

Period Ending: June 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 Fritzbeg
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 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 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 and 377 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.

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
June 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>									
211	DCI Administration Fund	895,574	164,274	731,299	769,274	(37,975)	24%	✗ Receives quarterly transfers	25% of Annual expenditures
219	Unsafe Building	492,068	377,971	114,097	243,103	(129,006)	12%	✗ Balance encumbered	25% of Annual expenditures
222	Central Services	1,103,653	33,416	1,070,237	1,108,172	(37,935)	24%	✗ Just under reserve requirement	25% of Annual expenditures, excluding utility accounting
610	Solid Waste Operations	373,375	361,287	12,088	549,605	(537,517)	0%	✗ High encumbrances	10% of Annual expenditures
701	Firefighters Pension	302,986	-	302,986	511,246	(208,260)	6%	✗ Pension payments received in June & Sept	10% of Annual expenditures
714	Parental Leave Fund	37,692	-	37,692	38,924	(1,232)	24%	✗ New fund established 2018, building reserves	25% of Annual expenditures
		3,205,347	936,948	2,268,399	3,220,324	(951,925)			
<u>Meets or Exceeds Requirements</u>									
101	General Fund	38,612,096	740,477	37,871,619	21,640,751	16,230,868	61%	✓ Property tax distribution received in June	35% of Annual expenditures
102	Rainy Day Fund	10,361,067	-	10,361,067	9,745,767	615,300	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	7,327,451	825,934	6,501,517	4,070,515	2,431,002	40%	✓ Property tax distribution received in June	25% of Annual expenditures
202	Motor Vehicle Highway	8,326,377	514,524	7,811,853	3,098,495	4,713,358	63%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	889,533	141,916	747,617	435,101	312,516	43%	✓	25% of Annual expenditures
216	Police State Seizures	203,258	-	203,258	8,000	195,258	635%	✓	25% of Annual expenditures
218	Police Curfew Violations	12,993	-	12,993	250	12,743	1299%	✓	25% of Annual expenditures
220	Law Enforce. Continuing Education	571,857	18,699	553,158	148,656	404,502	93%	✓	25% of Annual expenditures
226	Liability Insurance	3,712,213	108,476	3,603,737	1,846,271	1,757,466	98%	✓	50% of Annual expenditures
249	Public Safety L.O.I.T.	1,688,964	-	1,688,964	609,838	1,079,126	22%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,302,167	1,181,141	3,121,026	854,627	2,266,399	91%	✓	25% of Annual expenditures
258	Human Rights - Federal Grant	568,786	1,461	567,325	40,809	526,516	348%	✓	25% of Annual expenditures
273	Morris PAC/Palais Royale Marketing	58,632	-	58,632	4,500	54,132	326%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	63,845	-	63,845	12,500	51,345	128%	✓	25% of Annual expenditures
278	Take Home Vehicle Police	759,389	-	759,389	750,000	9,389	7594%	✓	Set dollar amount of \$750,000
287	EMS Capital	4,785,768	470,167	4,315,601	847,433	3,468,168	127%	✓	25% of Annual expenditures
288	EMS Operating	2,099,642	57,180	2,042,462	1,607,937	434,525	32%	✓	25% of Annual expenditures
289	HAZMAT	27,683	3,636	24,047	2,500	21,547	240%	✓	25% of Annual expenditures
291	Indiana River Rescue	151,763	18,113	133,649	25,450	108,199	131%	✓	25% of Annual expenditures
294	Regional Police Academy	99,878	-	99,878	5,625	94,253	444%	✓	25% of Annual expenditures
299	Police Federal Drug Enforcement	138,059	-	138,059	12,750	125,309	271%	✓	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	521,358	-	521,358	521,358	-	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)	36,022,617	12,889,725	23,132,892	11,339,046	11,793,846	51%	✓	25% of Annual expenditures
351	2018 TIF Park Bond Debt Svc Reserve	993,495	-	993,495	-	993,495	100%	✓	100% debt service reserve per bond covenants
404	County Option Income Tax	11,091,773	1,067,639	10,024,134	6,000,837	4,023,297	84%	✓	50% of Annual expenditures
405	Park Nonreverting Capital	115,166	20,786	94,380	69,468	24,912	34%	✓	25% of Annual expenditures
406	Cumulative Capital Development	649,847	-	649,847	114,800	535,047	142%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	295,074	-	295,074	69,625	225,449	106%	✓	25% of Annual expenditures
408	Economic Development Income Tax	15,585,633	645,536	14,940,097	6,107,297	8,832,800	122%	✓	50% of Annual expenditures
416	Morris Performing Arts Center Capital	399,124	38,744	360,380	46,025	314,355	196%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,313,759	1,298,670	1,015,089	471,479	543,610	54%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	180,074	-	180,074	39,542	140,532	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	9,653,675	4,582,863	5,070,812	1,896,923	3,173,889	67%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	8,983,382	3,462,426	5,520,955	1,889,007	3,631,948	73%	✓	25% of Annual expenditures
433	Redev Administration General	6,890	1,332	5,558	1,125	4,433	124%	✓	25% of Annual expenditures
435	TIF - Douglas Road	202,302	4,200	198,102	14,465	183,637	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	3,999,195	-	3,999,195	1,080,000	2,919,195	93%	✓	25% of Annual expenditures
450	Palais Royale Historic Preservation	119,508	-	119,508	11,250	108,258	266%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,648,907	110,225	2,538,682	1,160,813	1,377,869	55%	✓	25% of Annual expenditures
601	Parking Garages	1,322,750	12,358	1,310,392	313,086	997,306	105%	✓	25% of Annual expenditures
620	Water Works Operations	2,742,261	723,757	2,018,504	903,514	1,114,990	11%	✓	5% of Annual expenditures
624	Water Works Customer Deposit	1,518,078	-	1,518,078	1,518,078	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	737,209	-	737,209	737,209	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,435,891	-	1,435,891	1,435,891	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
