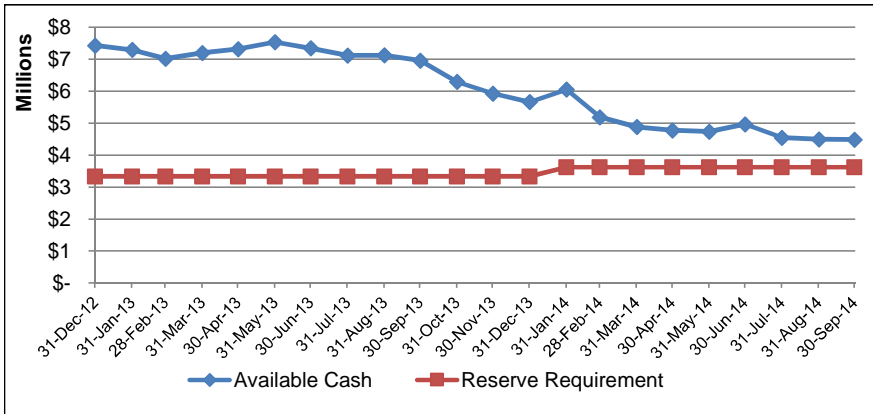
EDIT - 408



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
31-Aug-14	\$ 9,903,901.38	\$ 5,144,992.00
30-Sep-14	\$ 10,608,492.02	\$ 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%
31-Aug-14	96%	50%
30-Sep-14	103%	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
31-Aug-14	\$ 4,497,229.79	\$ 3,620,865.75
30-Sep-14	\$ 4,488,566.83	\$ 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%
31-Aug-14	31%	25%
30-Sep-14	31%	25%

City of South Bend  
Controller's Cash Report

Month of: September 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	24,372,822.02	\$986,268.20	\$4,535,935.87	\$14,364.56	\$0.00	\$0.00	20,837,518.91	0.00	20,837,518.91	601,262.80
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	8,636,705.91	0.00	0.00	4,886.69	0.00	0.00	8,641,592.60	0.00	8,641,592.60	0.00
201	PARKS & RECREATION	2,427,788.69	350,060.36	993,591.09	1,596.50	0.00	0.00	1,785,854.46	0.00	1,785,854.46	0.00
202	MOTOR VEHICLE HIGHWAY	4,044,451.87	656,089.13	998,822.25	2,377.10	0.00	0.00	3,704,095.85	0.00	3,704,095.85	0.00
203	RECREATION - NONREVERTING	854,156.14	69,612.01	75,051.09	495.98	0.00	0.00	849,213.04	0.00	849,213.04	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,085,775.67	0.00	0.00	614.33	0.00	0.00	1,086,390.00	0.00	1,086,390.00	500,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,752.65	0.00	18,002.61	197.89	0.00	0.00	331,947.93	0.00	331,947.93	0.00
211	DCI OPERATING FUND	927,511.31	17,964.68	167,330.43	532.57	0.00	0.00	778,678.13	0.00	778,678.13	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	446,507.40	522,700.49	429,505.81	192.48	0.00	0.00	539,894.56	0.00	539,894.56	0.00
216	POLICE STATE SEIZURES	182,553.94	4,776.20	0.00	97.18	0.00	0.00	187,427.32	0.00	187,427.32	0.00
217	GIFT, DONATION, BEQUEST	232,301.79	0.00	0.00	131.44	0.00	0.00	232,433.23	0.00	232,433.23	0.00
218	POLICE CURFEW VIOLATIONS	11,898.33	12.50	0.00	6.74	0.00	0.00	11,917.57	0.00	11,917.57	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	997,566.57	17,965.34	25,936.05	567.62	0.00	0.00	990,163.48	0.00	990,163.48	0.00
227	LOSS RECOVERY FUND	7,262,610.01	0.00	479,102.68	4,137.72	0.00	0.00	6,787,645.05	0.00	6,787,645.05	0.00
244	EMERGENCY TELEPHONE SYSTEM	78,887.18	0.00	11,576.78	0.00	0.00	0.00	67,310.40	0.00	67,310.40	0.00
249	PUBLIC SAFETY L.O.I.T.	1,313,459.48	531,669.10	582,595.95	536.89	0.00	0.00	1,263,069.52	0.00	1,263,069.52	0.00
251	LOCAL ROADS & STREETS	2,341,294.31	83,416.33	125,773.00	1,323.15	0.00	0.00	2,300,260.79	0.00	2,300,260.79	0.00
252	EXCESS WELFARE DISTRIBUTION	1,152.33	0.00	0.00	0.65	0.00	0.00	1,152.98	0.00	1,152.98	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	385,304.34	6,687.62	24,180.52	210.59	0.00	0.00	368,022.03	0.00	368,022.03	0.00
