



**Period Ending:** **May 31, 2015**

**Issued by:** **Controller**

# **City of South Bend**

## **Cash Reserves Summary**

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### **Distribution**

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<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  
May 31, 2015

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	12,036,098.17	1,694,872.57	10,341,225.60	13,344,782.75	(3,003,557.15)	19%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
102	RAINY DAY FUND	8,662,408.18	0.00	8,662,408.18	8,063,537.60	598,870.58	3%		3% contingency of total expenditures in previous fiscal year
103	EXCESS LEVY	3,652.85	0.00	3,652.85	0.00	3,652.85	100%	No expenditures budgeted	
201	PARKS & RECREATION	114,005.19	325,128.89	(211,123.70)	2,765,998.75	(2,977,122.45)	-2%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	4,780,871.75	70,657.91	4,710,213.84	2,097,077.20	2,613,136.64	45%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	900,095.25	118,874.81	781,220.44	309,893.80	471,326.64	50%		20% of annual expenditures
209	STUEBBAKROLIVER REVERTING GRANTS	1,109,009.51	532,868.47	576,151.04	126,000.00	450,151.04	91%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	(100,022.74)	1,206,593.00	(1,306,615.74)	738,882.40	(2,045,444.14)	-35%	No IDGF received yet	20% of annual expenditures
211	DCI ADMINISTRATION FUND	1,196,248.66	31,317.85	1,164,930.81	532,346.00	632,584.81	44%		20% of annual expenditures
212	DCI GRANT FUND	471,243.29	2,138,051.85	(1,666,808.56)	0.00	(1,666,808.56)	100%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	188,677.45	0.00	188,677.45	7,180.00	181,497.45	526%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	60,090.85	1,551.75	58,539.10	59,436.40	(897.30)	20%	Budget will spend down balance	20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	12,046.42	0.00	12,046.42	200.00	11,846.42	1205%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	988,107.56	61,375.35	926,732.21	72,495.60	854,236.61	256%		20% of annual expenditures
227	LOSS RECOVERY FUND	3,651,152.22	1,772,001.90	1,879,150.32	1,047,448.60	831,701.72	36%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	33,670.74	0.00	33,670.74	0.00	33,670.74	100%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	1,168,383.41	0.00	1,168,383.41	1,449,310.20	(280,926.79)	16%	Budget will reduce cash	20% of annual expenditures
251	LOCAL ROADS & STREETS	2,771,282.95	882,516.69	1,888,766.26	385,244.20	1,503,522.06	98%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	8.07	0.00	8.07	0.00	8.07	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	473,913.54	14,708.80	459,204.74	49,471.40	409,733.34	186%		20% of annual expenditures
271	EASTRACE WATERWAY	3,226.65	1,098.00	2,128.65	800.00	1,328.65	53%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,535.40	0.00	27,535.40	3,794.80	23,740.60	145%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,837.01	0.00	3,837.01	0.00	3,837.01	100%		20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,268.45	0.00	27,268.45	0.00	27,268.45	100%		20% of annual expenditures
289	HAZMAT	31,952.86	0.00	31,952.86	6,306.00	25,646.86	101%		20% of annual expenditures
291	INDIANA RIVER RESCUE	82,444.14	0.00	82,444.14	24,160.00	58,284.14	68%		20% of annual expenditures
292	POLICE GRANTS	137,058.30	0.00	137,058.30	21,029.00	116,029.30	130%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	64,142.70	0.00	64,142.70	4,750.00	59,392.70	270%		20% of annual expenditures
295	COPS MORE GRANT	115,011.43	10,760.90	104,250.53	34,467.00	69,783.53	60%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	363,376.46	30,677.30	332,699.16	49,792.00	272,907.16	130%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,774,184.37	1,291,148.59	13,483,035.78	7,830,185.50	5,652,850.28	86%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,762,419.99	343,460.56	10,408,959.43	4,819,809.00	5,589,150.43	108%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	123,558.45	0.00	123,558.45	87,640.60	35,917.85	28%	Budget contingent on revenues	20% of annual expenditures
655	PROJECT RELIEF	1,112,375.86	0.00	1,112,375.86	105,671.60	1,006,704.26	211%		20% of annual expenditures
705	POLICE K-9 UNIT	2,856.79	0.00	2,856.79	400.00	2,456.79	143%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>54,096,094.01</b>	<b>8,832,728.62</b>	<b>45,263,365.39</b>	<b>30,687,327.65</b>	<b>14,576,037.74</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	(540,554.00)	0.00	(540,554.00)	253,364.00	(793,918.00)	-43%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
<b>Capital Project Funds</b>									
224	CENTRAL SERVICES CAPITAL	0.00	28,196.00	(28,196.00)	54,370.00	(82,566.00)	-10%	Budget contingent on revenues	20% of annual expenditures
287	EMS / FIRE DEPARTMENT CAPITAL	361,331.01	0.00	361,331.01	150,000.00	211,331.01	48%		20% of annual expenditures
288	EMS / FIRE DEPARTMENT OPERATING	3,609,021.62	220,909.87	3,388,111.75	1,371,073.20	2,017,038.55	49%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	479,879.92	0.00	479,879.92	170,960.60	308,919.32	56%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	40,545.20	0.00	40,545.20	0.00	40,545.20	100%		20% of annual expenditures
403	ZOO ENDOWMENT	49,276.67	0.00	49,276.67	9,800.00	39,476.67	101%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	507,153.82	28,784.96	478,368.86	38,586.60	439,782.26	248%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	299,264.83	0.00	299,264.83	135,672.75	163,592.08	55%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	66,081.13	0.00	66,081.13	91,406.25	(25,325.12)	18%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	3,218,246.35	1,905,913.29	1,312,333.06	618,212.20	693,122.86	42%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	521,240.23	21,784.15	499,456.08	14,049.60	485,406.48	711%		20% of annual expenditures
434	CREC FUND	6,077.15	0.00	6,077.15	162,500.00	(156,422.85)	1%	No future revenue; spending down balance	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	67,943.99	0.00	67,943.99	3,230.00	64,713.99	421%		20% of annual expenditures

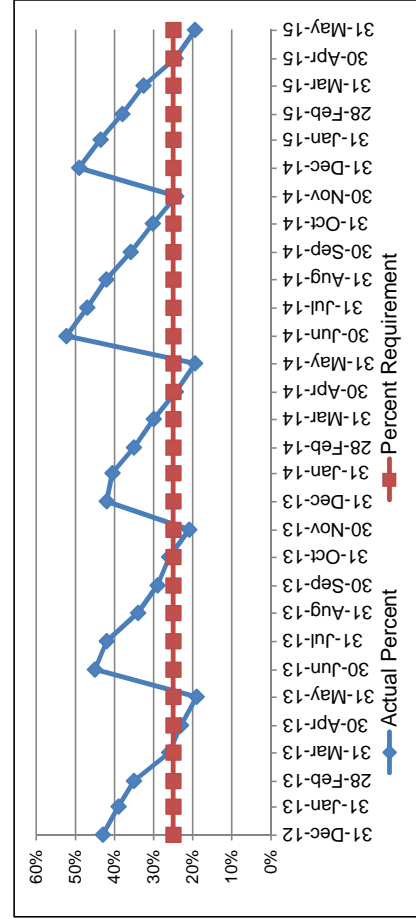
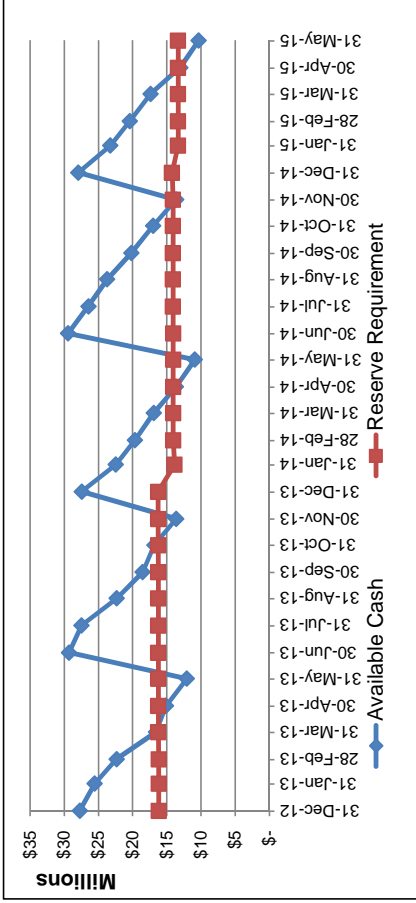
City of South Bend  
Cash Reserves Summary  
May 31, 2015