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	1,899,988	46,096	1,853,891	158,056	1,695,835	293%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,270,498	3,324,500	7,945,998	2,506,017	5,439,981	16%	✓	5% of Annual expenditures
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,385,244	13,840	17%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	5,212,703	-	5,212,703	5,212,703	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,159,985	-	4,159,985	4,159,985	-	100%	✓	100% cash reserves per bond covenants and Crowe Horwath
655	Project Releaf	735,620	-	735,620	175,511	560,109	105%	✓	25% of Annual expenditures
670	Century Center	1,695,295	27,837	1,667,458	1,139,279	528,179	37%	✓	25% of Annual expenditures
671	Century Center Capital	855,764	-	855,764	800,000	55,764	4279%	✓	\$800,000 Minimum per Board of Managers
702	Police Pension	853,441	-	853,441	658,345	195,096	13%	✓	10% of Annual expenditures
705	Police K-9 Unit	2,908	-	2,908	505	2,403	144%	✓	25% of Annual expenditures
711	Self-Funded Employee Benefits	11,676,524	797,037	10,879,486	4,536,380	6,343,106	60%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	209,260	-	209,260	20,000	189,260	262%	✓	25% of Annual expenditures
718	State Tax Withholding Fund	419,539	-	419,539	419,539	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,988,870	-	1,988,870	1,988,870	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	855,182	-	855,182	855,182	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,699	-	28,699	6,250	22,449	115%	✓	25% of Annual expenditures
752	South Bend Redevelopment Authority	47,407	-	47,407	47,407	-	100%	✓	100% cash reserves per bond covenants
753	Smart Street Bond Capital	189,436	-	189,436	189,436	-	100%	✓	100% cash reserves per bond covenants
755	South Bend Building Corporation	664,424	-	664,424	664,424	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,722,179	-	1,722,179	1,722,179	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	524,800	-	524,800	524,800	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,503,650	2,500,000	3,650	3,650	-	100%	✓	100% cash reserves per bond covenants
		244,664,772	35,635,457	209,029,312	118,132,501	90,896,811			
No Reserve Requirements									
209	Studebaker/Oliver Revitalizing Grants	875,070	91,393	783,677	-	783,677	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	397,720	185,120	212,600	-	212,600	100%	✓	To be reimbursed by grant receipts
212	DCI Grant Fund	413,943	2,800,325	(2,386,382)	-	(2,386,382)	100%	✓	To be reimbursed by grant receipts
217	Gift, Donation, Bequest	144,604	24,675	119,929	-	119,929	100%	✓	No reserve requirement
221	Landlord Registration	10,029	-	10,029	-	10,029	100%	✓	No reserve requirement
224	Central Services Capital	118,814	5,712	113,102	-	113,102	100%	✓	No reserve requirement - Capital fund - spend down to zero
227	Loss Recovery Fund	698,171	110,764	587,407	-	587,407	100%	✓	No reserve requirement
257	LOIT 2016 Special Distribution	2,536,651	817,295	1,719,356	-	1,719,356	100%	✓	No reserve requirement
265	Local Road & Bridge Grant	588,702	1,388,110	(799,408)	-	(799,408)	100%	✓	Over encumbered, fund in being reviewed
279	IT / Innovation / 311 Call Center	2,314,136	826,949	1,487,187	-	1,487,187	100%	✓	Will be reimbursed through inter-fund transfer
280	Police Block Grants	3,953	-	3,953	-	3,953	100%	✓	No reserve requirement - Grant fund - spend down to zero
281	Redev Commission Rev Bonds	28,091	-	28,091	-	28,091	100%	✓	No reserve requirement
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement - Grant fund - spend down to zero
295	COPS MORE Grant	117,850	2,850	115,000	-	115,000	100%	✓	No reserve requirement - Grant fund - spend down to zero
312	2017 Parks Bond Debt Service	404,543	-	404,543	-	404,543	100%	✓	Will be reimbursed from property taxes
313	Hall of Fame Debt Service	(358,411)	-	(358,411)	-	(358,411)	100%	✓	Will be reimbursed from property taxes
377	Professional Sports Development	(438,447)	-	(438,447)	-	(438,447)	100%	✓	Waiting on the receipt of PSDA revenue
401	Coveleski Stadium Capital	54,967	-	54,967	-	54,967	100%	✓	No reserve requirement - Capital fund - spend down to zero
410	Urban Develop Action Grant (UDAG)	428,196	-	428,196	-	428,196	100%	✓	No reserve requirement - Grant fund - spend down to zero
412	Major Moves Construction	2,765,232	709,749	2,055,483	-	2,055,483	100%	✓	No reserve requirement - Capital fund - spend down to zero
439	Certified Technology Park	618,005	-	618,005	-	618,005	100%	✓	No reserve requirement
451	2018 Fire St #9 Capital	4,879,203	3,652,500	1,226,703	-	1,226,703	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
452	2018 TIF Park Bond Capital	10,809,411	564,342	10,245,069	-	10,245,069	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	389,742	-	389,742	-	389,742	100%	✓	No reserve requirement
471	2017 Parks Bond Capital	13,556,857	62,285	13,494,572	-	13,494,572	100%	✓	Bond fund - spend down to zero - no reserves
611	Solid Waste Capital	186,630	-	186,630	-	186,630	100%	✓	No reserve requirement - Capital fund - spend down to zero
622	Water Works Capital	1,776,348	296,204	1,480,145	-	1,480,145	100%	✓	No reserve requirement - Capital fund - spend down to zero
642	Sewage Works Capital	9,732,315	2,356,515	7,375,800	-	7,375,800	100%	✓	No reserve requirement - Capital fund - spend down to zero
659	2011 Sewer Bond	146	-	146	-	146	100%	✓	Bond fund - spend down to zero - no reserves required
661	2012 Sewer Bond	17,115	-	17,115	-	17,115	100%	✓	Bond fund - spend down to zero - no reserves required
672	Century Center Energy Savings	239,663	-	239,663	-	239,663	100%	✓	No reserve requirement

