



**Period Ending: January 31, 2018**

**Issued by: Controller**

# **City of South Bend**

## **Cash Reserves Summary**

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### **Distribution**

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>Laura O'Sullivan</i>
<i>Deputy Chief of Staff</i>	<i>Suzanna Fritzberg</i>
<i>Common Council</i>	
<i>Department Heads</i>	
<i>Fiscal Officers</i>	

### **Purpose of Report**

The purpose of the Cash Reserve Summary Report is keep track of whether the City's funds are meeting their cash reserve requirement. Cash reserve requirements are set for each fund by the City of South Bend or other governing body (e.g. bond counsel, Century Center Board of Managers).

### **Cash Reserve Requirements**

Cash reserve requirements are typically based on fund type.

- Most City funds are assigned a cash reserve requirement of a percentage of the funds' annual expenditures.
- The Rainy Day Fund (102) has a reserve requirement of 3% of the City's prior year expenditures.
- Some funds have a set dollar amount as the reserve requirement, such as the Police Take Home Vehicle Fund (278) and the Century Center Capital Fund (671).
- Capital project funds, grant funds, and bond capital funds do not have reserve requirements as they are spent down to zero.
- The IT/Innovation/311 Call Center Fund (279) does not have a reserve requirement because it is an internal service fund, reimbursed by departments within other City funds. Its budgeted revenues are equal to its budgeted expenditures.
- Debt service reserve funds are required to hold all reserves until the respective debt has been paid in full. The amount is often defined in bond covenants.

### **Pooled Cash**

The City utilizes pooled cash, the majority of the City's money being held in a single bank account. Although the money is in a single account, each fund retains ownership of its own cash. Any interest earned on the bank account is distributed amongst the funds based on each funds' cash balance.

### **Trustee Cash**

The City also has cash maintained by trustee financial institutions and expended upon the provision by the City of a proper claim form and invoice. These funds are typically for debt service payments, debt service reserves, or capital project expenditures.

### **Negative Cash Balances**

Due to the timing of revenue and expenditures, certain funds will not meet cash reserve requirements and may even have a negative cash balance at different times throughout the year. Although a funds has a negative cash balance, the City does not have negative cash overall. Pooled cash can cover those funds so necessary expenditures can be made even if revenues have not been received yet.

The Hall of Fame Debt Service Fund 313 and the Professional Sports Development Area Fund 377 have a negative cash balance at the end of January. Fund 313 hasn't received its property tax revenue, but still had to make a debt payment in January. Fund 377 hasn't received its PSDA revenue yet, but still had to make a debt payment in January.

### **Changes in Cash Balance**

Property taxes are received in June and December of each year and this will cause the cash balances to fluctuate for total cash, redevelopment fund cash and civil city fund cash. Enterprise fund cash balances will fluctuate based on the receipt of bond proceeds and the spending down of cash on capital projects. Redevelopment fund cash accounts will vary based on capital spending on projects in tax increment financing (TIF) funds.

### **Questions**

If you should have additional questions, please contact the Department of Administration & Finance by calling 311.



**City of South Bend**  
**Cash Reserves Summary by Fund Status**  
**January 31, 2018**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy	
									Threshold	Measurement
705	POLICE K-9 UNIT	2,891.54	0.00	2,891.54	505.00	2,386.54	143%		25%	Annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	10,046,366.81	1,402,227.68	8,644,139.13	4,536,379.50	4,107,759.63	48%		25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	226,170.94	0.00	226,170.94	20,000.00	206,170.94	283%		25%	Annual expenditures
718	STATE TAX WITHHOLDING FUND	285,565.34	0.00	285,565.34	285,565.34	0.00	100%		100%	100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,725,651.28	0.00	2,725,651.28	2,725,651.28	0.00	100%		100%	100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	841,893.57	0.00	841,893.57	841,893.57	0.00	100%		100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,537.66	0.00	28,537.66	6,250.00	22,287.66	114%		25%	Annual expenditures
750	EQUIPMENT/VEHICLE LEASING	3,598,823.52	2,276,348.19	1,322,475.33	1,322,475.33	0.00	100%		100%	100% cash reserves per bond covenants
751	PARKS BOND CAPITAL	3,271,223.94	3,074,208.76	197,015.18	197,015.18	0.00	100%		100%	100% cash reserves per bond covenants
752	SOUTH BEND REDEVELOPMENT AUTHORITY	522,231.79	0.00	522,231.79	522,231.79	0.00	100%		100%	100% cash reserves per bond covenants
753	SMART STREET BOND CAPITAL	1,040,155.94	0.00	1,040,155.94	1,040,155.94	0.00	100%		100%	100% cash reserves per bond covenants
755	SOUTH BEND BUILDING CORPORATION	771,586.42	0.00	771,586.42	771,586.42	0.00	100%		100%	100% cash reserves per bond covenants
756	SMART STREETS DEBT SERVICE FUND	1,718,645.48	0.00	1,718,645.48	1,718,645.48	0.00	100%		100%	100% cash reserves per bond covenants
757	PARKS BOND DEBT SERVICE	557,768.49	0.00	557,768.49	557,768.49	0.00	100%		100%	100% cash reserves per bond covenants
760	EDDY ST. COMMONS DEBT SERVICE	2,501,479.76	2,500,000.00	1,479.76	0.00	1,479.76	0%		100%	100% cash reserves per bond covenants
		<b>217,778,295.37</b>	<b>47,340,904.27</b>	<b>170,437,391.10</b>	<b>107,900,613.61</b>	<b>62,536,777.49</b>				
	<b>No Reserve Requirements</b>									
209	STUDEBAKER/OLIVER REVITALIZING GRANTS	897,622.19	86,229.40	811,392.79	0.00	811,392.79	100%		0%	No reserve requirement
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	413,438.79	185,120.00	228,318.79	0.00	228,318.79	100%	To be reimbursed by grant receipts	0%	No reserve requirement
212	DCI GRANT FUND	211,149.04	2,721,166.87	(2,510,017.83)	0.00	(2,510,017.83)	100%	To be reimbursed by grant receipts	0%	Grant fund - reimbursement grants - no reserves
217	GIFT, DONATION, BEQUEST	116,248.38	200.00	116,048.38	0.00	116,048.38	100%		0%	No reserve requirement
221	LANDLORD REGISTRATION	9,740.00	0.00	9,740.00	0.00	9,740.00	100%		0%	No reserve requirement
224	CENTRAL SERVICES CAPITAL	172,152.82	46,422.00	125,730.82	0.00	125,730.82	100%		0%	No reserve requirement
227	LOSS RECOVERY FUND	740,689.29	157,365.77	583,323.52	0.00	583,323.52	100%		0%	No reserve requirement
257	LOIT 2016 SPECIAL DISTRIBUTION	2,200,596.15	1,145,106.71	1,055,489.44	0.00	1,055,489.44	100%		0%	No reserve requirement
265	LOCAL ROAD & BRIDGE GRANT	992,043.16	436,731.84	555,311.32	0.00	555,311.32	100%		0%	No reserve requirement
279	IT / INNOVATION / 311 CALL CENTER	1,938,966.39	1,106,813.04	832,153.35	0.00	832,153.35	100%	Will be reimbursed through inter-fund transfer	0%	No reserve requirement
280	POLICE BLOCK GRANTS	3,930.60	0.00	3,930.60	0.00	3,930.60	100%		0%	No reserve requirement
281	REDEVELOPMENT COMMISSION - REV BONDS	27,933.61	0.00	27,933.61	0.00	27,933.61	100%		0%	No reserve requirement
292	POLICE GRANTS	48,450.50	0.00	48,450.50	0.00	48,450.50	100%		0%	No reserve requirement
295	COPS MORE GRANT	110,449.72	25,005.00	85,444.72	0.00	85,444.72	100%		0%	No reserve requirement
313	HALL OF FAME DEBT SERVICE	(605,694.67)	0.00	(605,694.67)	0.00	(605,694.67)	100%	Will be reimbursed from property taxes	0%	No reserve requirement
377	PROFESSIONAL SPORTS DEVELOPMENT	(337,647.26)	0.00	(337,647.26)	0.00	(337,647.26)	100%	Waiting on the receipt of PSDA revenue	0%	No reserve requirement
401	COVELESKI STADIUM CAPITAL	54,658.29	0.00	54,658.29	0.00	54,658.29	100%		0%	No reserve requirement
405	PARK NONREVERTING CAPITAL	138,855.22	13,681.66	125,173.56	0.00	125,173.56	100%		0%	No reserve requirement
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	472,339.88	0.00	472,339.88	0.00	472,339.88	100%		0%	No reserve requirement
412	MAJOR MOVES CONSTRUCTION	2,912,375.71	1,104,473.06	1,807,902.65	0.00	1,807,902.65	100%		0%	No reserve requirement
439	CERTIFIED TECHNOLOGY PARK	614,534.40	0.00	614,534.40	0.00	614,534.40	100%		0%	No reserve requirement
454	AIRPORT URBAN ENTERPRISE ZONE	387,553.11	0.00	387,553.11	0.00	387,553.11	100%		0%	No reserve requirement
471	2017 PARKS BOND CAPITAL	13,888,958.45	0.00	13,888,958.45	0.00	13,888,958.45	100%		0%	No reserve requirement
611	SOLID WASTE CAPITAL	(145,190.22)	0.00	(145,190.22)	0.00	(145,190.22)	100%		0%	No reserve requirement
622	WATER WORKS CAPITAL	2,150,173.87	408,928.41	1,741,245.46	0.00	1,741,245.46	100%		0%	No reserve requirement
642	SEWAGE WORKS CAPITAL	7,016,074.81	2,109,144.00	4,906,930.81	0.00	4,906,930.81	100%		0%	No Reserves - transfer from operating account as needed
659	2011 SEWER BOND	145.38	0.00	145.38	0.00	145.38	100%		0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	643,659.73	632,185.84	11,473.89	0.00	11,473.89	100%		0%	Bond fund - spend down to zero - no reserves required
672	CENTURY CENTER ENERGY SAVINGS	58,885.91	0.00	58,885.91	0.00	58,885.91	100%		0%	No reserve requirement
677	HALL OF FAME CAPITAL FUND	443,396.68	2,089.80	441,306.88	0.00	441,306.88	100%		0%	No reserve requirement
754	INDUSTRIAL REVOLVING FUND	2,917,106.00	0.00	2,917,106.00	0.00	2,917,106.00	100%		0%	No City reserve requirement; there are program requirements
759	EDDY ST COMMONS CAPITAL	16,129,313.66	16,103,750.00	25,563.66	0.00	25,563.66	100%		0%	Bond fund - spend down to zero - no reserves required
		<b>54,622,909.59</b>	<b>26,284,413.40</b>	<b>28,338,496.19</b>	<b>0.00</b>	<b>28,338,496.19</b>				
	<b>City Operations Total</b>	<b>282,785,943.66</b>	<b>75,334,162.23</b>	<b>207,451,781.43</b>	<b>119,443,538.18</b>	<b>88,008,243.25</b>				

