



Period Ending: April 30, 2018

Issued by: Controller

City of South Bend

Cash Reserves Summary

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Distribution

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

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 fund's 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 utilities 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 fund 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.

Fund 313, 377, 701, and 702 have negative cash balances.

- The Hall of Fame Debt Service Fund 313 receives property tax revenue in June and December, but still had to make a debt payment in January.
- The Professional Sports Development Area Fund 377 hasn't received its PSDA revenue yet, but still had to make a debt payment in January.
- The Firefighter's Pension Fund 701 and Police Pension Fund 702 haven't received reimbursement from the State yet, but still had to make payments to pensioners. Reimbursement is received in June and September.

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
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
<u>Insufficient Balances</u>									
201	Parks & Recreation	3,154,961	790,096	2,364,865	4,104,487	(1,739,622)	14%	✗ High encumbrances	25% of Annual expenditures
219	Unsafe Building	394,148	406,472	(12,324)	243,103	(255,427)	-1%	✗ Balance encumbered	25% of Annual expenditures
249	Public Safety L.O.I.T.	447,549	-	447,549	609,838	(162,289)	6%	✗ April LOIT distribution came in May	8% of Annual expenditures - one month reserve
610	Solid Waste Operations	468,558	540,814	(72,256)	549,605	(621,861)	-1%	✗ High encumbrances	10% of Annual expenditures
701	Firefighters Pension	(1,177,891)	-	(1,177,891)	511,246	(1,689,137)	-23%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,244,509)	-	(1,244,509)	658,345	(1,902,854)	-19%	✗ Pension payments received in June & Sept	10% of Annual expenditures
714	Parental Leave Fund	29,422	-	29,422	38,924	(9,502)	19%	✗ New fund established 2018, building reserves	25% of Annual expenditures
		2,072,238	1,737,382	334,856	6,715,548	(6,380,692)			
<u>Meets or Exceeds Requirements</u>									
101	General Fund	22,571,209	1,015,139	21,556,070	21,406,185	149,885	35%	✓	35% of Annual expenditures
102	Rainy Day Fund	10,336,390	-	10,336,390	9,745,767	590,623	3%	✓	3% of total expenditures in previous fiscal year
202	Motor Vehicle Highway	7,338,908	222,799	7,116,109	3,096,995	4,019,114	57%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	956,273	138,309	817,964	404,159	413,805	51%	✓	25% of Annual expenditures
211	DCI Administration Fund	922,560	150,856	771,704	769,274	2,430	25%	✓	25% of Annual expenditures
216	Police State Seizures	199,155	-	199,155	8,000	191,155	622%	✓	25% of Annual expenditures
218	Police Curfew Violations	12,913	-	12,913	250	12,663	1291%	✓	25% of Annual expenditures
220	Law Enforce. Continuing Education	573,243	35,892	537,351	148,656	388,695	90%	✓	25% of Annual expenditures
222	Central Services	1,143,892	34,070	1,109,822	1,108,172	1,650	25%	✓	25% of Annual expenditures, excluding utility accounting
226	Liability Insurance	4,150,357	242,037	3,908,320	1,833,558	2,074,762	107%	✓	50% of Annual expenditures
251	Local Roads & Streets	4,355,010	1,676,826	2,678,184	772,127	1,906,057	87%	✓	25% of Annual expenditures
258	Human Rights - Federal Grant	563,494	1,615	561,879	40,809	521,070	344%	✓	25% of Annual expenditures
273	Morris PAC/Palais Royale Marketing	58,773	2,828	55,945	4,500	51,445	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	46,889	-	46,889	12,500	34,389	94%	✓	25% of Annual expenditures
278	Take Home Vehicle Police	756,977	-	756,977	750,000	6,977	7570%	✓	Set dollar amount of \$750,000
287	EMS Capital	4,383,776	266,453	4,117,323	769,614	3,347,709	134%	✓	25% of Annual expenditures
288	EMS Operating	2,041,877	69,651	1,972,225	1,607,937	364,288	31%	✓	25% of Annual expenditures
289	HAZMAT	27,617	-	27,617	2,500	25,117	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	148,430	6,874	141,556	25,450	116,106	139%	✓	25% of Annual expenditures
294	Regional Police Academy	100,629	-	100,629	5,625	95,004	447%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	137,628	-	137,628	12,750	124,878	270%	✓	25% of Annual expenditures
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
317	Coveleski Bond Debt Reserve	520,116	-	520,116	520,116	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
324	River West TIF (Airport TIF)	29,234,139	12,514,957	16,719,182	11,339,046	5,380,136	37%	✓	25% of Annual expenditures
404	County Option Income Tax	8,380,068	660,565	7,719,503	5,863,337	1,856,166	66%	✓	50% of Annual expenditures
405	Park Nonreverting Capital	113,382	17,113	96,269	63,218	33,051	38%	✓	25% of Annual expenditures
406	Cumulative Capital Development	390,208	-	390,208	114,800	275,408	85%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	182,923	-	182,923	69,625	113,298	66%	✓	25% of Annual expenditures
408	Economic Development Income Tax	12,831,850	665,000	12,166,851	6,034,172	6,132,679	101%	✓	50% of Annual expenditures
416	Morris Performing Arts Center Capital	425,141	19,000	406,141	27,375	378,766	371%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,174,012	770,847	1,403,165	471,479	931,686	74%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	179,694	-	179,694	39,542	140,152	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,276,340	4,429,429	3,846,911	1,896,923	1,949,988	51%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,827,941	3,534,571	4,293,370	1,889,007	2,404,363	57%	✓	25% of Annual expenditures
433	Redev Administration General	7,434	-	7,434	1,125	6,309	165%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,820	4,200	197,620	14,465	183,155	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,059	-	1,383,059	1,080,000	303,059	32%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	115,724	-	115,724	11,250	104,474	257%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,749,030	113,206	2,635,824	1,160,813	1,475,011	57%	✓	25% of Annual expenditures
601	Parking Garages	1,424,143	13,179	1,410,964	313,086	1,097,878	113%	✓	25% of Annual expenditures

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve		Actual % of Budget	Notes	Cash Reserve Policy
					Requirement	Variance			
620	Water Works Operations	2,869,581	805,841	2,063,740	903,514	1,160,226	11%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,519,590	-	1,519,590	1,519,590	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	689,985	-	689,985	689,985	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,432,471	-	1,432,471	1,432,471	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,670,169	-	2,670,169	2,670,169	-	16.67%	✓	16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,901,767	91,986	1,809,781	158,056	1,651,725	286%	✓	25% of Annual expenditures
641	Sewage Works Operations	12,404,785	2,197,255	10,207,530	2,495,020	7,712,510	20%	✓	5% of Annual expenditures
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,399,084	-	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	4,676,832	-	4,676,832	4,676,832	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,150,037	-	4,150,037	4,150,037	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
655	Project Releaf	804,790	-	804,790	175,511	629,279	115%	✓	25% of Annual expenditures
670	Century Center	1,698,134	3,965	1,694,169	1,139,279	554,890	37%	✓	25% of Annual expenditures
671	Century Center Capital	860,421	-	860,421	800,000	60,421	4302%	✓	\$800,000 Minimum per Board of Managers
705	Police K-9 Unit	2,901	-	2,901	505	2,396	144%	✓	25% of Annual expenditures
711	Self-Funded Employee Benefits	10,981,380	1,117,095	9,864,286	4,536,380	5,327,906	54%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	216,762	-	216,762	20,000	196,762	271%	✓	25% of Annual expenditures
718	State Tax Withholding Fund	272,174	-	272,174	272,174	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	2,271,204	-	2,271,204	2,271,204	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	854,916	-	854,916	854,916	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,630	-	28,630	6,250	22,380	115%	✓	25% of Annual expenditures
750	Equipment/Vehicle Leasing	2,231,692	1,725,109	506,584	506,584	-	100%	✓	100% cash reserves per bond covenants
751	2015 Parks Bond Capital	1,970,321	2,530,350	(560,028)	(560,028)	-	100%	✓	Balance encumbered, will reduce some PO's
752	South Bend Redevelopment Authority	200,180	-	200,180	200,180	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	1,018,799	-	1,018,799	1,018,799	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	663,166	-	663,166	663,166	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,723,184	-	1,723,184	1,723,184	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	461,538	-	461,538	461,538	-	100%	✓	100% cash reserves per bond covenants
759	Eddy St Commons Capital	16,129,356	16,103,750	25,606	-	25,606	0%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,502,714	2,500,000	2,714	-	2,714	0%	✓	100% cash reserves per bond covenants
		222,629,546	53,680,767	168,948,780	114,398,564	54,550,216			
No Reserve Requirements									
209	Studebaker/Oliver Revitalizing Grants	900,211	103,661	796,550	-	796,550	100%	✓	No reserve requirement
210	DCI State Grants	396,787	185,120	211,667	-	211,667	100%	✓	To be reimbursed by grant receipts
212	DCI Grant Fund	386,567	2,680,144	(2,293,577)	-	(2,293,577)	100%	✓	To be reimbursed by grant receipts
217	Gift, Donation, Bequest	150,857	200	150,657	-	150,657	100%	✓	No reserve requirement
221	Landlord Registration	10,006	-	10,006	-	10,006	100%	✓	No reserve requirement
224	Central Services Capital	154,015	29,855	124,160	-	124,160	100%	✓	No reserve requirement
227	Loss Recovery Fund	705,981	120,258	585,723	-	585,723	100%	✓	No reserve requirement
257	LOIT 2016 Special Distribution	2,020,799	1,006,816	1,013,984	-	1,013,984	100%	✓	No reserve requirement
265	Local Road & Bridge Grant	734,078	187,583	546,494	-	546,494	100%	✓	No reserve requirement
279	IT / Innovation / 311 Call Center	2,396,903	1,036,926	1,359,978	-	1,359,978	100%	✓	Will be reimbursed through inter-fund transfer
280	Police Block Grants	3,943	-	3,943	-	3,943	100%	✓	No reserve requirement
281	Redev Commission Rev Bonds	28,024	-	28,024	-	28,024	100%	✓	No reserve requirement
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement
295	COPS MORE Grant	126,929	12,458	114,472	-	114,472	100%	✓	No reserve requirement
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
313	Hall of Fame Debt Service	(606,956)	-	(606,956)	-	(606,956)	100%	✓	Will be reimbursed from property taxes
350	2018 Fire St #9 Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
351	2018 TIF Park Bond Debt Service	993,495	-	993,495	-	993,495	100%	✓	No reserve requirement
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	54,836	-	54,836	-	54,836	100%	✓	No reserve requirement
410	Urban Develop Action Grant (UDAG)	427,178	-	427,178	-	427,178	100%	✓	No reserve requirement