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

<i>Fund</i>	<i>Fund Name</i>	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
677	Hall of Fame Capital Fund	426,989	4,870	422,119	-	422,119	100%	✓	No reserve requirement - Capital fund - spend down to zero
750	Equipment/Vehicle Leasing	7,552,506	3,063,054	4,489,451	-	4,489,451	100%	✓	Will receive capital lease funds in June No reserve requirement - Capital lease fund - spend down to zero
751	2015 Parks Bond Capital	1,696,692	1,263,373	433,319	-	433,319	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
754	Industrial Revolving Fund	2,749,195	-	2,749,195	-	2,749,195	100%	✓	No City reserve requirement; there are program requirements
759	Eddy St Commons Capital	16,129,365	16,103,750	25,615	-	25,615	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
		81,912,445	34,329,835	47,582,612	-	47,582,612			
	City Operations Total	329,782,565	70,902,240	258,880,323	121,352,825	137,527,498			

Note: Available Cash is a Fund's cash balance minus any outstanding encumbrances

City of South Bend
Cash Reserves Summary by Fund
June 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	38,612,096	740,477	37,871,619	21,640,751	16,230,868	61%	✓ Property tax distribution received in June	35% of Annual expenditures
Special Revenue Funds									
102	Rainy Day Fund	10,361,067	-	10,361,067	9,745,767	615,300	3%	✓	3% of total expenditures in previous fiscal year
201	Parks & Recreation	7,327,451	825,934	6,501,517	4,070,515	2,431,002	40%	✓ Property tax distribution received in June	25% of Annual expenditures
202	Motor Vehicle Highway	8,326,377	514,524	7,811,853	3,098,495	4,713,358	63%	✓	25% of Annual expenditures
203	Recreation - Nonreverting	889,533	141,916	747,617	435,101	312,516	43%	✓	25% of Annual expenditures
209	Studebaker/Oliver Revitalizing Grants	875,070	91,393	783,677	-	783,677	100%	✓	No reserve requirement - Grant fund - spend down to zero
210	DCI State Grants	397,720	185,120	212,600	-	212,600	100%	✓ To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
211	DCI Administration Fund	895,574	164,274	731,299	769,274	(37,975)	24%	✗ Receives quarterly transfers	25% of Annual expenditures
212	DCI Grant Fund	413,943	2,800,325	(2,386,382)	-	(2,386,382)	100%	✓ To be reimbursed by grant receipts	No reserve requirement - Grant fund - spend down to zero
216	Police State Seizures	203,258	-	203,258	8,000	195,258	635%	✓	25% of Annual expenditures
217	Gift, Donation, Bequest	144,604	24,675	119,929	-	119,929	100%	✓	No reserve requirement
218	Police Curfew Violations	12,993	-	12,993	250	12,743	1299%	✓	25% of Annual expenditures
219	Unsafe Building	492,068	377,971	114,097	243,103	(129,006)	12%	✗ Balance encumbered	25% of Annual expenditures
220	Law Enforce. Continuing Education	571,857	18,699	553,158	148,656	404,502	93%	✓	25% of Annual expenditures
221	Landlord Registration	10,029	-	10,029	-	10,029	100%	✓	No reserve requirement
227	Loss Recovery Fund	698,171	110,764	587,407	-	587,407	100%	✓	No reserve requirement
249	Public Safety L.O.I.T.	1,688,964	-	1,688,964	609,838	1,079,126	22%	✓	8% of Annual expenditures - one month reserve
251	Local Roads & Streets	4,302,167	1,181,141	3,121,026	854,627	2,266,399	91%	✓	25% of Annual expenditures
257	LOIT 2016 Special Distribution	2,536,651	817,295	1,719,356	-	1,719,356	100%	✓	No reserve requirement
258	Human Rights - Federal Grant	568,786	1,461	567,325	40,809	526,516	348%	✓	25% of Annual expenditures
265	Local Road & Bridge Grant	588,702	1,388,110	(799,408)	-	(799,408)	100%	✓ Over encumbered, fund in being reviewed	No reserve requirement - Grant fund - spend down to zero
273	Morris PAC/Palais Royale Marketing	58,632	-	58,632	4,500	54,132	326%	✓	25% of Annual expenditures
274	Morris PAC/Self-Promotion	63,845	-	63,845	12,500	51,345	128%	✓	25% of Annual expenditures
280	Police Block Grants	3,953	-	3,953	-	3,953	100%	✓	No reserve requirement - Grant fund - spend down to zero
281	Redev Commission Rev Bonds	28,091	-	28,091	-	28,091	100%	✓	No reserve requirement
289	HAZMAT	27,683	3,636	24,047	2,500	21,547	240%	✓	25% of Annual expenditures
291	Indiana River Rescue	151,763	18,113	133,649	25,450	108,199	131%	✓	25% of Annual expenditures
292	Police Grants	48,451	-	48,451	-	48,451	100%	✓	No reserve requirement - Grant fund - spend down to zero
294	Regional Police Academy	99,878	-	99,878	5,625	94,253	444%	✓	25% of Annual expenditures
295	COPS MORE Grant	117,850	2,850	115,000	-	115,000	100%	✓	No reserve requirement - Grant fund - spend down to zero
299	Police Federal Drug Enforcement	138,059	-	138,059	12,750	125,309	271%	✓	25% of Annual expenditures
404	County Option Income Tax	11,091,773	1,067,639	10,024,134	6,000,837	4,023,297	84%	✓	50% of Annual expenditures
408	Economic Development Income Tax	15,585,633	645,536	14,940,097	6,107,297	8,832,800	122%	✓	50% of Annual expenditures
410	Urban Develop Action Grant (UDAG)	428,196	-	428,196	-	428,196	100%	✓	No reserve requirement - Grant fund - spend down to zero
655	Project Releaf	735,620	-	735,620	175,511	560,109	105%	✓	25% of Annual expenditures
705	Police K-9 Unit	2,908	-	2,908	505	2,403	144%	✓	25% of Annual expenditures
Total Special Revenue Funds		69,887,321	10,381,377	59,505,942	32,371,910	27,134,032			
Debt Service Fund									
312	2017 Parks Bond Debt Service	404,543	-	404,543	-	404,543	100%	✓ Will be reimbursed from property taxes	No reserve requirement
313	Hall of Fame Debt Service	(358,411)	-	(358,411)	-	(358,411)	100%	✓ Will be reimbursed from property taxes	No reserve requirement
755	South Bend Building Corporation	664,424	-	664,424	664,424	-	100%	✓	100% cash reserves per bond covenants
757	2015 Parks Bond Debt Service	524,800	-	524,800	524,800	-	100%	✓	100% cash reserves per bond covenants
760	Eddy St. Commons Debt Service	2,503,650	2,500,000	3,650	3,650	-	100%	✓	100% cash reserves per bond covenants
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	54,967	-	54,967	-	54,967	100%	✓	No reserve requirement - Capital fund - spend down to zero
405	Park Nonreverting Capital	115,166	20,786	94,380	69,468	24,912	34%	✓	25% of Annual expenditures
406	Cumulative Capital Development	649,847	-	649,847	114,800	535,047	142%	✓	25% of Annual expenditures
407	Cumulative Capital Improvement	295,074	-	295,074	69,625	225,449	106%	✓	25% of Annual expenditures
412	Major Moves Construction	2,765,232	709,749	2,055,483	-	2,055,483	100%	✓	No reserve requirement - Capital fund - spend down to zero
416	Morris Performing Arts Center Capital	399,124	38,744	360,380	46,025	314,355	196%	✓	25% of Annual expenditures

