



Period Ending: May 31, 2016

Issued by: Controller

City of South Bend

Cash Reserves Summary

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<i>Fiscal Officers</i>	

City of South Bend
Cash Reserves Summary by Fund Status
May 31, 2016

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Cash Reserve Policy Measurement
Insufficient Balances										
101	GENERAL FUND	15,322,506.00	1,613,417.77	13,709,088.23	16,363,686.90	(2,654,598.67)	25%	Property taxes to be received in June	30%	Annual expenditures - higher due to property tax delays
201	PARKS & RECREATION	710,069.09	471,065.31	239,003.78	2,812,174.25	(2,573,170.47)	2%	Fund receives property taxes Jun and Dec	25%	Annual expenditures
219	UNSAFE BUILDING	253,443.98	311,404.99	(57,961.01)	231,624.25	(289,585.26)	-6%	Excessive encumbrances	25%	Annual expenditures
601	PARKING GARAGES	740,669.62	497,712.54	242,957.08	348,367.25	(105,510.17)	-17%	Enc is for year's operations under contract	25%	Annual expenditures
610	SOLID WASTE OPERATIONS	415,144.88	448,093.18	(32,948.30)	559,741.20	(692,689.50)	-1%	Systemic budgetary shortfall	10%	Annual expenditures
629	WATER WORKS OPERATIONS - O & M	2,462,727.68	0.00	2,462,727.68	2,473,229.55	(10,501.87)	17%	Based on Fund 620's 2016 budget	17%	Annual operating expenses in Fund 620, net of transfers
643	SEWAGE WORKS RESERVE - O & M	4,575,374.15	0.00	4,575,374.15	4,635,601.94	(60,227.79)	16%	Actual Percentage = 16.453%, only slightly less	17%	Annual operating expenses in Fund 641, net of transfers
711	SELF-FUNDED EMPLOYEE BENEFITS	4,833,010.79	492,584.11	4,340,426.68	4,344,722.50	(4,295.82)	25%	Actual Percentage = 24.98%	25%	Annual expenditures
701	FIREFIGHTERS PENSION	(1,702,746.47)	0.00	(1,702,746.47)	546,484.30	(2,249,230.77)	-31%	Pension payments received in June & Sep	10%	Annual expenditures
702	POLICE PENSION	(1,576,487.19)	0.00	(1,576,487.19)	679,738.80	(2,256,226.99)	-23%	Pension payments received in June & Sep	10%	Annual expenditures
430	TIF SOUTHDALE DEVELOPMENT AREA #1	5,399,072.69	3,791,708.79	1,607,363.90	1,852,953.75	(251,589.85)	22%	Enc for large project in 2016	10%	Annual expenditures
435	TIF - DOUGLAS ROAD	11,989.19	4,200.00	7,789.19	35,420.00	(27,630.81)	2%	Using cash bal for debt svc then will close	10%	Annual expenditures
436	RIVER EAST RESIDENTIAL (NE RES TIF)	149,036.69	0.00	149,036.69	857,500.00	(708,463.31)	4%	Will be tight in 2016, committed to debt svc	25%	Annual expenditures
		31,593,721.10	7,636,186.69	23,957,534.41	35,741,245.68	(11,783,711.27)				
Meets or Exceeds Requirements										
102	RAINY DAY FUND	10,132,499.59	0.00	10,132,499.59	8,805,170.67	1,327,328.92	3%		3%	Total expenditures in previous fiscal year-contingency
202	MOTOR VEHICLE HIGHWAY	6,204,715.34	257,908.15	5,946,807.19	2,744,352.25	3,202,454.94	54%		25%	Annual expenditures
203	DEADENDS	919,722.66	141,331.16	778,391.50	364,938.50	413,453.00	53%		25%	Annual expenditures
211	DCI ADMINISTRATION FUND	1,489,508.74	39,562.45	1,449,946.29	671,828.25	778,118.04	54%		25%	Annual expenditures
216	POLICE STATE SEIZURES	216,415.66	0.00	216,415.66	9,000.00	207,415.66	601%		25%	Annual expenditures
218	POLICE CURFEW VIOLATIONS	12,388.56	0.00	12,388.56	250.00	12,138.56	1239%		25%	Annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	909,786.60	63,265.09	846,521.51	185,877.00	660,644.75	114%		8%	Annual expenditures - one month reserve
249	PUBLIC SAFETY L.O.I.T.	925,892.22	0.00	925,892.22	528,050.08	397,842.14	14%		25%	Annual expenditures
251	LOCAL ROADS & STREETS	3,070,561.56	567,832.03	2,502,729.53	560,736.00	1,941,993.53	112%		25%	Annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	496,696.13	9,393.69	487,302.44	55,469.50	431,842.94	220%		25%	Annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	34,722.43	0.00	34,722.43	2,800.00	32,922.43	310%		25%	Annual expenditures
281	HAWAIIAN RIVER RESCUE	136,277.26	6,739.28	129,477.98	2,500.00	28,519.44	310%		25%	Annual expenditures
289	INDIANA POLICE ACADEMY	86,930.41	0.00	86,930.41	5,625.00	81,305.41	386%		25%	Annual expenditures
294	REGIONAL POLICE ACADEMY	241,261.32	0.00	241,261.32	42,241.25	199,020.07	143%		25%	Annual expenditures
299	FEDERAL DRUG ENFORCEMENT	10,891,357.36	1,869,960.38	9,021,396.98	7,595,724.00	1,425,672.98	96%		50%	Annual expenditures - higher due to bonding and rating agencies
404	COUNTY/OPTION INCOME TAX	10,789,617.38	637,723.62	10,151,893.76	5,280,090.50	4,871,803.26	59%		50%	Annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	708,475.62	0.00	708,475.62	132,089.50	576,386.12	134%		25%	Annual expenditures
655	PROJECT BELLEF	3,884.26	0.00	3,884.26	505.00	3,379.26	192%		25%	Annual expenditures
707	POLICE K-9 UNIT	393,884.44	0.00	393,884.44	209,513.00	184,371.44	47%		25%	Annual expenditures
765	PARK NONREVERTING CAPITAL	421,176.42	48,340.03	372,836.39	67,083.25	306,353.14	139%		25%	Annual expenditures
405	CUMULATIVE CAPITAL DEVELOPMENT	291,132.23	0.00	291,132.23	131,684.25	159,428.98	55%		25%	Annual expenditures
406	CUMULATIVE CAPITAL IMPROVEMENT	278,294.38	0.00	278,294.38	91,476.75	186,817.63	76%		25%	Annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	539,884.15	2,789.00	537,095.15	19,730.75	517,364.40	681%		25%	Annual expenditures
450	PALAIS ROYALE HISTORIC PRESERVATION	80,973.20	0.00	80,973.20	0.00	80,973.20	100%		25%	Annual expenditures
287	EMS /FRE DEPARTMENT OPERATING	3,307,086.95	10,660.00	3,296,426.95	681,902.75	2,614,524.20	121%		25%	Annual expenditures
288	EMS /FRE DEPARTMENT OPERATING	2,255,436.28	48,341.38	2,207,094.90	1,535,160.75	671,934.15	36%		25%	Annual expenditures
600	CONSOLIDATED BUILDING DEPARTMENT	1,770,067.87	126,187.53	1,643,880.34	881,119.25	762,761.09	47%		25%	Annual expenditures
620	WATER WORKS OPERATIONS	3,418,001.17	868,758.06	2,549,243.11	0.00	2,548,243.11	15%		5%	Annual expenditures
624	WATER WORKS CUSTOMER DEPOSIT	1,528,157.35	0.00	1,528,157.35	1,528,157.35	0.00	100%		100%	100% cash reserves for customer deposits
626	WATER WORKS BOND RESERVE	1,643,915.78	0.00	1,643,915.78	1,643,915.78	0.00	100%		100%	100% cash reserves per bond covenants and Crowe Horwath
640	SEWER REPAIR INSURANCE	1,696,392.63	25,966.96	1,670,425.67	137,353.25	1,533,072.42	304%		25%	Annual expenditures
641	SEWAGE WORKS DEBT SERVICE RESERVE	11,744,130.49	2,657,874.03	9,086,256.46	2,004,871.90	7,081,384.56	23%		5%	Annual expenditures
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,107,370.06	0.00	4,107,370.06	4,107,370.06	0.00	100%		100%	100% cash reserves per bond covenants and Crowe Horwath
670	CENTURY CENTER	1,551,466.69	0.00	1,551,466.69	993,109.50	558,357.19	39%		25%	Annual expenditures
671	CENTURY CENTER CAPITAL	963,737.26	0.00	963,737.26	800,000.00	163,737.26	100%		800,000	Minimum per Board of Managers
222	CENTRAL SERVICES	1,403,005.54	91,596.47	1,311,409.07	1,005,449.50	305,959.57	33%		25%	Annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	4,816,361.31	73,982.00	4,742,379.31	1,560,174.00	3,182,205.31	152%		50%	Annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	688,391.20	0.00	688,391.20	2,500.00	685,891.20	6884%		25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	268,074.86	15,400.00	252,674.86	28,470.50	224,204.36	222%		25%	Annual expenditures
703	POLICE/FIRE 1977 STATE PENSION	0.00	0.00	0.00	0.00	0.00	100%		100%	100% cash reserves - trust & agency funds
709	PAYROLL FUND	6,419.23	0.00	6,419.23	0.00	6,419.23	100%		100%	100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	100%		100%	100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	257,676.88	0.00	257,676.88	257,676.88	0.00	100%		100%	100% cash reserves - trust & agency funds
726	MORRIS / PALAIS BOX OFFICE	1,624,431.04	0.00	1,624,431.04	1,624,431.04	0.00	100%		100%	100% cash reserves - trust & agency funds
725	POLICE DISTRIBUTIONS PAYABLE	832,634.87	0.00	832,634.87	832,634.87	0.00	100%		100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,665.14	0.00	28,665.14	5,000.00	23,665.14	143%		25%	Annual expenditures
324	RIVER WEST TIF (AIRPORT TIF)	24,772,534.23	8,882,181.68	15,890,352.55	11,125,519.25	4,764,833.30	36%		25%	Annual expenditures
422	TIF DISTRICT - WEST WASHINGTON	1,502,414.86	306,794.25	1,195,620.61	350,841.50	844,779.11	85%		25%	Annual expenditures
425	TIF LEIGHTON PLAZA	233,220.44	0.00	233,220.44	40,101.50	193,118.94	145%		25%	Annual expenditures
429	RIVER EAST DEV TIF (NORTHEAST TIF)	7,457,167.79	4,430,592.08	3,026,575.71	2,083,789.75	942,785.96	36%		25%	Annual expenditures
432	TIF SSDA #3 - ERSKINE VILLAGE	4,956,802.63	0.00	4,956,802.63	122,625.75	4,834,176.88	1011%		25%	Annual expenditures
433	REDEVELOPMENT ADMINISTRATION GENERAL	8,736.57	0.00	8,736.57	1,125.00	7,611.57	194%		25%	Annual expenditures