271	EASTRACE WATERWAY	5,308.92	0.00	0.00	3.01	0.00	0.00	5,311.93	0.00	5,311.93	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	26,911.88	100.00	0.00	15.13	0.00	0.00	27,027.01	0.00	27,027.01	0.00
280	POLICE BLOCK GRANTS	3,825.61	0.00	0.00	2.17	0.00	0.00	3,827.78	0.00	3,827.78	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,187.53	0.00	0.00	15.38	0.00	0.00	27,202.91	0.00	27,202.91	0.00
289	HAZMAT	40,299.41	0.00	0.00	22.80	0.00	0.00	40,322.21	0.00	40,322.21	0.00
291	INDIANA RIVER RESCUE	109,530.55	0.00	1,408.84	62.22	0.00	0.00	108,183.93	0.00	108,183.93	0.00
292	POLICE GRANTS	133,166.25	10,204.00	37,702.41	0.00	0.00	0.00	105,667.84	0.00	105,667.84	0.00
294	REGIONAL POLICE ACADEMY	73,613.88	375.00	3,960.42	41.83	0.00	0.00	70,070.29	0.00	70,070.29	0.00
295	COPS MORE GRANT	109,293.32	800.00	3,262.27	62.04	0.00	0.00	106,893.09	0.00	106,893.09	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	373,991.23	4,344.28	43,005.74	83.95	0.00	0.00	335,413.72	0.00	335,413.72	0.00
404	COUNTY OPTION INCOME TAX	15,179,486.38	763,901.96	693,900.45	8,210.09	0.00	0.00	15,257,697.98	0.00	15,257,697.98	2,027,973.00
408	ECONOMIC DEVELOPMENT INCOME TAX	10,340,008.67	733,068.39	127,259.51	5,428.96	0.00	0.00	10,951,246.51	0.00	10,951,246.51	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,647.89	0.00	0.00	15.64	0.00	0.00	27,663.53	0.00	27,663.53	(2,027,973.00)
655	PROJECT RELEAF	1,160,662.92	37,490.39	6,574.43	648.95	0.00	0.00	1,192,227.83	0.00	1,192,227.83	0.00
705	POLICE K-9 UNIT	2,317.72	0.00	0.00	1.31	0.00	0.00	2,319.03	0.00	2,319.03	0.00
<b>Total Special Revenue Funds</b>		59,192,930.08	3,811,237.78	4,848,542.33	32,519.00	0.00	0.00	58,188,144.53	0.00	58,188,144.53	500,000.00
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	(202,578.96)	7,139.76	0.00	0.00	0.00	0.00	(195,439.20)	0.00	(195,439.20)	0.00
<b>Capital Project Funds</b>											
288	EMS / FIRE DEPARTMENT CAPITAL	3,217,027.59	153,705.34	534,979.66	1,902.59	0.00	0.00	2,837,655.86	0.00	2,837,655.86	0.00
377	PROFESSIONAL SPORTS DEVELOPMENT	433,337.66	58,993.00	0.00	236.63	0.00	0.00	492,567.29	0.00	492,567.29	0.00
401	COVELESKI STADIUM CAPITAL	26,909.30	13,526.25	0.00	15.23	0.00	0.00	40,450.78	0.00	40,450.78	0.00
403	ZOO ENDOWMENT	49,130.47	0.00	0.00	27.79	0.00	0.00	49,158.26	0.00	49,158.26	0.00
405	PARK NONREVERTING CAPITAL	434,034.80	198.00	5,092.00	211.60	0.00	0.00	429,352.40	0.00	429,352.40	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	599,320.05	3,890.98	56,545.49	337.32	0.00	0.00	547,002.86	0.00	547,002.86	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	81,396.49	25,000.00	0.00	46.05	0.00	0.00	106,442.54	0.00	106,442.54	0.00
412	MAJOR MOVES CONSTRUCTION	6,178,556.69	246,589.00	574,922.87	3,627.78	0.00	0.00	5,853,850.60	0.00	5,853,850.60	5,752,603.96
416	MORRIS PERFORMING ARTS CENTER CAPITAL	493,118.97	0.00	0.00	282.21	0.00	0.00	493,401.18	0.00	493,401.18	0.00