City of South Bend
Cash Reserves Summary by Fund Status
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
412	Major Moves Construction	2,867,267	818,574	2,048,693	-	2,048,693	100%	✓	No reserve requirement
439	Certified Technology Park	616,533	-	616,533	-	616,533	100%	✓	No reserve requirement
451	2018 Fire St #9 Capital	4,867,585	-	4,867,585	-	4,867,585	100%	✓	No reserve requirement
452	2018 TIF Park Bond Capital	10,825,000	-	10,825,000	-	10,825,000	100%	✓	No reserve requirement
454	Airport Urban Enterprise Zone	388,813	-	388,813	-	388,813	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,893,041	-	13,893,041	-	13,893,041	100%	✓	Bond fund - spend down to zero - no reserves
611	Solid Waste Capital	354	-	354	-	354	100%	✓	No reserve requirement
622	Water Works Capital	2,157,166	408,928	1,748,238	-	1,748,238	100%	✓	No reserve requirement
642	Sewage Works Capital	7,742,305	1,807,463	5,934,842	-	5,934,842	100%	✓	No Reserves - transfer from operating account as needed
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	16,997	-	16,997	-	16,997	100%	✓	Bond fund - spend down to zero - no reserves required
672	Century Center Energy Savings	280,335	-	280,335	-	280,335	100%	✓	No reserve requirement
677	Hall of Fame Capital Fund	428,699	5,658	423,041	-	423,041	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,976,878	-	2,976,878	-	2,976,878	100%	✓	No City reserve requirement; there are program requirements
		55,554,775	8,403,644	47,151,134	-	47,151,134			
	City Operations Total	280,256,560	63,821,792	216,434,770	121,114,112	95,320,658			

City of South Bend
Cash Reserves Summary by Fund
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
City Controlled Funds									
101	General Fund	22,571,209	1,015,139	21,556,070	21,406,185	149,885	35%	✓	35% of Annual expenditures
Special Revenue Funds									
102	Rainy Day Fund	10,336,390	-	10,336,390	9,745,767	590,623	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	3,154,961	790,096	2,364,865	4,104,487	(1,739,622)	14%	✗	High encumbrances 25% of Annual expenditures
202	Motor Vehicle Highway	7,338,908	222,799	7,116,109	3,096,995	4,019,114	57%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	956,273	138,309	817,964	404,159	413,805	51%	✓	25% of Annual expenditures
209	Studebaker/Oliver Revitalizing Grants	900,211	103,661	796,550	-	796,550	100%	✓	No reserve requirement
210	DCI State Grants	396,787	185,120	211,667	-	211,667	100%	✓	To be reimbursed by grant receipts No reserve requirement
211	DCI Administration Fund	922,560	150,856	771,704	769,274	2,430	25%	✓	25% of Annual expenditures
212	DCI Grant Fund	386,567	2,680,144	(2,293,577)	-	(2,293,577)	100%	✓	To be reimbursed by grant receipts Grant fund - reimbursement grants - no reserves
216	Police State Seizures	199,155	-	199,155	8,000	191,155	622%	✓	25% of Annual expenditures
217	Gift, Donation, Bequest	150,857	200	150,657	-	150,657	100%	✓	No reserve requirement
218	Police Curfew Violations	12,913	-	12,913	250	12,663	1291%	✓	25% of Annual expenditures
219	Unsafe Building	394,148	406,472	(12,324)	243,103	(255,427)	-1%	✗	Balance encumbered 25% of Annual expenditures
220	Law Enforce. Continuing Education	573,243	35,892	537,351	148,656	388,695	90%	✓	25% of Annual expenditures
221	Landlord Registration	10,006	-	10,006	-	10,006	100%	✓	No reserve requirement
227	Loss Recovery Fund	705,981	120,258	585,723	-	585,723	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	447,549	-	447,549	609,838	(162,289)	6%	✗	April LOIT distribution came in May 8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,355,010	1,676,826	2,678,184	772,127	1,906,057	87%	✓	25% of Annual expenditures
257	LOIT 2016 Special Distribution	2,020,799	1,006,816	1,013,984	-	1,013,984	100%	✓	No reserve requirement
258	Human Rights - Federal Grant	563,494	1,615	561,879	40,809	521,070	344%	✓	25% of Annual expenditures
265	Local Road & Bridge Grant	734,078	187,583	546,494	-	546,494	100%	✓	No reserve requirement
273	Morris PAC/Palais Royale Marketing	58,773	2,828	55,945	4,500	51,445	311%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	46,889	-	46,889	12,500	34,389	94%	✓	25% of Annual expenditures
280	Police Block Grants	3,943	-	3,943	-	3,943	100%	✓	No reserve requirement
281	Redev Commission Rev Bonds	28,024	-	28,024	-	28,024	100%	✓	No reserve requirement
289	HAZMAT	27,617	-	27,617	2,500	25,117	276%	✓	25% of Annual expenditures
291	Indiana River Rescue	148,430	6,874	141,556	25,450	116,106	139%	✓	25% of Annual expenditures
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement
294	Regional Police Academy	100,629	-	100,629	5,625	95,004	447%	✓	25% of Annual expenditures
295	COPS MORE Grant	126,929	12,458	114,472	-	114,472	100%	✓	No reserve requirement
299	Police Federal Drug Enforcement	137,628	-	137,628	12,750	124,878	270%	✓	25% of Annual expenditures
404	County Option Income Tax	8,380,068	660,565	7,719,503	5,863,337	1,856,166	66%	✓	50% of Annual expenditures
408	Economic Development Income Tax	12,831,850	665,000	12,166,851	6,034,172	6,132,679	101%	✓	50% of Annual expenditures
410	Urban Develop Action Grant (UDAG)	427,178	-	427,178	-	427,178	100%	✓	No reserve requirement
655	Project Releaf	804,790	-	804,790	175,511	629,279	115%	✓	25% of Annual expenditures
705	Police K-9 Unit	2,901	-	2,901	505	2,396	144%	✓	25% of Annual expenditures
Total Special Revenue Funds		57,733,988	9,054,371	48,679,620	32,080,315	16,599,305			
Debt Service Fund									
312	2017 Parks Bond Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
313	Hall of Fame Debt Service	(606,956)	-	(606,956)	-	(606,956)	100%	✓	Will be reimbursed from property taxes No reserve requirement
350	2018 Fire St #9 Debt Service	-	-	-	-	-	100%	✓	No reserve requirement
755	South Bend Building Corporation	663,166	-	663,166	663,166	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	461,538	-	461,538	461,538	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,502,714	2,500,000	2,714	-	2,714	0%	✓	100% cash reserves per bond covenants