**City of South Bend**  
**Cash Reserves Summary by Fund**  
**January 31, 2018**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Measurement	Cash Reserve Policy
<b>City Controlled Funds</b>											
<b>General Fund</b>											
101	GENERAL FUND	32,789,189.67	1,469,315.05	31,319,874.62	21,406,184.80	9,913,689.82	51%		35%	Annual expenditures	
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	10,302,886.37	0.00	10,302,886.37	9,745,766.58	557,119.79	3%		3%	Total expenditures in previous fiscal year-contingency	
201	PARKS & RECREATION	5,582,829.42	423,834.92	5,158,994.50	4,104,487.00	1,054,507.50	31%		25%	Annual expenditures	
202	MOTOR VEHICLE HIGHWAY	6,771,594.85	683,577.73	6,088,017.12	3,096,995.25	2,991,021.87	49%		25%	Annual expenditures	
203	RECREATION - NONREVERTING	828,042.18	111,660.93	716,381.25	404,158.50	312,222.75	44%		25%	Annual expenditures	
209	STUDEBAKER/OLIVER REVITALIZING GRANTS	897,622.19	86,229.40	811,392.79	0.00	811,392.79	100%		0%	No reserve requirement	
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	413,438.79	185,120.00	228,318.79	0.00	228,318.79	100%	To be reimbursed by grant receipts	0%	No reserve requirement	
211	DCI ADMINISTRATION FUND	1,011,174.67	247,349.36	763,825.31	769,274.00	(5,448.69)	25%	Just slightly under reserve requirement	25%	Annual expenditures	
212	DCI GRANT FUND	211,149.04	2,721,166.87	(2,510,017.83)	0.00	(2,510,017.83)	100%	To be reimbursed by grant receipts	0%	Grant fund - reimbursement grants - no reserves	
216	POLICE STATE SEIZURES	194,651.50	0.00	194,651.50	8,000.00	186,651.50	608%		25%	Annual expenditures	
217	GIFT, DONATION, BEQUEST	116,248.38	200.00	116,048.38	0.00	116,048.38	100%		0%	No reserve requirement	
218	POLICE CURFEW VIOLATIONS	12,870.73	0.00	12,870.73	250.00	12,620.73	1287%		25%	Annual expenditures	
219	UNSAFE BUILDING	333,317.35	426,380.26	(93,062.91)	243,103.25	(336,166.16)	-10%	Balance encumbered	25%	Annual expenditures	
220	LAW ENFORCEMENT CONTINUING EDUCATION	563,274.73	22,027.74	541,246.99	148,656.00	392,590.99	91%		25%	Annual expenditures	
221	LANDLORD REGISTRATION	9,740.00	0.00	9,740.00	0.00	9,740.00	100%		0%	No reserve requirement	
227	LOSS RECOVERY FUND	740,689.29	157,365.77	583,323.52	0.00	583,323.52	100%		0%	No reserve requirement	
249	PUBLIC SAFETY L.O.I.T.	1,134,016.75	0.00	1,134,016.75	609,837.60	524,179.15	15%		8%	Annual expenditures - one month reserve	
251	LOCAL ROADS & STREETS	3,538,817.38	1,134,342.05	2,404,475.33	772,127.00	1,632,348.33	78%		25%	Annual expenditures	
257	LOIT 2016 SPECIAL DISTRIBUTION	2,200,596.15	1,145,106.71	1,055,489.44	0.00	1,055,489.44	100%		0%	No reserve requirement	
258	HUMAN RIGHTS - FEDERAL GRANT	569,112.71	321.00	568,791.71	40,808.50	527,983.21	348%		25%	Annual expenditures	
265	LOCAL ROAD & BRIDGE GRANT	992,043.16	436,731.84	555,311.32	0.00	555,311.32	100%		0%	No reserve requirement	
273	MORRIS PAC/PALAIS ROYALE MARKETING	55,483.99	0.00	55,483.99	4,500.00	50,983.99	308%		25%	Annual expenditures	
274	MORRIS PAC/SELF-PROMOTION	1,122.00	0.00	1,122.00	12,500.00	(11,378.00)	2%	New fund established 2018, building reserves	25%	Annual expenditures	
280	POLICE BLOCK GRANTS	3,930.60	0.00	3,930.60	0.00	3,930.60	100%		0%	No reserve requirement	
281	REDEVELOPMENT COMMISSION - REV BONDS	27,933.61	0.00	27,933.61	0.00	27,933.61	100%		0%	No reserve requirement	
289	HAZMAT	27,527.67	0.00	27,527.67	2,500.00	25,027.67	275%		25%	Annual expenditures	
291	INDIANA RIVER RESCUE	130,543.17	0.00	130,543.17	25,450.00	105,093.17	128%		25%	Annual expenditures	
292	POLICE GRANTS	48,450.50	0.00	48,450.50	0.00	48,450.50	100%		0%	No reserve requirement	
294	REGIONAL POLICE ACADEMY	91,785.69	190.00	91,595.69	5,625.00	85,970.69	407%		25%	Annual expenditures	
295	COPS MORE GRANT	110,449.72	25,005.00	85,444.72	0.00	85,444.72	100%		0%	No reserve requirement	
299	POLICE FEDERAL DRUG ENFORCEMENT	130,893.04	0.00	130,893.04	12,750.00	118,143.04	257%		25%	Annual expenditures	
404	COUNTY OPTION INCOME TAX	8,879,094.78	389,067.00	8,490,027.78	5,863,336.50	2,626,691.28	72%		50%	Annual expenditures	
408	ECONOMIC DEVELOPMENT INCOME TAX	13,503,397.33	881,596.13	12,621,801.20	6,034,172.00	6,587,629.20	105%		50%	Annual expenditures	
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	472,339.88	0.00	472,339.88	0.00	472,339.88	100%		0%	No reserve requirement	
655	PROJECT RELEAF	860,991.28	0.00	860,991.28	175,510.50	685,480.78	123%		25%	Annual expenditures	
705	POLICE K-9 UNIT	2,891.54	0.00	2,891.54	505.00	2,386.54	143%		25%	Annual expenditures	
<b>Total Special Revenue Funds</b>		<b>60,770,950.44</b>	<b>9,077,272.71</b>	<b>51,693,677.73</b>	<b>32,080,312.68</b>	<b>19,613,365.05</b>					
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	(605,694.67)	0.00	(605,694.67)	0.00	(605,694.67)	100%	Will be reimbursed from property taxes	0%	No reserve requirement	
755	SOUTH BEND BUILDING CORPORATION	771,586.42	0.00	771,586.42	771,586.42	0.00	100%		100%	100% cash reserves per bond covenants	
757	PARKS BOND DEBT SERVICE	557,768.49	0.00	557,768.49	557,768.49	0.00	100%		100%	100% cash reserves per bond covenants	
760	EDDY ST. COMMONS DEBT SERVICE	2,501,479.76	2,500,000.00	1,479.76	0.00	1,479.76	0%		100%	100% cash reserves per bond covenants	
<b>Capital Project Funds</b>											
377	PROFESSIONAL SPORTS DEVELOPMENT	(337,647.26)	0.00	(337,647.26)	0.00	(337,647.26)	100%	Waiting on the receipt of PSDA revenue	0%	No reserve requirement	
401	COVELESKI STADIUM CAPITAL	54,658.29	0.00	54,658.29	0.00	54,658.29	100%		0%	No reserve requirement	
405	PARK NONREVERTING CAPITAL	138,855.22	13,681.66	125,173.56	0.00	125,173.56	100%		0%	No reserve requirement	
406	CUMULATIVE CAPITAL DEVELOPMENT	427,162.84	0.00	427,162.84	114,800.00	312,362.84	93%		25%	Annual expenditures	
407	CUMULATIVE CAPITAL IMPROVEMENT	403,207.99	0.00	403,207.99	69,625.00	333,582.99	145%		25%	Annual expenditures	
412	MAJOR MOVES CONSTRUCTION	2,912,375.71	1,104,473.06	1,807,902.65	0.00	1,807,902.65	100%		0%	No reserve requirement	
416	MORRIS PERFORMING ARTS CENTER CAPITAL	418,088.86	31,384.25	386,704.61	27,375.00	359,329.61	353%		25%	Annual expenditures	
450	PALAIS ROYALE HISTORIC PRESERVATION	113,589.39	0.00	113,589.39	11,250.00	102,339.39	252%		25%	Annual expenditures	
471	2017 PARKS BOND CAPITAL	13,888,958.45	0.00	13,888,958.45	0.00	13,888,958.45	100%		0%	No reserve requirement	
677	HALL OF FAME CAPITAL FUND	443,396.68	2,089.80	441,306.88	0.00	441,306.88	100%		0%	No reserve requirement	
751	PARKS BOND CAPITAL	3,271,223.94	3,074,208.76	197,015.18	197,015.18	0.00	100%		100%	100% cash reserves per bond covenants	
750	EQUIPMENT/VEHICLE LEASING	3,598,823.52	2,276,348.19	1,322,475.33	1,322,475.33	0.00	100%		100%	100% cash reserves per bond covenants	
753	SMART STREET BOND CAPITAL	1,040,155.94	0.00	1,040,155.94	1,040,155.94	0.00	100%		100%	100% cash reserves per bond covenants	
759	EDDY ST COMMONS CAPITAL	16,129,313.66	16,103,750.00	25,563.66	0.00	25,563.66	100%		0%	Bond fund - spend down to zero - no reserves required	
<b>Total Capital &amp; Debt Service Funds</b>		<b>45,727,303.23</b>	<b>25,105,935.72</b>	<b>20,621,367.51</b>	<b>4,112,051.36</b>	<b>16,509,316.15</b>					

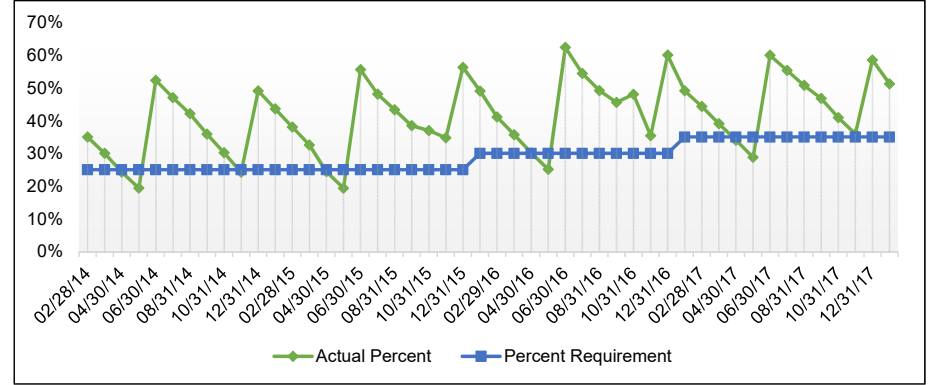
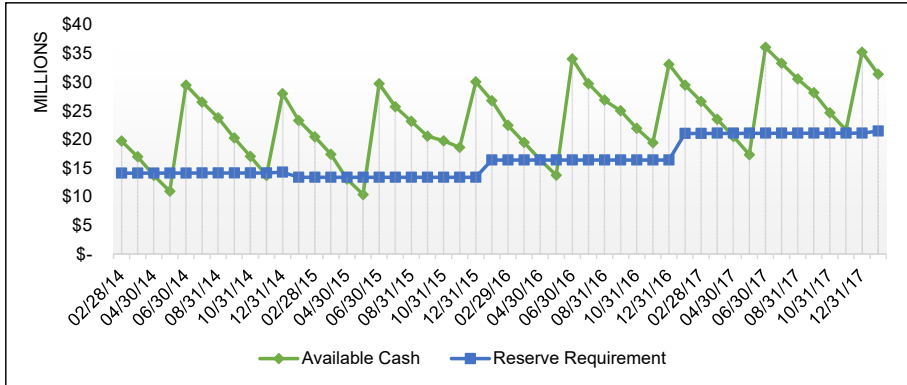
**City of South Bend**  
**Cash Reserves Summary by Fund**  
**January 31, 2018**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Threshold	Measurement	Cash Reserve Policy
<b>Enterprise Funds</b>											
287	EMS / FIRE DEPARTMENT CAPITAL	5,164,205.40	913,940.00	4,250,265.40	769,613.50	3,480,651.90	138%	✓		25%	Annual expenditures
288	EMS / FIRE DEPARTMENT OPERATING	1,742,868.70	161,709.52	1,581,159.18	1,607,936.50	(26,777.32)	25%	✗	Just slightly under reserve requirement	25%	Annual expenditures
600	CONSOLIDATED BUILDING DEPARTMENT	2,853,912.62	153,180.60	2,700,732.02	1,160,812.50	1,539,919.52	58%	✓		25%	Annual expenditures
601	PARKING GARAGES	1,269,952.44	10,848.00	1,259,104.44	293,836.00	965,268.44	107%	✓		25%	Annual expenditures
610	SOLID WASTE OPERATIONS	665,639.46	817,038.00	(151,398.54)	549,604.90	(701,003.44)	-3%	✗	High encumbrances	10%	Annual expenditures
611	SOLID WASTE CAPITAL	(145,190.22)	0.00	(145,190.22)	0.00	(145,190.22)	100%	✓		0%	No reserve requirement
620	WATER WORKS OPERATIONS	3,346,723.84	1,217,726.25	2,128,997.59	900,901.50	1,228,096.09	12%	✓		5%	Annual expenditures
622	WATER WORKS CAPITAL	2,150,173.87	408,928.41	1,741,245.46	0.00	1,741,245.46	100%	✓		0%	No reserve requirement
624	WATER WORKS CUSTOMER DEPOSIT	1,521,871.39	0.00	1,521,871.39	1,521,871.39	0.00	100%	✓		100%	100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	193,700.10	0.00	193,700.10	193,700.10	0.00	100%	✓		100%	100% cash reserves per bond covenants
626	WATER WORKS BOND RESERVE	1,427,842.77	0.00	1,427,842.77	1,427,842.77	0.00	100%	✓		100%	100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	2,670,169.40	2,650,053.07	20,116.33	16.80%	✓		16.67%	Annual operating expenses in Fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,903,702.31	210,213.26	1,693,489.05	158,056.00	1,535,433.05	268%	✓		25%	Annual expenditures
641	SEWAGE WORKS OPERATIONS	14,298,872.19	3,431,540.43	10,867,331.76	2,495,020.40	8,372,311.36	22%	✓		5%	Annual expenditures
642	SEWAGE WORKS CAPITAL	7,016,074.81	2,109,144.00	4,906,930.81	0.00	4,906,930.81	100%	✓		0%	No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	5,160,858.29	0.00	5,160,858.29	6,046,319.52	(885,461.23)	14.23%	✗	Working to increase fund reserves	16.67%	Annual operating expenses in Fund 641, net of transfers
649	SEWAGE WORKS BOND SINKING	857,460.03	0.00	857,460.03	857,460.03	0.00	100%	✓		100%	100% cash reserves per bond covenants
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,138,348.88	0.00	4,138,348.88	4,138,348.88	0.00	100%	✓		100%	100% cash reserves per bond covenants and Crowe Horwath
659	2011 SEWER BOND	145.38	0.00	145.38	0.00	145.38	100%	✓		0%	Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	643,659.73	632,185.84	11,473.89	0.00	11,473.89	100%	✓		0%	Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	2,053,568.19	0.00	2,053,568.19	1,139,278.50	914,289.69	45%	✓		25%	Annual expenditures
671	CENTURY CENTER CAPITAL	865,426.13	0.00	865,426.13	800,000.00	65,426.13	100%	✓		\$ 800,000	Minimum per Board of Managers
672	CENTURY CENTER ENERGY SAVINGS	58,885.91	0.00	58,885.91	0.00	58,885.91	100%	✓		0%	No reserve requirement
<b>Total Enterprise Funds</b>		<b>59,858,871.62</b>	<b>10,066,454.31</b>	<b>49,792,417.31</b>	<b>26,710,655.56</b>	<b>23,081,761.75</b>					
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,081,161.74	56,300.26	1,024,861.48	1,105,672.00	(80,810.52)	23%	✗	Just slightly under reserve requirement	25%	Annual expenditures, excluding utility accounting
224	CENTRAL SERVICES CAPITAL	172,152.82	46,422.00	125,730.82	0.00	125,730.82	100%	✓		0%	No reserve requirement
226	LIABILITY INSURANCE	4,715,160.54	93,773.22	4,621,387.32	1,383,558.00	3,237,829.32	167%	✓		50%	Annual expenditures
278	TAKE HOME VEHICLE POLICE	753,805.82	0.00	753,805.82	750,000.00	3,805.82	7538%	✓		\$ 750,000	set dollar amount
279	IT / INNOVATION / 311 CALL CENTER	1,938,966.39	1,106,813.04	832,153.35	0.00	832,153.35	100%	✓	Will be reimbursed through inter-fund transfer	0%	No reserve requirement
711	SELF-FUNDED EMPLOYEE BENEFITS	10,046,366.81	1,402,227.68	8,644,139.13	4,536,379.50	4,107,759.63	48%	✓		25%	Annual expenditures
713	UNEMPLOYMENT COMP FUND	226,170.94	0.00	226,170.94	20,000.00	206,170.94	283%	✓		25%	Annual expenditures
714	PARENTAL LEAVE FUND	0.00	0.00	0.00	38,923.50	(38,923.50)	0%	✗	New fund established 2018, building reserves	25%	Annual expenditures
<b>Total Internal Service Funds</b>		<b>18,933,785.06</b>	<b>2,705,536.20</b>	<b>16,228,248.86</b>	<b>7,834,533.00</b>	<b>8,393,715.86</b>					
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	94,285.75	67.16	94,218.59	511,245.70	(417,027.11)	2%	✗	Pension payments received in June & Sept	10%	Annual expenditures
702	POLICE PENSION	294,310.74	0.00	294,310.74	658,345.20	(364,034.46)	4%	✗	Pension payments received in June & Sept	10%	Annual expenditures
718	STATE TAX WITHHOLDING FUND	285,565.34	0.00	285,565.34	285,565.34	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,725,651.28	0.00	2,725,651.28	2,725,651.28	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	841,893.57	0.00	841,893.57	841,893.57	0.00	100%	✓		100%	100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,537.66	0.00	28,537.66	6,250.00	22,287.66	114%	✓		25%	Annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>4,270,244.34</b>	<b>67.16</b>	<b>4,270,177.18</b>	<b>5,028,951.09</b>	<b>(758,773.91)</b>					
<b>Total City Funds</b>		<b>222,350,344.36</b>	<b>48,424,581.15</b>	<b>173,925,763.21</b>	<b>97,172,688.50</b>	<b>76,753,074.71</b>					
<b>Redevelopment Commission Controlled Funds</b>											
<b>Tax Increment Financing Funds</b>											
324	RIVER WEST TIF (AIRPORT TIF)	29,700,141.54	17,931,647.65	11,768,493.89	11,339,045.50	429,448.39	26%	✓		25%	Annual expenditures
422	TIF DISTRICT - WEST WASHINGTON	2,281,751.54	885,915.69	1,395,835.85	471,479.00	924,356.85	74%	✓		25%	Annual expenditures
425	TIF LEIGHTON PLAZA	179,122.89	0.00	179,122.89	39,541.50	139,581.39	113%	✓		25%	Annual expenditures
429	RIVER EAST DEV TIF (NORTHEAST TIF)	8,497,961.37	4,534,680.18	3,963,281.19	1,896,922.75	2,066,358.44	52%	✓		25%	Annual expenditures
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,851,459.38	3,553,137.56	4,298,321.82	1,889,006.50	2,409,315.32	57%	✓		25%	Annual expenditures
435	TIF - DOUGLAS ROAD	201,166.58	4,200.00	196,966.58	14,465.00	182,501.58	136%	✓		10%	Annual expenditures
436	RIVER EAST RESIDENTIAL (NE RES TIF)	2,258,128.57	0.00	2,258,128.57	1,080,000.00	1,178,128.57	52%	✓		25%	Annual expenditures
<b>Total Tax Increment Financing Funds</b>		<b>50,969,731.87</b>	<b>26,909,581.08</b>	<b>24,060,150.79</b>	<b>16,730,460.25</b>	<b>7,329,690.54</b>					