City of South Bend
Cash Reserves Summary by Fund Status
May 31, 2016

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Cash Reserve Policy Measurements
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	1,038,904.00	1,038,904.00	0.00	100%		100%	100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	509,837.34	0.00	509,837.34	509,837.34	0.00	100%		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%	100% debt service reserve per bond covenants
328	SBGDA 2003 DEBT RESERVE	1,735,840.00	0.00	1,735,840.00	1,735,840.00	0.00	100%		100%	100% debt service reserve per bond covenants
		135,434,527.02	211,841,239.28	114,250,297.74	64,176,770.70	50,073,527.04				
	No Reserve Requirements									
103	EXCESS LEVY	24.79	0.00	24.79	0.00	24.79	100%		0%	No reserve requirement
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,084,480.47	413,877.22	670,603.25	0.00	670,603.25	100%		0%	No reserve requirement
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	(527,995.74)	599,010.95	(1,127,006.69)	0.00	(1,127,006.69)	100%	To be reimbursed by grant receipts	0%	No reserve requirement
212	DCI GRANT FUND	603,972.00	3,015,527.85	(2,411,555.85)	0.00	(2,411,555.85)	100%	To be reimbursed by grant receipts	0%	Grant fund - reimbursement grants - no reserves
217	GIFT DONATION REQUEST	65,909.53	0.00	65,909.53	0.00	65,909.53	100%		0%	No reserve requirement
227	LOSS RECOVERY FUND	973,866.15	107,084.92	866,781.23	0.00	866,781.23	100%		0%	No reserve requirement
244	EMERGENCY PHONE SYSTEM	33,670.74	0.00	33,670.74	0.00	33,670.74	100%		0%	No reserve requirement
252	EXCESS WELFARE DISTRIBUTION	8.07	0.00	8.07	0.00	8.07	100%		0%	No reserve requirement
257	LOIT 2016 SPECIAL DISTRIBUTION	4,217,549.03	0.00	4,217,549.03	0.00	4,217,549.03	100%		0%	No reserve requirement
271	EASTRACE WATERWAY	1,340.34	0.00	1,340.34	0.00	1,340.34	100%		0%	No reserve requirement
279	311 CALL CENTER	0.00	2,625.24	(2,625.24)	0.00	(2,625.24)	100%	Will be reimbursed through inter-fund xfr	0%	No reserve requirement
280	POLICE BLOCK GRANTS	3,865.46	0.00	3,865.46	0.00	3,865.46	100%		0%	No reserve requirement
281	REDEVELOPMENT COMMISSION - REV BONDS	89,232.30	23,409.00	65,823.30	0.00	65,823.30	100%		0%	No reserve requirement
292	COPS MORE GRANT	127,156.23	10,575.00	116,581.23	0.00	116,581.23	100%		0%	No reserve requirement
295	COFS MORE GRANT	486,613.92	0.00	486,613.92	0.00	486,613.92	100%		0%	No reserve requirement
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	(577,888.67)	0.00	(577,888.67)	0.00	(577,888.67)	100%	Will be reimbursed from property taxes	0%	No reserve requirement
401	COVELESKI STADIUM CAPITAL	60,845.43	0.00	60,845.43	0.00	60,845.43	100%		0%	No reserve requirement
403	ZOO ENDOWMENT	49,642.11	0.00	49,642.11	0.00	49,642.11	100%		0%	No reserve requirement
412	MAJOR MOVES CONSTRUCTION	2,466,112.10	559,658.98	1,906,453.12	0.00	1,906,453.12	100%		0%	No reserve requirement
434	CREED FUND	2,675.08	0.00	2,675.08	0.00	2,675.08	100%		0%	No reserve requirement
677	HALL OF FAME CAPITAL FUND	520,721.39	3,863.60	516,857.79	0.00	516,857.79	100%		0%	No reserve requirement
611	SOLID WASTE CAPITAL	196,474.22	717.29	195,756.93	0.00	195,756.93	100%		0%	No reserve requirement
622	WATER WORKS CAPITAL	2,885,104.33	162,796.65	2,722,307.68	0.00	2,722,307.68	100%		0%	No reserve requirement
625	WATER WORKS SINKING FUND	856,935.86	0.00	856,935.86	0.00	856,935.86	100%		0%	No reserve requirement
642	SEWAGE WORKS CAPITAL	7,673,124.39	4,058,748.67	3,614,375.72	0.00	3,614,375.72	100%		0%	No Reserves - transfer from operating account for debt service as needed
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	Bond fund - spend down to zero - no reserves
647	2007 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	3,468,434.06	0.00	3,468,434.06	0.00	3,468,434.06	100%		0%	No P reserves - transfer from operating account for debt service as needed
651	2007B SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	Bond fund - spend down to zero - no reserves required
658	2010 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	232,816.10	162,481.85	70,334.25	0.00	70,334.25	100%		0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	11,879,026.65	10,875,381.33	1,003,645.32	0.00	1,003,645.32	100%		0%	Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,524.22	0.00	4,524.22	0.00	4,524.22	100%		0%	Bond fund - spend down to zero - no reserves required
666	2015 SEWER BOND	6,684.25	0.00	6,684.25	0.00	6,684.25	100%		0%	Bond fund - spend down to zero - no reserves required
672	CENTURY CENTER ENERGY SAVINGS	17,165.10	0.00	17,165.10	0.00	17,165.10	100%		0%	No reserve required
224	CENTRAL SERVICES CAPITAL	52,177.82	52,417.79	(239.97)	0.00	(239.97)	100%		0%	No reserve required
439	CERTIFIED TECHNOLOGY PARK	2,139,389.67	0.00	2,139,389.67	0.00	2,139,389.67	100%		0%	No reserve required
454	AIRPORT URBAN ENTERPRISE ZONE	381,129.66	0.00	381,129.66	0.00	381,129.66	100%		0%	No reserve required
		39,502,357.70	20,048,386.34	19,453,971.36	0.00	19,453,971.36				
	City Operations Total	206,530,605.82	48,868,802.31	157,661,803.51	99,918,016.38	57,743,787.13				

City of South Bend
Cash Reserves Summary by Fund
May 31, 2016

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Cash Reserve Policy Measurement
City Controlled Funds										
General Fund										
101	GENERAL FUND	15,322,506.00	1,613,417.77	13,709,088.23	16,363,866.90	(2,654,998.67)	25%	Property taxes to be received in June	30%	Annual expenditures - higher due to property tax delays
Special Revenue Funds										
102	RAINY DAY FUND	10,132,499.59	0.00	10,132,499.59	8,805,170.67	1,327,328.92	3%		3%	Total expenditures in previous fiscal year-contingency
103	EXCESS LEVY	24.79	0.00	24.79	0.00	24.79	100%		0%	No reserve requirement
201	PARKS & RECREATION	710,069.09	471,065.31	239,003.78	2,812,174.25	(2,573,170.47)	2%	Fund receives property taxes Jun and Dec	25%	Annual expenditures
202	MOTOR VEHICLE HIGHWAY	6,204,715.34	257,908.15	5,946,807.19	2,744,352.25	3,202,454.94	54%		25%	Annual expenditures
203	RECREATION - NONREVERTING	919,722.66	141,331.16	778,391.50	364,938.50	413,453.00	53%		25%	Annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,084,480.47	413,877.22	670,603.25	0.00	670,603.25	100%		0%	No reserve requirement
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	(527,995.74)	599,010.95	(1,127,006.69)	0.00	(1,127,006.69)	100%	To be reimbursed by grant receipts	0%	No reserve requirement
211	DCI ADMINISTRATION FUND	1,469,508.74	39,562.45	1,449,946.29	671,828.25	(778,118.04)	54%	To be reimbursed by grant receipts	25%	Annual expenditures
212	DCI GRANT FUND	603,972.00	3,015,927.85	(2,411,955.85)	0.00	(2,411,955.85)	100%		0%	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	216,415.66	0.00	216,415.66	9,000.00	207,415.66	601%		25%	Annual expenditures
217	GIFT, DONATION, BEQUEST	65,909.53	0.00	65,909.53	0.00	65,909.53	100%		0%	No reserve requirement
218	POLICE CURFEW VIOLATIONS	12,386.56	0.00	12,386.56	250.00	12,136.56	1239%		25%	Annual expenditures
219	UNSAFE BUILDING	253,443.88	311,404.99	(57,961.01)	231,624.25	(289,585.26)	-6%	Excessive encumbrances	25%	Annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	909,786.80	63,265.05	846,521.75	185,877.00	660,644.75	114%		25%	Annual expenditures
227	LOSS RECOVERY FUND	973,966.15	107,094.92	866,871.23	0.00	866,871.23	100%		0%	No reserve requirement
244	EMERGENCY PHONE SYSTEM	33,670.74	0.00	33,670.74	0.00	33,670.74	100%		0%	No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	925,892.22	0.00	925,892.22	528,050.08	397,842.14	14%		8%	Annual expenditures - one month reserve
251	LOCAL ROADS & STREETS	3,070,561.56	567,832.03	2,502,729.53	560,736.00	1,941,993.53	112%		25%	Annual expenditures
252	EXCESS WELFARE DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	8.07		0%	No reserve requirement
257	LOIT 2016 SPECIAL DISTRIBUTION	4,217,549.03	0.00	4,217,549.03	0.00	4,217,549.03	100%		0%	No reserve requirement
258	HUMAN RIGHTS - FEDERAL GRANT	406,696.13	9,983.69	487,302.44	55,459.50	431,842.94	220%		25%	Annual expenditures
271	EASTRACE WATERWAY	1,340.34	0.00	1,340.34	0.00	1,340.34	100%		0%	No reserve requirement
273	MORRIS PACIFALMS ROYALE MARKETING	0.00	0.00	0.00	4,719.50	(4,719.50)	164%	Will be reimbursed through inter-fund xfr	25%	Annual expenditures
279	311 CALL CENTER	0.00	2,625.24	(2,625.24)	0.00	(2,625.24)	100%		0%	No reserve requirement
280	POLICE BLOCK GRANTS	3,865.46	0.00	3,865.46	0.00	3,865.46	100%		0%	No reserve requirement
281	REDEVELOPMENT COMMISSION - REV BONDS	27,470.64	0.00	27,470.64	0.00	27,470.64	100%		0%	No reserve requirement
289	HAZMAT	31,019.44	0.00	31,019.44	2,500.00	28,519.44	310%		25%	Annual expenditures
291	INDIANA RIVER RESCUE	136,277.26	6,789.28	129,477.98	23,825.00	105,652.98	136%		25%	Annual expenditures
292	POLICE GRANTS	89,232.30	23,409.00	65,823.30	0.00	65,823.30	100%		0%	No reserve requirement
294	REGIONAL POLICE ACADEMY	86,930.41	0.00	86,930.41	5,625.00	81,305.41	386%		25%	Annual expenditures
295	COPS MORE GRANT	127,156.23	10,755.00	116,581.23	0.00	116,581.23	100%		25%	Annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	241,261.32	0.00	241,261.32	42,241.25	199,020.07	143%		0%	No reserve requirement
404	ECONOMIC DEVELOPMENT INCOME TAX	10,891,357.36	1,869,960.38	9,021,396.98	7,595,724.00	1,425,672.98	59%		50%	Annual expenditures - higher due to bonding and rating agencies
408	COUNTY DEVELOPMENT INCOME TAX	10,789,617.38	637,723.62	10,151,893.76	5,280,090.50	4,871,803.26	96%		0%	No reserve requirement
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	486.613.92	0.00	486,613.92	0.00	486,613.92	100%		25%	Annual expenditures
655	PROJECT RELIEF	708,475.62	0.00	708,475.62	132,089.50	576,386.12	134%		25%	Annual expenditures
705	POLICE K-9 UNIT	3,884.26	0.00	3,884.26	505.00	3,379.26	192%		25%	Annual expenditures
Total Special Revenue Funds		55,452,507.74	8,548,366.29	46,904,141.45	30,056,780.50	16,847,360.95				
Debt Service Fund										
313	HALL OF FAME DEBT SERVICE	(577,888.67)	0.00	(577,888.67)	0.00	(577,888.67)	100%	Will be reimbursed from property taxes	0%	No reserve requirement
Capital Projects Funds										
377	PROFESSIONAL SPORTS DEVELOPMENT	393,894.44	0.00	393,894.44	209,513.00	184,371.44	47%		25%	Annual expenditures
401	COVELESKI STADIUM CAPITAL	60,845.43	0.00	60,845.43	0.00	60,845.43	100%		0%	No reserve requirement
403	ZOO ENHANCEMENT	49,642.11	0.00	49,642.11	0.00	49,642.11	100%		0%	No reserve requirement
406	CUMULATIVE CAPITAL IMPROVEMENT	291,113.23	48,340.03	242,773.20	67,083.25	175,690.95	139%		25%	Annual expenditures
412	MAJOR MOVES CONSTRUCTION	2,466,112.10	559,658.98	1,906,453.12	91,474.75	1,814,978.37	76%		25%	Annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	539,884.15	2,789.00	537,095.15	19,730.75	517,364.40	681%		25%	Annual expenditures
434	CREED FUND	2,675.08	0.00	2,675.08	0.00	2,675.08	100%		0%	No reserve requirement
450	PALAIS ROYALE HISTORIC PRESERVATION	80,973.20	0.00	80,973.20	0.00	80,973.20	100%		25%	Annual expenditures
677	HALL OF FAME CAPITAL FUND	520,721.39	3,863.60	516,857.79	0.00	516,857.79	100%		0%	No reserve requirement
Total Capital & Debt Service Funds		4,528,033.26	614,651.61	3,913,381.65	519,488.00	3,393,893.65				
Enterprise Funds										
287	EMS / FIRE DEPARTMENT CAPITAL	3,307,086.95	10,860.00	3,296,226.95	681,902.75	2,614,324.20	121%		25%	Annual expenditures
288	EMS / FIRE DEPARTMENT OPERATING	2,255,436.28	48,341.38	2,207,094.90	1,535,160.75	671,934.15	36%		25%	Annual expenditures
600	CONSOLIDATED BUILDING DEPARTMENT	1,770,067.87	126,187.53	1,643,880.34	881,119.25	762,761.09	47%		25%	Annual expenditures
601	PARKING GARAGES	740,569.62	497,712.54	242,857.08	348,367.25	(105,510.17)	17%	Enc is for year's operations under contract	10%	Annual expenditures
610	SOLID WASTE OPERATIONS	415,144.88	448,093.18	(32,948.30)	559,741.20	(592,689.50)	-1%	Systemic budgetary shortfall	0%	No reserve requirement
611	SOLID WASTE CAPITAL	196,474.22	717.29	195,756.93	0.00	195,756.93	100%		0%	No reserve requirement
620	WATER WORKS OPERATIONS	3,418,001.17	869,758.06	2,548,243.11	0.00	2,548,243.11	15%		5%	Annual expenditures