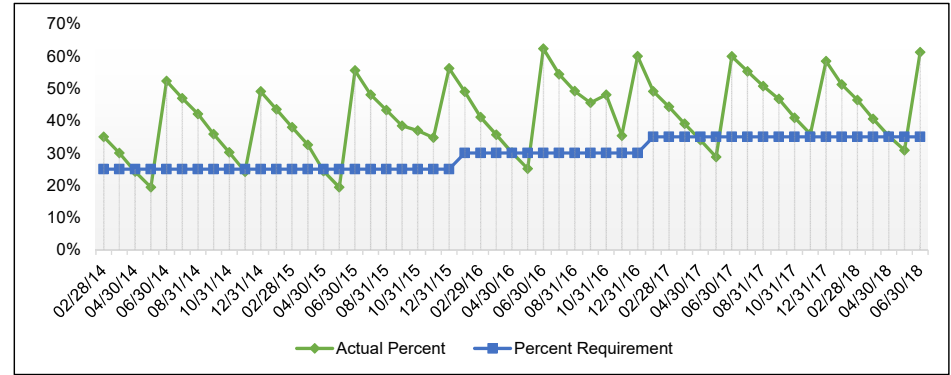
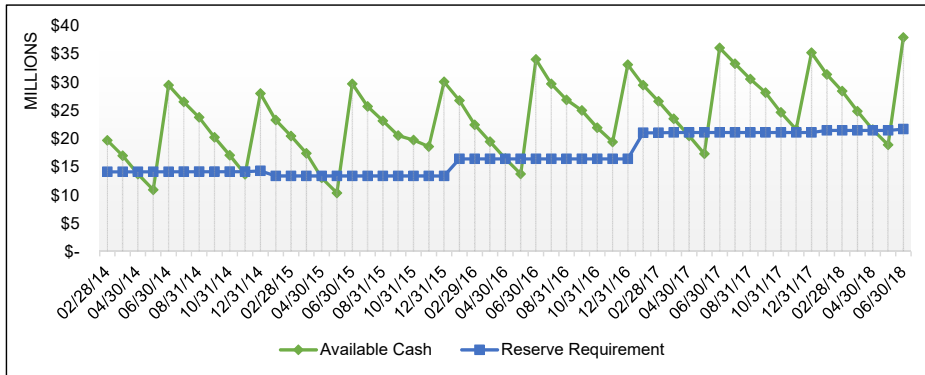
City of South Bend
Cash Reserves Summary by Fund
June 30, 2018

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
450	Palais Royale Historic Preservation	119,508	-	119,508	11,250	108,258	266%	✓	
451	2018 Fire St #9 Capital	4,879,203	3,652,500	1,226,703	-	1,226,703	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
471	2017 Parks Bond Capital	13,556,857	62,285	13,494,572	-	13,494,572	100%	✓	Bond fund - spend down to zero - no reserves
677	Hall of Fame Capital Fund	426,989	4,870	422,119	-	422,119	100%	✓	No reserve requirement - Capital fund - spend down to zero
751	2015 Parks Bond Capital	1,696,692	1,263,373	433,319	-	433,319	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
750	Equipment/Vehicle Leasing	7,552,506	3,063,054	4,489,451	-	4,489,451	100%	✓	Will receive capital lease funds in June
753	Smart Street Bond Capital	189,436	-	189,436	189,436	-	100%	✓	No reserve requirement - Capital lease fund - spend down to zero
759	Eddy St Commons Capital	16,129,365	16,103,750	25,615	-	25,615	100%	✓	100% cash reserves per bond covenants
	Total Capital & Debt Service Funds	52,130,524	27,419,112	24,711,413	1,693,478	23,017,935			No reserve requirement - Bond capital fund - spend down to zero
Enterprise Funds									
287	EMS Capital	4,785,768	470,167	4,315,601	847,433	3,468,168	127%	✓	25% of Annual expenditures
288	EMS Operating	2,099,642	57,180	2,042,462	1,607,937	434,525	32%	✓	25% of Annual expenditures
600	Consolidated Building Department	2,648,907	110,225	2,538,682	1,160,813	1,377,869	55%	✓	25% of Annual expenditures
601	Parking Garages	1,322,750	12,358	1,310,392	313,086	997,306	105%	✓	25% of Annual expenditures
610	Solid Waste Operations	373,375	361,287	12,088	549,605	(537,517)	0%	✗	High encumbrances
611	Solid Waste Capital	186,630	-	186,630	-	186,630	100%	✓	No reserve requirement - Capital fund - spend down to zero
620	Water Works Operations	2,742,261	723,757	2,018,504	903,514	1,114,990	11%	✓	5% of Annual expenditures
622	Water Works Capital	1,776,348	296,204	1,480,145	-	1,480,145	100%	✓	No reserve requirement - Capital fund - spend down to zero
624	Water Works Customer Deposit	1,518,078	-	1,518,078	1,518,078	-	100%	✓	100% cash reserves for customer deposits
625	Water Works Sinking Fund	737,209	-	737,209	737,209	-	100%	✓	100% cash reserves per bond covenants
626	Water Works Bond Reserve	1,435,891	-	1,435,891	1,435,891	-	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	1,899,988	46,096	1,853,891	158,056	1,695,835	293%	✓	25% of Annual expenditures
641	Sewage Works Operations	11,270,498	3,324,500	7,945,998	2,506,017	5,439,981	16%	✓	5% of Annual expenditures
642	Sewage Works Capital	9,732,315	2,356,515	7,375,800	-	7,375,800	100%	✓	No reserve requirement - Capital fund - spend down to zero
643	Sewage Works Reserve - O & M	5,399,084	-	5,399,084	5,385,244	13,840	16.71%	✓	16.67% of annual operating expenses in Fund 641, net of transfers
649	Sewage Works Bond Sinking	5,212,703	-	5,212,703	5,212,703	-	100%	✓	100% cash reserves per bond covenants
653	Sewage Works Debt Service Reserve	4,159,985	-	4,159,985	4,159,985	-	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	17,115	-	17,115	-	17,115	100%	✓	Bond fund - spend down to zero - no reserves required
670	Century Center	1,695,295	27,837	1,667,458	1,139,279	528,179	37%	✓	25% of Annual expenditures
671	Century Center Capital	855,764	-	855,764	800,000	55,764	4279%	✓	\$800,000 Minimum per Board of Managers
672	Century Center Energy Savings	239,663	-	239,663	-	239,663	100%	✓	No reserve requirement
	Total Enterprise Funds	62,779,584	7,786,125	54,993,458	31,105,019	23,888,439			
Internal Service Funds									
222	Central Services	1,103,653	33,416	1,070,237	1,108,172	(37,935)	24%	✗	Just under reserve requirement
224	Central Services Capital	118,814	5,712	113,102	-	113,102	100%	✓	No reserve requirement - Capital fund - spend down to zero
226	Liability Insurance	3,712,213	108,476	3,603,737	1,846,271	1,757,466	98%	✓	50% of Annual expenditures
278	Take Home Vehicle Police	759,389	-	759,389	750,000	9,389	7594%	✓	Set dollar amount of \$750,000
279	IT / Innovation / 311 Call Center	2,314,136	826,949	1,487,187	-	1,487,187	100%	✓	Will be reimbursed through inter-fund transfer
711	Self-Funded Employee Benefits	11,676,524	797,037	10,879,486	4,536,380	6,343,106	60%	✓	25% of Annual expenditures
713	Unemployment Comp Fund	209,260	-	209,260	20,000	189,260	262%	✓	25% of Annual expenditures
714	Parental Leave Fund	37,692	-	37,692	38,924	(1,232)	24%	✗	New fund established 2018, building reserves
	Total Internal Service Funds	19,931,681	1,771,591	18,160,090	8,299,747	9,860,343			