**City of South Bend**  
**Cash Reserves Summary by Fund**  
**January 31, 2018**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy	
									Threshold	Measurement
<b>Redevelopment Funds</b>										
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,409.49	0.00	7,409.49	1,125.00	6,284.49	165%	✓	25%	Annual expenditures
439	CERTIFIED TECHNOLOGY PARK	614,534.40	0.00	614,534.40	0.00	614,534.40	100%	✓	0%	No reserve requirement
454	AIRPORT URBAN ENTERPRISE ZONE	387,553.11	0.00	387,553.11	0.00	387,553.11	100%	✓	0%	No reserve requirement
754	INDUSTRIAL REVOLVING FUND	2,917,106.00	0.00	2,917,106.00	0.00	2,917,106.00	100%	✓	0%	No City reserve requirement; there are program requirements
<b>Total Redevelopment Funds</b>		<b>3,926,603.00</b>	<b>0.00</b>	<b>3,926,603.00</b>	<b>1,125.00</b>	<b>3,925,478.00</b>				
<b>Debt Service Funds</b>										
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	1,040,462.24	1,040,462.24	0.00	100%	✓	100%	100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	518,430.06	0.00	518,430.06	518,430.06	0.00	100%	✓	100%	100% debt service reserve per bond covenants
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	1,739,494.86	1,739,494.86	0.00	100%	✓	100%	100% debt service reserve per bond covenants
752	SOUTH BEND REDEVELOPMENT AUTHORITY	522,231.79	0.00	522,231.79	522,231.79	0.00	100%	✓	100%	100% cash reserves per bond covenants
756	SMART STREETS DEBT SERVICE FUND	1,718,645.48	0.00	1,718,645.48	1,718,645.48	0.00	100%	✓	100%	100% cash reserves per bond covenants
<b>Total Debt Service Funds</b>		<b>5,539,264.43</b>	<b>0.00</b>	<b>5,539,264.43</b>	<b>5,539,264.43</b>	<b>0.00</b>				
<b>Total Redevelopment Commission Funds</b>		<b>60,435,599.30</b>	<b>26,909,581.08</b>	<b>33,526,018.22</b>	<b>22,270,849.68</b>	<b>11,255,168.54</b>				
<b>City Operations Total</b>		<b>282,785,943.66</b>	<b>75,334,162.23</b>	<b>207,451,781.43</b>	<b>119,443,538.18</b>	<b>88,008,243.25</b>				

General Fund - 101

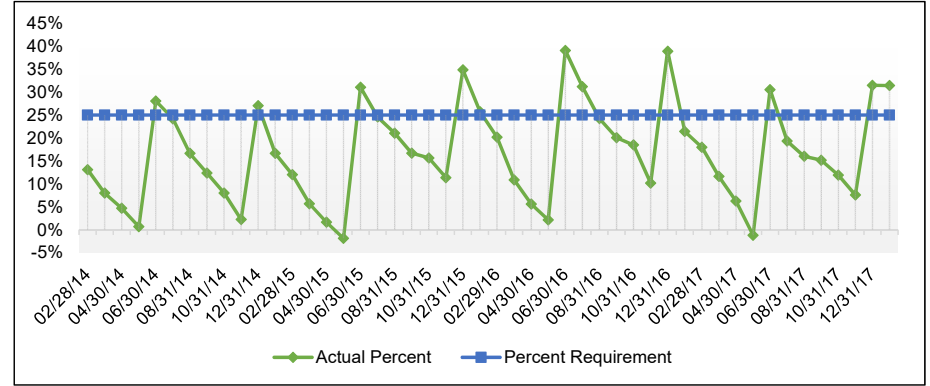
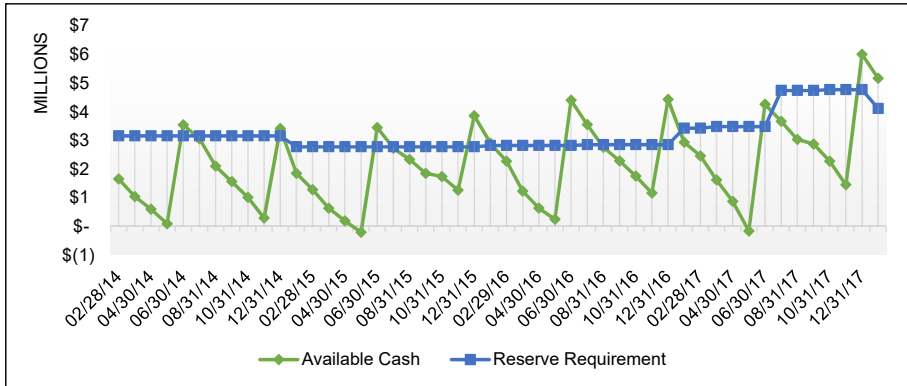


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 19,666,397.13	\$ 14,071,197.25	01/31/17	\$ 29,435,203.64	\$ 20,988,556.75
03/31/14	\$ 16,931,467.58	\$ 14,071,197.25	02/28/17	\$ 26,574,277.45	\$ 20,988,556.75
04/30/14	\$ 13,664,592.50	\$ 14,071,197.25	03/31/17	\$ 23,476,220.09	\$ 21,038,606.75
05/31/14	\$ 10,906,411.36	\$ 14,071,197.25	04/30/17	\$ 20,453,998.82	\$ 21,038,606.75
06/30/14	\$ 29,432,779.84	\$ 14,071,197.25	05/31/17	\$ 17,285,863.47	\$ 21,038,606.75
07/31/14	\$ 26,473,744.03	\$ 14,088,697.25	06/30/17	\$ 36,025,333.23	\$ 21,038,606.75
08/31/14	\$ 23,722,786.84	\$ 14,088,697.25	07/31/17	\$ 33,239,836.07	\$ 21,038,606.75
09/30/14	\$ 20,202,390.82	\$ 14,088,697.25	08/31/17	\$ 30,504,589.15	\$ 21,038,606.75
10/31/14	\$ 17,007,547.31	\$ 14,088,697.25	09/30/17	\$ 28,097,823.09	\$ 21,038,606.75
11/30/14	\$ 13,644,872.96	\$ 14,088,697.25	10/31/17	\$ 24,602,000.32	\$ 21,052,606.75
12/31/14	\$ 27,947,677.74	\$ 14,238,697.25	11/30/17	\$ 21,594,843.04	\$ 21,052,606.75
01/31/15	\$ 23,253,550.72	\$ 13,344,782.75	12/31/17	\$ 35,175,548.62	\$ 21,052,606.75
02/28/15	\$ 20,413,331.83	\$ 13,344,782.75	01/31/18	\$ 31,319,874.62	\$ 21,406,184.80
03/31/15	\$ 17,372,699.76	\$ 13,344,782.75			
04/30/15	\$ 13,029,346.27	\$ 13,344,782.75			
05/31/15	\$ 10,341,225.60	\$ 13,344,782.75			
06/30/15	\$ 29,661,774.55	\$ 13,344,782.75			
07/31/15	\$ 25,659,540.97	\$ 13,344,782.75			
08/31/15	\$ 23,117,854.30	\$ 13,344,782.75			
09/30/15	\$ 20,515,512.68	\$ 13,344,782.75			
10/31/15	\$ 19,719,996.44	\$ 13,344,782.75			
11/30/15	\$ 18,556,106.39	\$ 13,344,782.75			
12/31/15	\$ 30,019,921.23	\$ 13,344,794.00			
01/31/16	\$ 26,714,068.20	\$ 16,356,186.90			
02/29/16	\$ 22,402,610.86	\$ 16,356,186.90			
03/31/16	\$ 19,441,972.53	\$ 16,356,186.90			
04/30/16	\$ 16,414,709.77	\$ 16,356,186.90			
05/31/16	\$ 13,709,088.23	\$ 16,363,686.90			
06/30/16	\$ 34,004,009.56	\$ 16,363,686.90			
07/31/16	\$ 29,671,975.06	\$ 16,363,686.90			
08/31/16	\$ 26,819,728.97	\$ 16,363,686.90			
09/30/16	\$ 24,943,409.67	\$ 16,363,686.90			
10/31/16	\$ 21,886,688.46	\$ 16,363,686.90			
11/30/16	\$ 19,361,974.38	\$ 16,363,686.90			
12/31/16	\$ 33,059,765.29	\$ 16,363,686.90			

Date	Actual Percent	Requirement	Date	Actual Percent	Requirement
02/28/14	35%	25%	01/31/17	49%	35%
03/31/14	30%	25%	02/28/17	44%	35%
04/30/14	24%	25%	03/31/17	39%	35%
05/31/14	19%	25%	04/30/17	34%	35%
06/30/14	52%	25%	05/31/17	29%	35%
07/31/14	47%	25%	06/30/17	60%	35%
08/31/14	42%	25%	07/31/17	55%	35%
09/30/14	36%	25%	08/31/17	51%	35%
10/31/14	30%	25%	09/30/17	47%	35%
11/30/14	24%	25%	10/31/17	41%	35%
12/31/14	49%	25%	11/30/17	36%	35%
01/31/15	44%	25%	12/31/17	58%	35%
02/28/15	38%	25%	01/31/18	51%	35%
03/31/15	33%	25%			
04/30/15	24%	25%			
05/31/15	19%	25%			
06/30/15	56%	25%			
07/31/15	48%	25%			
08/31/15	43%	25%			
09/30/15	38%	25%			
10/31/15	37%	25%			
11/30/15	35%	25%			
12/31/15	56%	25%			
01/31/16	49%	30%			
02/29/16	41%	30%			
03/31/16	36%	30%			
04/30/16	30%	30%			
05/31/16	25%	30%			
06/30/16	62%	30%			
07/31/16	54%	30%			
08/31/16	49%	30%			
09/30/16	46%	30%			
10/31/16	48%	30%			
11/30/16	35%	30%			
12/31/16	60%	30%			