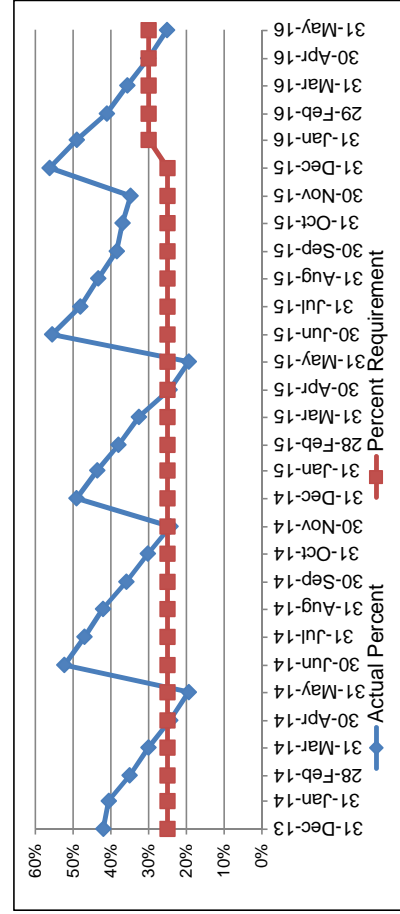
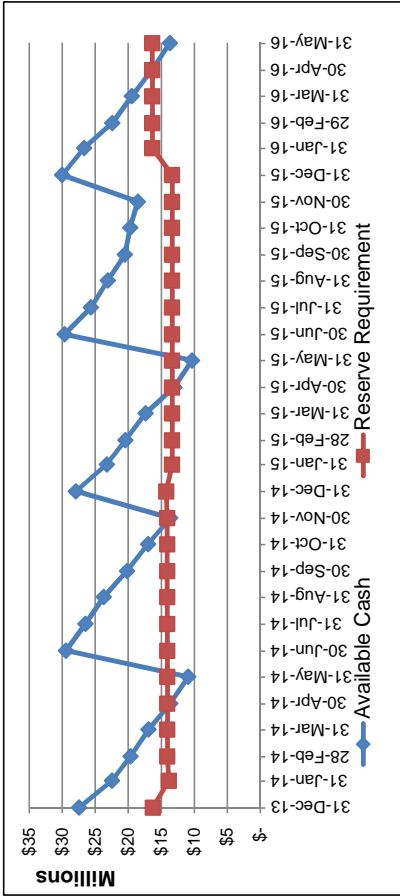
City of South Bend
Cash Reserves Summary by Fund
May 31, 2016

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Cash Reserve Policy Measurement
622	WATER WORKS CAPITAL	2,885,104.33	162,396.65	2,722,707.68	0.00	2,722,707.68	100%		0%	No reserve requirement
624	WATER WORKS CUSTOMER DEPOSIT	1,528,157.35	0.00	1,528,157.35	1,528,157.35	0.00	100%		100%	100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	856,935.86	0.00	856,935.86	856,935.86	0.00	100%		0%	No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,643,915.78	0.00	1,643,915.78	1,643,915.78	0.00	100%		100%	100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,462,727.68	0.00	2,462,727.68	2,473,229.55	(10,501.87)	17%	Based on Fund 620's 2016 budget	16.67%	Annual operating expenses in Fund 620, net of transfers
640	SEWAGE WORKS CAPITAL	1,096,392.63	25,956.96	1,070,435.67	1,070,435.67	1,533,082.42	304%		25%	Annual operating expenses
641	SEWAGE WORKS OPERATIONS	11,744,130.49	2,657,874.03	9,086,256.46	2,004,871.90	7,081,384.56	23%		5%	Annual operating expenses
642	SEWAGE WORKS RESERVE - O & M	7,673,124.39	4,058,748.67	3,614,375.72	2,004,871.90	3,614,375.72	100%		0%	No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	4,575,374.15	0.00	4,575,374.15	4,635,601.94	(60,227.79)	16%	Actual Percentage = 16.453%, only slightly less	16.67%	Annual operating expenses in Fund 641, net of transfers
647	2007 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	3,468,434.06	0.00	3,468,434.06	0.00	3,468,434.06	100%		0%	Bond fund - spend down to zero - no reserves
651	2007B SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		0%	No Reserves - transfer from operating account for debt service as needed
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,107,370.06	0.00	4,107,370.06	4,107,370.06	0.00	100%		100%	100% cash reserves per bond covenants and Crowe Horwath
659	2010 SEWER BOND	292,816.10	162,481.85	70,334.25	0.00	70,334.25	100%		0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	11,879,026.65	10,875,581.33	1,003,445.32	0.00	1,003,445.32	100%		0%	Bond fund - spend down to zero - no reserves required
664	2015A SEWER REFUNDING BOND	4,524.22	0.00	4,524.22	0.00	4,524.22	100%		0%	Bond fund - spend down to zero - no reserves required
666	2015 SEWER BOND	6,684.25	0.00	6,684.25	0.00	6,684.25	100%		0%	Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,551,466.69	0.00	1,551,466.69	993,109.50	558,357.19	39%		0%	Bond fund - spend down to zero - no reserves required
671	CENTURY CENTER CAPITAL	963,737.26	0.00	963,737.26	800,000.00	163,737.26	100%		25%	Annual expenditures
672	CENTURY CENTER ENERGY SAVINGS	17,165.10	0.00	17,165.10	0.00	17,165.10	100%		0%	Minimum per Board of Managers
	Total Enterprise Funds	69,399,868.04	19,944,909.47	49,454,958.57	22,323,900.52	27,125,058.05				
	Internal Service Funds									
222	CENTRAL SERVICES	1,403,005.54	91,596.47	1,311,409.07	1,005,449.50	305,959.57	33%		25%	Annual expenditures, excluding utility accounting
224	CENTRAL SERVICES CAPITAL	52,177.82	52,147.79	(29.97)	0.00	(29.97)	100%		0%	No reserve required
226	LIABILITY INSURANCE	4,816,361.31	73,982.00	4,742,379.31	1,560,174.00	3,182,205.31	152%		50%	Annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	688,391.20	0.00	688,391.20	2,500.00	685,891.20	689%		25%	Annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	4,833,070.79	492,584.11	4,340,486.68	4,340,426.68	(4,259.82)	25%	Actual Percentage = 24.98%	25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	268,074.86	15,400.00	252,674.86	28,472.50	224,202.36	222%		25%	Annual expenditures
	Total Internal Service Funds	12,061,021.52	725,980.37	11,335,041.15	6,941,316.50	4,393,724.65				
	Trust & Agency Funds									
701	FIREFIGHTERS PENSION	(1,702,746.47)	0.00	(1,702,746.47)	546,484.30	(2,249,230.77)	-31%	Pension payments received in June & Sep	10%	Annual expenditures
702	POLICE PENSION	(1,576,487.19)	0.00	(1,576,487.19)	679,739.80	(2,256,226.99)	-23%	Pension payments received in June & Sep	10%	Annual expenditures
703	POLICE/FIRE 1977 STATE PENSION	0.00	0.00	0.00	0.00	0.00	100%		100%	100% cash reserves - trust & agency funds
709	PAYROLL FUND	6,419.23	0.00	6,419.23	6,419.23	0.00	100%		100%	100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	100%		100%	100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	257,676.88	0.00	257,676.88	257,676.88	0.00	100%		100%	100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,624,431.04	0.00	1,624,431.04	1,624,431.04	0.00	100%		100%	100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	832,634.87	0.00	832,634.87	832,634.87	0.00	100%		100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,655.14	0.00	28,655.14	5,000.00	23,655.14	143%		25%	Annual expenditures
	Total Trust & Agency Funds	(529,416.50)	0.00	(529,416.50)	3,952,386.12	(4,481,802.62)				
	Total City Funds	156,234,520.06	31,447,325.51	124,787,194.55	80,163,558.54	44,623,636.01				
	Redevelopment Commission Controlled Funds									
	Tax Increment Financing Funds									
324	RIVER WEST TIF (AIRPORT TIF)	24,772,534.23	8,882,181.68	15,890,352.55	11,125,519.25	4,764,833.30	36%		25%	Annual expenditures
422	TIF DISTRICT - WEST WASHINGTON	1,502,414.86	306,794.25	1,195,620.61	350,841.50	844,779.11	85%		25%	Annual expenditures
425	TIF LEIGHTON PLAZA	233,220.44	0.00	233,220.44	40,101.50	193,118.94	145%		25%	Annual expenditures
429	RIVER EAST DEV TIF (NORTHEAST TIF)	7,457,167.79	4,430,592.08	3,026,575.71	2,083,789.75	942,785.96	36%		25%	Annual expenditures
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	5,399,072.69	3,797,708.79	1,601,363.90	1,852,953.75	(251,589.85)	22%	Enc for large project in 2016	25%	Annual expenditures
432	TIF SSDA #3 - ERSKINE VILLAGE	4,956,802.63	0.00	4,956,802.63	122,625.75	4,834,176.88	1011%		25%	Annual expenditures
435	TIF - DOUGLAS ROAD	11,999.19	4,200.00	7,799.19	35,420.00	(27,620.81)	2%	Using cash bal for debt svc; then will close	10%	Annual expenditures
436	RIVER EAST RESIDENTIAL (NE RES TIF)	149,036.69	0.00	149,036.69	857,500.00	(708,463.31)	4%	Will be tight in 2016; committed to debt svc	25%	Annual expenditures
	Total Tax Increment Financing Funds	44,482,248.52	17,421,476.80	27,060,771.72	16,468,751.50	10,592,020.22				
	Redevelopment Funds									
433	REDEVELOPMENT ADMINISTRATION GENERAL	8,736.57	0.00	8,736.57	1,125.00	7,611.57	194%		25%	Annual expenditures
439	CERTIFIED TECHNOLOGY PARK	2,139,389.67	0.00	2,139,389.67	0.00	2,139,389.67	100%		0%	No reserve required
454	AIRPORT URBAN ENTERPRISE ZONE	381,129.66	0.00	381,129.66	0.00	381,129.66	100%		0%	No reserve required
	Total Redevelopment Funds	2,529,255.90	0.00	2,529,255.90	1,125.00	2,528,130.90				
	Debt Service Funds									