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

Fund	Fund Name	Cash Balance	Outstanding Encumb.	Available Cash	Cash Reserve Requirement	Variance	Actual % of Budget	Notes	Cash Reserve Policy
Trust & Agency Funds									
701	Firefighters Pension	302,986	-	302,986	511,246	(208,260)	6%	✗ Pension payments received in June & Sept	10% of Annual expenditures
702	Police Pension	853,441	-	853,441	658,345	195,096	13%	✓	10% of Annual expenditures
718	State Tax Withholding Fund	419,539	-	419,539	419,539	-	100%	✓	100% cash reserves - trust & agency funds
725	Morris / Palais Box Office	1,988,870	-	1,988,870	1,988,870	-	100%	✓	100% cash reserves - trust & agency funds
726	Police Distributions Payable	855,182	-	855,182	855,182	-	100%	✓	100% cash reserves - trust & agency funds
730	City Cemetery Trust	28,699	-	28,699	6,250	22,449	115%	✓	25% of Annual expenditures
Total Trust & Agency Funds		4,448,717	-	4,448,717	4,439,432	9,285			
Total City Funds		247,789,922	48,098,682	199,691,239	99,550,337	100,140,902			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	River West TIF (Airport TIF)	36,022,617	12,889,725	23,132,892	11,339,046	11,793,846	51%	✓	25% of Annual expenditures
422	TIF District - West Washington	2,313,759	1,298,670	1,015,089	471,479	543,610	54%	✓	25% of Annual expenditures
425	TIF Leighton Plaza	180,074	-	180,074	39,542	140,532	114%	✓	25% of Annual expenditures
429	River East Dev TIF (Northeast TIF)	9,653,675	4,582,863	5,070,812	1,896,923	3,173,889	67%	✓	25% of Annual expenditures
430	TIF Southside Development Area #1	8,983,382	3,462,426	5,520,955	1,889,007	3,631,948	73%	✓	25% of Annual expenditures
435	TIF - Douglas Road	202,302	4,200	198,102	14,465	183,637	137%	✓	10% of Annual expenditures
436	River East Residential (Ne Res TIF)	3,999,195	-	3,999,195	1,080,000	2,919,195	93%	✓	25% of Annual expenditures
Total Tax Increment Financing Funds		61,355,004	22,237,884	39,117,119	16,730,462	22,386,657			
Redevelopment Funds									
433	Redev Administration General	6,890	1,332	5,558	1,125	4,433	124%	✓	25% of Annual expenditures
439	Certified Technology Park	618,005	-	618,005	-	618,005	100%	✓	No reserve requirement
452	2018 TIF Park Bond Capital	10,809,411	564,342	10,245,069	-	10,245,069	100%	✓	No reserve requirement - Bond capital fund - spend down to zero
454	Airport Urban Enterprise Zone	389,742	-	389,742	-	389,742	100%	✓	No reserve requirement
754	Industrial Revolving Fund	2,749,195	-	2,749,195	-	2,749,195	100%	✓	No City reserve requirement; there are program requirements
Total Redevelopment Funds		14,573,243	565,674	14,007,569	1,125	14,006,444			
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	521,358	-	521,358	521,358	-	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 Svc Reserve	993,495	-	993,495	-	993,495	100%	✓	100% debt service reserve per bond covenants
752	South Bend Redevelopment Authority	47,407	-	47,407	47,407	-	100%	✓	100% cash reserves per bond covenants
756	Smart Streets Debt Service Fund	1,722,179	-	1,722,179	1,722,179	-	100%	✓	100% cash reserves per bond covenants
Total Debt Service Funds		6,064,396	-	6,064,396	5,070,901	993,495			
Total Redevelopment Commission Funds		81,992,643	22,803,558	59,189,084	21,802,488	37,386,596			
City Operations Total		329,782,565	70,902,240	258,880,323	121,352,825	137,527,498			
Note: Available Cash is a Fund's cash balance minus any outstanding encumbrances									

General Fund - 101

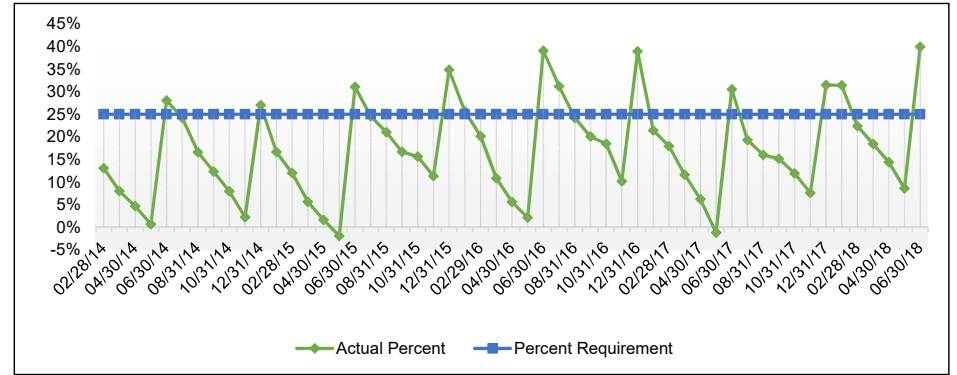
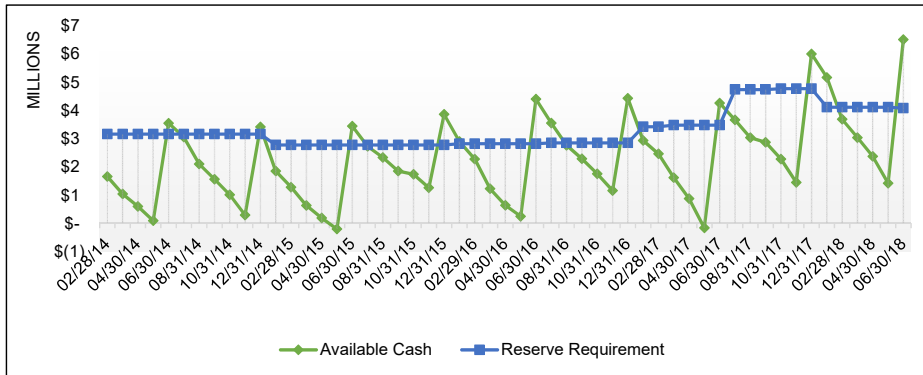