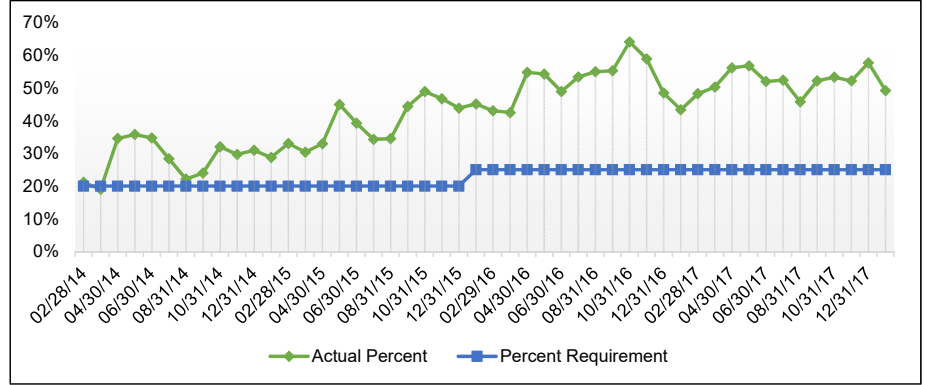
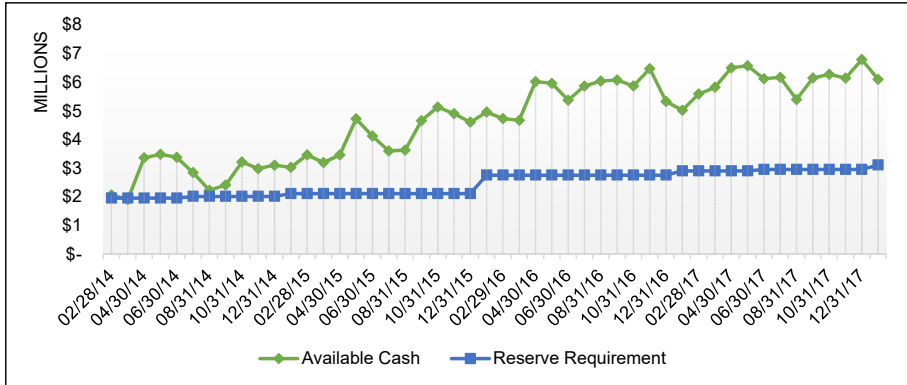
Parks & Recreation - 201



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,648,649.90	\$ 3,150,219.50	01/31/17	\$ 2,925,226.89	\$ 3,414,992.50
03/31/14	\$ 1,032,377.06	\$ 3,150,219.50	02/28/17	\$ 2,453,108.31	\$ 3,414,992.50
04/30/14	\$ 590,542.73	\$ 3,150,219.50	03/31/17	\$ 1,610,744.33	\$ 3,471,329.25
05/31/14	\$ 83,244.80	\$ 3,150,219.50	04/30/17	\$ 865,269.10	\$ 3,471,329.25
06/30/14	\$ 3,535,769.93	\$ 3,150,219.50	05/31/17	\$ (168,880.67)	\$ 3,471,329.25
07/31/14	\$ 3,047,667.29	\$ 3,150,219.50	06/30/17	\$ 4,251,412.34	\$ 3,471,329.25
08/31/14	\$ 2,094,579.12	\$ 3,150,219.50	07/31/17	\$ 3,654,236.33	\$ 4,731,329.25
09/30/14	\$ 1,554,697.71	\$ 3,150,219.50	08/31/17	\$ 3,026,746.69	\$ 4,731,329.25
10/31/14	\$ 1,005,198.50	\$ 3,150,219.50	09/30/17	\$ 2,865,453.39	\$ 4,731,329.25
11/30/14	\$ 282,628.37	\$ 3,150,219.50	10/31/17	\$ 2,266,142.00	\$ 4,760,722.00
12/31/14	\$ 3,405,573.74	\$ 3,150,219.50	11/30/17	\$ 1,443,070.63	\$ 4,760,722.00
01/31/15	\$ 1,840,741.75	\$ 2,765,998.75	12/31/17	\$ 5,993,358.26	\$ 4,760,722.00
02/28/15	\$ 1,273,084.28	\$ 2,765,998.75	01/31/18	\$ 5,158,994.50	\$ 4,104,487.00
03/31/15	\$ 623,258.50	\$ 2,765,998.75			
04/30/15	\$ 181,071.57	\$ 2,765,998.75			
05/31/15	\$ (211,123.70)	\$ 2,765,998.75			
06/30/15	\$ 3,436,165.29	\$ 2,765,998.75			
07/31/15	\$ 2,719,475.08	\$ 2,765,998.75			
08/31/15	\$ 2,327,362.23	\$ 2,765,998.75			
09/30/15	\$ 1,843,771.49	\$ 2,765,998.75			
10/31/15	\$ 1,728,926.62	\$ 2,765,998.75			
11/30/15	\$ 1,255,488.41	\$ 2,765,998.75			
12/31/15	\$ 3,854,236.64	\$ 2,765,998.75			
01/31/16	\$ 2,893,336.74	\$ 2,812,174.25			
02/29/16	\$ 2,266,893.61	\$ 2,812,174.25			
03/31/16	\$ 1,219,651.51	\$ 2,812,174.25			
04/30/16	\$ 627,650.50	\$ 2,812,174.25			
05/31/16	\$ 239,003.78	\$ 2,812,174.25			
06/30/16	\$ 4,395,360.17	\$ 2,812,174.25			
07/31/16	\$ 3,544,105.58	\$ 2,840,864.75			
08/31/16	\$ 2,753,224.95	\$ 2,840,864.75			
09/30/16	\$ 2,279,903.71	\$ 2,840,864.75			
10/31/16	\$ 1,745,715.68	\$ 2,840,864.75			
11/30/16	\$ 1,153,428.68	\$ 2,840,864.75			
12/31/16	\$ 4,422,311.14	\$ 2,840,864.75			

Date	Actual Percent	Requirement	Date	Actual Percent	Requirement
02/28/14	13%	25%	01/31/17	21%	25%
03/31/14	8%	25%	02/28/17	18%	25%
04/30/14	5%	25%	03/31/17	12%	25%
05/31/14	1%	25%	04/30/17	6%	25%
06/30/14	28%	25%	05/31/17	-1%	25%
07/31/14	24%	25%	06/30/17	31%	25%
08/31/14	17%	25%	07/31/17	19%	25%
09/30/14	12%	25%	08/31/17	16%	25%
10/31/14	8%	25%	09/30/17	15%	25%
11/30/14	2%	25%	10/31/17	12%	25%
12/31/14	27%	25%	11/30/17	8%	25%
01/31/15	17%	25%	12/31/17	31%	25%
02/28/15	12%	25%	01/31/18	31%	25%
03/31/15	6%	25%			
04/30/15	2%	25%			
05/31/15	-2%	25%			
06/30/15	31%	25%			
07/31/15	25%	25%			
08/31/15	21%	25%			
09/30/15	17%	25%			
10/31/15	16%	25%			
11/30/15	11%	25%			
12/31/15	35%	25%			
01/31/16	26%	25%			
02/29/16	20%	25%			
03/31/16	11%	25%			
04/30/16	6%	25%			
05/31/16	2%	25%			
06/30/16	39%	25%			
07/31/16	31%	25%			
08/31/16	24%	25%			
09/30/16	20%	25%			
10/31/16	18%	25%			
11/30/16	10%	25%			
12/31/16	39%	25%			

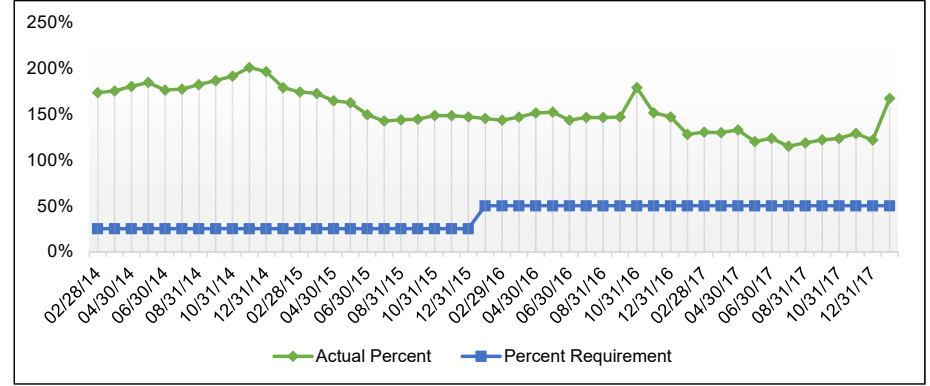
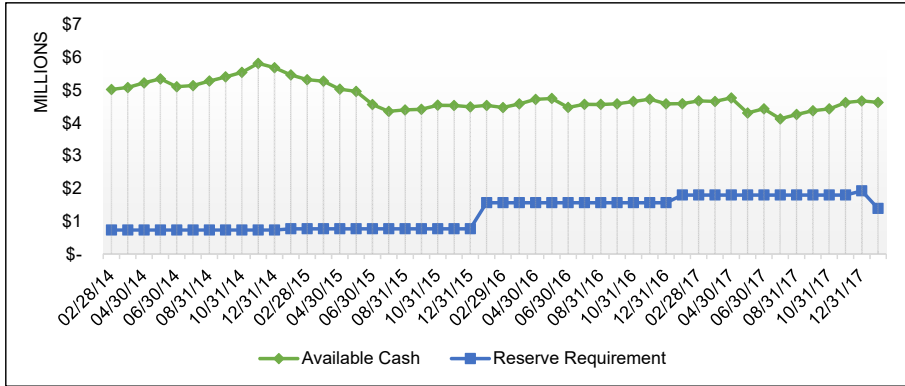
### Motor Vehicle Highway - 202



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 2,055,931.61	\$ 1,941,729.60	01/31/17	\$ 5,007,393.23	\$ 2,891,382.75
03/31/14	\$ 1,890,447.88	\$ 1,941,729.60	02/28/17	\$ 5,575,658.13	\$ 2,891,382.75
04/30/14	\$ 3,351,701.43	\$ 1,941,729.60	03/31/17	\$ 5,809,872.14	\$ 2,891,382.75
05/31/14	\$ 3,470,456.90	\$ 1,941,729.60	04/30/17	\$ 6,489,346.99	\$ 2,891,382.75
06/30/14	\$ 3,366,866.26	\$ 1,941,729.60	05/31/17	\$ 6,560,982.91	\$ 2,891,382.75
07/31/14	\$ 2,837,076.85	\$ 2,001,775.40	06/30/17	\$ 6,107,587.26	\$ 2,941,382.75
08/31/14	\$ 2,217,578.14	\$ 2,001,775.40	07/31/17	\$ 6,156,503.01	\$ 2,941,382.75
09/30/14	\$ 2,402,072.20	\$ 2,001,775.40	08/31/17	\$ 5,381,190.04	\$ 2,941,382.75
10/31/14	\$ 3,204,864.97	\$ 2,001,775.40	09/30/17	\$ 6,134,135.15	\$ 2,941,382.75
11/30/14	\$ 2,968,298.70	\$ 2,001,775.40	10/31/17	\$ 6,263,061.22	\$ 2,941,382.75
12/31/14	\$ 3,093,394.24	\$ 2,001,775.40	11/30/17	\$ 6,131,538.20	\$ 2,941,382.75
01/31/15	\$ 3,012,565.62	\$ 2,097,077.20	12/31/17	\$ 6,779,070.60	\$ 2,941,382.75
02/28/15	\$ 3,448,810.96	\$ 2,097,077.20	01/31/18	\$ 6,088,017.12	\$ 3,096,995.25
03/31/15	\$ 3,183,955.62	\$ 2,097,077.20			
04/30/15	\$ 3,452,526.78	\$ 2,097,077.20			
05/31/15	\$ 4,710,213.84	\$ 2,097,077.20			
06/30/15	\$ 4,107,360.98	\$ 2,097,077.20			
07/31/15	\$ 3,592,332.11	\$ 2,097,077.20			
08/31/15	\$ 3,616,538.87	\$ 2,097,077.20			
09/30/15	\$ 4,646,069.85	\$ 2,097,077.20			
10/31/15	\$ 5,122,032.44	\$ 2,097,077.20			
11/30/15	\$ 4,893,300.77	\$ 2,097,077.20			
12/31/15	\$ 4,592,169.19	\$ 2,097,077.20			
01/31/16	\$ 4,945,234.80	\$ 2,744,352.25			
02/29/16	\$ 4,719,277.00	\$ 2,744,352.25			
03/31/16	\$ 4,655,411.71	\$ 2,744,352.25			
04/30/16	\$ 6,006,911.17	\$ 2,744,352.25			
05/31/16	\$ 5,946,807.19	\$ 2,744,352.25			
06/30/16	\$ 5,362,184.14	\$ 2,744,352.25			
07/31/16	\$ 5,851,030.22	\$ 2,744,352.25			
08/31/16	\$ 6,027,050.77	\$ 2,744,352.25			
09/30/16	\$ 6,063,105.99	\$ 2,744,352.25			
10/31/16	\$ 5,855,952.75	\$ 2,744,352.25			
11/30/16	\$ 6,459,148.62	\$ 2,744,352.25			
12/31/16	\$ 5,313,010.73	\$ 2,744,352.25			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	Percent Requirement
02/28/14	21%	20%	01/31/17	43%	25%
03/31/14	19%	20%	02/28/17	48%	25%
04/30/14	35%	20%	03/31/17	50%	25%
05/31/14	36%	20%	04/30/17	56%	25%
06/30/14	35%	20%	05/31/17	57%	25%
07/31/14	28%	20%	06/30/17	52%	25%
08/31/14	22%	20%	07/31/17	52%	25%
09/30/14	24%	20%	08/31/17	46%	25%
10/31/14	32%	20%	09/30/17	52%	25%
11/30/14	30%	20%	10/31/17	53%	25%
12/31/14	31%	20%	11/30/17	52%	25%
01/31/15	29%	20%	12/31/17	58%	25%
02/28/15	33%	20%	01/31/18	49%	25%
03/31/15	30%	20%			
04/30/15	33%	20%			
05/31/15	45%	20%			
06/30/15	39%	20%			
07/31/15	34%	20%			
08/31/15	34%	20%			
09/30/15	44%	20%			
10/31/15	49%	20%			
11/30/15	47%	20%			
12/31/15	44%	20%			
01/31/16	45%	25%			
02/29/16	43%	25%			
03/31/16	42%	25%			
04/30/16	55%	25%			
05/31/16	54%	25%			
06/30/16	49%	25%			
07/31/16	53%	25%			
08/31/16	55%	25%			
09/30/16	55%	25%			
10/31/16	64%	25%			
11/30/16	59%	25%			
12/31/16	48%	25%			