City of South Bend
Cash Reserves Summary by Fund
May 31, 2016

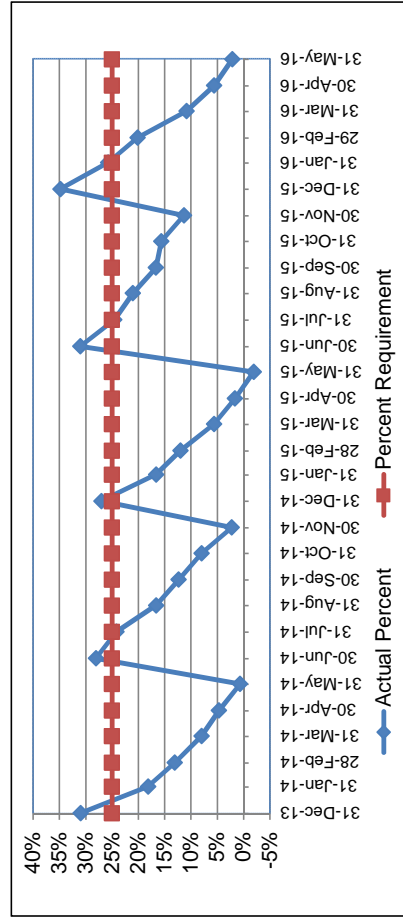
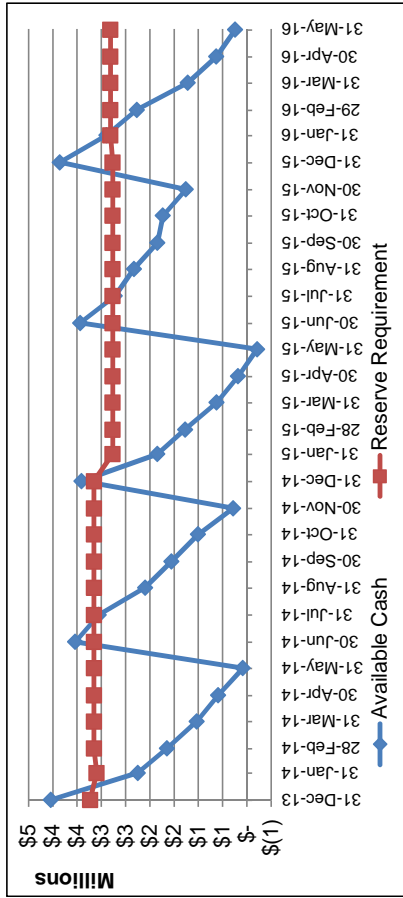
Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Cash Reserve Policy Measurement
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	1,038,904.00	1,038,904.00	0.00	100%		100%	100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	509,837.34	0.00	509,837.34	509,837.34	0.00	100%		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%	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%	100% debt service reserve per bond covenants
	Total Debt Service Funds	3,284,581.34	0.00	3,284,581.34	3,284,581.34	0.00				
	Total Redevelopment Commission Funds	50,296,085.76	17,421,476.80	32,874,608.96	19,754,457.84	13,120,151.12				
	City Operations Total	206,530,605.82	48,868,802.31	157,661,803.51	99,918,016.38	57,743,787.13				

General Fund - 101



Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-13	\$ 27,464,709.03	\$ 16,272,893.00	42%	25%
31-Jan-14	\$ 22,475,568.55	\$ 13,854,192.00	41%	25%
28-Feb-14	\$ 19,666,397.13	\$ 14,060,717.50	35%	25%
31-Mar-14	\$ 16,931,467.58	\$ 14,071,197.25	30%	25%
30-Apr-14	\$ 13,664,592.50	\$ 14,071,197.25	24%	25%
31-May-14	\$ 10,906,411.36	\$ 14,071,197.25	19%	25%
30-Jun-14	\$ 29,432,779.84	\$ 14,071,197.25	52%	25%
31-Jul-14	\$ 26,473,744.03	\$ 14,088,697.25	47%	25%
31-Aug-14	\$ 23,722,786.84	\$ 14,088,697.25	42%	25%
30-Sep-14	\$ 20,202,390.82	\$ 14,088,697.25	36%	25%
31-Oct-14	\$ 17,007,547.31	\$ 14,088,697.25	30%	25%
30-Nov-14	\$ 13,644,872.96	\$ 14,088,697.25	24%	25%
31-Dec-14	\$ 27,947,677.74	\$ 14,238,697.25	49%	25%
31-Jan-15	\$ 23,253,550.72	\$ 13,344,782.75	44%	25%
28-Feb-15	\$ 20,413,331.83	\$ 13,344,782.75	38%	25%
31-Mar-15	\$ 17,372,699.76	\$ 13,344,782.75	33%	25%
30-Apr-15	\$ 13,029,346.27	\$ 13,344,782.75	24%	25%
31-May-15	\$ 10,341,225.60	\$ 13,344,782.75	19%	25%
30-Jun-15	\$ 29,661,774.55	\$ 13,344,782.75	56%	25%
31-Jul-15	\$ 25,659,540.97	\$ 13,344,782.75	48%	25%
31-Aug-15	\$ 23,117,854.30	\$ 13,344,782.75	43%	25%
30-Sep-15	\$ 20,515,512.68	\$ 13,344,782.75	38%	25%
31-Oct-15	\$ 19,719,996.44	\$ 13,344,782.75	37%	25%
30-Nov-15	\$ 18,556,106.39	\$ 13,344,782.75	35%	25%
31-Dec-15	\$ 30,019,921.23	\$ 13,344,794.00	56%	25%
31-Jan-16	\$ 26,714,068.20	\$ 16,356,186.90	49%	30%
29-Feb-16	\$ 22,402,610.86	\$ 16,356,186.90	41%	30%
31-Mar-16	\$ 19,441,972.53	\$ 16,356,186.90	36%	30%
30-Apr-16	\$ 16,414,709.77	\$ 16,356,186.90	30%	30%
31-May-16	\$ 13,709,088.23	\$ 16,363,686.90	25%	30%

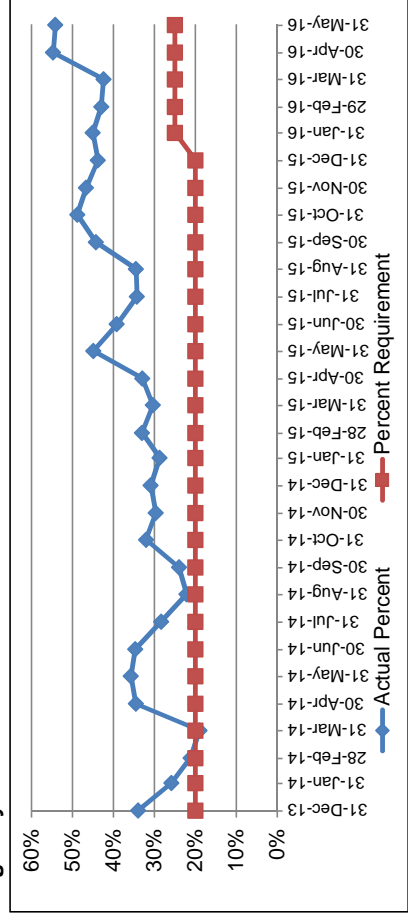
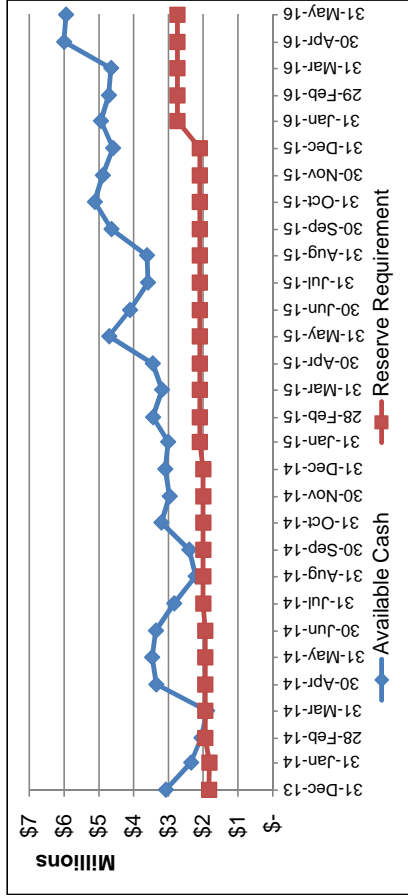
Parks & Recreation - 201