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
677	HALL OF FAME CAPITAL FUND	533,772.64	0.00	533,772.64	3,7764.80	496,007.84	283%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>									
<b>Enterprise Funds</b>		<b>9,219,282.56</b>	<b>2,205,588.27</b>	<b>7,013,694.29</b>	<b>3,111,990.00</b>	<b>3,901,704.29</b>			
600	CONSOLIDATED BUILDING DEPARTMENT	887,827.26	574,388.98	313,438.28	841,080.20	(527,641.92)	7%	Cash reserves less than target	20% of annual expenditures
601	PARKING GARAGES	1,075,125.37	109,752.61	965,372.76	361,342.40	604,030.36	53%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	424,261.36	212,951.03	211,310.33	1,174,772.60	(963,462.27)	4%	Systemic budgetary shortfall	20% of annual expenditures
611	SOLID WASTE CAPITAL	436.19	0.00	436.19	0.00	436.19	100%		No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,939,019.39	517,400.44	3,421,618.95	0.00	3,421,618.95	22%		5% of annual expenditures
622	WATER WORKS CAPITAL	3,046,189.61	33,406.00	3,012,783.61	167,778.60	2,845,005.01	359%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	129,203.01	0.00	129,203.01	0.00	129,203.01	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,493,629.51	0.00	1,493,629.51	1,493,629.51	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	856,033.02	0.00	856,033.02	0.00	856,033.02	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,641,654.04	0.00	1,641,654.04	1,641,654.04	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,235,266.68	0.00	2,235,266.68	1,416.95	2,233,849.73	26237%		16.67% of annual operating expenses in fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,543,914.24	50,497.18	1,493,417.06	109,140.60	1,384,276.46	274%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	7,201,303.07	1,402,107.85	5,799,195.22	1,909,848.70	3,889,346.52	15%		5% of annual expenditures
642	SEWAGE WORKS CAPITAL	6,987,594.94	2,881,107.76	4,106,487.18	0.00	4,106,487.18	45%		No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	3,678,649.42	0.00	3,678,649.42	2,500.50	3,676,148.92	24524%		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	4,359,367.11	0.00	4,359,367.11	0.00	4,359,367.11	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	7,286,831.50	0.00	7,286,831.50	7,286,831.50	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	2.05	0.00	2.05	0.00	2.05	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	516,856.03	515,761.72	1,094.31	0.00	1,094.31	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	15,961,796.74	2,839,258.92	13,122,537.82	0.00	13,122,537.82	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,490.91	0.00	4,490.91	0.00	4,490.91	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,092,103.48	0.00	1,092,103.48	906,512.40	185,591.08	24%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,302,670.54	0.00	1,302,670.54	308,156.00	994,514.54	423%		20% of annual expenditures, \$800,000 minimum per Board of Managers
672	CENTURY CENTER ENERGY SAVINGS	50,000.00	0.00	50,000.00	0.00	50,000.00	100%		No reserve required
<b>Total Enterprise Funds</b>		<b>65,714,228.05</b>	<b>9,136,632.49</b>	<b>56,577,595.56</b>	<b>16,204,664.00</b>	<b>40,372,931.56</b>			
<b>Internal Service Funds</b>		<b>1,619,155.96</b>	<b>64,888.22</b>	<b>1,554,267.74</b>	<b>832,048.40</b>	<b>722,219.34</b>	<b>37%</b>	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
222	CENTRAL SERVICES	5,021,438.87	61,128.33	4,960,310.54	764,197.75	4,196,112.79	162%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	4,469,804.93	226,727.76	4,243,077.17	4,174,233.75	68,843.42	800%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	241,866.16	11,000.00	230,866.16	45,359.20	185,506.96	102%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	0.00	0.00	0.00	0.00	0.00	0%		20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>11,920,619.51</b>	<b>363,744.31</b>	<b>11,556,875.20</b>	<b>5,830,059.10</b>	<b>5,726,816.10</b>			
<b>Trust &amp; Agency Funds</b>		<b>(1,554,755.27)</b>	<b>0.00</b>	<b>(1,554,755.27)</b>	<b>1,416,644.75</b>	<b>(2,971,400.02)</b>	<b>-27%</b>	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
701	FIREFIGHTERS PENSION	(1,566,172.37)	0.00	(1,566,172.37)	1,708,068.75	(3,274,231.12)	-23%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
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	151.50	0.00	151.50	151.50	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	249,598.14	0.00	249,598.14	249,598.14	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,605,021.33	0.00	1,605,021.33	1,605,021.33	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,444.17	0.00	28,444.17	4,000.00	24,444.17	142%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>(1,237,712.50)</b>	<b>0.00</b>	<b>(1,237,712.50)</b>	<b>4,963,474.47</b>	<b>(6,221,186.97)</b>			
<b>Total City Funds</b>		<b>151,748,609.80</b>	<b>22,233,566.26</b>	<b>129,515,043.54</b>	<b>74,162,297.97</b>	<b>55,352,745.57</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									

**City of South Bend  
Cash Reserves Summary  
May 31, 2015**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
324	RIVER WEST TIF (AIRPORT TIF)	31,771,584.14	9,618,075.82	22,153,508.32	11,927,649.25	10,225,859.07	46%	✓	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	0.00	0.00	0.00	0.00	0.00	0%	✓	Fund closed in TIF realignment
422	TIF DISTRICT - WEST WASHINGTON	1,168,174.32	3,366.00	1,164,808.32	190,225.00	974,583.32	153%	✓	25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	191,277.89	0.00	191,277.89	30,943.20	160,334.69	124%	✓	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	0.00	0.00	0.00	0.00	0.00	0%	✓	Fund closed in TIF realignment
429	RIVER EAST DEV TIF (NORTHEAST TIF)	5,880,256.48	170,388.91	5,709,867.57	1,803,881.00	3,899,986.57	79%	✓	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,395,883.03	727,318.86	3,668,564.17	710,633.75	2,957,930.42	129%	✓	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	5,956,824.50	0.00	5,956,824.50	174,845.00	5,783,979.50	862%	✓	25% of annual expenditures - higher due to property tax delays
435	TIF - DOUGLAS ROAD	52,087.74	4,200.00	47,887.74	86,347.25	(38,459.51)	14%	✗	Loan balance to be paid down
436	RIVER EAST RESIDENTIAL (NE RES TIF)	(4,514.54)	0.00	(4,514.54)	856,408.00	(860,922.54)	0%	✗	Loan balance to be paid down
	<b>Total Tax Increment Financing Funds</b>	<b>49,411,573.56</b>	<b>10,523,349.59</b>	<b>38,888,223.97</b>	<b>15,784,932.45</b>	<b>23,103,291.52</b>		✓	
	<b>Redevelopment Funds</b>								
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,113.77	0.00	10,113.77	1,200.00	8,913.77	169%	✓	20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	4,530,301.92	2,262,336.60	2,267,965.32	1,000,000.00	1,267,965.32	45%	✓	20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	378,323.97	0.00	378,323.97	0.00	378,323.97	100%	✓	20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	19,743.60	0.00	19,743.60	0.00	19,743.60	1%	✓	The golf course has been sold
	<b>Total Redevelopment Funds</b>	<b>4,938,483.26</b>	<b>2,262,336.60</b>	<b>2,676,146.66</b>	<b>1,001,200.00</b>	<b>1,674,946.66</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	506,084.13	0.00	506,084.13	506,084.13	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>3,280,828.13</b>	<b>0.00</b>	<b>3,280,828.13</b>	<b>3,280,828.13</b>	<b>0.00</b>		✓	
	<b>Total Redevelopment Commission Funds</b>	<b>57,630,884.95</b>	<b>12,785,686.19</b>	<b>44,845,198.76</b>	<b>20,066,960.58</b>	<b>24,778,238.18</b>		✓	
	<b>City Operations Total</b>	<b>209,379,494.75</b>	<b>35,019,252.45</b>	<b>174,360,242.30</b>	<b>94,229,258.55</b>	<b>80,130,983.75</b>		✓	

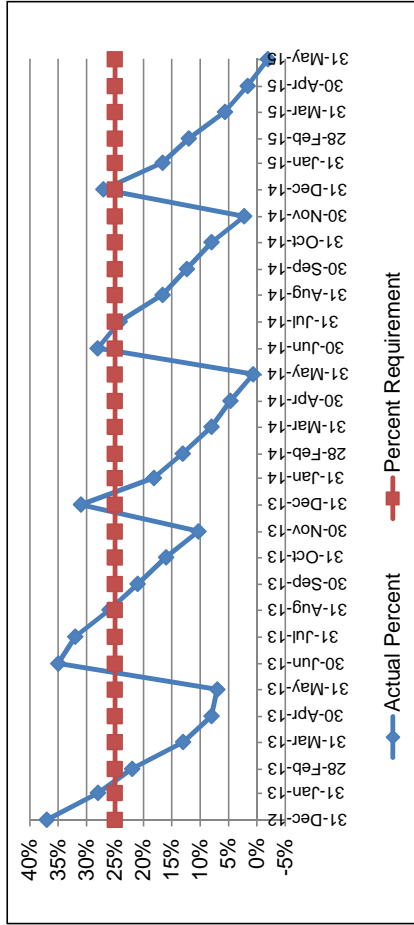
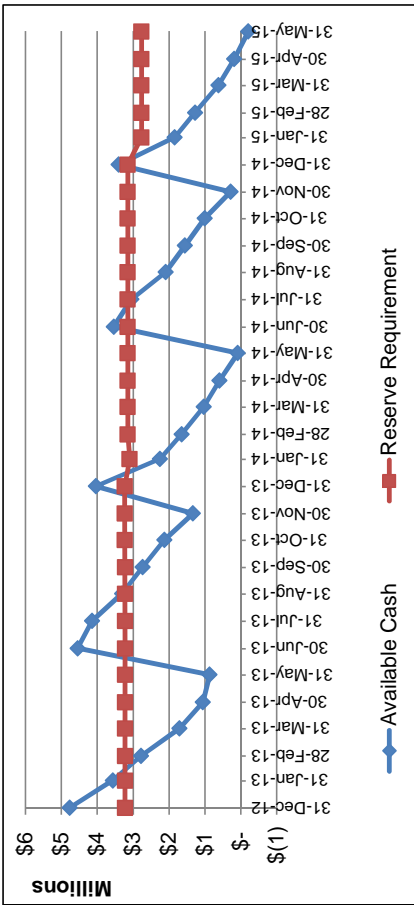
General Fund - 101