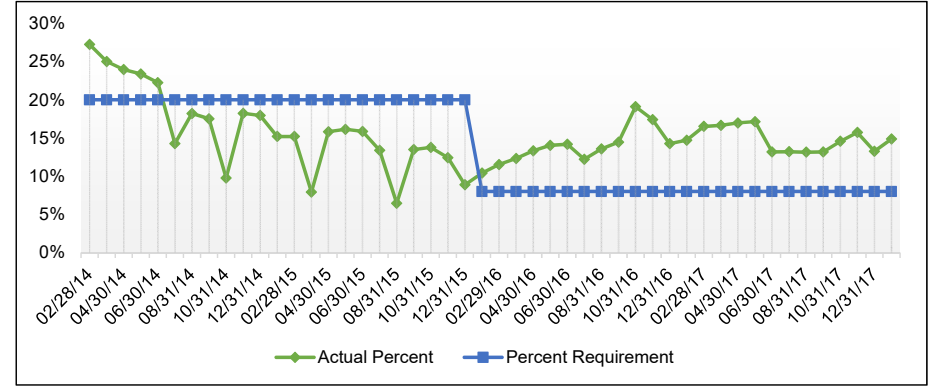
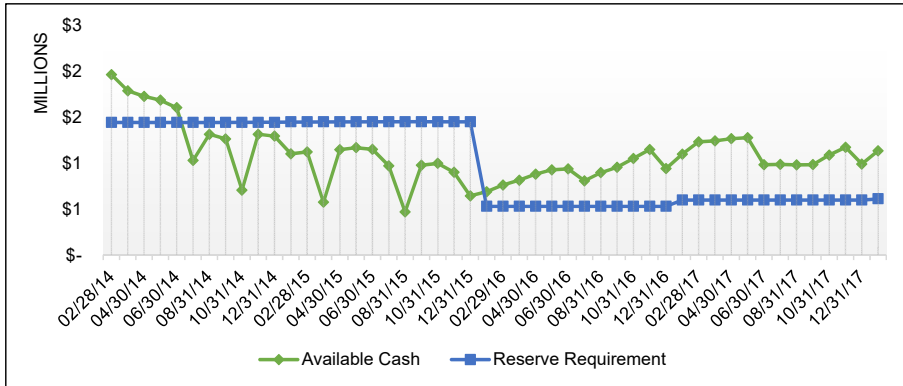
Liability Insurance - 226



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,019,217.44	\$ 724,300.00	01/31/17	\$ 4,584,760.08	\$ 1,793,793.00
03/31/14	\$ 5,075,527.45	\$ 724,300.00	02/28/17	\$ 4,669,055.28	\$ 1,793,793.00
04/30/14	\$ 5,218,468.25	\$ 724,300.00	03/31/17	\$ 4,650,125.60	\$ 1,793,793.00
05/31/14	\$ 5,341,078.00	\$ 724,300.00	04/30/17	\$ 4,759,077.61	\$ 1,793,793.00
06/30/14	\$ 5,099,755.96	\$ 724,300.00	05/31/17	\$ 4,299,654.88	\$ 1,793,793.00
07/31/14	\$ 5,133,550.90	\$ 724,300.00	06/30/17	\$ 4,426,119.91	\$ 1,793,793.00
08/31/14	\$ 5,274,005.60	\$ 724,300.00	07/31/17	\$ 4,120,212.24	\$ 1,793,793.00
09/30/14	\$ 5,400,963.70	\$ 724,300.00	08/31/17	\$ 4,252,678.22	\$ 1,793,793.00
10/31/14	\$ 5,541,538.17	\$ 724,300.00	09/30/17	\$ 4,366,555.29	\$ 1,793,793.00
11/30/14	\$ 5,813,654.41	\$ 724,300.00	10/31/17	\$ 4,424,697.38	\$ 1,793,793.00
12/31/14	\$ 5,682,684.39	\$ 724,300.00	11/30/17	\$ 4,617,188.71	\$ 1,793,793.00
01/31/15	\$ 5,461,655.49	\$ 764,197.75	12/31/17	\$ 4,666,476.07	\$ 1,918,793.00
02/28/15	\$ 5,314,999.89	\$ 764,197.75	01/31/18	\$ 4,621,387.32	\$ 1,383,558.00
03/31/15	\$ 5,269,874.19	\$ 764,197.75			
04/30/15	\$ 5,024,562.10	\$ 764,197.75			
05/31/15	\$ 4,960,310.54	\$ 764,197.75			
06/30/15	\$ 4,559,500.84	\$ 764,197.75			
07/31/15	\$ 4,349,972.24	\$ 764,197.75			
08/31/15	\$ 4,391,466.11	\$ 764,197.75			
09/30/15	\$ 4,412,089.90	\$ 764,197.75			
10/31/15	\$ 4,536,090.51	\$ 764,197.75			
11/30/15	\$ 4,528,101.76	\$ 764,197.75			
12/31/15	\$ 4,485,904.07	\$ 764,197.75			
01/31/16	\$ 4,527,921.79	\$ 1,560,174.00			
02/29/16	\$ 4,467,494.26	\$ 1,560,174.00			
03/31/16	\$ 4,575,011.10	\$ 1,560,174.00			
04/30/16	\$ 4,715,447.12	\$ 1,560,174.00			
05/31/16	\$ 4,742,379.31	\$ 1,560,174.00			
06/30/16	\$ 4,468,697.42	\$ 1,560,174.00			
07/31/16	\$ 4,564,161.11	\$ 1,560,174.00			
08/31/16	\$ 4,560,561.09	\$ 1,560,174.00			
09/30/16	\$ 4,579,422.21	\$ 1,560,174.00			
10/31/16	\$ 4,648,635.57	\$ 1,560,174.00			
11/30/16	\$ 4,720,318.40	\$ 1,560,174.00			
12/31/16	\$ 4,578,150.44	\$ 1,560,174.00			

Date	Actual Percent	Requirement	Date	Actual Percent	Requirement
02/28/14	173%	25%	01/31/17	128%	50%
03/31/14	175%	25%	02/28/17	130%	50%
04/30/14	180%	25%	03/31/17	130%	50%
05/31/14	184%	25%	04/30/17	133%	50%
06/30/14	176%	25%	05/31/17	120%	50%
07/31/14	177%	25%	06/30/17	123%	50%
08/31/14	182%	25%	07/31/17	115%	50%
09/30/14	186%	25%	08/31/17	119%	50%
10/31/14	191%	25%	09/30/17	122%	50%
11/30/14	201%	25%	10/31/17	123%	50%
12/31/14	196%	25%	11/30/17	129%	50%
01/31/15	179%	25%	12/31/17	122%	50%
02/28/15	174%	25%	01/31/18	167%	50%
03/31/15	172%	25%			
04/30/15	164%	25%			
05/31/15	162%	25%			
06/30/15	149%	25%			
07/31/15	142%	25%			
08/31/15	144%	25%			
09/30/15	144%	25%			
10/31/15	148%	25%			
11/30/15	148%	25%			
12/31/15	147%	25%			
01/31/16	145%	50%			
02/29/16	143%	50%			
03/31/16	147%	50%			
04/30/16	151%	50%			
05/31/16	152%	50%			
06/30/16	143%	50%			
07/31/16	146%	50%			
08/31/16	146%	50%			
09/30/16	147%	50%			
10/31/16	179%	50%			
11/30/16	151%	50%			
12/31/16	147%	50%			

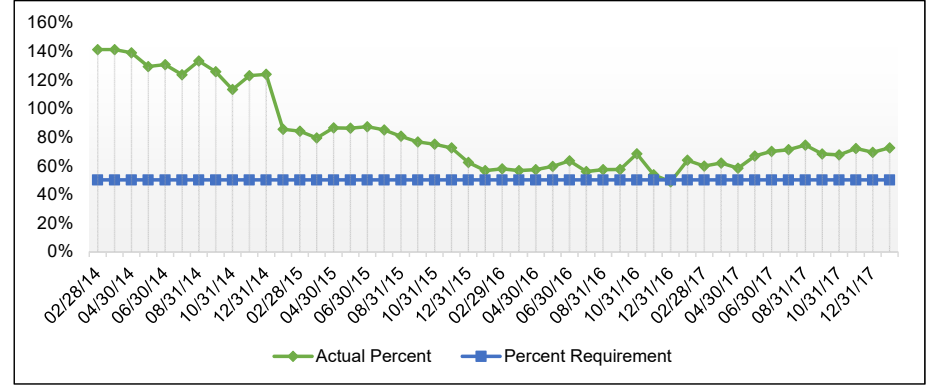
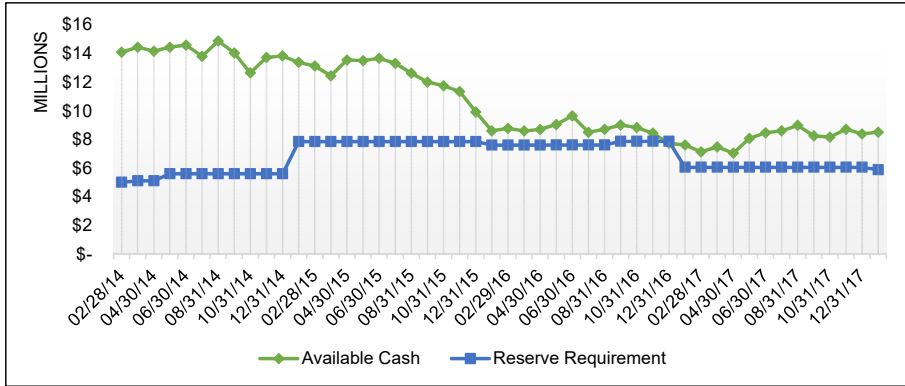
Public Safety LOIT - 249



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,965,415.14	\$ 1,442,931.60	01/31/17	\$ 1,097,183.08	\$ 597,011.60
03/31/14	\$ 1,788,938.50	\$ 1,442,931.60	02/28/17	\$ 1,232,147.28	\$ 597,011.60
04/30/14	\$ 1,727,753.74	\$ 1,442,931.60	03/31/17	\$ 1,242,144.77	\$ 597,011.60
05/31/14	\$ 1,686,442.29	\$ 1,442,931.60	04/30/17	\$ 1,266,041.56	\$ 597,011.60
06/30/14	\$ 1,604,462.03	\$ 1,442,931.60	05/31/17	\$ 1,277,948.86	\$ 597,011.60
07/31/14	\$ 1,028,769.93	\$ 1,442,931.60	06/30/17	\$ 982,853.93	\$ 597,011.60
08/31/14	\$ 1,313,459.48	\$ 1,442,931.60	07/31/17	\$ 985,373.67	\$ 597,011.60
09/30/14	\$ 1,263,069.52	\$ 1,442,931.60	08/31/17	\$ 980,843.43	\$ 597,011.60
10/31/14	\$ 704,536.10	\$ 1,442,931.60	09/30/17	\$ 983,177.31	\$ 597,011.60
11/30/14	\$ 1,313,921.77	\$ 1,442,931.60	10/31/17	\$ 1,087,107.57	\$ 597,011.60
12/31/14	\$ 1,293,978.68	\$ 1,442,931.60	11/30/17	\$ 1,172,950.34	\$ 597,011.60
01/31/15	\$ 1,101,184.99	\$ 1,449,310.20	12/31/17	\$ 988,904.97	\$ 597,011.60
02/28/15	\$ 1,122,087.44	\$ 1,449,310.20	01/31/18	\$ 1,134,016.75	\$ 609,837.60
03/31/15	\$ 573,193.85	\$ 1,449,310.20			
04/30/15	\$ 1,146,259.78	\$ 1,449,310.20			
05/31/15	\$ 1,168,383.41	\$ 1,449,310.20			
06/30/15	\$ 1,149,240.91	\$ 1,449,310.20			
07/31/15	\$ 970,331.63	\$ 1,449,310.20			
08/31/15	\$ 467,350.59	\$ 1,449,310.20			
09/30/15	\$ 976,720.23	\$ 1,449,310.20			
10/31/15	\$ 997,198.89	\$ 1,449,310.20			
11/30/15	\$ 899,505.58	\$ 1,449,310.20			
12/31/15	\$ 642,770.29	\$ 1,449,310.20			
01/31/16	\$ 687,550.93	\$ 528,050.08			
02/29/16	\$ 760,706.63	\$ 528,050.08			
03/31/16	\$ 813,317.68	\$ 528,050.08			
04/30/16	\$ 879,072.20	\$ 528,050.08			
05/31/16	\$ 925,892.22	\$ 528,050.08			
06/30/16	\$ 936,320.86	\$ 528,050.08			
07/31/16	\$ 805,810.30	\$ 528,050.08			
08/31/16	\$ 896,024.75	\$ 528,050.08			
09/30/16	\$ 954,088.40	\$ 528,050.08			
10/31/16	\$ 1,049,974.52	\$ 528,050.08			
11/30/16	\$ 1,148,056.62	\$ 528,050.08			
12/31/16	\$ 940,622.30	\$ 528,050.08			

Date	Actual Percent	Requirement	Date	Actual Percent	Requirement
02/28/14	27%	20%	01/31/17	15%	8%
03/31/14	25%	20%	02/28/17	17%	8%
04/30/14	24%	20%	03/31/17	17%	8%
05/31/14	23%	20%	04/30/17	17%	8%
06/30/14	22%	20%	05/31/17	17%	8%
07/31/14	14%	20%	06/30/17	13%	8%
08/31/14	18%	20%	07/31/17	13%	8%
09/30/14	18%	20%	08/31/17	13%	8%
10/31/14	10%	20%	09/30/17	13%	8%
11/30/14	18%	20%	10/31/17	15%	8%
12/31/14	18%	20%	11/30/17	16%	8%
01/31/15	15%	20%	12/31/17	13%	8%
02/28/15	15%	20%	01/31/18	15%	8%
03/31/15	8%	20%			
04/30/15	16%	20%			
05/31/15	16%	20%			
06/30/15	16%	20%			
07/31/15	13%	20%			
08/31/15	6%	20%			
09/30/15	13%	20%			
10/31/15	14%	20%			
11/30/15	12%	20%			
12/31/15	9%	20%			
01/31/16	10%	8%			
02/29/16	12%	8%			
03/31/16	12%	8%			
04/30/16	13%	8%			
05/31/16	14%	8%			
06/30/16	14%	8%			
07/31/16	12%	8%			
08/31/16	14%	8%			
09/30/16	14%	8%			
10/31/16	19%	8%			
11/30/16	17%	8%			
12/31/16	14%	8%			