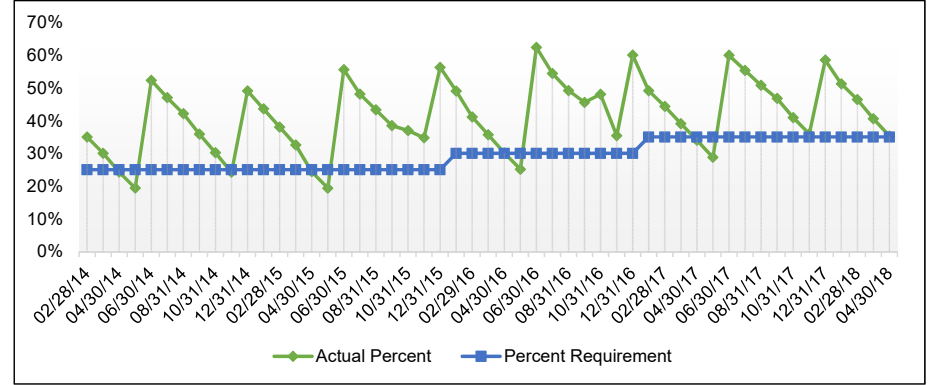
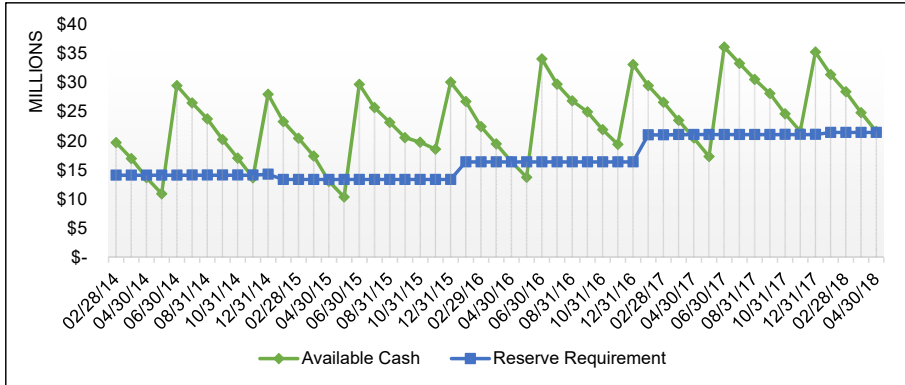
City of South Bend
Cash Reserves Summary by Fund
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy	
Capital Project Funds										
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue	No reserve requirement
401	Coveleski Stadium Capital	54,836	-	54,836	-	54,836	100%	✓		No reserve requirement
405	Park Nonreverting Capital	113,382	17,113	96,269	63,218	33,051	38%	✓		25% of Annual expenditures
406	Cumulative Capital Development	390,208	-	390,208	114,800	275,408	85%	✓		25% of Annual expenditures
407	Cumulative Capital Improvement	182,923	-	182,923	69,625	113,298	66%	✓		25% of Annual expenditures
412	Major Moves Construction	2,867,267	818,574	2,048,693	-	2,048,693	100%	✓		No reserve requirement
416	Morris Performing Arts Center Capital	425,141	19,000	406,141	27,375	378,766	371%	✓		25% of Annual expenditures
450	Palais Royale Historic Preservation	115,724	-	115,724	11,250	104,474	257%	✓		25% of Annual expenditures
451	2018 Fire St #9 Capital	4,867,585	-	4,867,585	-	4,867,585	100%	✓		No reserve requirement
471	2017 Parks Bond Capital	13,893,041	-	13,893,041	-	13,893,041	100%	✓		Bond fund - spend down to zero - no reserves
677	Hall of Fame Capital Fund	428,699	5,658	423,041	-	423,041	100%	✓		No reserve requirement
751	2015 Parks Bond Capital	1,970,321	2,530,350	(560,028)	(560,028)	-	100%	✓	Balance encumbered, will reduce some PO's	100% cash reserves per bond covenants
750	Equipment/Vehicle Leasing	2,231,692	1,725,109	506,584	506,584	-	100%	✓		100% cash reserves per bond covenants
753	Smart Street Bond Capital	1,018,799	-	1,018,799	1,018,799	-	100%	✓		100% cash reserves per bond covenants
759	Eddy St Commons Capital	16,129,356	16,103,750	25,606	-	25,606	0%	✓		100% cash reserves per bond covenants
Total Capital & Debt Service Funds		47,270,990	23,719,554	23,551,437	2,376,327	21,175,110				
Enterprise Funds										
287	EMS Capital	4,383,776	266,453	4,117,323	769,614	3,347,709	134%	✓		25% of Annual expenditures
288	EMS Operating	2,041,877	69,651	1,972,225	1,607,937	364,288	31%	✓		25% of Annual expenditures
600	Consolidated Building Department	2,749,030	113,206	2,635,824	1,160,813	1,475,011	57%	✓		25% of Annual expenditures
601	Parking Garages	1,424,143	13,179	1,410,964	313,086	1,097,878	113%	✓		25% of Annual expenditures
610	Solid Waste Operations	468,558	540,814	(72,256)	549,605	(621,861)	-1%	✗	High encumbrances	10% of Annual expenditures
611	Solid Waste Capital	354	-	354	-	354	100%	✓		No reserve requirement
620	Water Works Operations	2,869,581	805,841	2,063,740	903,514	1,160,226	11%	✓		5% of Annual expenditures
622	Water Works Capital	2,157,166	408,928	1,748,238	-	1,748,238	100%	✓		No reserve requirement
624	Water Works Customer Deposit	1,519,590	-	1,519,590	1,519,590	-	100%	✓		100% cash reserves for customer deposits
625	Water Works Sinking Fund	689,985	-	689,985	689,985	-	100%	✓		100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,432,471	-	1,432,471	1,432,471	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
629	Water Works Reserve - O & M	2,670,169	-	2,670,169	2,670,169	-	16.67%	✓		16.67% of annual operating expenses in Fund 620, net of transfers
640	Sewer Repair Insurance	1,901,767	91,986	1,809,781	158,056	1,651,725	286%	✓		25% of Annual expenditures
641	Sewage Works Operations	12,404,785	2,197,255	10,207,530	2,495,020	7,712,510	20%	✓		5% of Annual expenditures
642	Sewage Works Capital	7,742,305	1,807,463	5,934,842	-	5,934,842	100%	✓		No Reserves - transfer from operating account as needed
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,399,084	-	16.67%	✓		16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	4,676,832	-	4,676,832	4,676,832	-	100%	✓		100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,150,037	-	4,150,037	4,150,037	-	100%	✓		100% cash reserves per bond covenants and Crowe Horwath
659	2011 Sewer Bond	146	-	146	-	146	100%	✓		Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	16,997	-	16,997	-	16,997	100%	✓		Bond fund - spend down to zero - no reserves required
670	Century Center	1,698,134	3,965	1,694,169	1,139,279	554,890	37%	✓		25% of Annual expenditures
671	Century Center Capital	860,421	-	860,421	800,000	60,421	4302%	✓		\$800,000 Minimum per Board of Managers
672	Century Center Energy Savings	280,335	-	280,335	-	280,335	100%	✓		No reserve requirement
Total Enterprise Funds		61,537,543	6,318,742	55,218,801	30,435,092	24,783,709				
Internal Service Funds										
222	Central Services	1,143,892	34,070	1,109,822	1,108,172	1,650	25%	✓		25% of Annual expenditures, excluding utility accounting
224	Central Services Capital	154,015	29,855	124,160	-	124,160	100%	✓		No reserve requirement
226	Liability Insurance	4,150,357	242,037	3,908,320	1,833,558	2,074,762	107%	✓		50% of Annual expenditures
278	Take Home Vehicle Police	756,977	-	756,977	750,000	6,977	7570%	✓		Set dollar amount of \$750,000
279	IT / Innovation / 311 Call Center	2,396,903	1,036,926	1,359,978	-	1,359,978	100%	✓	Will be reimbursed through inter-fund transfer	No reserve requirement
711	Self-Funded Employee Benefits	10,981,380	1,117,095	9,864,286	4,536,380	5,327,906	54%	✓		25% of Annual expenditures
713	Unemployment Comp Fund	216,762	-	216,762	20,000	196,762	271%	✓		25% of Annual expenditures