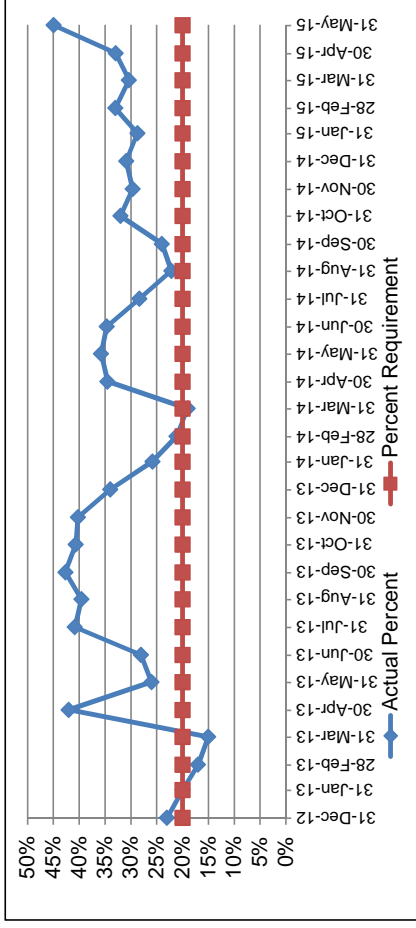
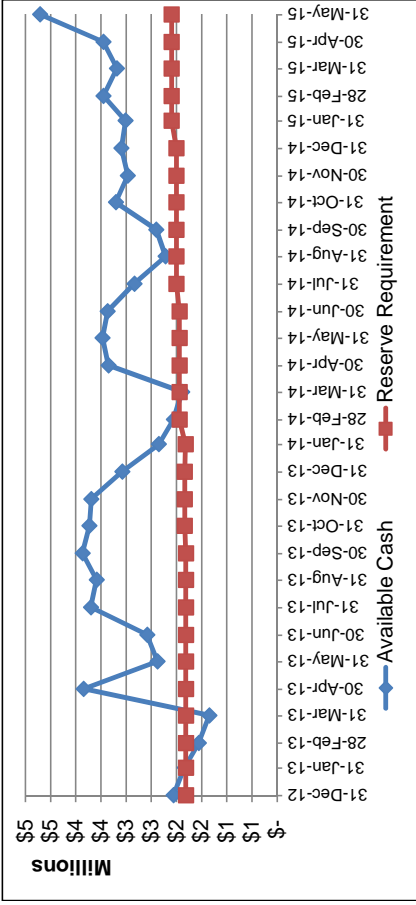
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
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	\$ 18,544,399.98	\$ 16,233,266.50
30-Sep-13	\$ 22,315,551.29	\$ 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
31-Oct-14	\$ 17,007,547.31	\$ 14,088,697.25
30-Nov-14	\$ 13,644,872.96	\$ 14,088,697.25
31-Dec-14	\$ 27,947,677.74	\$ 14,238,697.25
31-Jan-15	\$ 23,253,550.72	\$ 13,344,782.75
28-Feb-15	\$ 20,413,331.83	\$ 13,344,782.75
31-Mar-15	\$ 17,372,699.76	\$ 13,344,782.75
30-Apr-15	\$ 13,029,346.27	\$ 13,344,782.75
31-May-15	\$ 10,341,225.60	\$ 13,344,782.75

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%
31-Oct-14	30%	25%
30-Nov-14	24%	25%
31-Dec-14	49%	25%
31-Jan-15	44%	25%
28-Feb-15	38%	25%
31-Mar-15	33%	25%
30-Apr-15	24%	25%
31-May-15	19%	25%

Parks & Recreation - 201



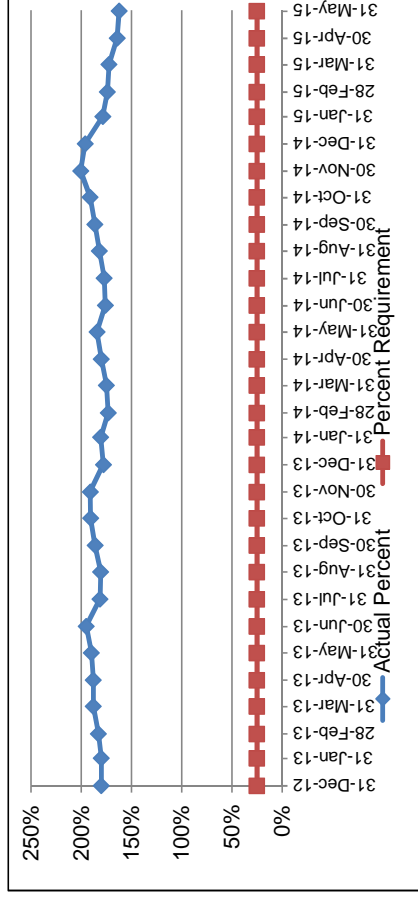
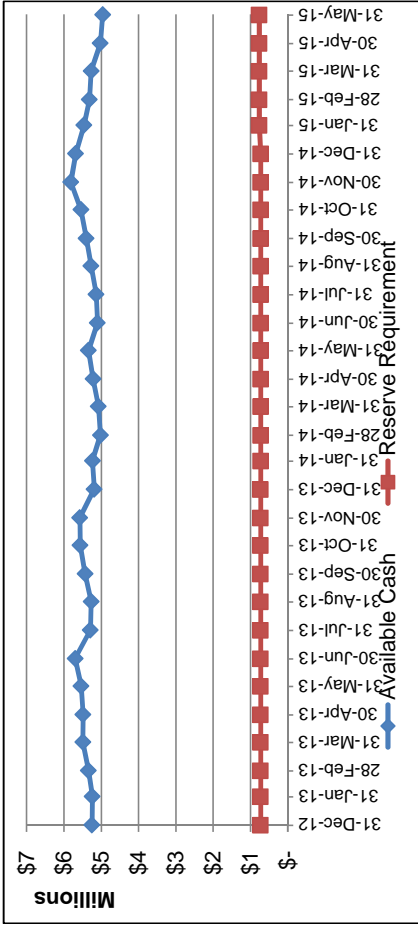
Motor Vehicle Highway - 202



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
30-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
31-Oct-14	\$ 3,204,864.97	\$ 2,001,775.40
30-Nov-14	\$ 2,968,298.70	\$ 2,001,775.40
31-Dec-14	\$ 3,093,394.24	\$ 2,001,775.40
31-Jan-15	\$ 3,012,565.62	\$ 2,097,077.20
28-Feb-15	\$ 3,448,810.96	\$ 2,097,077.20
31-Mar-15	\$ 3,183,955.62	\$ 2,097,077.20
30-Apr-15	\$ 3,452,526.78	\$ 2,097,077.20
31-May-15	\$ 4,710,213.84	\$ 2,097,077.20

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%
30-Aug-13	40%	20%
31-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%
30-Aug-14	22%	20%
30-Sep-14	24%	20%
31-Oct-14	32%	20%
30-Nov-14	30%	20%
31-Dec-14	31%	20%
31-Jan-15	29%	20%
28-Feb-15	33%	20%
31-Mar-15	30%	20%
30-Apr-15	33%	20%
31-May-15	45%	20%