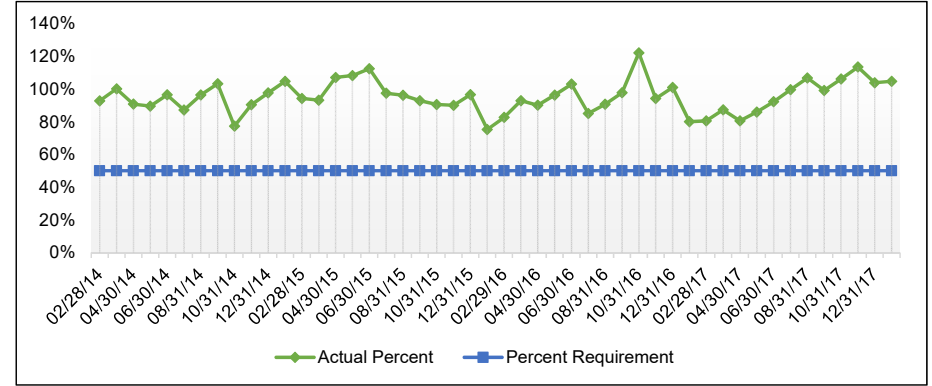
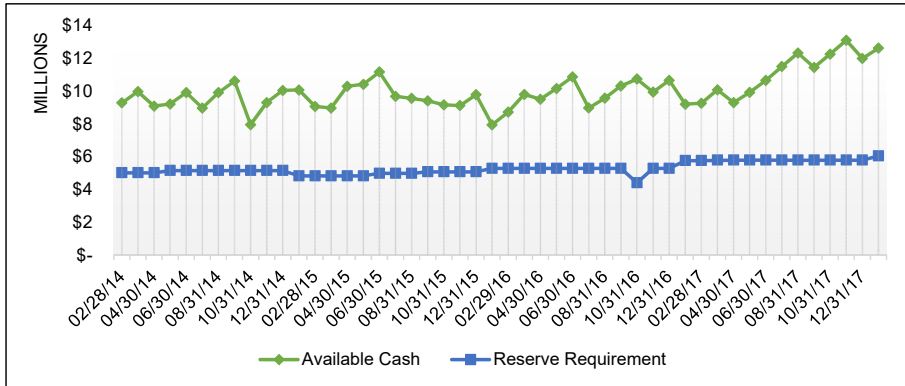
### County Option Income Tax (COIT) - 404



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 14,064,953.63	\$ 4,988,101.00	01/31/17	\$ 7,596,122.20	\$ 6,035,796.50
03/31/14	\$ 14,419,544.87	\$ 5,096,642.50	02/28/17	\$ 7,113,881.19	\$ 6,035,796.50
04/30/14	\$ 14,138,281.09	\$ 5,096,642.50	03/31/17	\$ 7,457,891.77	\$ 6,035,796.50
05/31/14	\$ 14,417,615.48	\$ 5,582,892.50	04/30/17	\$ 7,025,268.70	\$ 6,035,796.50
06/30/14	\$ 14,566,201.25	\$ 5,582,892.50	05/31/17	\$ 8,054,643.75	\$ 6,035,796.50
07/31/14	\$ 13,784,177.94	\$ 5,582,892.50	06/30/17	\$ 8,445,453.70	\$ 6,035,796.50
08/31/14	\$ 14,852,716.09	\$ 5,582,892.50	07/31/17	\$ 8,582,569.29	\$ 6,035,796.50
09/30/14	\$ 14,014,334.96	\$ 5,582,892.50	08/31/17	\$ 8,962,390.29	\$ 6,035,796.50
10/31/14	\$ 12,625,447.23	\$ 5,582,892.50	09/30/17	\$ 8,227,476.53	\$ 6,035,796.50
11/30/14	\$ 13,703,278.95	\$ 5,582,892.50	10/31/17	\$ 8,141,460.28	\$ 6,035,796.50
12/31/14	\$ 13,810,191.53	\$ 5,582,892.50	11/30/17	\$ 8,685,485.63	\$ 6,035,796.50
01/31/15	\$ 13,363,623.40	\$ 7,830,185.50	12/31/17	\$ 8,364,117.51	\$ 6,035,796.50
02/28/15	\$ 13,104,068.98	\$ 7,830,185.50	01/31/18	\$ 8,490,027.78	\$ 5,863,336.50
03/31/15	\$ 12,417,613.96	\$ 7,830,185.50			
04/30/15	\$ 13,525,436.86	\$ 7,830,185.50			
05/31/15	\$ 13,483,035.78	\$ 7,830,185.50			
06/30/15	\$ 13,641,102.60	\$ 7,830,185.50			
07/31/15	\$ 13,287,258.01	\$ 7,830,185.50			
08/31/15	\$ 12,603,271.36	\$ 7,830,185.50			
09/30/15	\$ 11,982,696.06	\$ 7,830,185.50			
10/31/15	\$ 11,727,154.29	\$ 7,830,185.50			
11/30/15	\$ 11,326,023.58	\$ 7,830,185.50			
12/31/15	\$ 9,895,195.52	\$ 7,830,185.50			
01/31/16	\$ 8,575,802.53	\$ 7,581,074.00			
02/29/16	\$ 8,755,381.46	\$ 7,581,074.00			
03/31/16	\$ 8,571,654.20	\$ 7,581,074.00			
04/30/16	\$ 8,681,223.99	\$ 7,581,074.00			
05/31/16	\$ 9,021,396.98	\$ 7,595,724.00			
06/30/16	\$ 9,622,287.72	\$ 7,595,724.00			
07/31/16	\$ 8,477,616.02	\$ 7,595,724.00			
08/31/16	\$ 8,686,205.23	\$ 7,595,724.00			
09/30/16	\$ 8,985,128.00	\$ 7,845,724.00			
10/31/16	\$ 8,807,914.09	\$ 7,845,724.00			
11/30/16	\$ 8,416,562.21	\$ 7,845,724.00			
12/31/16	\$ 7,711,791.05	\$ 7,845,724.00			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	Percent Requirement
02/28/14	141%	50%	01/31/17	64%	50%
03/31/14	141%	50%	02/28/17	60%	50%
04/30/14	139%	50%	03/31/17	62%	50%
05/31/14	129%	50%	04/30/17	58%	50%
06/30/14	130%	50%	05/31/17	67%	50%
07/31/14	123%	50%	06/30/17	70%	50%
08/31/14	133%	50%	07/31/17	71%	50%
09/30/14	126%	50%	08/31/17	74%	50%
10/31/14	113%	50%	09/30/17	68%	50%
11/30/14	123%	50%	10/31/17	67%	50%
12/31/14	124%	50%	11/30/17	72%	50%
01/31/15	85%	50%	12/31/17	69%	50%
02/28/15	84%	50%	01/31/18	72%	50%
03/31/15	79%	50%			
04/30/15	86%	50%			
05/31/15	86%	50%			
06/30/15	87%	50%			
07/31/15	85%	50%			
08/31/15	80%	50%			
09/30/15	77%	50%			
10/31/15	75%	50%			
11/30/15	72%	50%			
12/31/15	62%	50%			
01/31/16	57%	50%			
02/29/16	58%	50%			
03/31/16	57%	50%			
04/30/16	57%	50%			
05/31/16	59%	50%			
06/30/16	63%	50%			
07/31/16	56%	50%			
08/31/16	57%	50%			
09/30/16	57%	50%			
10/31/16	68%	50%			
11/30/16	54%	50%			
12/31/16	49%	50%			

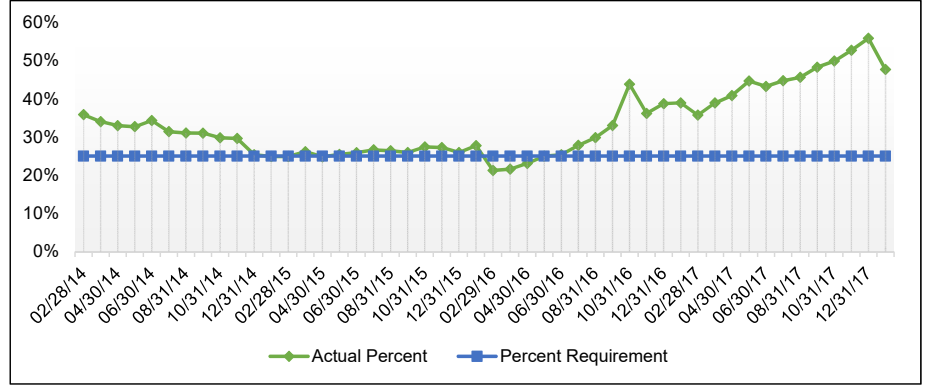
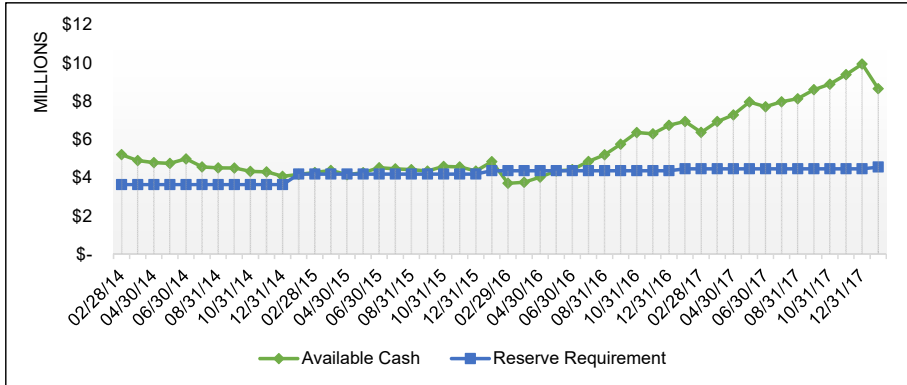
### Economic Development Income Tax (EDIT) - 408



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 9,278,816.60	\$ 5,007,492.00	01/31/17	\$ 9,194,505.22	\$ 5,750,742.00
03/31/14	\$ 9,966,875.90	\$ 5,007,492.00	02/28/17	\$ 9,252,762.76	\$ 5,750,742.00
04/30/14	\$ 9,076,730.26	\$ 5,007,492.00	03/31/17	\$ 10,077,286.70	\$ 5,779,592.00
05/31/14	\$ 9,202,305.40	\$ 5,144,992.00	04/30/17	\$ 9,293,535.73	\$ 5,779,592.00
06/30/14	\$ 9,910,209.22	\$ 5,144,992.00	05/31/17	\$ 9,918,416.21	\$ 5,779,592.00
07/31/14	\$ 8,958,071.99	\$ 5,144,992.00	06/30/17	\$ 10,646,124.47	\$ 5,779,592.00
08/31/14	\$ 9,903,901.38	\$ 5,144,992.00	07/31/17	\$ 11,495,770.59	\$ 5,779,592.00
09/30/14	\$ 10,608,492.02	\$ 5,144,992.00	08/31/17	\$ 12,321,615.32	\$ 5,779,592.00
10/31/14	\$ 7,941,968.89	\$ 5,144,992.00	09/30/17	\$ 11,440,557.45	\$ 5,779,592.00
11/30/14	\$ 9,294,422.29	\$ 5,144,992.00	10/31/17	\$ 12,252,009.80	\$ 5,779,592.00
12/31/14	\$ 10,033,655.55	\$ 5,144,992.00	11/30/17	\$ 13,098,593.67	\$ 5,779,592.00
01/31/15	\$ 10,065,104.57	\$ 4,813,809.00	12/31/17	\$ 11,987,521.79	\$ 5,779,592.00
02/28/15	\$ 9,059,022.75	\$ 4,813,809.00	01/31/18	\$ 12,621,801.20	\$ 6,034,172.00
03/31/15	\$ 8,960,343.03	\$ 4,813,809.00			
04/30/15	\$ 10,291,604.12	\$ 4,813,809.00			
05/31/15	\$ 10,408,959.43	\$ 4,813,809.00			
06/30/15	\$ 11,163,475.51	\$ 4,971,854.50			
07/31/15	\$ 9,675,461.38	\$ 4,971,854.50			
08/31/15	\$ 9,550,701.30	\$ 4,971,854.50			
09/30/15	\$ 9,399,079.89	\$ 5,066,874.50			
10/31/15	\$ 9,158,107.55	\$ 5,066,874.50			
11/30/15	\$ 9,112,235.29	\$ 5,066,874.50			
12/31/15	\$ 9,776,901.11	\$ 5,066,874.50			
01/31/16	\$ 7,938,199.64	\$ 5,280,090.50			
02/29/16	\$ 8,715,559.52	\$ 5,280,090.50			
03/31/16	\$ 9,792,593.12	\$ 5,280,090.50			
04/30/16	\$ 9,500,919.49	\$ 5,280,090.50			
05/31/16	\$ 10,151,893.76	\$ 5,280,090.50			
06/30/16	\$ 10,863,175.70	\$ 5,280,090.50			
07/31/16	\$ 8,965,098.11	\$ 5,280,090.50			
08/31/16	\$ 9,561,231.11	\$ 5,280,090.50			
09/30/16	\$ 10,311,520.69	\$ 5,280,090.50			
10/31/16	\$ 10,734,550.50	\$ 4,400,030.50			
11/30/16	\$ 9,932,601.72	\$ 5,280,090.50			
12/31/16	\$ 10,653,382.38	\$ 5,280,090.50			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	Percent Requirement
02/28/14	93%	50%	01/31/17	80%	50%
03/31/14	100%	50%	02/28/17	80%	50%
04/30/14	91%	50%	03/31/17	87%	50%
05/31/14	89%	50%	04/30/17	80%	50%
06/30/14	96%	50%	05/31/17	86%	50%
07/31/14	87%	50%	06/30/17	92%	50%
08/31/14	96%	50%	07/31/17	99%	50%
09/30/14	103%	50%	08/31/17	107%	50%
10/31/14	77%	50%	09/30/17	99%	50%
11/30/14	90%	50%	10/31/17	106%	50%
12/31/14	98%	50%	11/30/17	113%	50%
01/31/15	105%	50%	12/31/17	104%	50%
02/28/15	94%	50%	01/31/18	105%	50%
03/31/15	93%	50%			
04/30/15	107%	50%			
05/31/15	108%	50%			
06/30/15	112%	50%			
07/31/15	97%	50%			
08/31/15	96%	50%			
09/30/15	93%	50%			
10/31/15	90%	50%			
11/30/15	90%	50%			
12/31/15	96%	50%			
01/31/16	75%	50%			
02/29/16	83%	50%			
03/31/16	93%	50%			
04/30/16	90%	50%			
05/31/16	96%	50%			
06/30/16	103%	50%			
07/31/16	85%	50%			
08/31/16	91%	50%			
09/30/16	98%	50%			
10/31/16	122%	50%			
11/30/16	94%	50%			
12/31/16	101%	50%			