City of South Bend  
Controller's Cash Report

Month of: September 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)
434	CRED FUND	(11,234.27)	0.00	0.00	24.87	0.00	0.00	(11,209.40)	0.00	(11,209.40)	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	58,414.57	2,311.25	0.00	32.78	0.00	0.00	60,758.60	0.00	60,758.60	0.00
677	HALL OF FAME CAPITAL FUND	608,073.51	0.00	7,156.13	345.42	0.00	0.00	601,262.80	0.00	601,262.80	(601,262.80)
<b>Total Capital &amp; Debt Service Funds</b>		11,965,506.87	511,353.58	1,178,696.15	7,090.27	0.00	0.00	11,305,254.57	0.00	11,305,254.57	5,151,341.16
<b>Enterprise Funds</b>											
600	CONSOLIDATED BUILDING DEPARTMENT	144,687.30	129,880.90	261,445.28	124.43	0.00	0.00	13,247.35	0.00	13,247.35	0.00
601	PARKING GARAGES	1,071,686.78	78,048.50	52,042.63	603.06	0.00	0.00	1,098,295.71	0.00	1,098,295.71	0.00
610	SOLID WASTE OPERATIONS	307,613.34	421,608.24	452,458.62	232.40	0.00	94,000.00	182,995.36	0.00	182,995.36	0.00
611	SOLID WASTE CAPITAL	597.12	0.00	10,821.39	0.29	94,000.00	0.00	83,776.02	0.00	83,776.02	0.00
620	WATER WORKS OPERATIONS	3,318,573.79	1,679,400.03	1,094,116.97	1,682.51	2,549.33	178,840.00	3,729,248.69	0.00	3,729,248.69	0.00
622	WATER WORKS CAPITAL	3,523,300.82	0.00	131,657.88	1,993.93	0.00	0.00	3,393,636.87	0.00	3,393,636.87	0.00
623	WATER WORKS BOND CAPITAL	289,675.97	0.00	30,219.94	163.98	0.00	0.00	259,620.01	0.00	259,620.01	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,466,808.65	28,498.89	22,761.78	829.43	0.00	829.43	1,472,545.76	0.00	1,472,545.76	0.00
625	WATER WORKS SINKING FUND	987,197.07	0.00	0.00	540.04	170,810.00	540.04	1,158,007.07	0.00	1,158,007.07	0.00
626	WATER WORKS BOND RESERVE	1,637,628.37	0.00	0.00	907.74	8,030.00	0.00	1,646,566.11	0.00	1,646,566.11	0.00
629	WATER WORKS RESERVE - O & M	2,085,038.68	0.00	0.00	1,179.86	0.00	1,179.86	2,085,038.68	0.00	2,085,038.68	0.00
640	SEWER REPAIR INSURANCE	1,459,430.55	49,962.22	33,254.15	824.12	0.00	0.00	1,476,962.74	0.00	1,476,962.74	0.00
641	SEWAGE WORKS OPERATIONS	6,524,420.04	3,027,677.15	1,730,730.34	3,596.15	1,936.72	774,919.02	7,051,980.70	0.00	7,051,980.70	0.00
642	SEWAGE WORKS CAPITAL	4,941,458.22	3,020.60	297,510.10	2,890.14	0.00	0.00	4,649,858.86	0.00	4,649,858.86	0.00
643	SEWAGE WORKS RESERVE - O & M	3,422,563.54	0.00	0.00	1,936.72	0.00	1,936.72	3,422,563.54	0.00	3,422,563.54	0.00
647	2007 SEWER BOND	0.14	0.00	0.00	0.00	0.00	0.00	0.14	0.00	0.14	0.00
649	SEWAGE WORKS BOND SINKING	5,312,767.51	0.00	400.00	2,907.13	774,919.02	0.00	6,090,193.66	0.00	6,090,193.66	0.00
651	2007B SEWER BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	1,296.04	0.00	0.00	0.73	0.00	0.00	1,296.77	0.00	1,296.77	0.00
659	2011 SEWER BOND	4,758,661.69	0.00	384,241.20	2,706.18	0.00	0.00	4,377,126.67	0.00	4,377,126.67	0.00