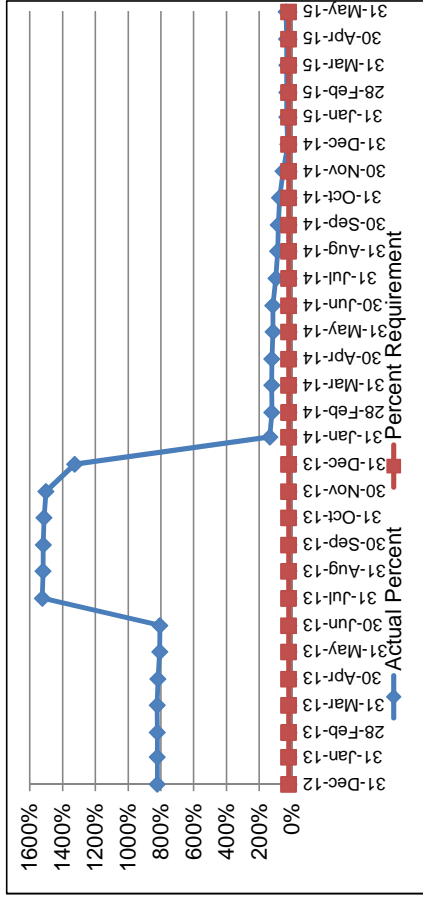
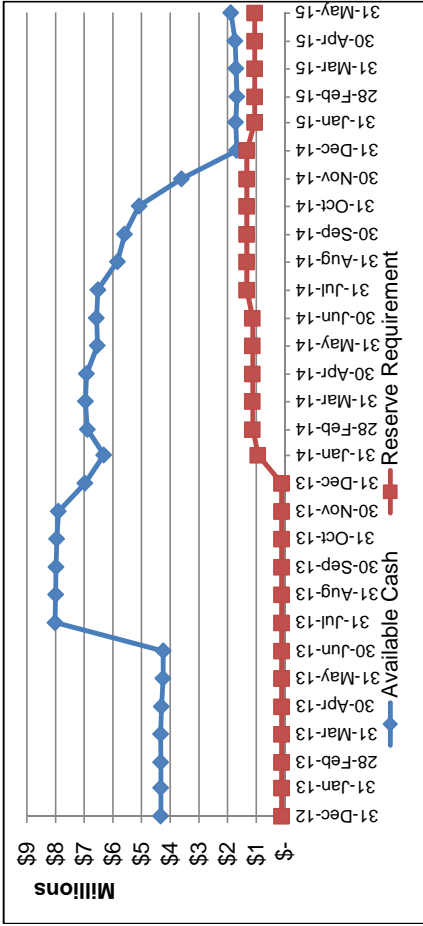
Liability Insurance - 226



Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75	180%	25%
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75	180%	25%
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75	183%	25%
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75	188%	25%
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75	188%	25%
31-May-13	\$ 5,537,525.90	\$ 728,981.75	190%	25%
30-Jun-13	\$ 5,697,952.53	\$ 728,981.75	195%	25%
31-Jul-13	\$ 5,288,540.45	\$ 728,981.75	181%	25%
31-Aug-13	\$ 5,269,618.39	\$ 728,981.75	181%	25%
30-Sep-13	\$ 5,430,336.47	\$ 728,981.75	186%	25%
31-Oct-13	\$ 5,563,697.82	\$ 728,981.75	191%	25%
30-Nov-13	\$ 5,571,676.20	\$ 728,981.75	191%	25%
31-Dec-13	\$ 5,185,497.38	\$ 728,981.75	178%	25%
31-Jan-14	\$ 5,235,932.06	\$ 724,300.00	181%	25%
28-Feb-14	\$ 5,019,217.44	\$ 724,300.00	173%	25%
31-Mar-14	\$ 5,075,527.45	\$ 724,300.00	175%	25%
30-Apr-14	\$ 5,218,468.25	\$ 724,300.00	180%	25%
31-May-14	\$ 5,341,078.00	\$ 724,300.00	184%	25%
30-Jun-14	\$ 5,099,755.96	\$ 724,300.00	176%	25%
31-Jul-14	\$ 5,133,550.90	\$ 724,300.00	177%	25%
31-Aug-14	\$ 5,274,005.60	\$ 724,300.00	182%	25%
30-Sep-14	\$ 5,400,963.70	\$ 724,300.00	186%	25%
31-Oct-14	\$ 5,541,538.17	\$ 724,300.00	191%	25%
30-Nov-14	\$ 5,813,654.41	\$ 724,300.00	201%	25%
31-Dec-14	\$ 5,682,684.39	\$ 724,300.00	196%	25%
31-Jan-15	\$ 5,461,655.49	\$ 764,197.75	179%	25%
28-Feb-15	\$ 5,314,999.89	\$ 764,197.75	174%	25%
31-Mar-15	\$ 5,269,874.19	\$ 764,197.75	172%	25%
30-Apr-15	\$ 5,024,562.10	\$ 764,197.75	164%	25%
31-May-15	\$ 4,960,310.54	\$ 764,197.75	162%	25%

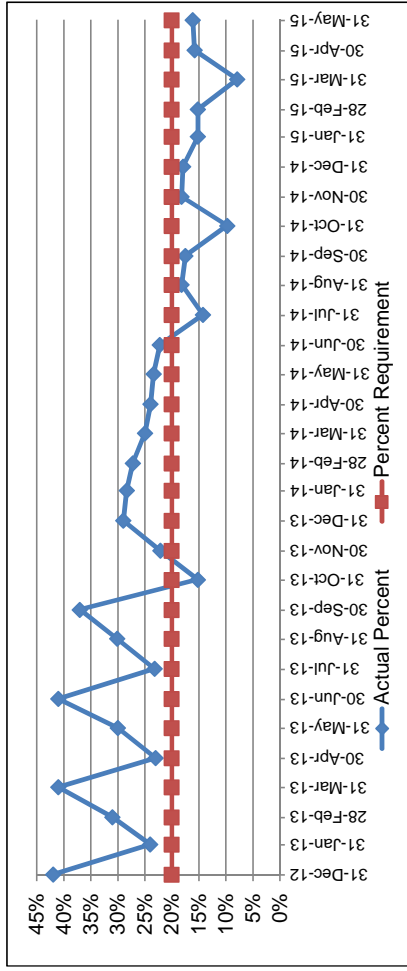
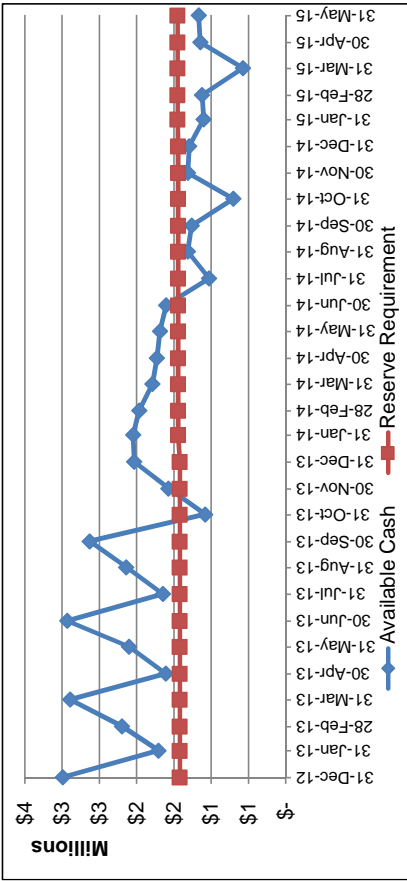


Loss Recovery Fund - 227



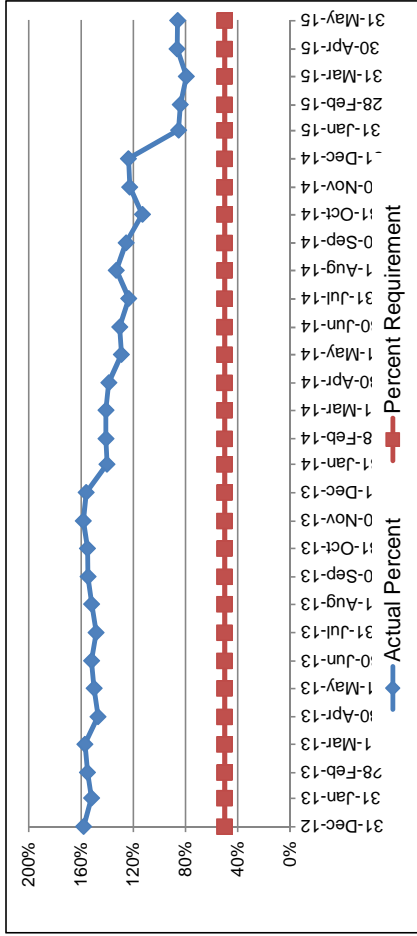
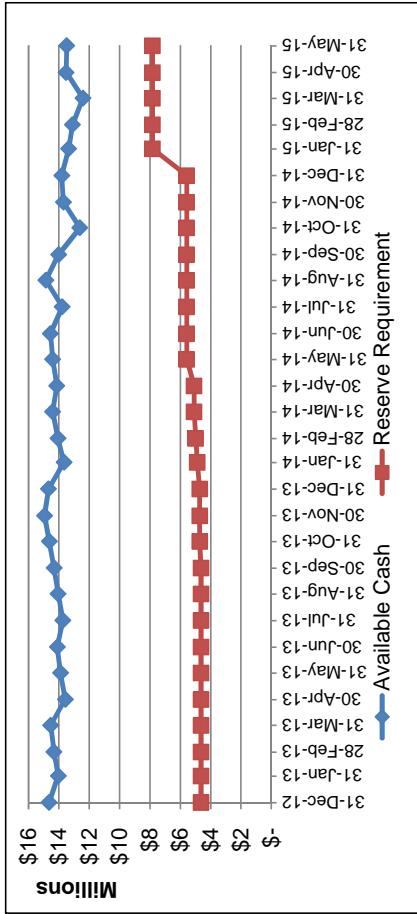
Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00	822%	20%
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00	822%	20%
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00	822%	20%
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00	823%	20%
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00	818%	20%
31-May-13	\$ 4,248,806.13	\$ 105,237.00	807%	20%
30-Jun-13	\$ 4,241,869.33	\$ 105,237.00	806%	20%
31-Jul-13	\$ 8,017,301.53	\$ 105,237.00	1524%	20%
31-Aug-13	\$ 7,992,320.28	\$ 105,237.00	1519%	20%
30-Sep-13	\$ 7,983,890.02	\$ 105,237.00	1517%	20%
31-Oct-13	\$ 7,957,776.85	\$ 105,237.00	1512%	20%
30-Nov-13	\$ 7,898,750.90	\$ 105,237.00	1501%	20%
31-Dec-13	\$ 6,970,228.09	\$ 105,237.00	1325%	20%
31-Jan-14	\$ 6,313,244.00	\$ 930,000.00	136%	20%
28-Feb-14	\$ 6,890,352.55	\$ 1,123,161.00	123%	20%
31-Mar-14	\$ 6,953,221.38	\$ 1,123,161.00	124%	20%
30-Apr-14	\$ 6,914,254.79	\$ 1,123,161.00	123%	20%
31-May-14	\$ 6,537,384.88	\$ 1,123,161.00	116%	20%
30-Jun-14	\$ 6,568,028.80	\$ 1,123,161.00	117%	20%
31-Jul-14	\$ 6,517,717.27	\$ 1,323,161.00	99%	20%
31-Aug-14	\$ 5,840,729.06	\$ 1,323,161.00	88%	20%
30-Sep-14	\$ 5,587,766.78	\$ 1,323,161.00	84%	20%
31-Oct-14	\$ 5,078,962.94	\$ 1,323,161.00	77%	20%
30-Nov-14	\$ 3,601,667.73	\$ 1,323,161.00	54%	20%
31-Dec-14	\$ 1,680,004.94	\$ 1,323,161.00	25%	20%
31-Jan-15	\$ 1,712,154.65	\$ 1,047,448.60	33%	20%
28-Feb-15	\$ 1,669,559.95	\$ 1,047,448.60	32%	20%
31-Mar-15	\$ 1,703,611.11	\$ 1,047,448.60	33%	20%
30-Apr-15	\$ 1,736,052.53	\$ 1,047,448.60	33%	20%
31-May-15	\$ 1,879,150.32	\$ 1,047,448.60	36%	20%