City of South Bend
Cash Reserves Summary by Fund
April 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
714	Parental Leave Fund	29,422	-	29,422	38,924	(9,502)	19%	✗ New fund established 2018, building reserves	25% of Annual expenditures
Total Internal Service Funds		19,829,709	2,459,982	17,369,727	8,287,034	9,082,693			
Trust & Agency Funds									
701	Firefighters Pension	(1,177,891)	-	(1,177,891)	511,246	(1,689,137)	-23%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	(1,244,509)	-	(1,244,509)	658,345	(1,902,854)	-19%	✗ Pension payments received in June & Sept	10% of Annual expenditures
718	State Tax Withholding Fund	272,174	-	272,174	272,174	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	2,271,204	-	2,271,204	2,271,204	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	854,916	-	854,916	854,916	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,630	-	28,630	6,250	22,380	115%	✓	25% of Annual expenditures
Total Trust & Agency Funds		1,004,525	-	1,004,524	4,574,135	(3,569,611)			
Total City Funds		209,947,964	42,567,788	167,380,179	99,159,088	68,221,091			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	River West TIF (Airport TIF)	29,234,139	12,514,957	16,719,182	11,339,046	5,380,136	37%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,174,012	770,847	1,403,165	471,479	931,686	74%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	179,694	-	179,694	39,542	140,152	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	8,276,340	4,429,429	3,846,911	1,896,923	1,949,988	51%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	7,827,941	3,534,571	4,293,370	1,889,007	2,404,363	57%	✓	25% of Annual expenditures
435	TIF - Douglas Road	201,820	4,200	197,620	14,465	183,155	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	1,383,059	-	1,383,059	1,080,000	303,059	32%	✓	25% of Annual expenditures
Total Tax Increment Financing Funds		49,277,006	21,254,004	28,023,001	16,730,462	11,292,539			
Redevelopment Funds									
433	Redev Administration General	7,434	-	7,434	1,125	6,309	165%	✓	25% of Annual expenditures
439	Certified Technology Park	616,533	-	616,533	-	616,533	100%	✓	No reserve requirement
452	2018 TIF Park Bond Capital	10,825,000	-	10,825,000	-	10,825,000	100%	✓	No reserve requirement
454	Airport Urban Enterprise Zone	388,813	-	388,813	-	388,813	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,976,878	-	2,976,878	-	2,976,878	100%	✓	No City reserve requirement; there are program requirements
Total Redevelopment Funds		14,814,658	-	14,814,658	1,125	14,813,533			
Debt Service Funds									
315	Airport 2003 Debt Reserve	1,040,462	-	1,040,462	1,040,462	-	100%	✓	100% debt service reserve per bond covenants
317	Coveleski Bond Debt Reserve	520,116	-	520,116	520,116	-	100%	✓	100% debt service reserve per bond covenants
328	SBCDA 2003 Debt Reserve	1,739,495	-	1,739,495	1,739,495	-	100%	✓	100% debt service reserve per bond covenants
351	2018 TIF Park Bond Debt Service	993,495	-	993,495	-	993,495	100%	✓	No reserve requirement
752	South Bend Redevelopment Authority	200,180	-	200,180	200,180	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,723,184	-	1,723,184	1,723,184	-	100%	✓	100% cash reserves per bond covenants
Total Debt Service Funds		6,216,932	-	6,216,932	5,223,437	993,495			
Total Redevelopment Commission Funds		70,308,596	21,254,004	49,054,591	21,955,024	27,099,567			
City Operations Total		280,256,560	63,821,792	216,434,770	121,114,112	95,320,658			

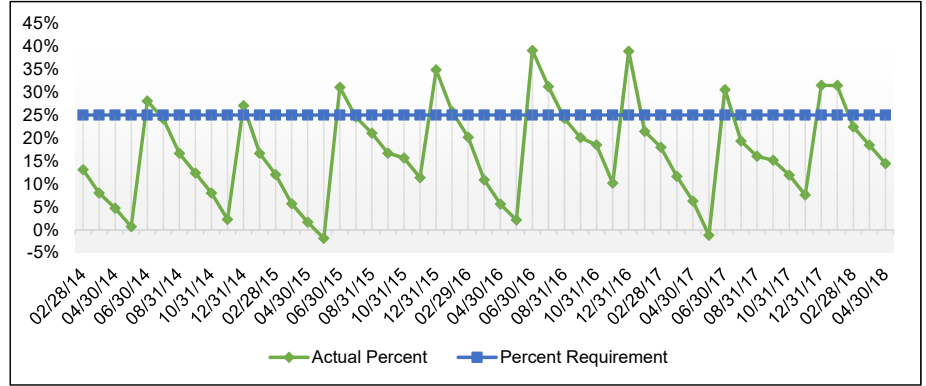
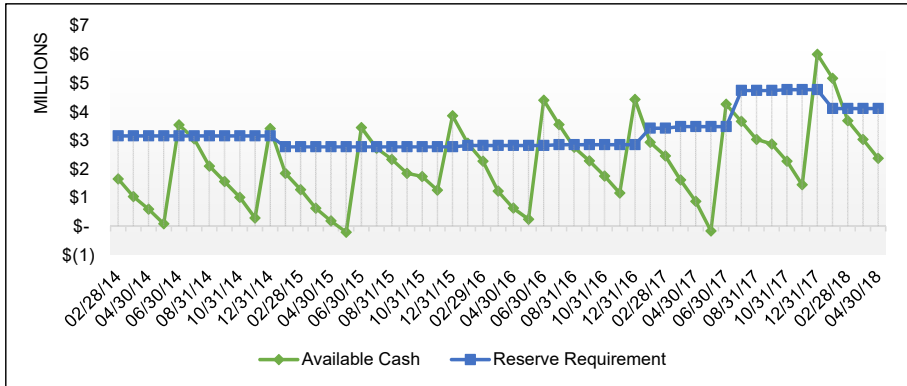
General Fund - 101



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	02/28/18	\$ 28,378,840.88	\$ 21,406,184.80
04/30/15	\$ 13,029,346.27	\$ 13,344,782.75	03/31/18	\$ 24,805,986.43	\$ 21,406,184.80
05/31/15	\$ 10,341,225.60	\$ 13,344,782.75	04/30/18	\$ 21,556,070.00	\$ 21,406,185.00
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%	02/28/18	46%	35%
04/30/15	24%	25%	03/31/18	41%	35%
05/31/15	19%	25%	04/30/18	35%	35%
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%			

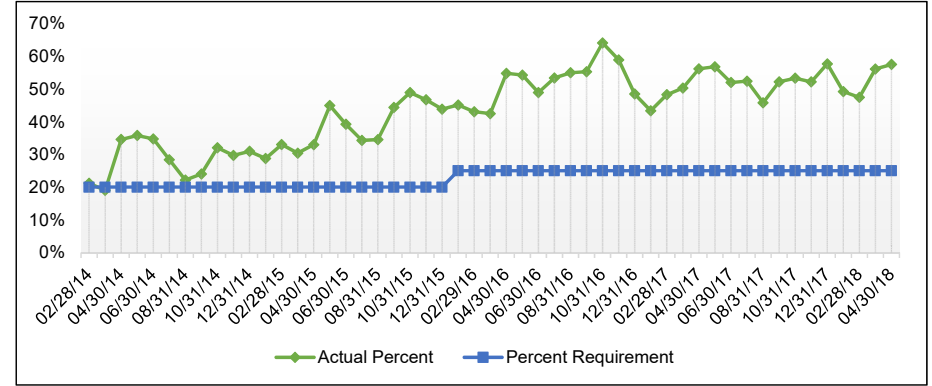
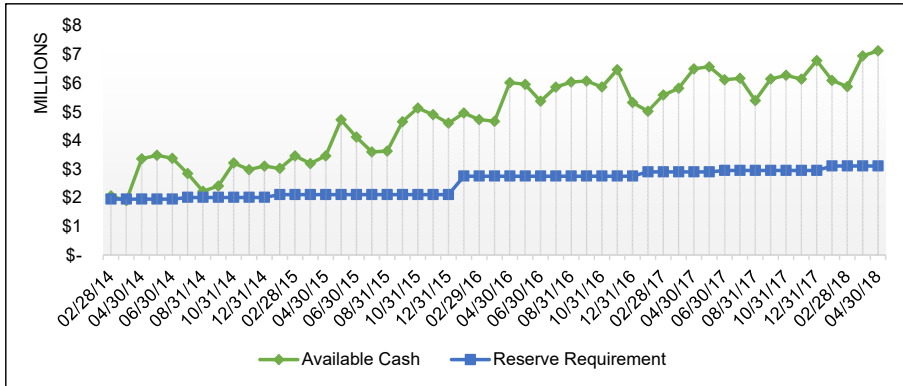
Parks & Recreation - 201



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	02/28/18	\$ 3,677,158.50	\$ 4,104,487.00
04/30/15	\$ 181,071.57	\$ 2,765,998.75	03/31/18	\$ 3,027,348.11	\$ 4,104,487.00
05/31/15	\$ (211,123.70)	\$ 2,765,998.75	04/30/18	\$ 2,364,865.00	\$ 4,104,487.00
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%	02/28/18	22%	25%
04/30/15	2%	25%	03/31/18	18%	25%
05/31/15	-2%	25%	04/30/18	14%	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%			