Self-Funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,189,194.64	\$ 3,620,865.75	01/31/17	\$ 6,927,761.17	\$ 4,450,800.00
03/31/14	\$ 4,881,271.34	\$ 3,620,865.75	02/28/17	\$ 6,357,001.17	\$ 4,450,800.00
04/30/14	\$ 4,775,766.48	\$ 3,620,865.75	03/31/17	\$ 6,922,985.97	\$ 4,450,800.00
05/31/14	\$ 4,734,213.61	\$ 3,620,865.75	04/30/17	\$ 7,269,206.71	\$ 4,450,800.00
06/30/14	\$ 4,967,756.75	\$ 3,620,865.75	05/31/17	\$ 7,945,120.14	\$ 4,450,800.00
07/31/14	\$ 4,547,283.48	\$ 3,620,865.75	06/30/17	\$ 7,697,434.70	\$ 4,450,800.00
08/31/14	\$ 4,497,229.79	\$ 3,620,865.75	07/31/17	\$ 7,959,186.08	\$ 4,450,800.00
09/30/14	\$ 4,488,566.83	\$ 3,620,865.75	08/31/17	\$ 8,115,830.24	\$ 4,450,800.00
10/31/14	\$ 4,312,284.67	\$ 3,620,865.75	09/30/17	\$ 8,590,159.56	\$ 4,450,800.00
11/30/14	\$ 4,290,596.22	\$ 3,620,865.75	10/31/17	\$ 8,877,757.40	\$ 4,450,800.00
12/31/14	\$ 4,054,314.37	\$ 3,620,865.75	11/30/17	\$ 9,376,509.65	\$ 4,450,800.00
01/31/15	\$ 4,151,993.32	\$ 4,174,233.75	12/31/17	\$ 9,935,960.59	\$ 4,450,800.00
02/28/15	\$ 4,252,749.21	\$ 4,174,233.75	01/31/18	\$ 8,644,139.13	\$ 4,536,379.50
03/31/15	\$ 4,364,599.56	\$ 4,174,233.75			
04/30/15	\$ 4,140,504.23	\$ 4,174,233.75			
05/31/15	\$ 4,243,077.17	\$ 4,174,233.75			
06/30/15	\$ 4,502,701.32	\$ 4,174,233.75			
07/31/15	\$ 4,444,106.98	\$ 4,174,233.75			
08/31/15	\$ 4,406,259.32	\$ 4,174,233.75			
09/30/15	\$ 4,326,879.00	\$ 4,174,233.75			
10/31/15	\$ 4,572,942.80	\$ 4,174,233.75			
11/30/15	\$ 4,547,867.48	\$ 4,174,233.75			
12/31/15	\$ 4,329,762.09	\$ 4,174,233.75			
01/31/16	\$ 4,820,833.64	\$ 4,344,722.50			
02/29/16	\$ 3,690,587.57	\$ 4,344,722.50			
03/31/16	\$ 3,747,383.70	\$ 4,344,722.50			
04/30/16	\$ 4,011,625.62	\$ 4,344,722.50			
05/31/16	\$ 4,340,426.68	\$ 4,344,722.50			
06/30/16	\$ 4,401,917.72	\$ 4,344,722.50			
07/31/16	\$ 4,830,517.74	\$ 4,344,722.50			
08/31/16	\$ 5,180,514.41	\$ 4,344,722.50			
09/30/16	\$ 5,735,599.33	\$ 4,344,722.50			
10/31/16	\$ 6,346,521.45	\$ 4,344,722.50			
11/30/16	\$ 6,282,432.34	\$ 4,344,722.50			
12/31/16	\$ 6,724,703.22	\$ 4,344,722.50			

Date	Actual Percent	Requirement	Date	Actual Percent	Requirement
02/28/14	36%	25%	01/31/17	39%	25%
03/31/14	34%	25%	02/28/17	36%	25%
04/30/14	33%	25%	03/31/17	39%	25%
05/31/14	33%	25%	04/30/17	41%	25%
06/30/14	34%	25%	05/31/17	45%	25%
07/31/14	31%	25%	06/30/17	43%	25%
08/31/14	31%	25%	07/31/17	45%	25%
09/30/14	31%	25%	08/31/17	46%	25%
10/31/14	30%	25%	09/30/17	48%	25%
11/30/14	30%	25%	10/31/17	50%	25%
12/31/14	25%	25%	11/30/17	53%	25%
01/31/15	25%	25%	12/31/17	56%	25%
02/28/15	25%	25%	01/31/18	48%	25%
03/31/15	26%	25%			
04/30/15	25%	25%			
05/31/15	25%	25%			
06/30/15	26%	25%			
07/31/15	27%	25%			
08/31/15	26%	25%			
09/30/15	26%	25%			
10/31/15	27%	25%			
11/30/15	27%	25%			
12/31/15	26%	25%			
01/31/16	28%	25%			
02/29/16	21%	25%			
03/31/16	22%	25%			
04/30/16	23%	25%			
05/31/16	25%	25%			
06/30/16	25%	25%			
07/31/16	28%	25%			
08/31/16	30%	25%			
09/30/16	33%	25%			
10/31/16	44%	25%			
11/30/16	36%	25%			
12/31/16	39%	25%			

**City of South Bend  
Controller's Cash Report**

**Month of: January 2018**

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	\$36,417,968.57	\$1,244,547.31	\$4,892,839.54	\$19,513.33	\$0.00	\$0.00	\$32,789,189.67	\$0.00	\$32,789,189.67	\$443,396.68
<b>Special Revenue Funds</b>											
102	RAINY DAY FUND	10,294,137.05	0.00	0.00	8,749.32	0.00	0.00	10,302,886.37	0.00	10,302,886.37	0.00
201	PARKS & RECREATION	6,210,755.08	235,614.78	865,768.17	2,227.73	0.00	0.00	5,582,829.42	0.00	5,582,829.42	0.00
202	MOTOR VEHICLE HIGHWAY	7,132,834.15	562,329.80	929,801.02	6,231.92	0.00	0.00	6,771,594.85	0.00	6,771,594.85	0.00
203	RECREATION - NONREVERTING	785,885.36	90,254.45	48,761.07	663.44	0.00	0.00	828,042.18	0.00	828,042.18	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	876,414.19	35,315.54	14,869.09	761.55	0.00	0.00	897,622.19	0.00	897,622.19	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	410,751.51	2,375.00	0.00	312.28	0.00	0.00	413,438.79	0.00	413,438.79	0.00
211	DCI OPERATING FUND	1,114,625.15	95,117.24	199,581.77	1,014.05	0.00	0.00	1,011,174.67	0.00	1,011,174.67	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	450,607.26	2,887.75	242,431.24	85.27	0.00	0.00	211,149.04	0.00	211,149.04	0.00
216	POLICE STATE SEIZURES	194,466.68	0.00	0.00	184.82	0.00	0.00	194,651.50	0.00	194,651.50	0.00
217	GIFT, DONATION, BEQUEST	100,897.96	18,725.05	3,461.00	86.37	0.00	0.00	116,248.38	0.00	116,248.38	0.00
218	POLICE CURFEW VIOLATIONS	12,859.80	0.00	0.00	10.93	0.00	0.00	12,870.73	0.00	12,870.73	0.00
219	UNSAFE BUILDING	379,147.61	8,297.38	54,127.64	0.00	0.00	0.00	333,317.35	0.00	333,317.35	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	573,049.32	26,003.83	36,258.03	479.61	0.00	0.00	563,274.73	0.00	563,274.73	0.00
221	LANDLORD REGISTRATION	9,685.00	55.00	0.00	0.00	0.00	0.00	9,740.00	0.00	9,740.00	0.00
227	LOSS RECOVERY FUND	847,925.62	0.00	107,957.38	721.05	0.00	0.00	740,689.29	0.00	740,689.29	0.00
249	PUBLIC SAFETY L.O.I.T.	988,904.97	635,794.92	491,276.03	592.89	0.00	0.00	1,134,016.75	0.00	1,134,016.75	0.00
251	LOCAL ROADS & STREETS	3,340,696.17	195,386.82	0.00	2,734.39	0.00	0.00	3,538,817.38	0.00	3,538,817.38	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,281,337.71	0.00	82,708.69	1,967.13	0.00	0.00	2,200,596.15	0.00	2,200,596.15	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	572,740.33	10,000.00	83,749.89	384.19	0.00	0.00	499,374.63	69,738.08	569,112.71	0.00
265	LOCAL ROAD & BRIDGE GRANT	992,943.16	0.00	900.00	0.00	0.00	0.00	992,043.16	0.00	992,043.16	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	55,239.31	200.00	0.00	44.68	0.00	0.00	55,483.99	0.00	55,483.99	0.00
274	MORRIS PAC/SELF-PROMOTION	0.00	1,122.00	0.00	0.00	0.00	0.00	1,122.00	0.00	1,122.00	0.00
280	POLICE BLOCK GRANTS	3,927.26	0.00	0.00	3.34	0.00	0.00	3,930.60	0.00	3,930.60	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,909.89	0.00	0.00	23.72	0.00	0.00	27,933.61	0.00	27,933.61	0.00
289	HAZMAT	27,505.97	0.00	0.00	21.70	0.00	0.00	27,527.67	0.00	27,527.67	0.00
291	INDIANA RIVER RESCUE	123,859.45	7,200.00	619.80	103.52	0.00	0.00	130,543.17	0.00	130,543.17	0.00
292	POLICE GRANTS	48,450.50	0.00	0.00	0.00	0.00	0.00	48,450.50	0.00	48,450.50	0.00
294	REGIONAL POLICE ACADEMY	87,473.32	7,600.00	3,361.81	74.18	0.00	0.00	91,785.69	0.00	91,785.69	0.00
295	COPS MORE GRANT	135,364.91	1,157.48	26,202.36	129.69	0.00	0.00	110,449.72	0.00	110,449.72	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	130,729.05	0.00	0.00	163.99	0.00	0.00	130,893.04	0.00	130,893.04	0.00
404	COUNTY OPTION INCOME TAX	8,614,575.61	954,448.25	696,937.35	7,008.27	0.00	0.00	8,879,094.78	0.00	8,879,094.78	934,521.00
408	ECONOMIC DEVELOPMENT INCOME TAX	12,770,240.33	893,448.25	170,363.57	10,072.32	0.00	0.00	13,503,397.33	0.00	13,503,397.33	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	471,938.77	0.00	0.00	401.11	0.00	0.00	472,339.88	0.00	472,339.88	(934,521.00)
655	PROJECT RELIEF	822,095.99	40,874.70	2,669.46	690.05	0.00	0.00	860,991.28	0.00	860,991.28	0.00
705	POLICE K-9 UNIT	2,889.09	0.00	0.00	2.45	0.00	0.00	2,891.54	0.00	2,891.54	0.00
<b>Total Special Revenue Funds</b>		<b>60,892,863.53</b>	<b>3,824,208.24</b>	<b>4,061,805.37</b>	<b>45,945.96</b>	<b>0.00</b>	<b>0.00</b>	<b>60,701,212.36</b>	<b>69,738.08</b>	<b>60,770,950.44</b>	<b>300,000.00</b>
<b>Debt Service Fund</b>											
313	HALL OF FAME DEBT SERVICE	27,305.33	0.00	633,000.00	0.00	0.00	0.00	(605,694.67)	0.00	(605,694.67)	0.00
755	SB BUILDING CORPORATION	771,586.42	0.00	0.00	0.00	0.00	0.00	771,586.42	0.00	771,586.42	0.00
757	PARKS BOND DEBT SERVICE	557,768.49	0.00	0.00	0.00	0.00	0.00	557,768.49	0.00	557,768.49	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,501,479.76	0.00	0.00	0.00	0.00	0.00	2,501,479.76	0.00	2,501,479.76	0.00
<b>Capital Project Funds</b>											
377	PROFESSIONAL SPORTS DEVELOPMENT	23,742.74	0.00	361,390.00	0.00	0.00	0.00	(337,647.26)	0.00	(337,647.26)	0.00
401	COVELESKI STADIUM CAPITAL	54,611.87	0.00	0.00	46.42	0.00	0.00	54,658.29	0.00	54,658.29	0.00
405	PARK NONREVERTING CAPITAL	176,977.92	9,230.98	47,457.94	104.26	0.00	0.00	138,855.22	0.00	138,855.22	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	622,016.36	0.00	195,230.58	377.06	0.00	0.00	427,162.84	0.00	427,162.84	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	430,948.18	221,437.00	249,500.00	322.81	0.00	0.00	403,207.99	0.00	403,207.99	0.00
412	MAJOR MOVES CONSTRUCTION	2,910,880.41	0.00	978.75	2,474.05	0.00	0.00	2,912,375.71	0.00	2,912,375.71	4,441,248.80
416	MORRIS PERFORMING ARTS CENTER CAPITAL	416,214.50	1,441.00	0.00	433.36	0.00	0.00	418,088.86	0.00	418,088.86	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	109,771.28	3,725.59	0.00	92.52	0.00	0.00	113,589.39	0.00	113,589.39	0.00
471	PARKS BOND CAPITAL	13,888,958.45	0.00	0.00	0.00	0.00	0.00	13,888,958.45	0.00	13,888,958.45	0.00
677	HALL OF FAME CAPITAL FUND	448,305.93	0.00	5,293.94	384.69	0.00	0.00	443,396.68	0.00	443,396.68	(443,396.68)
750	EQUIPMENT / VEHICLE LEASING	3,598,717.00	0.00	0.00	106.52	0.00	0.00	3,598,823.52	0.00	3,598,823.52	0.00
751	PARKS BOND CAPITAL	3,271,223.94	0.00	0.00	0.00	0.00	0.00	3,271,223.94	0.00	3,271,223.94	0.00