Public Safety LOIT - 249



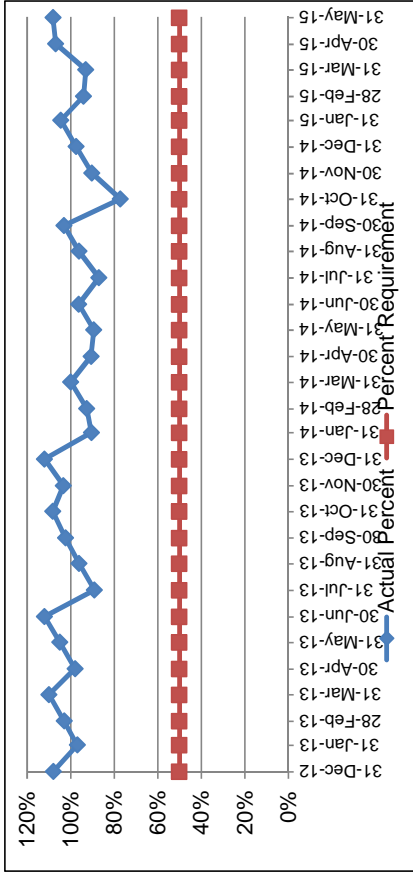
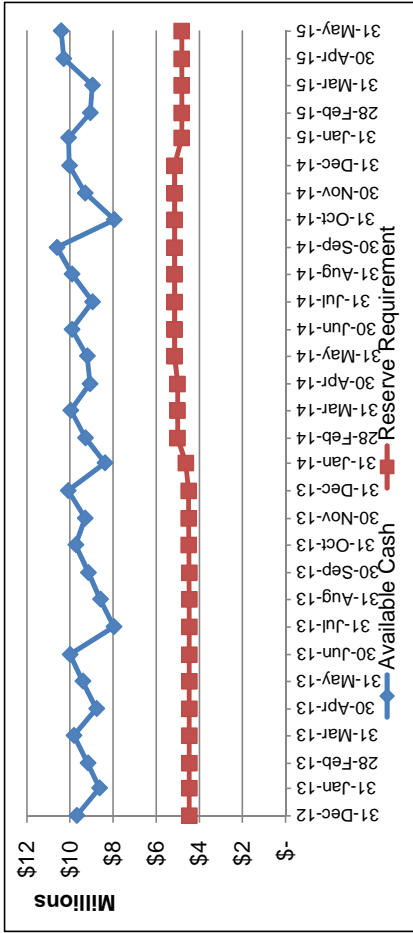
Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40	42%	20%
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40	24%	20%
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40	31%	20%
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40	41%	20%
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40	23%	20%
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40	30%	20%
30-Jun-13	\$ 2,932,383.17	\$ 1,420,351.40	41%	20%
31-Jul-13	\$ 1,648,375.38	\$ 1,420,351.40	23%	20%
31-Aug-13	\$ 2,139,726.11	\$ 1,420,351.40	30%	20%
30-Sep-13	\$ 2,631,285.15	\$ 1,420,351.40	37%	20%
31-Oct-13	\$ 1,081,697.22	\$ 1,420,351.40	15%	20%
30-Nov-13	\$ 1,572,948.63	\$ 1,420,351.40	22%	20%
31-Dec-13	\$ 2,032,194.08	\$ 1,420,351.40	29%	20%
31-Jan-14	\$ 2,046,798.30	\$ 1,442,931.60	28%	20%
28-Feb-14	\$ 1,965,415.14	\$ 1,442,931.60	27%	20%
31-Mar-14	\$ 1,788,938.50	\$ 1,442,931.60	25%	20%
30-Apr-14	\$ 1,727,753.74	\$ 1,442,931.60	24%	20%
31-May-14	\$ 1,686,442.29	\$ 1,442,931.60	23%	20%
30-Jun-14	\$ 1,604,462.03	\$ 1,442,931.60	22%	20%
31-Jul-14	\$ 1,028,769.93	\$ 1,442,931.60	14%	20%
31-Aug-14	\$ 1,313,459.48	\$ 1,442,931.60	18%	20%
30-Sep-14	\$ 1,263,069.52	\$ 1,442,931.60	18%	20%
31-Oct-14	\$ 704,536.10	\$ 1,442,931.60	10%	20%
30-Nov-14	\$ 1,313,921.77	\$ 1,442,931.60	18%	20%
31-Dec-14	\$ 1,293,978.68	\$ 1,442,931.60	18%	20%
31-Jan-15	\$ 1,101,184.99	\$ 1,449,310.20	15%	20%
28-Feb-15	\$ 1,122,087.44	\$ 1,449,310.20	15%	20%
31-Mar-15	\$ 573,193.85	\$ 1,449,310.20	8%	20%
30-Apr-15	\$ 1,146,259.78	\$ 1,449,310.20	16%	20%
31-May-15	\$ 1,168,383.41	\$ 1,449,310.20	16%	20%