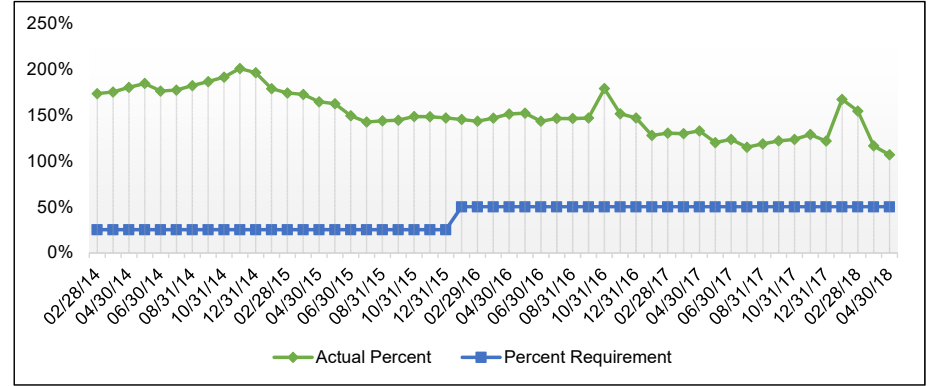
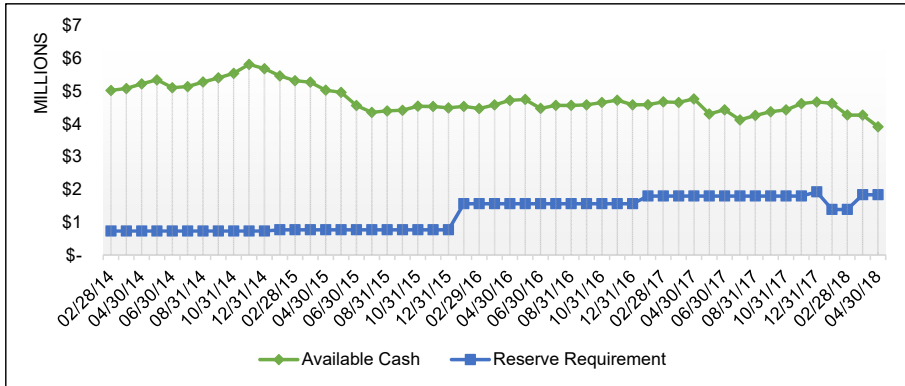
Motor Vehicle Highway - 202



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	02/28/18	\$ 5,869,773.52	\$ 3,096,995.25
04/30/15	\$ 3,452,526.78	\$ 2,097,077.20	03/31/18	\$ 6,941,414.38	\$ 3,096,995.25
05/31/15	\$ 4,710,213.84	\$ 2,097,077.20	04/30/18	\$ 7,116,109.00	\$ 3,096,995.00
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%	02/28/18	47%	25%
04/30/15	33%	20%	03/31/18	56%	25%
05/31/15	45%	20%	04/30/18	57%	25%
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%			

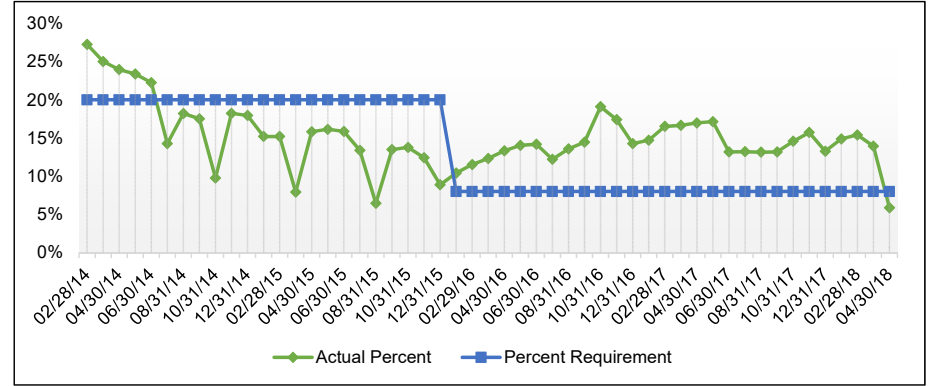
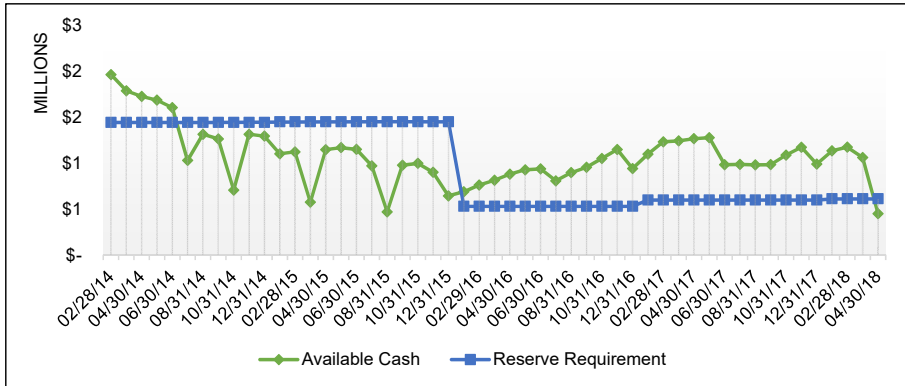
Liability Insurance - 226



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	02/28/18	\$ 4,268,153.20	\$ 1,383,558.00
04/30/15	\$ 5,024,562.10	\$ 764,197.75	03/31/18	\$ 4,265,857.46	\$ 1,833,558.00
05/31/15	\$ 4,960,310.54	\$ 764,197.75	04/30/18	\$ 3,908,320.00	\$ 1,833,558.00
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%	02/28/18	154%	50%
04/30/15	164%	25%	03/31/18	116%	50%
05/31/15	162%	25%	04/30/18	107%	50%
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%			

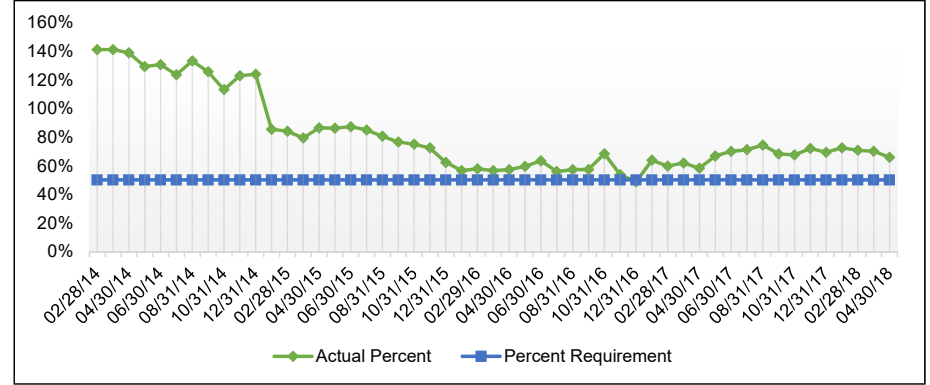
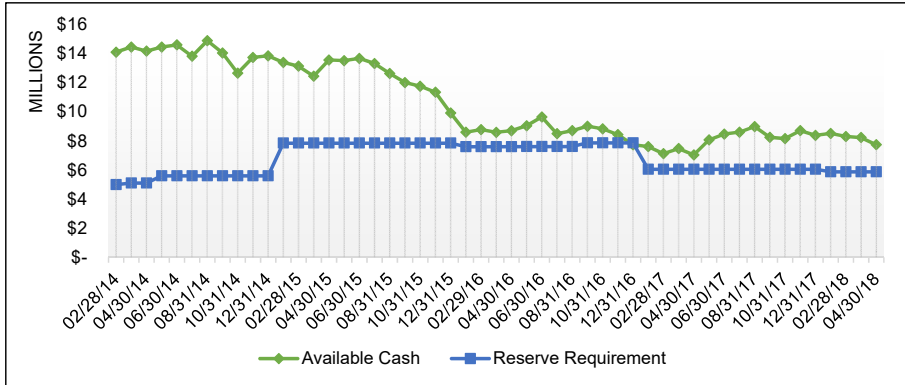
Public Safety LOIT - 249



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	02/28/18	\$ 1,173,426.48	\$ 609,837.60
04/30/15	\$ 1,146,259.78	\$ 1,449,310.20	03/31/18	\$ 1,061,121.69	\$ 609,837.60
05/31/15	\$ 1,168,383.41	\$ 1,449,310.20	04/30/18	\$ 447,549.00	\$ 609,838.00
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%	02/28/18	15%	8%
04/30/15	16%	20%	03/31/18	14%	8%
05/31/15	16%	20%	04/30/18	6%	8%
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%			