Date	Available Cash	Reserve Requirement
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
31-Oct-14	\$ 1,005,198.50	\$ 3,150,219.50
30-Nov-14	\$ 282,628.37	\$ 3,150,219.50
31-Dec-14	\$ 3,405,573.74	\$ 3,150,219.50
31-Jan-15	\$ 1,840,741.75	\$ 2,765,998.75
28-Feb-15	\$ 1,273,084.28	\$ 2,765,998.75
31-Mar-15	\$ 623,258.50	\$ 2,765,998.75
30-Apr-15	\$ 181,071.57	\$ 2,765,998.75
31-May-15	\$ (211,123.70)	\$ 2,765,998.75
30-Jun-15	\$ 3,436,165.29	\$ 2,765,998.75
31-Jul-15	\$ 2,719,475.08	\$ 2,765,998.75
31-Aug-15	\$ 2,327,362.23	\$ 2,765,998.75
30-Sep-15	\$ 1,843,771.49	\$ 2,765,998.75
31-Oct-15	\$ 1,728,926.62	\$ 2,765,998.75
30-Nov-15	\$ 1,255,488.41	\$ 2,765,998.75
31-Dec-15	\$ 3,854,236.64	\$ 2,765,998.75
29-Feb-16	\$ 2,893,336.74	\$ 2,812,174.25
31-Mar-16	\$ 2,266,893.61	\$ 2,812,174.25
30-Apr-16	\$ 1,219,651.51	\$ 2,812,174.25
31-May-16	\$ 627,650.50	\$ 2,812,174.25
	\$ 239,003.78	\$ 2,812,174.25

Date	Actual Percent	Percent Requirement
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%
31-Oct-14	8%	25%
30-Nov-14	2%	25%
31-Dec-14	27%	25%
31-Jan-15	17%	25%
28-Feb-15	12%	25%
31-Mar-15	6%	25%
30-Apr-15	2%	25%
31-May-15	-2%	25%
30-Jun-15	31%	25%
31-Jul-15	25%	25%
31-Aug-15	21%	25%
30-Sep-15	17%	25%
31-Oct-15	16%	25%
30-Nov-15	11%	25%
31-Dec-15	35%	25%
29-Feb-16	26%	25%
31-Mar-16	20%	25%
30-Apr-16	11%	25%
31-May-16	6%	25%

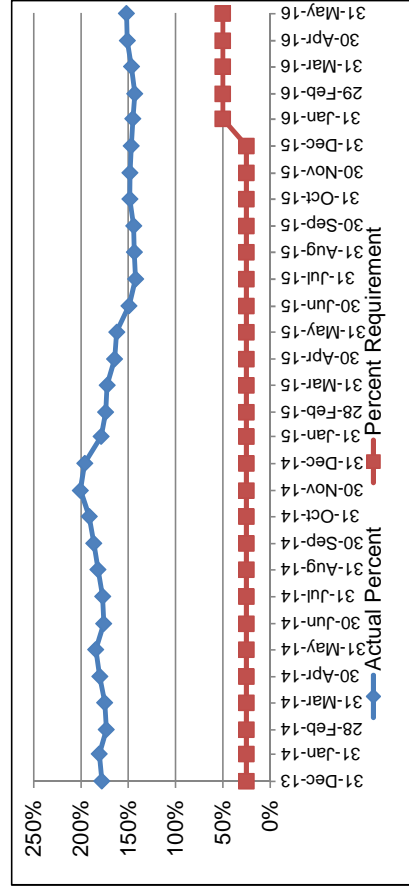
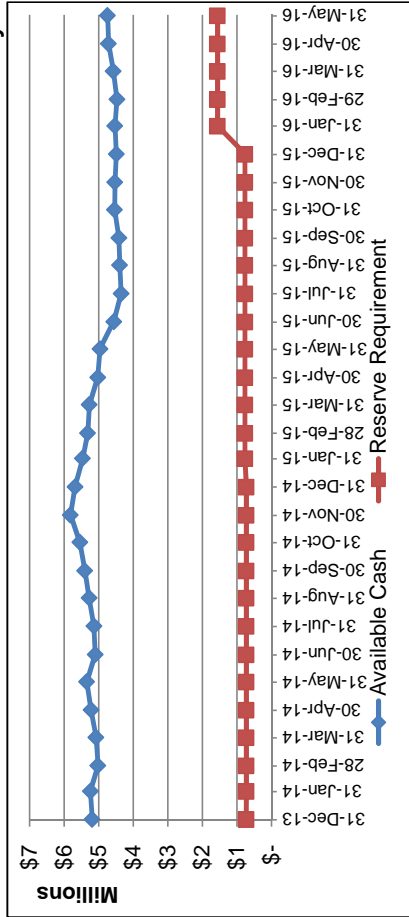
Motor Vehicle Highway - 202



Date	Available Cash	Reserve Requirement
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
30-Jun-15	\$ 4,107,360.98	\$ 2,097,077.20
31-Jul-15	\$ 3,592,332.11	\$ 2,097,077.20
31-Aug-15	\$ 3,616,538.87	\$ 2,097,077.20
30-Sep-15	\$ 4,646,069.85	\$ 2,097,077.20
31-Oct-15	\$ 5,122,032.44	\$ 2,097,077.20
30-Nov-15	\$ 4,893,300.77	\$ 2,097,077.20
31-Dec-15	\$ 4,592,169.19	\$ 2,097,077.20
31-Jan-16	\$ 4,945,234.80	\$ 2,744,352.25
29-Feb-16	\$ 4,719,277.00	\$ 2,744,352.25
31-Mar-16	\$ 4,655,411.71	\$ 2,744,352.25
30-Apr-16	\$ 6,006,911.17	\$ 2,744,352.25
31-May-16	\$ 5,946,807.19	\$ 2,744,352.25

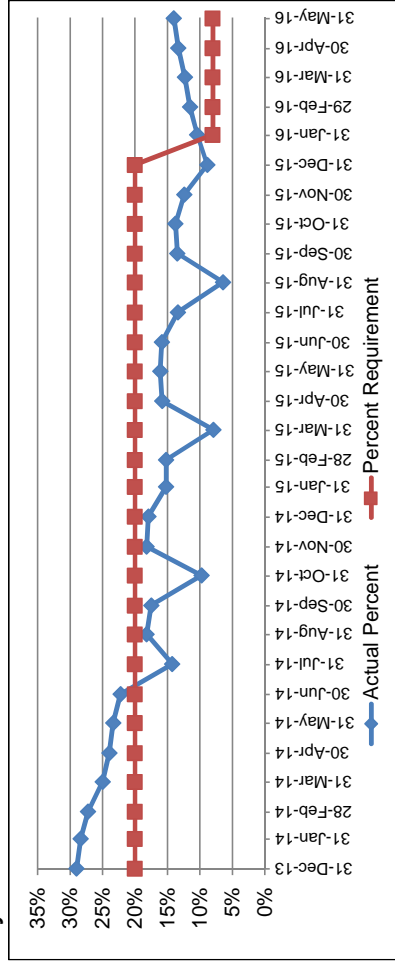
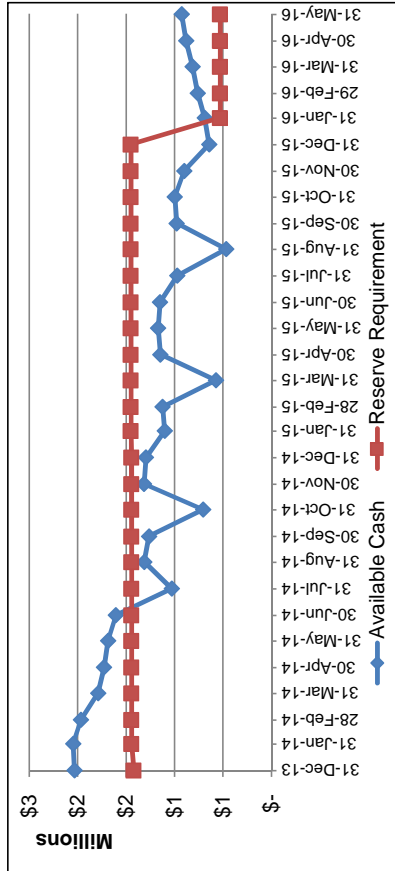
Date	Actual Percent	Percent Requirement
31-Dec-13	34%	20%
31-Jan-14	26%	20%
28-Feb-14	21%	20%
31-Mar-14	19%	20%
30-Apr-14	35%	20%
31-May-14	36%	20%
30-Jun-14	35%	20%
31-Jul-14	28%	20%
31-Aug-14	22%	20%
30-Sep-14	24%	20%
31-Oct-14	32%	20%
30-Nov-14	30%	20%
31-Dec-14	31%	20%
31-Jan-15	29%	20%
28-Feb-15	33%	20%
31-Mar-15	30%	20%
30-Apr-15	33%	20%
31-May-15	45%	20%
30-Jun-15	39%	20%
31-Jul-15	34%	20%
31-Aug-15	34%	20%
30-Sep-15	44%	20%
31-Oct-15	49%	20%
30-Nov-15	47%	20%
31-Dec-15	44%	20%
31-Jan-16	45%	25%
29-Feb-16	43%	25%
31-Mar-16	42%	25%
30-Apr-16	55%	25%
31-May-16	54%	25%