661	2012 SEWER BOND	17,814,815.91	0.00	343,500.10	10,083.33	0.00	0.00	17,481,399.14	0.00	17,481,399.14	0.00
664	2013 SEWER REFUND BOND	4,477.58	0.00	0.00	2.53	0.00	0.00	4,480.11	0.00	4,480.11	0.00
670	CENTURY CENTER	969,388.70	531,508.77	454,811.83	0.00	0.00	0.00	1,046,085.64	0.00	1,046,085.64	0.00
671	CENTURY CENTER CAPITAL	1,418,567.66	0.00	0.00	23.32	0.00	0.00	1,418,590.98	0.00	1,418,590.98	0.00
<b>Total Enterprise Funds</b>		68,747,483.87	5,949,605.30	5,299,972.21	33,228.02	1,052,245.07	1,052,245.07	69,430,344.98	0.00	69,430,344.98	0.00
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,550,940.82	1,046,647.96	1,082,818.20	662.91	0.00	0.00	1,515,433.49	0.00	1,515,433.49	0.00
226	LIABILITY INSURANCE	5,301,700.60	238,309.92	134,779.89	2,928.07	0.00	0.00	5,408,158.70	0.00	5,408,158.70	0.00
278	TAKE HOME VEHICLE POLICE	538,624.82	9,420.00	0.00	301.32	0.00	0.00	548,346.14	0.00	548,346.14	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	4,540,950.42	1,066,609.69	1,081,881.24	2,776.79	0.00	0.00	4,528,455.66	0.00	4,528,455.66	0.00
713	UNEMPLOYMENT COMP FUND	225,957.21	8,530.35	8,539.81	128.10	0.00	0.00	226,075.85	0.00	226,075.85	0.00
<b>Total Internal Service Funds</b>		12,158,173.87	2,369,517.92	2,308,019.14	6,797.19	0.00	0.00	12,226,469.84	0.00	12,226,469.84	0.00
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	(121,391.34)	2,564,548.94	488,686.30	151.92	0.00	0.00	1,954,623.22	0.00	1,954,623.22	0.00
702	POLICE PENSION	209,851.51	3,060,054.70	530,041.02	379.82	0.00	0.00	2,740,245.01	0.00	2,740,245.01	0.00
709	PAYROLL FUND	11.99	7,593,820.32	7,593,820.32	0.00	0.00	0.00	11.99	0.00	11.99	0.00
718	STATE TAX DEDUCTION FUND	384,226.49	268,855.73	384,226.49	0.00	0.00	0.00	268,855.73	0.00	268,855.73	0.00
725	MORRIS / PALAIS BOX OFFICE	1,413,267.04	313,064.36	0.00	0.00	0.00	0.00	1,726,331.40	0.00	1,726,331.40	0.00
730	CITY CEMETERY TRUST	28,357.84	0.00	0.00	17.96	0.00	0.00	28,375.80	0.00	28,375.80	0.00
<b>Total Trust &amp; Agency Funds</b>		1,914,323.53	13,800,344.05	8,996,774.13	549.70	0.00	0.00	6,718,443.15	0.00	6,718,443.15	0.00

City of South Bend  
Controller's Cash Report

Month of: September 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>Total City Funds</b>		<b>178,351,240.24</b>	<b>27,428,326.83</b>	<b>27,167,939.83</b>	<b>94,548.74</b>	<b>1,052,245.07</b>	<b>1,052,245.07</b>	<b>178,706,175.98</b>	<b>0.00</b>	<b>178,706,175.98</b>	<b>6,252,603.96</b>
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	TIF REVENUE - AIRPORT	27,498,850.57	1,763.14	585,472.71	15,862.67	587.88	0.00	26,931,591.55	0.00	26,931,591.55	5,743,191.23
420	TIF DISTRICT - SBCDA GENERAL	2,449,248.00	5,454.30	25,662.56	1,382.22	982.26	0.00	2,431,404.22	0.00	2,431,404.22	0.00
422	TIF DISTRICT - WEST WASHINGTON	917,824.26	0.00	0.00	519.34	0.00	0.00	918,343.60	0.00	918,343.60	0.00