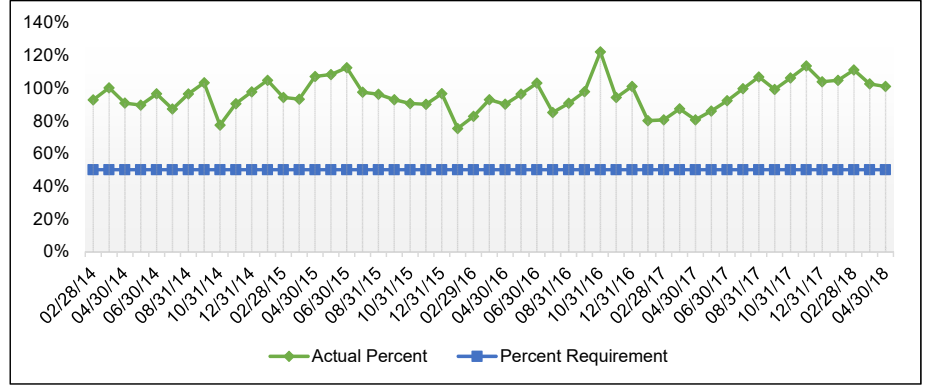
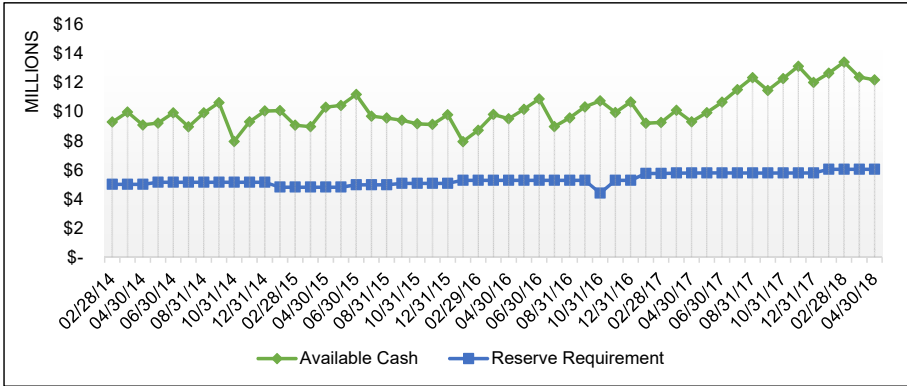
County Option Income Tax (COIT) - 404



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	02/28/18	\$ 8,283,994.47	\$ 5,863,336.50
04/30/15	\$ 13,525,436.86	\$ 7,830,185.50	03/31/18	\$ 8,213,221.80	\$ 5,863,336.50
05/31/15	\$ 13,483,035.78	\$ 7,830,185.50	04/30/18	\$ 7,719,503.00	\$ 5,863,337.00
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	Requirement	Date	Actual 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%	02/28/18	71%	50%
04/30/15	86%	50%	03/31/18	70%	50%
05/31/15	86%	50%	04/30/18	66%	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%			

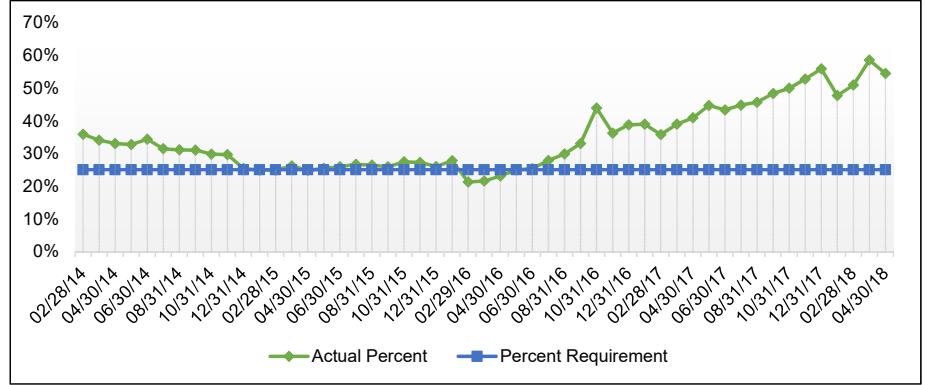
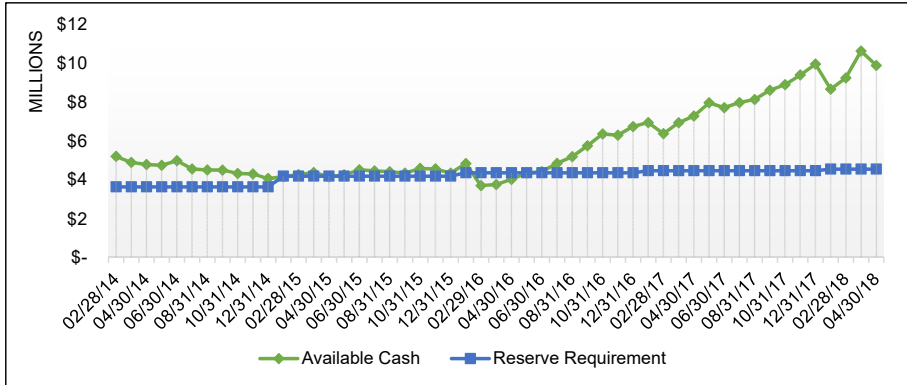
Economic Development Income Tax (EDIT) - 408