COIT - 404



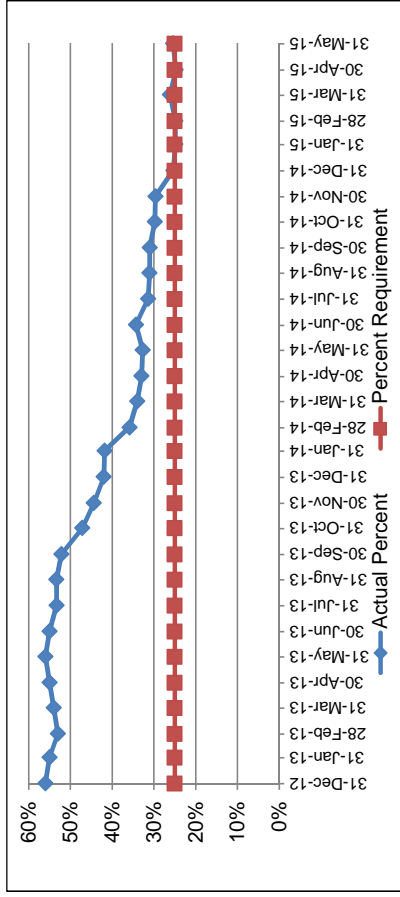
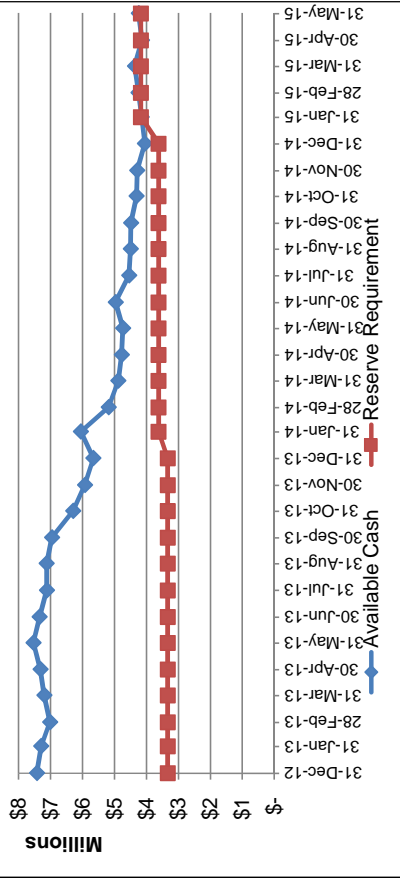
Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50	158%	50%
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50	152%	50%
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50	155%	50%
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50	157%	50%
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50	147%	50%
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50	150%	50%
30-Jun-13	\$ 14,106,489.14	\$ 4,629,457.50	152%	50%
31-Jul-13	\$ 13,742,205.73	\$ 4,629,457.50	148%	50%
31-Aug-13	\$ 14,058,497.85	\$ 4,629,457.50	152%	50%
30-Sep-13	\$ 14,316,443.37	\$ 4,629,457.50	155%	50%
31-Oct-13	\$ 14,635,975.61	\$ 4,721,708.50	155%	50%
30-Nov-13	\$ 14,942,528.27	\$ 4,721,708.50	158%	50%
31-Dec-13	\$ 14,685,372.33	\$ 4,721,708.50	156%	50%
31-Jan-14	\$ 13,669,378.75	\$ 4,877,970.00	140%	50%
28-Feb-14	\$ 14,064,953.63	\$ 4,988,101.00	141%	50%
31-Mar-14	\$ 14,419,544.87	\$ 5,096,642.50	139%	50%
30-Apr-14	\$ 14,138,281.09	\$ 5,096,642.50	129%	50%
31-May-14	\$ 14,417,615.48	\$ 5,582,892.50	129%	50%
30-Jun-14	\$ 14,566,201.25	\$ 5,582,892.50	130%	50%
31-Jul-14	\$ 13,784,177.94	\$ 5,582,892.50	123%	50%
31-Aug-14	\$ 14,852,716.09	\$ 5,582,892.50	133%	50%
30-Sep-14	\$ 14,014,334.96	\$ 5,582,892.50	126%	50%
31-Oct-14	\$ 12,625,447.23	\$ 5,582,892.50	113%	50%
30-Nov-14	\$ 13,703,278.95	\$ 5,582,892.50	123%	50%
31-Dec-14	\$ 13,810,191.53	\$ 5,582,892.50	124%	50%
31-Jan-15	\$ 13,363,623.40	\$ 7,830,185.50	85%	50%
28-Feb-15	\$ 13,104,068.98	\$ 7,830,185.50	84%	50%
31-Mar-15	\$ 12,417,613.96	\$ 7,830,185.50	79%	50%
30-Apr-15	\$ 13,525,436.86	\$ 7,830,185.50	86%	50%
31-May-15	\$ 13,483,035.78	\$ 7,830,185.50	86%	50%

EDIT - 408



Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50	108%	50%
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50	97%	50%
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50	103%	50%
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50	110%	50%
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50	98%	50%
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50	105%	50%
30-Jun-13	\$ 9,991,563.47	\$ 4,466,689.50	112%	50%
31-Jul-13	\$ 7,961,922.30	\$ 4,466,689.50	89%	50%
31-Aug-13	\$ 8,588,537.46	\$ 4,466,689.50	96%	50%
30-Sep-13	\$ 9,145,793.98	\$ 4,466,689.50	102%	50%
31-Oct-13	\$ 9,731,662.47	\$ 4,496,689.50	108%	50%
30-Nov-13	\$ 9,296,619.48	\$ 4,496,689.50	103%	50%
31-Dec-13	\$ 10,085,156.94	\$ 4,496,689.50	112%	50%
31-Jan-14	\$ 8,379,313.95	\$ 4,629,006.50	91%	50%
28-Feb-14	\$ 9,278,816.60	\$ 5,007,492.00	93%	50%
31-Mar-14	\$ 9,966,875.90	\$ 5,007,492.00	100%	50%
30-Apr-14	\$ 9,076,730.26	\$ 5,007,492.00	91%	50%
31-May-14	\$ 9,202,305.40	\$ 5,144,992.00	89%	50%
30-Jun-14	\$ 9,910,209.22	\$ 5,144,992.00	96%	50%
31-Jul-14	\$ 8,958,071.99	\$ 5,144,992.00	87%	50%
30-Sep-14	\$ 10,608,492.02	\$ 5,144,992.00	96%	50%
31-Oct-14	\$ 7,941,968.89	\$ 5,144,992.00	77%	50%
30-Nov-14	\$ 9,294,422.29	\$ 5,144,992.00	90%	50%
31-Dec-14	\$ 10,033,655.55	\$ 5,144,992.00	98%	50%
31-Jan-15	\$ 10,065,104.57	\$ 4,813,809.00	105%	50%
28-Feb-15	\$ 9,059,022.75	\$ 4,813,809.00	94%	50%
31-Mar-15	\$ 8,960,343.03	\$ 4,813,809.00	93%	50%
30-Apr-15	\$ 10,291,604.12	\$ 4,813,809.00	107%	50%
31-May-15	\$ 10,408,959.43	\$ 4,813,809.00	108%	50%

Self-funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-12	\$ 7,427,897.64	\$ 3,337,207.25	56%	25%
31-Jan-13	\$ 7,292,748.29	\$ 3,337,207.25	55%	25%
28-Feb-13	\$ 7,018,370.79	\$ 3,337,207.25	53%	25%
31-Mar-13	\$ 7,196,983.44	\$ 3,337,207.25	54%	25%
30-Apr-13	\$ 7,321,766.97	\$ 3,337,207.25	55%	25%
31-May-13	\$ 7,345,334.98	\$ 3,337,207.25	55%	25%
30-Jun-13	\$ 7,117,175.97	\$ 3,337,207.25	55%	25%
31-Jul-13	\$ 7,122,787.23	\$ 3,337,207.25	53%	25%
31-Aug-13	\$ 6,960,945.55	\$ 3,337,207.25	52%	25%
30-Sep-13	\$ 6,291,676.90	\$ 3,337,207.25	47%	25%
31-Oct-13	\$ 5,925,449.92	\$ 3,337,207.25	44%	25%
30-Nov-13	\$ 5,661,447.10	\$ 3,337,207.25	42%	25%
31-Dec-13	\$ 6,054,616.69	\$ 3,620,865.75	42%	25%
28-Feb-14	\$ 5,189,194.64	\$ 3,620,865.75	36%	25%
31-Mar-14	\$ 4,881,271.34	\$ 3,620,865.75	34%	25%
30-Apr-14	\$ 4,775,766.48	\$ 3,620,865.75	33%	25%
31-May-14	\$ 4,734,213.61	\$ 3,620,865.75	33%	25%
30-Jun-14	\$ 4,967,756.75	\$ 3,620,865.75	34%	25%
31-Jul-14	\$ 4,547,283.48	\$ 3,620,865.75	31%	25%
31-Aug-14	\$ 4,497,229.79	\$ 3,620,865.75	31%	25%
30-Sep-14	\$ 4,488,566.83	\$ 3,620,865.75	31%	25%
31-Oct-14	\$ 4,312,284.67	\$ 3,620,865.75	30%	25%
30-Nov-14	\$ 4,290,596.22	\$ 3,620,865.75	30%	25%
31-Dec-14	\$ 4,054,314.37	\$ 3,620,865.75	25%	25%
31-Jan-15	\$ 4,151,993.32	\$ 4,174,233.75	25%	25%
28-Feb-15	\$ 4,252,749.21	\$ 4,174,233.75	25%	25%
31-Mar-15	\$ 4,364,599.56	\$ 4,174,233.75	26%	25%
30-Apr-15	\$ 4,140,504.23	\$ 4,174,233.75	25%	25%
31-May-15	\$ 4,243,077.17	\$ 4,174,233.75	25%	25%