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 19,666,397	\$ 14,071,197	01/31/17	\$ 29,435,204	\$ 20,988,557
03/31/14	\$ 16,931,468	\$ 14,071,197	02/28/17	\$ 26,574,277	\$ 20,988,557
04/30/14	\$ 13,664,593	\$ 14,071,197	03/31/17	\$ 23,476,220	\$ 21,038,607
05/31/14	\$ 10,906,411	\$ 14,071,197	04/30/17	\$ 20,453,999	\$ 21,038,607
06/30/14	\$ 29,432,780	\$ 14,071,197	05/31/17	\$ 17,285,863	\$ 21,038,607
07/31/14	\$ 26,473,744	\$ 14,088,697	06/30/17	\$ 36,025,333	\$ 21,038,607
08/31/14	\$ 23,722,787	\$ 14,088,697	07/31/17	\$ 33,239,836	\$ 21,038,607
09/30/14	\$ 20,202,391	\$ 14,088,697	08/31/17	\$ 30,504,589	\$ 21,038,607
10/31/14	\$ 17,007,547	\$ 14,088,697	09/30/17	\$ 28,097,823	\$ 21,038,607
11/30/14	\$ 13,644,873	\$ 14,088,697	10/31/17	\$ 24,602,000	\$ 21,052,607
12/31/14	\$ 27,947,678	\$ 14,238,697	11/30/17	\$ 21,594,843	\$ 21,052,607
01/31/15	\$ 23,253,551	\$ 13,344,783	12/31/17	\$ 35,175,549	\$ 21,052,607
02/28/15	\$ 20,413,332	\$ 13,344,783	01/31/18	\$ 31,319,875	\$ 21,406,185
03/31/15	\$ 17,372,700	\$ 13,344,783	02/28/18	\$ 28,378,841	\$ 21,406,185
04/30/15	\$ 13,029,346	\$ 13,344,783	03/31/18	\$ 24,805,986	\$ 21,406,185
05/31/15	\$ 10,341,226	\$ 13,344,783	04/30/18	\$ 21,556,070	\$ 21,406,185
06/30/15	\$ 29,661,775	\$ 13,344,783	05/31/18	\$ 18,870,844	\$ 21,406,185
07/31/15	\$ 25,659,541	\$ 13,344,783	06/30/18	\$ 37,871,619	\$ 21,640,751
08/31/15	\$ 23,117,854	\$ 13,344,783			
09/30/15	\$ 20,515,513	\$ 13,344,783			
10/31/15	\$ 19,719,996	\$ 13,344,783			
11/30/15	\$ 18,556,106	\$ 13,344,783			
12/31/15	\$ 30,019,921	\$ 13,344,794			
01/31/16	\$ 26,714,068	\$ 16,356,187			
02/29/16	\$ 22,402,611	\$ 16,356,187			
03/31/16	\$ 19,441,973	\$ 16,356,187			
04/30/16	\$ 16,414,710	\$ 16,356,187			
05/31/16	\$ 13,709,088	\$ 16,363,687			
06/30/16	\$ 34,004,010	\$ 16,363,687			
07/31/16	\$ 29,671,975	\$ 16,363,687			
08/31/16	\$ 26,819,729	\$ 16,363,687			
09/30/16	\$ 24,943,410	\$ 16,363,687			
10/31/16	\$ 21,886,688	\$ 16,363,687			
11/30/16	\$ 19,361,974	\$ 16,363,687			
12/31/16	\$ 33,059,765	\$ 16,363,687			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	05/31/18	31%	35%
07/31/15	48%	25%	06/30/18	61%	35%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Parks & Recreation - 201

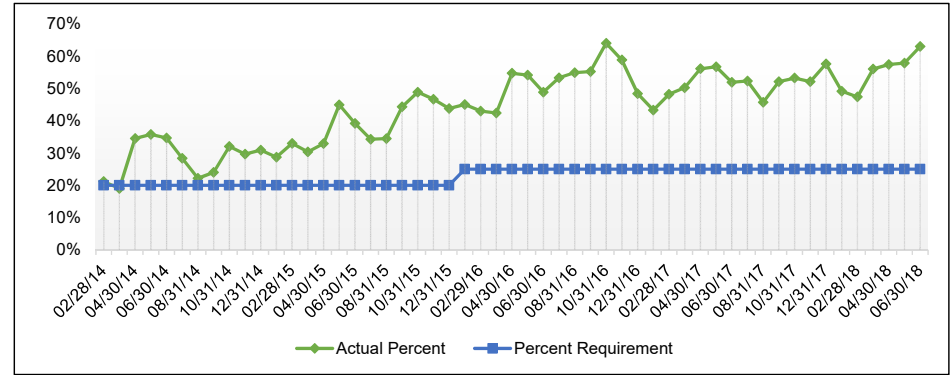
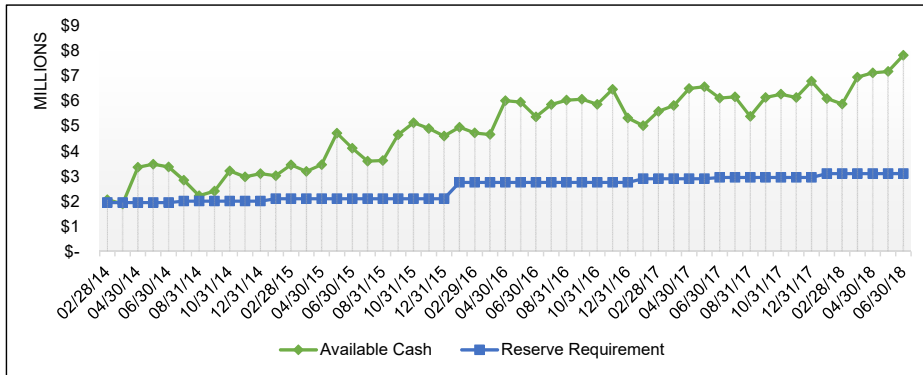