Liability Insurance - 226

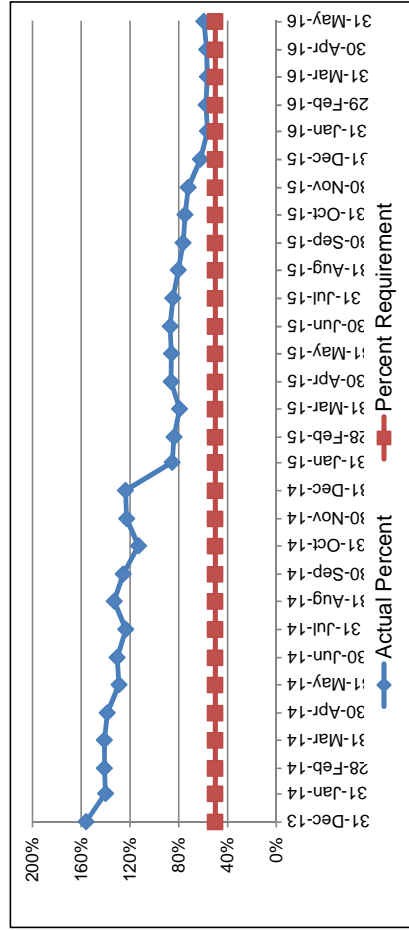
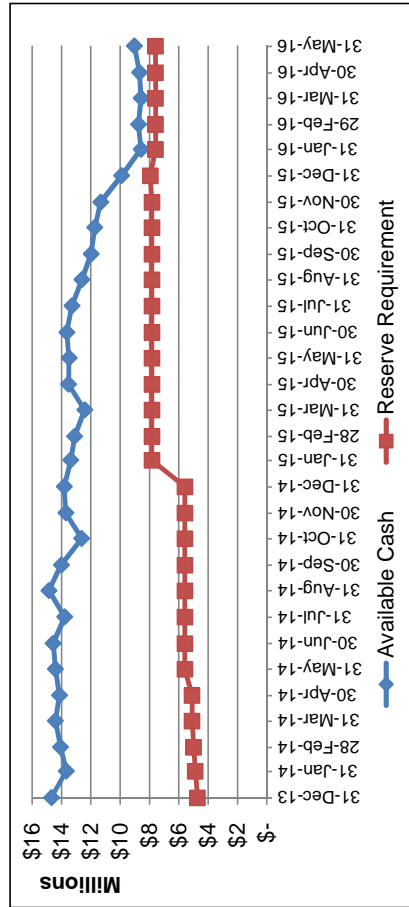


Date	Available Cash	Reserve Requirement	Actual Percent	Percent Requirement
31-Dec-13	\$ 5,185,497.38	\$ 728,981.75	178%	25%
31-Jan-14	\$ 5,235,932.06	\$ 724,300.00	181%	25%
28-Feb-14	\$ 5,019,217.44	\$ 724,300.00	173%	25%
31-Mar-14	\$ 5,075,527.45	\$ 724,300.00	175%	25%
30-Apr-14	\$ 5,218,468.25	\$ 724,300.00	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%
30-Jun-15	\$ 4,559,500.84	\$ 764,197.75	149%	25%
31-Jul-15	\$ 4,349,972.24	\$ 764,197.75	142%	25%
31-Aug-15	\$ 4,391,466.11	\$ 764,197.75	144%	25%
30-Sep-15	\$ 4,412,089.90	\$ 764,197.75	144%	25%
31-Oct-15	\$ 4,536,090.51	\$ 764,197.75	148%	25%
30-Nov-15	\$ 4,528,101.76	\$ 764,197.75	148%	25%
31-Dec-15	\$ 4,485,904.07	\$ 764,197.75	147%	25%
31-Jan-16	\$ 4,527,921.79	\$ 1,560,174.00	145%	50%
29-Feb-16	\$ 4,467,494.26	\$ 1,560,174.00	143%	50%
31-Mar-16	\$ 4,575,011.10	\$ 1,560,174.00	147%	50%
30-Apr-16	\$ 4,715,447.12	\$ 1,560,174.00	151%	50%
31-May-16	\$ 4,742,379.31	\$ 1,560,174.00	152%	50%

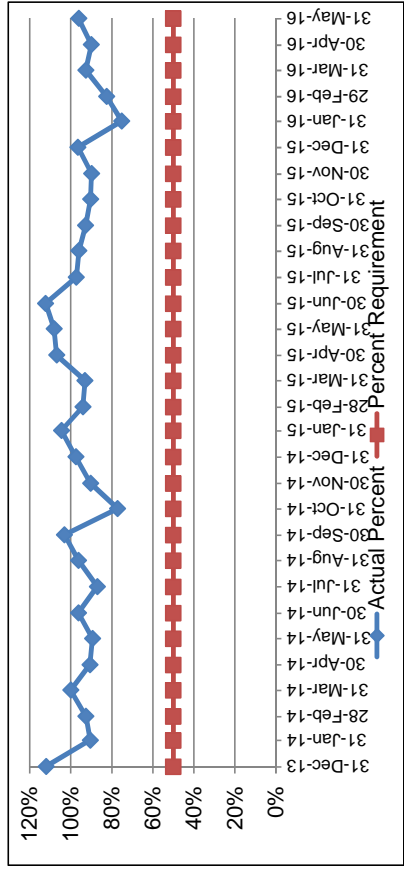
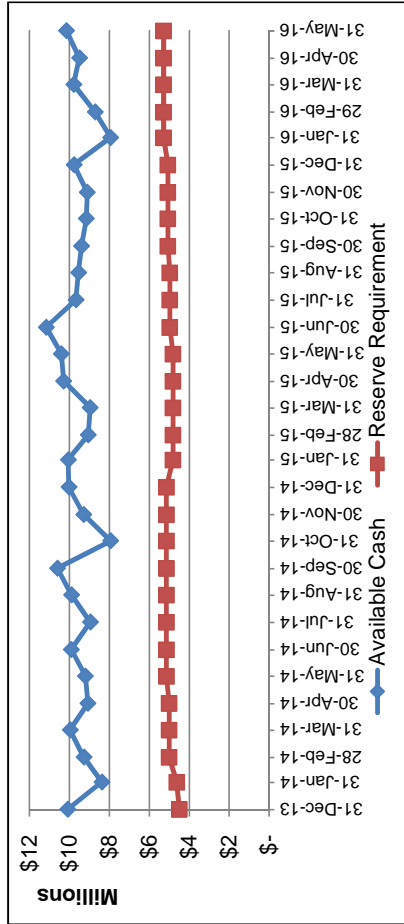
Public Safety LOIT - 249



COIT - 404



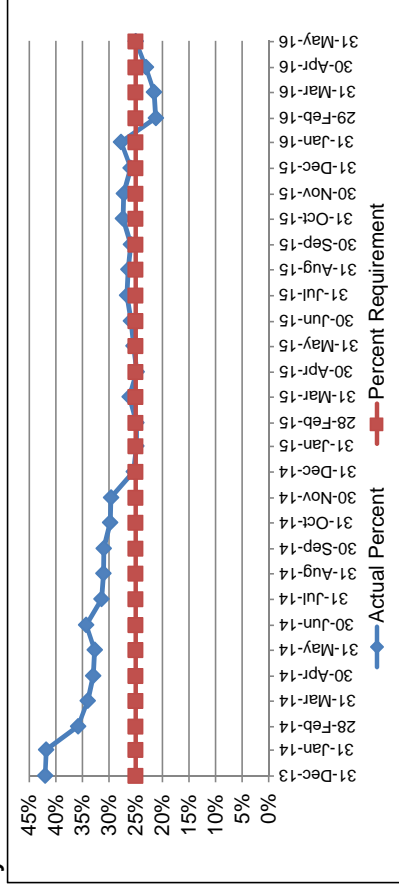
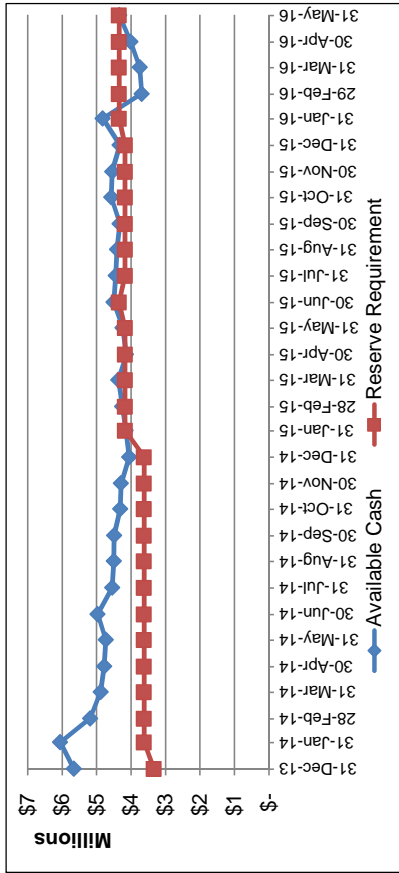
Date	Available Cash	Reserve Requirement
31-Dec-13	\$ 14,685,372.33	\$ 4,721,708.50
31-Jan-14	\$ 13,669,378.75	\$ 4,877,970.00
28-Feb-14	\$ 14,064,953.63	\$ 4,988,101.00
31-Mar-14	\$ 14,419,544.87	\$ 5,096,642.50
30-Apr-14	\$ 14,138,281.09	\$ 5,096,642.50
31-May-14	\$ 14,417,615.48	\$ 5,582,892.50
30-Jun-14	\$ 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
31-Oct-14	\$ 12,625,447.23	\$ 5,582,892.50
30-Nov-14	\$ 13,703,278.95	\$ 5,582,892.50
31-Dec-14	\$ 13,810,191.53	\$ 5,582,892.50
31-Jan-15	\$ 13,363,623.40	\$ 7,830,185.50
28-Feb-15	\$ 13,104,068.98	\$ 7,830,185.50
31-Mar-15	\$ 12,417,613.96	\$ 7,830,185.50
30-Apr-15	\$ 13,525,436.86	\$ 7,830,185.50
31-May-15	\$ 13,483,035.78	\$ 7,830,185.50
30-Jun-15	\$ 13,641,102.60	\$ 7,830,185.50
31-Jul-15	\$ 13,287,258.01	\$ 7,830,185.50
31-Aug-15	\$ 12,603,271.36	\$ 7,830,185.50
30-Sep-15	\$ 11,982,696.06	\$ 7,830,185.50
31-Oct-15	\$ 11,727,154.29	\$ 7,830,185.50
30-Nov-15	\$ 11,326,023.58	\$ 7,830,185.50
31-Dec-15	\$ 9,895,195.52	\$ 7,946,833.50
31-Jan-16	\$ 8,575,802.53	\$ 7,581,074.00
29-Feb-16	\$ 8,755,381.46	\$ 7,581,074.00
31-Mar-16	\$ 8,571,654.20	\$ 7,581,074.00
30-Apr-16	\$ 8,681,223.99	\$ 7,581,074.00
31-May-16	\$ 9,021,396.98	\$ 7,595,724.00