City of South Bend  
Controller's Cash Report

Month of: January 2018

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
753	SMART STREET BOND CAPITAL	1,040,155.94	0.00	0.00	0.00	0.00	0.00	1,040,155.94	0.00	1,040,155.94	0.00
759	EDDY ST COMMONS CAPITAL	16,129,313.66	0.00	0.00	0.00	0.00	0.00	16,129,313.66	0.00	16,129,313.66	0.00
<b>Total Capital &amp; Debt Service Funds</b>		46,979,978.18	235,834.57	1,492,851.21	4,341.69	0.00	0.00	45,727,303.23	0.00	45,727,303.23	3,997,852.12
<b>Enterprise Funds</b>											
287	EMS CAPITAL	4,314,121.95	1,078,550.84	232,137.69	3,670.30	0.00	0.00	5,164,205.40	0.00	5,164,205.40	0.00
288	EMS OPERATING	1,829,975.60	361,235.89	451,251.63	2,908.84	0.00	0.00	1,742,868.70	0.00	1,742,868.70	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	3,143,960.75	117,285.67	410,036.90	2,703.10	0.00	0.00	2,853,912.62	0.00	2,853,912.62	0.00
601	PARKING GARAGES	1,225,252.93	119,773.25	76,135.79	1,062.05	0.00	0.00	1,269,952.44	0.00	1,269,952.44	(1,469,498.00)
610	SOLID WASTE OPERATIONS	533,908.87	475,362.19	344,081.56	449.96	0.00	0.00	665,639.46	0.00	665,639.46	0.00
611	SOLID WASTE CAPITAL	39,995.05	0.00	185,219.41	34.14	0.00	0.00	(145,190.22)	0.00	(145,190.22)	0.00
620	WATER WORKS OPERATIONS	3,482,306.58	1,407,495.26	1,332,751.57	2,724.17	4,793.40	217,844.00	3,346,723.84	0.00	3,346,723.84	0.00
622	WATER WORKS CAPITAL	2,150,001.79	0.00	1,641.90	1,813.98	0.00	0.00	2,150,173.87	0.00	2,150,173.87	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,518,551.80	13,980.90	10,661.31	1,288.95	0.00	1,288.95	1,521,871.39	0.00	1,521,871.39	0.00
625	WATER WORKS SINKING FUND	28,105.10	0.00	0.00	1,279.40	165,595.00	1,279.40	193,700.10	0.00	193,700.10	0.00
626	WATER WORKS BOND RESERVE	1,426,657.74	0.00	0.00	1,185.03	0.00	0.00	1,427,842.77	0.00	1,427,842.77	0.00
629	WATER WORKS RESERVE - O & M	2,617,920.40	0.00	0.00	2,225.05	52,249.00	2,225.05	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,866,378.44	57,579.89	21,847.09	1,591.07	0.00	0.00	1,903,702.31	0.00	1,903,702.31	0.00
641	SEWAGE WORKS OPERATIONS	13,004,372.01	3,500,301.81	2,221,105.99	10,917.98	4,386.38	0.00	14,298,872.19	0.00	14,298,872.19	0.00
642	SEWAGE WORKS CAPITAL	7,359,723.62	0.00	349,920.38	6,271.57	0.00	0.00	7,016,074.81	0.00	7,016,074.81	0.00
643	SEWAGE WORKS RESERVE - O & M	5,160,858.29	0.00	0.00	4,386.38	0.00	4,386.38	5,160,858.29	0.00	5,160,858.29	0.00
649	SEWAGE WORKS BOND SINKING	857,883.85	0.00	1,000.00	576.18	0.00	0.00	857,460.03	0.00	857,460.03	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,138,348.88	0.00	0.00	0.00	0.00	0.00	4,138,348.88	0.00	4,138,348.88	0.00
659	2011 SEWER BOND	145.26	0.00	0.00	0.12	0.00	0.00	145.38	0.00	145.38	0.00
661	2012 SEWER BOND	643,113.13	0.00	0.00	546.60	0.00	0.00	643,659.73	0.00	643,659.73	0.00
670	CENTURY CENTER	1,354,272.29	708,291.07	8,995.17	0.00	0.00	0.00	2,053,568.19	0.00	2,053,568.19	0.00
671	CENTURY CENTER CAPITAL	865,352.63	0.00	0.00	73.50	0.00	0.00	865,426.13	0.00	865,426.13	0.00
672	CENTURY CENTER ENERGY SAVINGS	58,881.66	0.00	0.00	4.25	0.00	0.00	58,885.91	0.00	58,885.91	0.00
<b>Total Enterprise Funds</b>		57,620,088.62	7,839,856.77	5,646,786.39	45,712.62	227,023.78	227,023.78	59,858,871.62	0.00	59,858,871.62	(1,469,498.00)
<b>Internal Service Funds</b>											
222	CENTRAL SERVICES	1,085,493.86	1,100,194.77	1,105,093.73	566.84	0.00	0.00	1,081,161.74	0.00	1,081,161.74	0.00
224	CENTRAL SERVICES CAPITAL	194,599.49	0.00	22,614.00	167.33	0.00	0.00	172,152.82	0.00	172,152.82	0.00
226	LIABILITY INSURANCE	4,674,727.67	177,186.76	140,861.32	4,107.43	0.00	0.00	4,715,160.54	0.00	4,715,160.54	0.00
278	TAKE HOME VEHICLE POLICE	752,924.98	240.00	0.00	640.84	0.00	0.00	753,805.82	0.00	753,805.82	0.00
279	311 CALL CENTER	1,589,082.57	584,945.22	235,061.40	0.00	0.00	0.00	1,938,966.39	0.00	1,938,966.39	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	9,935,960.59	1,544,891.56	1,434,485.34	0.00	0.00	0.00	10,046,366.81	0.00	10,046,366.81	0.00
713	UNEMPLOYMENT COMP FUND	225,977.21	0.00	0.00	193.73	0.00	0.00	226,170.94	0.00	226,170.94	0.00
714	PARENTAL LEAVE FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Internal Service Funds</b>		18,458,766.37	3,407,458.31	2,938,115.79	5,676.17	0.00	0.00	18,933,785.06	0.00	18,933,785.06	0.00
<b>Trust &amp; Agency Funds</b>											
701	FIREFIGHTERS PENSION	464,745.72	2,361.75	373,509.02	687.30	0.00	0.00	94,285.75	0.00	94,285.75	0.00
702	POLICE PENSION	886,366.34	13.99	593,204.19	1,134.60	0.00	0.00	294,310.74	0.00	294,310.74	0.00
709	PAYROLL FUND	0.00	8,786,539.85	8,786,539.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX WITHHOLDING FUND	433,997.86	285,565.34	433,997.86	0.00	0.00	0.00	285,565.34	0.00	285,565.34	0.00
725	MORRIS / PALAIS BOX OFFICE	2,446,226.14	279,425.14	0.00	0.00	0.00	0.00	2,725,651.28	0.00	2,725,651.28	0.00
726	POLICE DISTRIBUTIONS PAY	841,893.57	0.00	0.00	0.00	0.00	0.00	841,893.57	0.00	841,893.57	0.00
730	CITY CEMETERY TRUST	28,513.42	0.00	0.00	24.24	0.00	0.00	28,537.66	0.00	28,537.66	0.00
<b>Total Trust &amp; Agency Funds</b>		5,101,743.05	9,353,906.07	10,187,250.92	1,846.14	0.00	0.00	4,270,244.34	0.00	4,270,244.34	0.00
<b>Total City Funds</b>		<b>225,471,408.32</b>	<b>25,905,811.27</b>	<b>29,219,649.22</b>	<b>123,035.91</b>	<b>227,023.78</b>	<b>227,023.78</b>	<b>222,280,606.28</b>	<b>69,738.08</b>	<b>222,350,344.36</b>	<b>3,271,750.80</b>

City of South Bend  
Controller's Cash Report

Month of: January 2018

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	33,563,914.92	93,352.42	3,981,155.51	21,667.24	2,362.47	0.00	29,700,141.54	0.00	29,700,141.54	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,279,939.54	0.00	0.00	1,812.00	0.00	0.00	2,281,751.54	0.00	2,281,751.54	0.00
425	TIF LEIGHTON PLAZA	176,970.83	9,633.26	7,611.40	130.20	0.00	0.00	179,122.89	0.00	179,122.89	0.00
429	TIF RIVER EAST DEV (NE)	8,790,697.09	3,548.44	303,011.28	6,727.12	0.00	0.00	8,497,961.37	0.00	8,497,961.37	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,848,685.40	0.00	3,187.50	5,961.48	0.00	0.00	7,851,459.38	0.00	7,851,459.38	0.00
435	TIF DOUGLAS ROAD	201,108.57	0.00	0.00	58.01	0.00	0.00	201,166.58	0.00	201,166.58	0.00
436	TIF RIVER EAST RES (NE RE)	3,492,628.57	0.00	1,234,500.00	0.00	0.00	0.00	2,258,128.57	0.00	2,258,128.57	(2,971,750.80)
<b>Total Tax Increment Financing Funds</b>		<b>56,353,944.92</b>	<b>106,534.12</b>	<b>5,529,465.69</b>	<b>36,356.05</b>	<b>2,362.47</b>	<b>0.00</b>	<b>50,969,731.87</b>	<b>0.00</b>	<b>50,969,731.87</b>	<b>(3,271,750.80)</b>
<b>Redevelopment Funds</b>											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,403.20	0.00	0.00	6.29	0.00	0.00	7,409.49	0.00	7,409.49	0.00
439	CERTIFIED TECHNOLOGY PARK	614,012.53	0.00	0.00	521.87	0.00	0.00	614,534.40	0.00	614,534.40	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	387,224.00	0.00	0.00	329.11	0.00	0.00	387,553.11	0.00	387,553.11	0.00
754	INDUSTRIAL REVOLVING FUND	2,917,106.00	0.00	0.00	0.00	0.00	0.00	2,917,106.00	0.00	2,917,106.00	0.00
<b>Total Redevelopment Funds</b>		<b>3,925,745.73</b>	<b>0.00</b>	<b>0.00</b>	<b>857.27</b>	<b>0.00</b>	<b>0.00</b>	<b>3,926,603.00</b>	<b>0.00</b>	<b>3,926,603.00</b>	<b>0.00</b>
<b>Debt Service Funds</b>											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	884.32	0.00	884.32	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	517,989.81	0.00	0.00	440.25	0.00	0.00	518,430.06	0.00	518,430.06	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	1,478.15	0.00	1,478.15	1,739,494.86	0.00	1,739,494.86	0.00
752	SB REDEVELOPMENT AUTHORITY	522,231.79	0.00	0.00	0.00	0.00	0.00	522,231.79	0.00	522,231.79	0.00
756	SMARTS STREETS DEBT SERVICE	1,718,645.48	0.00	0.00	0.00	0.00	0.00	1,718,645.48	0.00	1,718,645.48	0.00
<b>Total Debt Service Funds</b>		<b>5,538,824.18</b>	<b>0.00</b>	<b>0.00</b>	<b>2,802.72</b>	<b>0.00</b>	<b>2,362.47</b>	<b>5,539,264.43</b>	<b>0.00</b>	<b>5,539,264.43</b>	<b>0.00</b>
<b>Total Redevelopment Commission Funds</b>		<b>65,818,514.83</b>	<b>106,534.12</b>	<b>5,529,465.69</b>	<b>40,016.04</b>	<b>2,362.47</b>	<b>2,362.47</b>	<b>60,435,599.30</b>	<b>0.00</b>	<b>60,435,599.30</b>	<b>(3,271,750.80)</b>
<b>City Operations Total</b>		<b>291,289,923.15</b>	<b>26,012,345.39</b>	<b>34,749,114.91</b>	<b>163,051.95</b>	<b>229,386.25</b>	<b>229,386.25</b>	<b>282,716,205.58</b>	<b>69,738.08</b>	<b>282,785,943.66</b>	<b>0.00</b>
<b>Memo Item</b>											
<b>Pooled Investment Account</b>		<b>Opening Balance</b>	<b>Interest Net of Fees</b>	<b>Accrued Income</b>	<b>Change in Asset Value</b>	<b>Transfer In from Depository</b>	<b>Transfer out to Depository</b>	<b>Investment Balance</b>		<b>Total Cash &amp; Investments</b>	
<b>1st Source Bank Investment Account</b>		<b>174,227,648.74</b>	<b>10,224,026.05</b>	<b>0.00</b>	<b>(139,190.02)</b>	<b>0.00</b>	<b>108,946.54</b>	<b>184,203,538.23</b>		<b>184,203,538.23</b>	