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,648,650	\$ 3,150,220	01/31/17	\$ 2,925,227	\$ 3,414,993
03/31/14	\$ 1,032,377	\$ 3,150,220	02/28/17	\$ 2,453,108	\$ 3,414,993
04/30/14	\$ 590,543	\$ 3,150,220	03/31/17	\$ 1,610,744	\$ 3,471,329
05/31/14	\$ 83,245	\$ 3,150,220	04/30/17	\$ 865,269	\$ 3,471,329
06/30/14	\$ 3,535,770	\$ 3,150,220	05/31/17	\$ (168,881)	\$ 3,471,329
07/31/14	\$ 3,047,667	\$ 3,150,220	06/30/17	\$ 4,251,412	\$ 3,471,329
08/31/14	\$ 2,094,579	\$ 3,150,220	07/31/17	\$ 3,654,236	\$ 4,731,329
09/30/14	\$ 1,554,698	\$ 3,150,220	08/31/17	\$ 3,026,747	\$ 4,731,329
10/31/14	\$ 1,005,199	\$ 3,150,220	09/30/17	\$ 2,865,453	\$ 4,731,329
11/30/14	\$ 282,628	\$ 3,150,220	10/31/17	\$ 2,266,142	\$ 4,760,722
12/31/14	\$ 3,405,574	\$ 3,150,220	11/30/17	\$ 1,443,071	\$ 4,760,722
01/31/15	\$ 1,840,742	\$ 2,765,999	12/31/17	\$ 5,993,358	\$ 4,760,722
02/28/15	\$ 1,273,084	\$ 2,765,999	01/31/18	\$ 5,158,995	\$ 4,104,487
03/31/15	\$ 623,259	\$ 2,765,999	02/28/18	\$ 3,677,159	\$ 4,104,487
04/30/15	\$ 181,072	\$ 2,765,999	03/31/18	\$ 3,027,348	\$ 4,104,487
05/31/15	\$ (211,124)	\$ 2,765,999	04/30/18	\$ 2,364,865	\$ 4,104,487
06/30/15	\$ 3,436,165	\$ 2,765,999	05/31/18	\$ 1,411,152	\$ 4,104,487
07/31/15	\$ 2,719,475	\$ 2,765,999	06/30/18	\$ 6,501,517	\$ 4,070,515
08/31/15	\$ 2,327,362	\$ 2,765,999			
09/30/15	\$ 1,843,771	\$ 2,765,999			
10/31/15	\$ 1,728,927	\$ 2,765,999			
11/30/15	\$ 1,255,488	\$ 2,765,999			
12/31/15	\$ 3,854,237	\$ 2,765,999			
01/31/16	\$ 2,893,337	\$ 2,812,174			
02/29/16	\$ 2,266,894	\$ 2,812,174			
03/31/16	\$ 1,219,652	\$ 2,812,174			
04/30/16	\$ 627,651	\$ 2,812,174			
05/31/16	\$ 239,004	\$ 2,812,174			
06/30/16	\$ 4,395,360	\$ 2,812,174			
07/31/16	\$ 3,544,106	\$ 2,840,865			
08/31/16	\$ 2,753,225	\$ 2,840,865			
09/30/16	\$ 2,279,904	\$ 2,840,865			
10/31/16	\$ 1,745,716	\$ 2,840,865			
11/30/16	\$ 1,153,429	\$ 2,840,865			
12/31/16	\$ 4,422,311	\$ 2,840,865			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	05/31/18	9%	25%
07/31/15	25%	25%	06/30/18	40%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Motor Vehicle Highway - 202

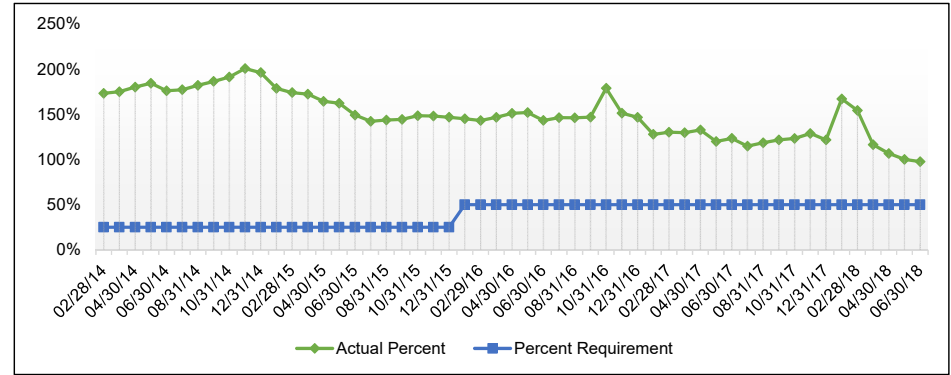
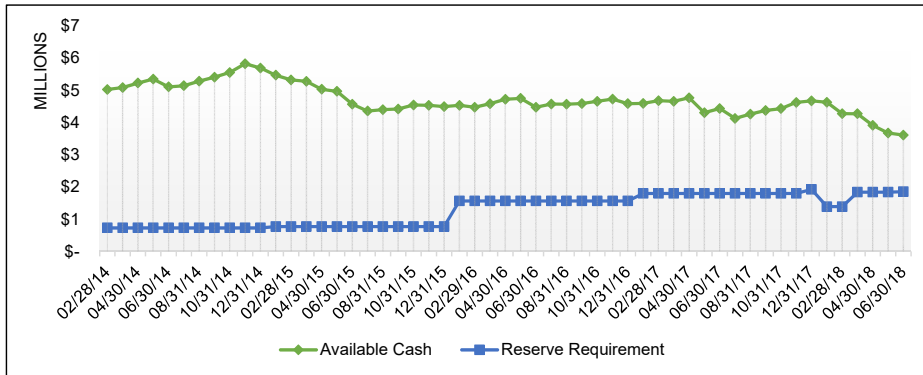