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	02/28/18	\$ 13,388,685.09	\$ 6,034,172.00
04/30/15	\$ 10,291,604.12	\$ 4,813,809.00	03/31/18	\$ 12,354,918.00	\$ 6,034,172.00
05/31/15	\$ 10,408,959.43	\$ 4,813,809.00	04/30/18	\$ 12,166,851.00	\$ 6,034,172.00
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%	02/28/18	111%	50%
04/30/15	107%	50%	03/31/18	102%	50%
05/31/15	108%	50%	04/30/18	101%	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	02/28/18	\$ 9,226,573.04	\$ 4,536,379.50
04/30/15	\$ 4,140,504.23	\$ 4,174,233.75	03/31/18	\$ 10,607,674.90	\$ 4,536,379.50
05/31/15	\$ 4,243,077.17	\$ 4,174,233.75	04/30/18	\$ 9,864,286.00	\$ 4,536,380.00
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%	02/28/18	51%	25%
04/30/15	25%	25%	03/31/18	58%	25%
05/31/15	25%	25%	04/30/18	54%	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: April 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)
City Controlled Funds											
General Fund											
101	GENERAL FUND	\$25,939,980.50	\$1,327,236.52	\$4,718,388.03	\$22,380.03	\$0.00	\$0.00	\$22,571,209.02	\$0.00	\$22,571,209.02	\$443,396.68
Special Revenue Funds											
102	RAINY DAY FUND	10,327,965.80	0.00	0.00	8,423.73	0.00	0.00	10,336,389.53	0.00	10,336,389.53	0.00
201	PARKS & RECREATION	3,702,619.31	456,000.16	1,006,917.78	3,258.89	0.00	0.00	3,154,960.58	0.00	3,154,960.58	0.00
202	MOTOR VEHICLE HIGHWAY	7,215,481.49	736,535.52	618,500.09	5,391.20	0.00	0.00	7,338,908.12	0.00	7,338,908.12	0.00
203	RECREATION - NONREVERTING	921,692.56	82,085.96	48,224.25	718.69	0.00	0.00	956,272.96	0.00	956,272.96	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	899,477.96	0.00	0.00	732.99	0.00	0.00	900,210.95	0.00	900,210.95	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	414,451.26	0.00	18,002.61	338.04	0.00	0.00	396,786.69	0.00	396,786.69	0.00
211	DCI OPERATING FUND	1,166,209.13	10,707.13	255,055.89	699.75	0.00	0.00	922,560.12	0.00	922,560.12	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	481,609.51	161,468.06	256,594.91	84.07	0.00	0.00	386,566.73	0.00	386,566.73	0.00
216	POLICE STATE SEIZURES	198,992.41	0.00	0.00	162.30	0.00	0.00	199,154.71	0.00	199,154.71	0.00
217	GIFT, DONATION, BEQUEST	150,775.50	322.60	350.00	108.91	0.00	0.00	150,857.01	0.00	150,857.01	0.00
218	POLICE CURFEW VIOLATIONS	12,902.05	0.00	0.00	10.53	0.00	0.00	12,912.58	0.00	12,912.58	0.00
219	UNSAFE BUILDING	433,052.45	8,553.85	47,709.50	251.24	0.00	0.00	394,148.04	0.00	394,148.04	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	569,536.93	15,620.07	12,365.99	452.18	0.00	0.00	573,243.19	0.00	573,243.19	0.00
221	LANDLORD REGISTRATION	9,992.42	5.00	0.00	8.13	0.00	0.00	10,005.55	0.00	10,005.55	0.00
227	LOSS RECOVERY FUND	713,798.34	0.00	8,400.00	582.97	0.00	0.00	705,981.31	0.00	705,981.31	0.00
249	PUBLIC SAFETY L.O.I.T.	1,061,121.69	2,775.58	617,194.50	846.16	0.00	0.00	447,548.93	0.00	447,548.93	0.00
251	LOCAL ROADS & STREETS	3,792,071.22	620,704.57	60,840.46	3,074.88	0.00	0.00	4,355,010.21	0.00	4,355,010.21	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,049,276.24	16,658.15	46,828.64	1,693.37	0.00	0.00	2,020,799.12	0.00	2,020,799.12	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	571,938.00	3,490.00	82,075.99	403.81	0.00	0.00	493,755.82	69,738.08	563,493.90	0.00
265	LOCAL ROAD & BRIDGE GRANT	988,835.70	0.00	255,564.53	806.55	0.00	0.00	734,077.72	0.00	734,077.72	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	58,718.75	8.00	0.00	46.26	0.00	0.00	58,773.01	0.00	58,773.01	0.00
274	MORRIS PAC SELF-PROMOTION	19,336.74	27,540.00	0.00	11.94	0.00	0.00	46,888.68	0.00	46,888.68	0.00
280	POLICE BLOCK GRANTS	3,940.16	0.00	0.00	3.21	0.00	0.00	3,943.37	0.00	3,943.37	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	28,001.61	0.00	0.00	22.83	0.00	0.00	28,024.44	0.00	28,024.44	0.00
289	HAZMAT	27,594.66	0.00	0.00	22.50	0.00	0.00	27,617.16	0.00	27,617.16	0.00
291	INDIANA RIVER RESCUE	143,611.64	6,000.00	1,295.76	113.98	0.00	0.00	148,429.86	0.00	148,429.86	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	100,242.03	3,100.00	2,794.71	81.38	0.00	0.00	100,628.70	0.00	100,628.70	0.00
295	COPS MORE GRANT	126,713.64	946.08	840.00	109.77	0.00	0.00	126,929.49	0.00	126,929.49	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	137,430.40	0.00	0.00	197.26	0.00	0.00	137,627.66	0.00	137,627.66	0.00
404	COUNTY OPTION INCOME TAX	8,780,785.09	33,613.15	441,650.05	7,320.17	0.00	0.00	8,380,068.36	0.00	8,380,068.36	934,521.00
408	ECONOMIC DEVELOPMENT INCOME TAX	13,508,820.84	113.65	688,868.72	11,784.71	0.00	0.00	12,831,850.48	0.00	12,831,850.48	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	451,034.33	9,377.00	33,601.60	367.87	0.00	0.00	427,177.60	0.00	427,177.60	(934,521.00)
655	PROJECT RELIEF	794,137.27	37,051.85	27,131.88	732.44	0.00	0.00	804,789.68	0.00	804,789.68	0.00
705	POLICE K-9 UNIT	2,898.59	0.00	0.00	2.36	0.00	0.00	2,900.95	0.00	2,900.95	0.00
Total Special Revenue Funds		59,913,516.22	2,232,676.38	4,530,807.86	48,865.07	0.00	0.00	57,664,249.81	69,738.08	57,733,987.89	300,000.00
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE	(580,943.69)	0.00	26,043.94	31.57	0.00	0.00	(606,956.06)	0.00	(606,956.06)	0.00
755	SB BUILDING CORPORATION	665,202.29	0.00	2,500.00	463.94	0.00	0.00	663,166.23	0.00	663,166.23	0.00
757	2015 PARKS BOND DEBT SERVICE	431,081.82	30,365.78	0.00	90.52	0.00	0.00	461,538.12	0.00	461,538.12	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,502,329.64	0.00	0.00	383.92	0.00	0.00	2,502,713.56	0.00	2,502,713.56	0.00
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	(438,447.26)	0.00	0.00	0.00	0.00	0.00	(438,447.26)	0.00	(438,447.26)	0.00
401	COVELESKI STADIUM CAPITAL	54,791.34	0.00	0.00	44.69	0.00	0.00	54,836.03	0.00	54,836.03	0.00
405	PARK NONREVERTING CAPITAL	119,821.32	697.00	7,190.62	54.35	0.00	0.00	113,382.05	0.00	113,382.05	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	400,592.56	0.00	10,711.49	326.73	0.00	0.00	390,207.80	0.00	390,207.80	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	182,774.16	0.00	0.00	149.01	0.00	0.00	182,923.17	0.00	182,923.17	0.00
412	MAJOR MOVES CONSTRUCTION	2,864,964.93	0.00	112.50	2,414.84	0.00	0.00	2,867,267.27	0.00	2,867,267.27	4,441,248.80
416	MORRIS PERFORMING ARTS CENTER CAPITAL	397,821.66	27,540.00	566.19	345.74	0.00	0.00	425,141.21	0.00	425,141.21	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	114,828.24	802.84	0.00	93.38	0.00	0.00	115,724.46	0.00	115,724.46	0.00
451	2018 FIRE STATION #9 CAPITAL	4,864,008.20	3,175.00	0.00	401.35	0.00	0.00	4,867,584.55	0.00	4,867,584.55	0.00
471	2017 PARKS BOND CAPITAL	13,881,734.66	0.00	0.00	11,306.44	0.00	0.00	13,893,041.10	0.00	13,893,041.10	0.00
677	HALL OF FAME CAPITAL FUND	431,528.57	0.00	3,184.81	355.35	0.00	0.00	428,699.11	0.00	428,699.11	(443,396.68)
750	EQUIPMENT /VEHICLE LEASING	2,361,853.04	0.00	130,671.25	510.57	0.00	0.00	2,231,692.36	0.00	2,231,692.36	0.00