Date	Available Cash	Reserve Requirement
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
31-Oct-14	\$ 7,941,968.89	\$ 5,144,992.00
30-Nov-14	\$ 9,294,422.29	\$ 5,144,992.00
31-Dec-14	\$ 10,033,655.55	\$ 5,144,992.00
31-Jan-15	\$ 10,065,104.57	\$ 4,813,809.00
28-Feb-15	\$ 9,059,022.75	\$ 4,813,809.00
31-Mar-15	\$ 8,960,343.03	\$ 4,813,809.00
30-Apr-15	\$ 10,291,604.12	\$ 4,813,809.00
30-May-15	\$ 10,408,959.43	\$ 4,813,809.00
31-Jun-15	\$ 11,163,475.51	\$ 4,971,854.50
31-Jul-15	\$ 9,675,461.38	\$ 4,971,854.50
31-Aug-15	\$ 9,550,701.30	\$ 4,971,854.50
30-Sep-15	\$ 9,399,079.89	\$ 5,066,874.50
31-Oct-15	\$ 9,158,107.55	\$ 5,066,874.50
30-Nov-15	\$ 9,112,235.29	\$ 5,066,874.50
31-Dec-15	\$ 9,776,901.11	\$ 5,066,874.50
31-Jan-16	\$ 7,938,199.64	\$ 5,280,090.50
29-Feb-16	\$ 8,715,559.52	\$ 5,280,090.50
31-Mar-16	\$ 9,792,593.12	\$ 5,280,090.50
30-Apr-16	\$ 9,500,919.49	\$ 5,280,090.50
31-May-16	\$ 10,151,893.76	\$ 5,280,090.50

Date	Actual Percent	Percent Requirement
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%
31-Oct-14	77%	50%
30-Nov-14	90%	50%
31-Dec-14	98%	50%
31-Jan-15	105%	50%
28-Feb-15	94%	50%
31-Mar-15	93%	50%
30-Apr-15	107%	50%
30-May-15	112%	50%
31-Jun-15	97%	50%
31-Jul-15	96%	50%
30-Sep-15	93%	50%
31-Oct-15	90%	50%
30-Nov-15	90%	50%
31-Dec-15	96%	50%
31-Jan-16	75%	50%
29-Feb-16	83%	50%
31-Mar-16	93%	50%
30-Apr-16	90%	50%
31-May-16	96%	50%

Self-funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement
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
31-Oct-14	\$ 4,312,284.67	\$ 3,620,865.75
30-Nov-14	\$ 4,290,596.22	\$ 3,620,865.75
31-Dec-14	\$ 4,054,314.37	\$ 3,620,865.75
31-Jan-15	\$ 4,151,993.32	\$ 4,174,233.75
28-Feb-15	\$ 4,252,749.21	\$ 4,174,233.75
31-Mar-15	\$ 4,364,599.56	\$ 4,174,233.75
30-Apr-15	\$ 4,140,504.23	\$ 4,174,233.75
31-May-15	\$ 4,243,077.17	\$ 4,174,233.75
30-Jun-15	\$ 4,502,701.32	\$ 4,349,567.00
31-Jul-15	\$ 4,444,106.98	\$ 4,174,233.75
31-Aug-15	\$ 4,406,259.32	\$ 4,174,233.75
30-Sep-15	\$ 4,326,879.00	\$ 4,174,233.75
31-Oct-15	\$ 4,572,942.80	\$ 4,174,233.75
30-Nov-15	\$ 4,547,867.48	\$ 4,174,233.75
31-Dec-15	\$ 4,329,762.09	\$ 4,174,233.75
31-Jan-16	\$ 4,820,833.64	\$ 4,344,722.50
29-Feb-16	\$ 3,690,587.57	\$ 4,344,722.50
31-Mar-16	\$ 3,747,383.70	\$ 4,344,722.50
30-Apr-16	\$ 4,011,625.62	\$ 4,344,722.50
31-May-16	\$ 4,340,426.68	\$ 4,344,722.50

City of South Bend
Controller's Cash Report

Month of:

May 2016

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
City Controlled Funds											
General Fund											
101	GENERAL FUND	\$18,343,074.72	\$1,206,845.65	\$4,238,169.45	\$10,755.08	\$0.00	\$0.00	\$15,322,506.00	\$0.00	\$15,322,506.00	\$476,748.99
Special Revenue Funds											
102	RAINY DAY FUND	8,721,902.14	1,405,849.67	0.00	4,747.78	0.00	0.00	10,132,499.59	0.00	10,132,499.59	0.00
103	EXCESS LEVY	24.79	0.00	0.00	0.00	0.00	0.00	24.79	0.00	24.79	0.00
201	PARKS & RECREATION	1,242,272.81	319,523.44	852,527.51	800.35	0.00	0.00	710,069.09	0.00	710,069.09	0.00
202	MOTOR VEHICLE HIGHWAY	6,356,455.45	550,308.32	704,988.65	2,940.22	0.00	0.00	6,204,715.34	0.00	6,204,715.34	0.00
203	RECREATION - NONREVERTING	980,878.92	83,245.61	144,923.83	521.96	0.00	0.00	919,722.66	0.00	919,722.66	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,110,982.03	0.00	27,101.38	599.82	0.00	0.00	1,084,480.47	0.00	1,084,480.47	500,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	(545,988.35)	15,273.70	0.00	2,728.91	0.00	0.00	(527,985.74)	0.00	(527,985.74)	0.00
211	DCI OPERATING FUND	1,679,913.02	16,763.00	207,848.79	681.51	0.00	0.00	1,489,508.74	0.00	1,489,508.74	0.00
213	POLICE FEDERAL GRANTS	0.00	0.00	0.00	117.70	0.00	0.00	216,415.66	0.00	216,415.66	0.00
216	POLICE STATE SEIZURES	216,297.96	0.00	0.00	35.66	0.00	0.00	65,909.53	0.00	65,909.53	0.00
217	GIFT, DONATION, BEQUEST	65,528.87	345.00	0.00	6.74	0.00	0.00	12,386.56	0.00	12,386.56	0.00
218	POLICE CURFEW VIOLATIONS	12,367.32	12.50	0.00	0.00	0.00	0.00	253,443.98	0.00	253,443.98	0.00
219	UNSAFE BUILDING	297,659.94	55,309.78	99,525.74	496.41	0.00	0.00	909,786.80	0.00	909,786.80	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	914,798.22	17,348.96	22,856.79	529.89	0.00	0.00	973,966.15	0.00	973,966.15	0.00
227	LOSS RECOVERY FUND	973,436.26	0.00	0.00	380.28	0.00	0.00	925,892.22	0.00	925,892.22	0.00
244	EMERGENCY TELEPHONE SYSTEM	33,670.74	0.00	0.00	1,669.22	0.00	0.00	3,070,561.56	0.00	3,070,561.56	0.00
249	PUBLIC SAFETY L.O.I.T	879,072.20	567,440.00	521,000.26	0.00	0.00	0.00	4,217,549.03	0.00	4,217,549.03	0.00
251	LOCAL ROADS & STREETS	3,085,372.27	91,322.95	107,802.88	0.00	0.00	0.00	8.07	0.00	8.07	0.00
252	EXCESS WELFARE DISTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	427,799.89	68,896.24	496,696.13	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	0.00	170.00	89,472.84	241.02	0.00	0.00	1,340.34	0.00	1,340.34	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	516,861.71	0.00	0.00	0.73	0.00	0.00	34,722.43	0.00	34,722.43	0.00
271	EASTRACE WATERWAY	1,339.61	0.00	0.00	19.19	0.00	0.00	3,865.46	0.00	3,865.46	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	35,752.74	1,407.00	2,456.50	14.94	0.00	0.00	27,470.64	0.00	27,470.64	0.00
280	POLICE BLOCK GRANTS	3,863.36	0.00	0.00	2.10	0.00	0.00	136,277.26	0.00	136,277.26	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,455.70	0.00	0.00	17.11	0.00	0.00	89,232.30	0.00	89,232.30	0.00
289	HAZWAT	31,002.33	0.00	0.00	64.11	0.00	0.00	31,019.44	0.00	31,019.44	0.00
291	INDIANA RIVER RESCUE	120,893.21	21,600.00	6,280.06	0.00	0.00	0.00	136,277.26	0.00	136,277.26	0.00
292	POLICE GRANTS	90,232.80	0.00	1,000.50	0.00	0.00	0.00	86,930.41	0.00	86,930.41	0.00
294	REGIONAL POLICE ACADEMY	86,765.11	796.81	678.67	47.16	0.00	0.00	127,156.23	0.00	127,156.23	0.00
295	COPS MORE GRANT	143,252.29	580.00	16,747.90	71.84	0.00	0.00	241,261.32	0.00	241,261.32	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	241,149.72	0.00	0.00	111.60	0.00	0.00	10,891,357.36	0.00	10,891,357.36	1,589,770.50
404	COUNTY OPTION INCOME TAX	10,917,670.86	832,674.30	865,052.01	6,064.21	0.00	0.00	10,789,617.38	0.00	10,789,617.38	0.00
408	ECONOMIC DEVELOPMENT INCOME TAX	10,065,188.73	799,550.17	80,832.49	5,710.97	0.00	0.00	486,613.92	0.00	486,613.92	(1,589,770.50)
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	486,349.17	0.00	0.00	264.75	0.00	0.00	708,475.62	0.00	708,475.62	0.00
655	PROJECT RELIEF	672,990.80	37,460.00	2,530.65	555.47	0.00	0.00	3,884.26	0.00	3,884.26	0.00
705	POLICE K-9 UNIT	3,882.15	0.00	0.00	2.11	0.00	0.00	55,383,611.50	68,896.24	55,452,507.74	500,000.00
Total Special Revenue Funds		49,997,851.93	9,188,511.45	3,832,290.02	29,538.14	0.00	0.00	55,383,611.50	68,896.24	55,452,507.74	500,000.00
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE	(587,231.67)	9,343.00	0.00	0.00	0.00	0.00	(577,888.67)	0.00	(577,888.67)	0.00
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	283,214.37	110,536.00	0.00	134.07	0.00	0.00	393,884.44	0.00	393,884.44	0.00
401	COVELESKI STADIUM CAPITAL	60,812.33	0.00	0.00	33.10	0.00	0.00	60,845.43	0.00	60,845.43	0.00
403	ZOO ENDOWMENT	49,615.10	0.00	0.00	27.01	0.00	0.00	49,642.11	0.00	49,642.11	0.00
405	PARK NONREVERTING CAPITAL	466,914.73	932.00	46,292.22	221.91	0.00	0.00	421,776.42	0.00	421,776.42	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	422,190.42	4,420.00	135,725.64	228.45	0.00	0.00	291,113.23	0.00	291,113.23	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	278,142.97	0.00	0.00	151.41	0.00	0.00	278,294.38	0.00	278,294.38	0.00
412	MAJOR MOVES CONSTRUCTION	2,429,142.51	57,455.00	21,804.99	1,319.58	0.00	0.00	2,466,112.10	0.00	2,466,112.10	4,590,581.70
416	MORRIS PERFORMING ARTS CENTER CAPITAL	519,647.23	20,270.00	315.49	56.96	0.00	0.00	539,884.15	0.00	539,884.15	0.00
434	CRED FUND	2,618.12	0.00	0.00	0.00	0.00	0.00	2,675.08	0.00	2,675.08	0.00