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	14,859,184.11	\$1,114,449.49	\$3,942,781.17	\$5,245.74	\$0.00	\$0.00	12,036,098.17	0.00	12,036,098.17	533,772.64
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	8,659,718.92	0.00	0.00	2,689.26	0.00	0.00	8,662,408.18	0.00	8,662,408.18	0.00
103	EXCESS LEVY	3,651.72	0.00	0.00	1.13	0.00	0.00	3,652.85	0.00	3,652.85	0.00
201	PARKS & RECREATION	578,405.40	295,377.59	760,034.46	256.66	0.00	0.00	114,005.19	0.00	114,005.19	0.00
202	MOTOR VEHICLE HIGHWAY	3,716,891.55	664,572.68	439,964.02	1,121.54	838,250.00	0.00	4,780,871.75	0.00	4,780,871.75	0.00
203	RECREATION - NONREVERTING	909,782.53	63,833.56	73,802.44	281.60	0.00	0.00	900,095.25	0.00	900,095.25	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,108,667.50	14,797.50	14,797.50	342.01	0.00	0.00	1,109,009.51	0.00	1,109,009.51	500,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	299,884.13	0.00	400,000.00	93.13	0.00	0.00	(100,022.74)	0.00	(100,022.74)	0.00
211	DCI OPERATING FUND	878,244.59	8,480.00	182,680.06	294.63	491,909.50	0.00	1,196,248.66	0.00	1,196,248.66	0.00
213	POLICE FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
216	POLICE STATE SEIZURES	188,618.88	0.00	0.00	58.57	0.00	0.00	188,677.45	0.00	188,677.45	0.00
217	GIFT, DONATION, BEQUEST	88,107.32	162.00	28,210.99	32.52	0.00	0.00	60,090.85	0.00	60,090.85	0.00
218	POLICE CURFEW VIOLATIONS	12,042.68	0.00	0.00	3.74	0.00	0.00	12,046.42	0.00	12,046.42	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	999,117.88	18,029.73	29,340.20	300.15	0.00	0.00	988,107.56	0.00	988,107.56	0.00
227	LOSS RECOVERY FUND	4,205,015.14	750.00	555,980.58	1,377.66	0.00	0.00	3,651,152.22	0.00	3,651,152.22	0.00
244	EMERGENCY TELEPHONE SYSTEM	33,670.74	0.00	0.00	0.00	0.00	0.00	33,670.74	0.00	33,670.74	0.00
249	PUBLIC SAFETY L.O.I.T.	1,146,259.78	538,849.17	516,948.06	222.52	0.00	0.00	1,168,383.41	0.00	1,168,383.41	0.00
251	LOCAL ROADS & STREETS	2,781,118.08	98,459.40	109,144.50	849.97	0.00	0.00	2,771,282.95	0.00	2,771,282.95	0.00
252	EXCESS WELFARE DISTRIBUTION	8.07	0.00	0.00	0.00	0.00	0.00	8.07	0.00	8.07	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	480,285.97	6,616.40	66,894.40	127.64	0.00	0.00	420,135.61	53,777.93	473,913.54	0.00
271	EASTRACE WATERWAY	3,225.06	0.00	0.00	1.59	0.00	0.00	3,226.65	0.00	3,226.65	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	26,277.00	1,250.00	0.00	8.40	0.00	0.00	27,535.40	0.00	27,535.40	0.00
280	POLICE BLOCK GRANTS	3,835.82	0.00	0.00	1.19	0.00	0.00	3,837.01	0.00	3,837.01	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,259.98	0.00	0.00	8.47	0.00	0.00	27,268.45	0.00	27,268.45	0.00
288	EMS OPERATING	3,509,711.87	481,317.67	383,058.03	1,050.11	0.00	0.00	3,609,021.62	0.00	3,609,021.62	0.00
289	HAZMAT	31,942.94	0.00	0.00	9.92	0.00	0.00	31,952.86	0.00	31,952.86	0.00
291	INDIANA RIVER RESCUE	90,236.70	12,600.00	20,420.68	28.12	0.00	0.00	82,444.14	0.00	82,444.14	0.00
292	POLICE GRANTS	137,058.30	0.00	0.00	0.00	0.00	0.00	137,058.30	0.00	137,058.30	0.00
294	REGIONAL POLICE ACADEMY	64,597.94	0.00	476.17	20.93	0.00	0.00	64,142.70	0.00	64,142.70	0.00
295	COPS MORE GRANT	114,870.85	590.00	0.00	29.30	0.00	0.00	115,011.43	0.00	115,011.43	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	341,597.13	20,190.34	8,501.81	90.80	0.00	0.00	353,376.46	0.00	353,376.46	0.00
404	COUNTY OPTION INCOME TAX	14,905,169.65	779,646.16	540,026.63	4,395.19	0.00	375,000.00	14,774,184.37	0.00	14,774,184.37	2,027,973.00
408	ECONOMIC DEVELOPMENT INCOME TAX	10,680,271.83	1,103,149.75	78,912.23	3,070.14	0.00	955,159.50	10,752,419.99	0.00	10,752,419.99	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	123,513.71	0.00	0.00	44.74	0.00	0.00	123,558.45	0.00	123,558.45	(2,027,973.00)
655	PROJECT RELIEF	1,081,148.55	33,019.66	2,130.31	337.96	0.00	0.00	1,112,375.86	0.00	1,112,375.86	0.00
705	POLICE K-9 UNIT	2,855.90	0.00	0.00	0.89	0.00	0.00	2,856.79	0.00	2,856.79	0.00
<b>Total Special Revenue Funds</b>		57,756,312.64	4,373,710.69	4,495,940.59	17,254.96	1,330,159.50	1,330,159.50	57,651,337.70	53,777.93	57,705,115.63	500,000.00
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	(540,810.46)	4,256.46	0.00	0.00	0.00	0.00	(540,554.00)	0.00	(540,554.00)	0.00
<b>Capital Project Funds</b>											
287	EMS CAPITAL	361,218.83	0.00	0.00	112.18	0.00	0.00	361,331.01	0.00	361,331.01	0.00
377	PROFESSIONAL SPORTS DEVELOPMENT	450,493.48	29,251.00	0.00	135.44	0.00	0.00	479,879.92	0.00	479,879.92	0.00
401	COVELESKI STADIUM CAPITAL	40,532.62	0.00	0.00	12.58	0.00	0.00	40,545.20	0.00	40,545.20	0.00
403	ZOO ENDOWMENT	49,261.37	0.00	0.00	15.30	0.00	0.00	49,276.67	0.00	49,276.67	0.00
405	PARK NONREVERTING CAPITAL	525,003.34	1,428.00	19,422.07	144.55	0.00	0.00	507,153.82	0.00	507,153.82	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	430,508.34	4,349.29	135,725.64	132.84	0.00	0.00	299,264.83	0.00	299,264.83	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	66,060.61	0.00	0.00	20.52	0.00	0.00	66,081.13	0.00	66,081.13	0.00
412	MAJOR MOVES CONSTRUCTION	3,333,888.95	8,253.00	116,706.11	1,065.51	0.00	0.00	3,218,248.35	0.00	3,218,248.35	5,377,452.88
416	MORRIS PERFORMING ARTS CENTER CAPITAL	512,826.78	0.00	0.00	160.45	0.00	0.00	521,240.23	0.00	521,240.23	0.00
434	CRED FUND	6,046.87	0.00	0.00	30.28	0.00	0.00	6,077.15	0.00	6,077.15	0.00

City of South Bend  
Controller's Cash Report

Month of:

May 2015

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
450	PALAIS ROYALE HISTORIC PRESERVATION	66,808.31	1,115.07	0.00	20.61	0.00	0.00	67,943.99	0.00	67,943.99	0.00
677	HALL OF FAME CAPITAL FUND	536,880.59	0.00	3,275.76	167.81	0.00	0.00	533,772.64	0.00	533,772.64	(533,772.64)
<b>Total Capital &amp; Debt Service Funds</b>		<b>5,834,719.63</b>	<b>48,652.82</b>	<b>275,129.58</b>	<b>2,018.07</b>	<b>0.00</b>	<b>0.00</b>	<b>5,610,260.94</b>	<b>0.00</b>	<b>5,610,260.94</b>	<b>4,843,680.24</b>
<b>Enterprise Funds</b>											
600	CONSOLIDATED BUILDING DEPARTMENT	873,235.43	253,127.46	238,839.41	303.78	0.00	0.00	887,827.26	0.00	887,827.26	0.00
601	PARKING GARAGES	1,081,584.55	97,573.80	104,363.90	330.92	0.00	0.00	1,075,125.37	0.00	1,075,125.37	0.00
610	SOLID WASTE OPERATIONS	470,781.30	411,252.15	457,895.52	123.43	0.00	0.00	424,261.36	0.00	424,261.36	0.00
611	SOLID WASTE CAPITAL	586.23	0.00	167.51	17.47	0.00	0.00	436.19	0.00	436.19	0.00
620	WATER WORKS OPERATIONS	4,032,929.40	1,184,969.34	1,111,635.11	1,670.57	1,360.19	170,275.00	3,939,019.39	0.00	3,939,019.39	0.00
622	WATER WORKS CAPITAL	3,045,243.92	0.00	0.00	945.69	0.00	0.00	3,046,189.61	0.00	3,046,189.61	0.00
623	WATER WORKS BOND CAPITAL	129,161.99	0.00	0.00	41.02	0.00	0.00	129,203.01	0.00	129,203.01	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,494,851.48	20,980.19	22,202.16	463.22	0.00	463.22	1,493,629.51	0.00	1,493,629.51	0.00
625	WATER WORKS SINKING FUND	685,758.02	0.00	0.00	202.47	170,275.00	202.47	856,033.02	0.00	856,033.02	0.00
626	WATER WORKS BOND RESERVE	1,641,654.04	0.00	0.00	0.00	0.00	0.00	1,641,654.04	0.00	1,641,654.04	0.00
629	WATER WORKS RESERVE - O & M	2,235,266.68	0.00	0.00	694.50	0.00	694.50	2,235,266.68	0.00	2,235,266.68	0.00
640	SEWER REPAIR INSURANCE	1,547,250.62	45,502.30	49,318.89	480.21	0.00	0.00	1,543,914.24	0.00	1,543,914.24	0.00
641	SEWAGE WORKS OPERATIONS	10,722,127.30	2,643,306.93	1,394,936.81	3,198.93	1,142.97	4,773,536.25	7,201,303.07	0.00	7,201,303.07	0.00
643	SEWAGE WORKS RESERVE - O & M	3,678,649.42	0.00	0.00	1,142.97	0.00	1,142.97	3,678,649.42	0.00	3,678,649.42	0.00
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649	SEWAGE WORKS BOND SINKING	3,885,965.30	0.00	301,269.19	1,134.75	773,536.25	0.00	4,359,367.11	0.00	4,359,367.11	0.00
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
651	2007B SEWER BOND	2.44	0.00	0.00	0.00	0.00	0.00	2.44	0.00	2.44	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,831.50	0.00	0.00	0.00	0.00	0.00	7,286,831.50	0.00	7,286,831.50	0.00
658	2010 SEWER BOND CSO PLAN	2.05	0.00	0.00	0.00	0.00	0.00	2.05	0.00	2.05	0.00
659	2011 SEWER BOND	525,089.08	0.00	8,407.59	174.54	0.00	0.00	516,856.03	0.00	516,856.03	0.00
661	2012 SEWER BOND	16,249,650.40	0.00	292,915.04	5,061.38	0.00	0.00	15,961,796.74	0.00	15,961,796.74	0.00
664	2013 SEWER REFUND BOND	4,489.52	0.00	0.00	1.39	0.00	0.00	4,490.91	0.00	4,490.91	0.00
670	CENTURY CENTER	1,217,898.90	628,921.11	754,716.53	0.00	0.00	0.00	1,092,103.48	0.00	1,092,103.48	0.00
671	CENTURY CENTER CAPITAL	1,352,596.69	0.00	0.00	73.85	0.00	50,000.00	1,302,670.54	0.00	1,302,670.54	0.00
672	CENTURY CENTER ENERGY SAVINGS	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	0.00
<b>Total Enterprise Funds</b>		<b>65,430,174.18</b>	<b>5,285,633.28</b>	<b>5,018,655.68</b>	<b>17,076.27</b>	<b>4,996,314.41</b>	<b>4,996,314.41</b>	<b>65,714,228.05</b>	<b>0.00</b>	<b>65,714,228.05</b>	<b>0.00</b>
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,504,224.98	954,154.47	839,606.89	383.40	0.00	0.00	1,619,155.96	0.00	1,619,155.96	0.00
224	CENTRAL SERVICES CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
226	LIABILITY INSURANCE	5,097,233.93	106,583.51	184,027.88	1,649.31	0.00	0.00	5,021,438.87	0.00	5,021,438.87	0.00
278	TAKE HOME VEHICLE POLICE	559,181.43	9,180.00	0.00	172.16	0.00	0.00	568,533.59	0.00	568,533.59	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	4,409,815.99	1,202,872.31	1,144,375.18	1,491.81	0.00	0.00	4,469,804.93	0.00	4,469,804.93	0.00
713	UNEMPLOYMENT COMP FUND	243,925.15	8,473.38	10,787.96	75.59	0.00	0.00	241,686.16	0.00	241,686.16	0.00
<b>Total Internal Service Funds</b>		<b>11,814,381.48</b>	<b>2,281,263.67</b>	<b>2,176,797.91</b>	<b>3,772.27</b>	<b>0.00</b>	<b>0.00</b>	<b>11,920,619.51</b>	<b>0.00</b>	<b>11,920,619.51</b>	<b>0.00</b>
<b>Trust &amp; Agency Funds</b>											
702	POLICE PENSION	(1,042,999.91)	0.00	523,172.46	0.00	0.00	0.00	(1,566,172.37)	0.00	(1,566,172.37)	0.00
703	POLICE/FIRE 1977 STATE PENSION	0.00	8,918,091.80	8,917,940.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
709	PAYROLL FUND	0.00	0.00	0.00	0.00	0.00	0.00	151.50	0.00	151.50	0.00
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	249,598.14	247,272.73	0.00	0.00	0.00	249,598.14	0.00	249,598.14	0.00
718	STATE TAX DEDUCTION FUND	247,272.73	56,213.99	3,182.60	0.00	0.00	0.00	1,605,021.33	0.00	1,605,021.33	0.00
725	MORRIS / PALAIS BOX OFFICE	1,551,989.94	0.00	0.00	8.83	0.00	0.00	28,444.17	0.00	28,444.17	0.00
730	CITY CEMETERY TRUST	28,435.34	0.00	0.00	8.83	0.00	0.00	28,444.17	0.00	28,444.17	0.00
<b>Total Trust &amp; Agency Funds</b>		<b>(337,293.15)</b>	<b>9,223,903.93</b>	<b>10,124,332.11</b>	<b>8.83</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,237,712.50)</b>	<b>0.00</b>	<b>(1,237,712.50)</b>	<b>0.00</b>
<b>Total City Funds</b>		<b>155,357,476.89</b>	<b>22,327,613.88</b>	<b>26,035,637.04</b>	<b>45,376.14</b>	<b>6,326,473.91</b>	<b>6,326,473.91</b>	<b>151,694,831.87</b>	<b>53,777.93</b>	<b>151,748,609.80</b>	<b>5,877,452.88</b>

City of South Bend  
Controller's Cash Report

Month of:

May 2015

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>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	TIF RIVER WEST - AIRPORT	32,009,138.24	24,018.58	274,634.75	12,199.95	862.12	0.00	31,771,584.14	0.00	31,771,584.14	(500,000.00)
420	TIF DISTRICT - SBCDA GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
422	TIF DISTRICT - WEST WASHINGTON	1,167,810.14	0.00	0.00	364.18	0.00	0.00	1,168,174.32	0.00	1,168,174.32	0.00
426	TIF CENTRAL MEDICAL SERVICE AREA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
429	TIF RIVER EAST DEV (NE)	5,883,126.49	0.00	4,700.00	1,829.99	0.00	0.00	5,880,256.48	0.00	5,880,256.48	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	4,405,481.00	0.00	10,969.00	1,371.03	0.00	0.00	4,395,883.03	0.00	4,395,883.03	0.00
431	TIF SSDA #2 - ERSKINE COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
432	TIF SSDA #3 - ERSKINE VILLAGE	5,955,149.38	0.00	0.00	1,675.12	0.00	0.00	5,956,824.50	0.00	5,956,824.50	0.00
435	TIF DOUGLAS ROAD	52,071.57	0.00	0.00	16.17	0.00	0.00	52,087.74	0.00	52,087.74	(787,402.00)
436	TIF RIVER EAST RES (NE RE)	(3,514.54)	0.00	1,000.00	0.00	0.00	0.00	(4,514.54)	0.00	(4,514.54)	(4,590,050.88)
<b>Total Tax Increment Financing Funds</b>		49,658,512.98	32,944.84	298,253.99	17,507.61	862.12	0.00	49,411,573.56	0.00	49,411,573.56	(5,877,452.88)
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,110.63	0.00	0.00	3.14	0.00	0.00	10,113.77	0.00	10,113.77	0.00
439	CERTIFIED TECHNOLOGY PARK	4,625,426.31	0.00	96,682.40	1,568.01	0.00	0.00	4,530,301.92	0.00	4,530,301.92	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	378,206.52	0.00	0.00	117.45	0.00	0.00	378,323.97	0.00	378,323.97	0.00
619	BLACKTHORN GOLF COURSE OPERATIONS	19,911.32	19,758.24	19,925.96	0.00	0.00	0.00	19,743.60	0.00	19,743.60	0.00
<b>Total Redevelopment Funds</b>		5,033,654.78	19,758.24	116,608.36	1,678.60	0.00	0.00	4,938,483.26	0.00	4,938,483.26	0.00
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	0.00	322.79	0.00	322.79	1,038,904.00	0.00	1,038,904.00	0.00
317	COVELESKI BOND DEBT RESERVE	505,927.01	0.00	0.00	157.12	0.00	0.00	506,084.13	0.00	506,084.13	0.00
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	539.33	0.00	539.33	1,735,840.00	0.00	1,735,840.00	0.00
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	0.00	0.00	0.00	0.00	1,735,840.00	0.00	1,735,840.00	0.00
<b>Total Debt Service Funds</b>		3,280,671.01	0.00	0.00	1,019.24	0.00	862.12	3,280,828.13	0.00	3,280,828.13	0.00
<b>Total Redevelopment Commission Funds</b>		57,972,838.77	52,703.08	414,862.35	20,205.45	862.12	862.12	57,630,884.95	0.00	57,630,884.95	(5,877,452.88)
<b>City Operations Total</b>		213,330,317.66	22,380,316.96	26,450,499.39	65,581.59	6,327,336.03	6,327,336.03	209,325,716.82	53,777.93	209,379,494.75	0.00
<b>Memo Item</b>											
<b>Pooled Investment Account</b>		174,927,156.28	212,897.03	0.00	(1,065.94)	0.00	56,638.16	175,082,349.21		175,082,349.21	
<b>1st Source Bank Investment Account</b>											