City of South Bend
Controller's Cash Report

Month of: April 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)
751	2015 PARKS BOND CAPITAL	2,390,644.58	0.00	420,751.39	428.30	0.00	0.00	1,970,321.49	0.00	1,970,321.49	0.00
753	SMART STREET BOND CAPITAL	1,022,485.31	0.00	3,843.11	157.27	0.00	0.00	1,018,799.47	0.00	1,018,799.47	0.00
759	EDDY ST COMMONS CAPITAL	16,129,351.59	0.00	0.00	3.93	0.00	0.00	16,129,355.52	0.00	16,129,355.52	0.00
Total Capital & Debt Service Funds		47,796,422.96	62,580.62	605,575.30	17,561.90	0.00	0.00	47,270,990.18	0.00	47,270,990.18	3,997,852.12
Enterprise Funds											
287	EMS CAPITAL	4,357,753.04	73,780.00	51,610.03	3,852.50	0.00	0.00	4,383,775.51	0.00	4,383,775.51	0.00
288	EMS OPERATING	2,040,077.83	447,236.42	446,830.72	1,393.06	0.00	0.00	2,041,876.59	0.00	2,041,876.59	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,819,326.07	230,546.54	303,050.63	2,208.13	0.00	0.00	2,749,030.11	0.00	2,749,030.11	0.00
601	PARKING GARAGES	1,331,976.37	119,975.47	28,873.00	1,063.72	0.00	0.00	1,424,142.56	0.00	1,424,142.56	(1,469,498.00)
610	SOLID WASTE OPERATIONS	527,609.92	435,466.15	411,841.33	423.30	0.00	83,100.00	468,558.04	0.00	468,558.04	0.00
611	SOLID WASTE CAPITAL	917.64	0.00	83,664.94	0.89	83,100.00	0.00	353.59	0.00	353.59	0.00
620	WATER WORKS OPERATIONS	2,986,362.14	1,486,118.89	1,443,212.86	2,185.34	3,722.27	165,595.00	2,869,580.78	0.00	2,869,580.78	0.00
622	WATER WORKS CAPITAL	2,155,408.32	0.00	0.00	1,758.00	0.00	0.00	2,157,166.32	0.00	2,157,166.32	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,519,906.74	10,716.03	11,032.64	1,241.31	0.00	1,241.31	1,519,590.13	0.00	1,519,590.13	0.00
625	WATER WORKS SINKING FUND	524,390.10	0.00	0.00	301.55	165,595.00	301.55	689,985.10	0.00	689,985.10	0.00
626	WATER WORKS BOND RESERVE	1,431,299.19	0.00	0.00	1,171.74	0.00	0.00	1,432,470.93	0.00	1,432,470.93	0.00
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	0.00	2,179.41	0.00	2,179.41	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,898,544.23	52,757.69	51,098.56	1,563.94	0.00	0.00	1,901,767.30	0.00	1,901,767.30	0.00
641	SEWAGE WORKS OPERATIONS	12,678,907.74	3,533,665.59	2,059,755.10	10,591.70	4,406.70	1,763,031.54	12,404,785.09	0.00	12,404,785.09	0.00
642	SEWAGE WORKS CAPITAL	6,736,802.46	0.00	0.00	5,502.31	1,000,000.00	0.00	7,742,304.77	0.00	7,742,304.77	0.00
643	SEWAGE WORKS RESERVE - O & M	5,399,084.29	0.00	0.00	4,406.70	0.00	4,406.70	5,399,084.29	0.00	5,399,084.29	0.00
649	SEWAGE WORKS BOND SINKING	3,911,172.15	0.00	0.00	2,628.74	763,031.54	0.00	4,676,832.43	0.00	4,676,832.43	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,146,064.82	0.00	0.00	3,972.16	0.00	0.00	4,150,036.98	0.00	4,150,036.98	0.00
659	2011 SEWER BOND	145.74	0.00	0.00	0.12	0.00	0.00	145.86	0.00	145.86	0.00
661	2012 SEWER BOND	143,668.12	0.00	126,788.12	117.06	0.00	0.00	16,997.06	0.00	16,997.06	0.00
670	CENTURY CENTER	1,830,506.95	1,851,321.45	1,983,694.04	0.00	0.00	0.00	1,698,134.36	0.00	1,698,134.36	0.00
671	CENTURY CENTER CAPITAL	865,492.52	865,492.52	870,708.41	144.00	0.00	0.00	860,420.63	0.00	860,420.63	0.00
672	CENTURY CENTER ENERGY SAVINGS	280,326.76	0.00	0.00	8.38	0.00	0.00	280,335.14	0.00	280,335.14	0.00
Total Enterprise Funds		60,255,912.54	9,107,076.75	7,872,160.38	46,714.06	2,019,855.51	2,019,855.51	61,537,542.97	0.00	61,537,542.97	(1,469,498.00)
Internal Service Funds											
222	CENTRAL SERVICES	1,087,051.33	1,145,899.08	1,089,562.94	504.41	0.00	0.00	1,143,891.88	0.00	1,143,891.88	0.00
224	CENTRAL SERVICES CAPITAL	155,987.54	0.00	2,100.00	127.22	0.00	0.00	154,014.76	0.00	154,014.76	0.00
226	LIABILITY INSURANCE	4,513,249.89	172,148.68	538,648.92	3,607.77	0.00	0.00	4,150,357.42	0.00	4,150,357.42	0.00
278	TAKE HOME VEHICLE POLICE	756,120.83	240.00	0.00	616.61	0.00	0.00	756,977.44	0.00	756,977.44	0.00
279	INNOVATION & TECHNOLOGY 311 CALL CENTER	2,070,605.64	676,684.60	351,832.20	1,445.24	0.00	0.00	2,396,903.28	0.00	2,396,903.28	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	11,772,445.00	1,525,612.46	2,325,883.37	9,206.15	0.00	0.00	10,981,380.24	0.00	10,981,380.24	0.00
713	UNEMPLOYMENT COMP FUND	221,062.61	0.00	4,483.00	181.91	0.00	0.00	216,761.52	0.00	216,761.52	0.00
714	PARENTAL LEAVE FUND	25,603.44	12,884.89	9,075.92	9.99	0.00	0.00	29,422.40	0.00	29,422.40	0.00
Total Internal Service Funds		20,602,126.28	3,533,469.71	4,321,586.35	15,699.30	0.00	0.00	19,829,708.94	0.00	19,829,708.94	0.00
Trust & Agency Funds											
701	FIREFIGHTERS PENSION	(801,370.54)	0.00	376,520.56	0.00	0.00	0.00	(1,177,891.10)	0.00	(1,177,891.10)	0.00
702	POLICE PENSION	(724,493.44)	212.96	520,228.43	0.00	0.00	0.00	(1,244,508.91)	0.00	(1,244,508.91)	0.00
709	PAYROLL FUND	0.00	8,336,881.83	8,336,881.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	571,535.77	272,174.15	571,535.77	0.00	0.00	0.00	272,174.15	0.00	272,174.15	0.00
725	MORRIS / PALAIS BOX OFFICE	3,396,939.32	0.00	1,125,735.44	0.00	0.00	0.00	2,271,203.88	0.00	2,271,203.88	0.00
726	POLICE DISTRIBUTIONS PAYABLE	836,604.00	854,925.55	836,613.19	0.00	0.00	0.00	854,916.36	0.00	854,916.36	0.00
730	CITY CEMETERY TRUST	28,607.12	0.00	0.00	23.33	0.00	0.00	28,630.45	0.00	28,630.45	0.00
Total Trust & Agency Funds		3,307,822.23	9,464,194.49	11,767,515.22	23.33	0.00	0.00	1,004,524.83	0.00	1,004,524.83	0.00
Total City Funds		217,815,780.73	25,727,234.47	33,816,033.14	151,243.69	2,019,855.51	2,019,855.51	209,878,225.75	69,738.08	209,947,963.83	3,271,750.80

City of South Bend
Controller's Cash Report

Month of: April 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)
Redevelopment Commission Controlled Funds											
Tax Increment Financing Funds											
324	TIF RIVER WEST	27,220,456.73	4,465,814.27	2,475,376.53	20,975.51	2,269.02	0.00	29,234,139.00	0.00	29,234,139.00	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,213,099.06	0.00	40,892.08	1,805.05	0.00	0.00	2,174,012.03	0.00	2,174,012.03	0.00
425	TIF LEIGHTON PLAZA	180,227.83	6,866.15	7,529.26	129.65	0.00	0.00	179,694.37	0.00	179,694.37	0.00
429	TIF RIVER EAST DEV (NE)	8,388,808.18	0.00	119,324.09	6,855.56	0.00	0.00	8,276,339.65	0.00	8,276,339.65	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,856,579.59	0.00	35,047.50	6,409.35	0.00	0.00	7,827,941.44	0.00	7,827,941.44	0.00
435	TIF DOUGLAS ROAD	201,655.92	0.00	0.00	164.48	0.00	0.00	201,820.40	0.00	201,820.40	0.00
436	TIF RIVER EAST RES (NE RE)	1,383,053.23	0.00	0.00	5.88	0.00	0.00	1,383,059.11	0.00	1,383,059.11	(2,971,750.80)
Total Tax Increment Financing Funds		47,443,880.54	4,472,680.42	2,678,169.46	36,345.48	2,269.02	0.00	49,277,006.00	0.00	49,277,006.00	(3,271,750.80)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,427.51	0.00	0.00	6.05	0.00	0.00	7,433.56	0.00	7,433.56	0.00
439	CERTIFIED TECHNOLOGY PARK	616,030.30	0.00	0.00	502.44	0.00	0.00	616,532.74	0.00	616,532.74	0.00
452	2018 TIF PARK BOND CAPITAL	0.00	11,818,495.00	993,495.00	0.00	0.00	0.00	10,825,000.00	0.00	10,825,000.00	0.00
454	AIRPORT URBAN ENTERPRISE_ZONE	388,496.50	0.00	0.00	316.86	0.00	0.00	388,813.36	0.00	388,813.36	0.00
754	INDUSTRIAL REVOLVING FUND	2,966,104.00	7,626.00	8,250.00	11,398.00	0.00	0.00	2,976,878.00	0.00	2,976,878.00	0.00
Total Redevelopment Funds		3,978,058.31	7,626.00	8,250.00	12,223.35	0.00	0.00	3,989,657.66	0.00	3,989,657.66	0.00
Debt Service Funds											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	849.24	0.00	849.24	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	519,692.03	0.00	0.00	423.87	0.00	0.00	520,115.90	0.00	520,115.90	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	1,419.78	0.00	1,419.78	1,739,494.86	0.00	1,739,494.86	0.00
351	2018 TIF PARK BOND DEBT SERVICE	0.00	993,495.00	0.00	0.00	0.00	0.00	993,495.00	0.00	993,495.00	0.00
752	SB REDEVELOPMENT AUTHORITY	523,292.19	0.00	324,220.13	1,107.62	0.00	0.00	200,179.68	0.00	200,179.68	0.00
756	SMARTS STREETS DEBT SERVICE	1,722,920.08	0.00	0.00	264.29	0.00	0.00	1,723,184.37	0.00	1,723,184.37	0.00
Total Debt Service Funds		5,545,861.40	993,495.00	324,220.13	4,064.80	0.00	2,269.02	6,216,932.05	0.00	6,216,932.05	0.00
Total Redevelopment Commission Funds		56,967,800.25	17,292,296.42	4,004,134.59	52,633.63	2,269.02	2,269.02	70,308,595.71	0.00	70,308,595.71	(3,271,750.80)
City Operations Total		274,783,580.98	43,019,530.89	37,820,167.73	203,877.32	2,022,124.53	2,022,124.53	280,186,821.46	69,738.08	280,256,559.54	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	
1st Source Bank Investment Account		184,014,599.42	109,635.61	0.00	(65,509.76)	0.00	122,834.93	183,935,890.34		183,935,890.34	