City of South Bend
Controller's Cash Report

Month of:

May 2016

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	79,820.42	1,109.52	0.00	43.26	0.00	0.00	80,973.20	0.00	80,973.20	0.00
677	HALL OF FAME CAPITAL FUND	523,493.66	0.00	3,043.18	270.91	0.00	0.00	520,721.39	0.00	520,721.39	(476,748.99)
	Total Capital & Debt Service Funds	4,528,380.19	204,065.52	207,181.52	2,769.07	0.00	0.00	4,528,033.26	0.00	4,528,033.26	4,113,832.71
Enterprise Funds											
287	EMS CAPITAL	3,737,179.71	0.00	432,134.10	2,041.34	0.00	0.00	3,307,086.95	0.00	3,307,086.95	0.00
288	EMS OPERATING	2,398,172.12	426,142.73	570,132.31	1,253.74	0.00	0.00	2,255,436.28	0.00	2,255,436.28	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	1,885,422.91	151,356.64	267,746.38	1,034.70	0.00	0.00	1,770,067.87	0.00	1,770,067.87	0.00
601	PARKING GARAGES	698,033.35	99,668.75	57,509.87	377.39	0.00	0.00	740,569.62	0.00	740,569.62	0.00
610	SOLID WASTE OPERATIONS	316,665.45	474,223.23	375,927.23	183.43	0.00	0.00	415,144.88	0.00	415,144.88	0.00
611	SOLID WASTE CAPITAL	216,377.63	0.00	20,063.81	160.40	0.00	0.00	196,474.22	0.00	196,474.22	0.00
620	WATER WORKS OPERATIONS	3,483,940.36	1,317,537.12	1,217,211.53	1,704.83	2,535.39	170,505.00	3,418,001.17	0.00	3,418,001.17	0.00
622	WATER WORKS CAPITAL	2,883,531.62	0.00	1,572.71	1,572.71	0.00	0.00	2,885,104.33	0.00	2,885,104.33	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,526,863.78	24,765.82	23,472.25	829.54	0.00	0.00	1,528,157.35	0.00	1,528,157.35	0.00
625	WATER WORKS SINKING FUND	686,430.86	0.00	0.00	364.54	170,505.00	0.00	856,935.86	0.00	856,935.86	0.00
626	WATER WORKS BOND RESERVE	1,643,034.16	0.00	0.00	881.62	0.00	0.00	1,643,915.78	0.00	1,643,915.78	0.00
629	WATER WORKS RESERVE - O & M	2,462,727.68	0.00	0.00	1,341.31	0.00	1,341.31	2,462,727.68	0.00	2,462,727.68	0.00
640	SEWER REPAIR INSURANCE	1,702,864.69	52,881.35	60,285.00	931.59	0.00	0.00	1,696,392.63	0.00	1,696,392.63	0.00
642	SEWAGE WORKS CAPITAL	7,795,761.86	0.00	126,925.35	4,287.88	0.00	0.00	7,673,124.39	0.00	7,673,124.39	0.00
643	SEWAGE WORKS RESERVE - O & M	4,575,374.15	0.00	0.00	2,491.95	0.00	2,491.95	4,575,374.15	0.00	4,575,374.15	0.00
649	SEWAGE WORKS BOND SINKING	3,851,438.68	0.00	1,145,856.18	1,958.91	760,892.65	0.00	3,468,434.06	0.00	3,468,434.06	0.00
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	523.80	0.00	0.00	0.00	0.00	0.00	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,106,846.26	0.00	0.00	126.66	0.00	0.00	4,107,370.06	0.00	4,107,370.06	0.00
659	2011 SEWER BOND	232,689.44	0.00	0.00	6,660.62	0.00	0.00	232,816.10	0.00	232,816.10	0.00
661	2012 SEWER BOND	12,156,544.77	0.00	284,178.74	6,660.62	0.00	0.00	11,879,026.65	0.00	11,879,026.65	0.00
664	2013 SEWER BOND	4,521.76	0.00	0.00	2.46	0.00	0.00	4,524.22	0.00	4,524.22	0.00
666	2015 SEWER BOND	6,680.62	0.00	0.00	3.63	0.00	0.00	6,684.25	0.00	6,684.25	0.00
670	CENTURY CENTER	1,596,065.62	711,041.24	755,640.17	0.00	0.00	0.00	1,551,466.69	0.00	1,551,466.69	0.00
671	CENTURY CENTER CAPITAL	963,655.63	50,048.47	0.00	81.63	0.00	0.00	963,737.26	0.00	963,737.26	0.00
672	CENTURY CENTER ENERGY SAVINGS	(140,608.64)	0.00	0.00	107,725.27	0.00	0.00	17,165.10	0.00	17,165.10	0.00
	Total Enterprise Funds	69,616,174.97	6,762,401.58	7,120,954.73	142,246.22	936,424.99	936,424.99	69,399,868.04	0.00	69,399,868.04	0.00
Internal Service Funds											
222	CENTRAL SERVICES	1,476,731.34	893,530.00	967,856.81	601.01	0.00	0.00	1,403,005.54	0.00	1,403,005.54	0.00
224	CENTRAL SERVICES CAPITAL	164,165.66	0.00	112,077.20	89.36	0.00	0.00	52,177.82	0.00	52,177.82	0.00
226	LIABILITY INSURANCE	4,802,026.07	183,397.50	171,636.80	2,574.54	0.00	0.00	4,816,361.31	0.00	4,816,361.31	0.00
278	TAKE HOME VEHICLE POLICE	679,283.50	8,740.01	0.00	367.69	0.00	0.00	688,391.20	0.00	688,391.20	0.00
279	311 CALL CENTER	0.00	40,280.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	4,752,957.95	1,383,277.22	1,305,940.24	2,715.86	0.00	0.00	4,833,010.79	0.00	4,833,010.79	0.00
713	UNEMPLOYMENT COMP FUND	266,272.58	12,046.59	10,387.38	143.07	0.00	0.00	268,074.86	0.00	268,074.86	0.00
	Total Internal Service Funds	12,141,437.10	2,521,271.91	2,608,179.02	6,491.53	0.00	0.00	12,061,021.52	0.00	12,061,021.52	0.00
Trust & Agency Funds											
702	POLICE PENSION	(1,056,471.76)	0.00	520,015.43	0.00	0.00	0.00	(1,576,487.19)	0.00	(1,576,487.19)	0.00
703	POLICE/FIRE 1977 STATE PENSION	0.00	7,734,242.11	7,727,822.88	0.00	0.00	0.00	6,419.23	0.00	6,419.23	0.00
709	PAYROLL FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	257,676.88	255,792.58	0.00	0.00	0.00	257,676.88	0.00	257,676.88	0.00
718	STATE TAX DEDUCTION FUND	2,873,785.19	3,794.14	1,249,354.15	0.00	0.00	0.00	1,624,431.04	0.00	1,624,431.04	0.00
725	MORRIS / PALAIS BOX OFFICE	828,840.73	0.00	0.00	0.00	0.00	0.00	828,840.73	0.00	828,840.73	0.00
726	POLICE DISTRIBUTIONS PAY	28,639.55	0.00	0.00	15.59	0.00	0.00	28,655.14	0.00	28,655.14	0.00
730	CITY CEMETERY TRUST	1,642,741.26	7,995,713.13	10,167,886.48	15.59	0.00	0.00	(529,416.50)	0.00	(529,416.50)	0.00
	Total Trust & Agency Funds	156,269,660.17	27,878,809.24	28,174,661.22	191,815.63	936,424.99	936,424.99	156,165,623.82	68,896.24	156,234,520.06	5,090,581.70
	Total City Funds										

City of South Bend
Controller's Cash Report

Month of: May 2016

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
Redevelopment Commission Controlled Funds											
Tax Increment Financing Funds											
324	TIF RIVER WEST - AIRPORT	25,356,848.73	268,307.97	869,318.77	15,185.06	1,511.24	0.00	24,772,534.23	0.00	24,772,534.23	(500,000.00)
422	TIF DISTRICT - WEST WASHINGTON	1,502,945.73	0.00	1,350.00	819.13	0.00	0.00	1,502,414.86	0.00	1,502,414.86	0.00
429	TIF RIVER EAST DEV (NE)	7,489,039.73	0.00	35,948.61	4,076.67	0.00	0.00	7,457,167.79	0.00	7,457,167.79	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	5,817,318.42	0.00	421,413.66	3,167.93	0.00	0.00	5,399,072.69	0.00	5,399,072.69	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	4,954,105.85	0.00	0.00	2,696.78	0.00	0.00	4,956,802.63	0.00	4,956,802.63	0.00
435	TIF DOUGLAS ROAD	11,992.66	0.00	0.00	6.53	0.00	0.00	11,999.19	0.00	11,999.19	(511,408.00)
436	TIF RIVER EAST RES (NE RE)	149,036.69	0.00	0.00	0.00	0.00	0.00	149,036.69	0.00	149,036.69	(4,079,173.70)
Total Tax Increment Financing Funds		45,505,551.64	283,609.95	1,334,466.63	26,042.32	1,511.24	0.00	44,482,248.52	0.00	44,482,248.52	(5,090,581.70)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	8,731.82	0.00	0.00	4.75	0.00	0.00	8,736.57	0.00	8,736.57	0.00
439	CERTIFIED TECHNOLOGY PARK	2,138,215.37	0.00	0.00	1,174.30	0.00	0.00	2,139,389.67	0.00	2,139,389.67	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	380,922.30	0.00	0.00	207.36	0.00	0.00	381,129.66	0.00	381,129.66	0.00
Total Redevelopment Funds		2,527,869.49	0.00	0.00	1,386.41	0.00	0.00	2,529,255.90	0.00	2,529,255.90	0.00
Debt Service Funds											
317	COVELESKI BOND DEBT RESERVE	509,559.96	0.00	0.00	277.38	0.00	0.00	509,837.34	0.00	509,837.34	0.00
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	945.41	0.00	945.41	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
Total Debt Service Funds		3,284,303.96	0.00	0.00	1,788.62	0.00	1,511.24	3,284,581.34	0.00	3,284,581.34	0.00
Total Redevelopment Commission Funds		51,317,725.09	283,609.95	1,334,466.63	29,217.35	1,511.24	1,511.24	50,296,085.76	0.00	50,296,085.76	(5,090,581.70)
City Operations Total		207,587,385.26	28,162,419.19	29,509,127.85	221,032.98	937,936.23	937,936.23	206,461,709.58	68,896.24	206,530,605.82	0.00
Memo Item											
Pooled Investment Account		Opening Balance	Interest Net of Fees	Accrued Income	Change in Asset Value	Transfer In from Depository	Transfer out to Depository	Investment Balance		Total Cash & Investments	