425	TIF LEIGHTON PLAZA	149,702.64	11,327.44	5,316.67	50.51	0.00	0.00	155,763.92	0.00	155,763.92	0.00
426	TIF CENTRAL MEDICAL SERVICE AREA	1,916,459.19	0.00	0.00	1,108.09	0.00	0.00	1,917,567.28	0.00	1,917,567.28	0.00
429	TIF NORTHEAST DISTRICT	3,822,251.57	0.00	4,433.75	2,162.65	0.00	0.00	3,819,980.47	0.00	3,819,980.47	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,162,117.08	0.00	11,920.00	2,371.46	0.00	0.00	4,152,568.54	0.00	4,152,568.54	0.00
432	TIF SSDA #3 - ERSKINE VILLAGE	6,499,086.17	0.00	0.00	3,359.74	0.00	0.00	6,502,445.91	0.00	6,502,445.91	0.00
435	TIF - DOUGLAS ROAD	60,515.56	0.00	0.00	56.15	0.00	0.00	60,571.71	0.00	60,571.71	(864,040.00)
436	TIF -NORTHEST RESIDENTIAL	609,047.81	0.00	246,589.00	344.56	0.00	0.00	362,803.37	0.00	362,803.37	(4,888,563.96)
<b>Total Tax Increment Financing Funds</b>		<b>48,085,102.85</b>	<b>18,544.88</b>	<b>879,394.69</b>	<b>27,217.39</b>	<b>1,570.14</b>	<b>0.00</b>	<b>47,253,040.57</b>	<b>0.00</b>	<b>47,253,040.57</b>	<b>(9,412.73)</b>
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,083.76	0.00	0.00	5.70	0.00	0.00	10,089.46	0.00	10,089.46	0.00
439	CERTIFIED TECHNOLOGY PARK	3,690,715.30	0.00	0.00	2,088.23	0.00	0.00	3,692,803.53	0.00	3,692,803.53	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	377,201.42	0.00	0.00	213.42	0.00	0.00	377,414.84	0.00	377,414.84	0.00
619	BLACKTHORN GOLF COURSE OPERATIONS	293,017.32	175,866.14	192,649.42	0.00	0.00	0.00	276,234.04	0.00	276,234.04	(6,243,191.23)
<b>Total Redevelopment Funds</b>		<b>4,371,017.80</b>	<b>175,866.14</b>	<b>192,649.42</b>	<b>2,307.35</b>	<b>0.00</b>	<b>0.00</b>	<b>4,356,541.87</b>	<b>0.00</b>	<b>4,356,541.87</b>	<b>(6,243,191.23)</b>
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	0.00	587.88	0.00	587.88	1,038,904.00	0.00	1,038,904.00	0.00
317	COVELESKI BOND DEBT RESERVE	504,582.52	0.00	0.00	285.50	0.00	0.00	504,868.02	0.00	504,868.02	0.00
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	0.00	982.26	0.00	982.26	1,735,840.00	0.00	1,735,840.00	0.00
<b>Total Debt Service Funds</b>		<b>3,279,326.52</b>	<b>0.00</b>	<b>0.00</b>	<b>1,855.64</b>	<b>0.00</b>	<b>1,570.14</b>	<b>3,279,612.02</b>	<b>0.00</b>	<b>3,279,612.02</b>	<b>0.00</b>
<b>Total Redevelopment Commission Funds</b>		<b>55,735,447.17</b>	<b>194,411.02</b>	<b>1,072,044.11</b>	<b>31,380.38</b>	<b>1,570.14</b>	<b>1,570.14</b>	<b>54,889,194.46</b>	<b>0.00</b>	<b>54,889,194.46</b>	<b>(6,252,603.96)</b>
<b>City Operations Total</b>		<b>234,086,687.41</b>	<b>27,622,737.85</b>	<b>28,239,983.94</b>	<b>125,929.12</b>	<b>1,053,815.21</b>	<b>1,053,815.21</b>	<b>233,595,370.44</b>	<b>0.00</b>	<b>233,595,370.44</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>174,712,514.96</b>	<b>116,565.17</b>	<b>0.00</b>	<b>100,456.38</b>	<b>0.00</b>	<b>28,443.98</b>	<b>174,901,092.53</b>		<b>174,901,092.53</b>	