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 2,055,932	\$ 1,941,730	01/31/17	\$ 5,007,393	\$ 2,891,383
03/31/14	\$ 1,890,448	\$ 1,941,730	02/28/17	\$ 5,575,658	\$ 2,891,383
04/30/14	\$ 3,351,701	\$ 1,941,730	03/31/17	\$ 5,809,872	\$ 2,891,383
05/31/14	\$ 3,470,457	\$ 1,941,730	04/30/17	\$ 6,489,347	\$ 2,891,383
06/30/14	\$ 3,366,866	\$ 1,941,730	05/31/17	\$ 6,560,983	\$ 2,891,383
07/31/14	\$ 2,837,077	\$ 2,001,775	06/30/17	\$ 6,107,587	\$ 2,941,383
08/31/14	\$ 2,217,578	\$ 2,001,775	07/31/17	\$ 6,156,503	\$ 2,941,383
09/30/14	\$ 2,402,072	\$ 2,001,775	08/31/17	\$ 5,381,190	\$ 2,941,383
10/31/14	\$ 3,204,865	\$ 2,001,775	09/30/17	\$ 6,134,135	\$ 2,941,383
11/30/14	\$ 2,968,299	\$ 2,001,775	10/31/17	\$ 6,263,061	\$ 2,941,383
12/31/14	\$ 3,093,394	\$ 2,001,775	11/30/17	\$ 6,131,538	\$ 2,941,383
01/31/15	\$ 3,012,566	\$ 2,097,077	12/31/17	\$ 6,779,071	\$ 2,941,383
02/28/15	\$ 3,448,811	\$ 2,097,077	01/31/18	\$ 6,088,017	\$ 3,096,995
03/31/15	\$ 3,183,956	\$ 2,097,077	02/28/18	\$ 5,869,774	\$ 3,096,995
04/30/15	\$ 3,452,527	\$ 2,097,077	03/31/18	\$ 6,941,414	\$ 3,096,995
05/31/15	\$ 4,710,214	\$ 2,097,077	04/30/18	\$ 7,116,109	\$ 3,096,995
06/30/15	\$ 4,107,361	\$ 2,097,077	05/31/18	\$ 7,168,840	\$ 3,096,995
07/31/15	\$ 3,592,332	\$ 2,097,077	06/30/18	\$ 7,811,853	\$ 3,098,495
08/31/15	\$ 3,616,539	\$ 2,097,077			
09/30/15	\$ 4,646,070	\$ 2,097,077			
10/31/15	\$ 5,122,032	\$ 2,097,077			
11/30/15	\$ 4,893,301	\$ 2,097,077			
12/31/15	\$ 4,592,169	\$ 2,097,077			
01/31/16	\$ 4,945,235	\$ 2,744,352			
02/29/16	\$ 4,719,277	\$ 2,744,352			
03/31/16	\$ 4,655,412	\$ 2,744,352			
04/30/16	\$ 6,006,911	\$ 2,744,352			
05/31/16	\$ 5,946,807	\$ 2,744,352			
06/30/16	\$ 5,362,184	\$ 2,744,352			
07/31/16	\$ 5,851,030	\$ 2,744,352			
08/31/16	\$ 6,027,051	\$ 2,744,352			
09/30/16	\$ 6,063,106	\$ 2,744,352			
10/31/16	\$ 5,855,953	\$ 2,744,352			
11/30/16	\$ 6,459,149	\$ 2,744,352			
12/31/16	\$ 5,313,011	\$ 2,744,352			

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%	05/31/18	58%	25%
07/31/15	34%	20%	06/30/18	63%	25%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Liability Insurance - 226

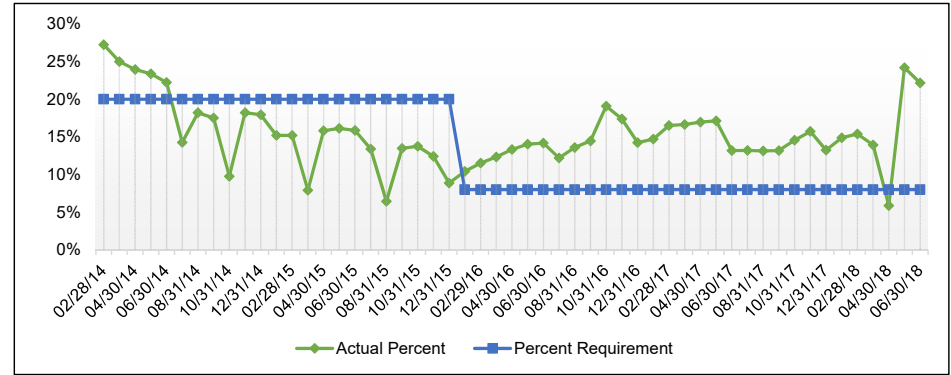
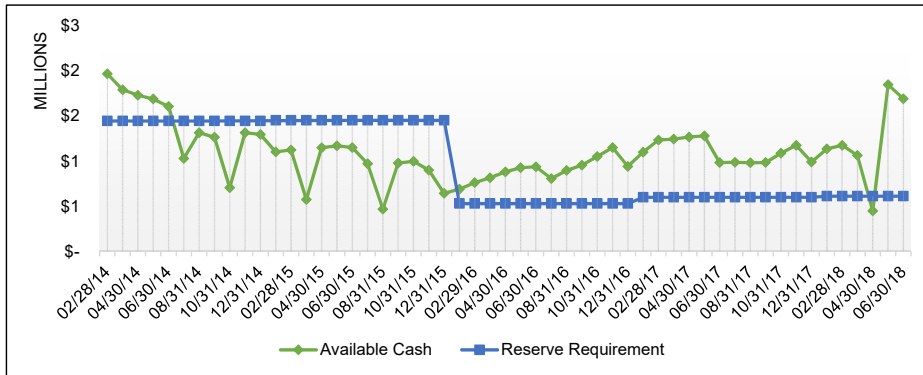


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,019,217	\$ 724,300	01/31/17	\$ 4,584,760	\$ 1,793,793
03/31/14	\$ 5,075,527	\$ 724,300	02/28/17	\$ 4,669,055	\$ 1,793,793
04/30/14	\$ 5,218,468	\$ 724,300	03/31/17	\$ 4,650,126	\$ 1,793,793
05/31/14	\$ 5,341,078	\$ 724,300	04/30/17	\$ 4,759,078	\$ 1,793,793
06/30/14	\$ 5,099,756	\$ 724,300	05/31/17	\$ 4,299,655	\$ 1,793,793
07/31/14	\$ 5,133,551	\$ 724,300	06/30/17	\$ 4,426,120	\$ 1,793,793
08/31/14	\$ 5,274,006	\$ 724,300	07/31/17	\$ 4,120,212	\$ 1,793,793
09/30/14	\$ 5,400,964	\$ 724,300	08/31/17	\$ 4,252,678	\$ 1,793,793
10/31/14	\$ 5,541,538	\$ 724,300	09/30/17	\$ 4,366,555	\$ 1,793,793
11/30/14	\$ 5,813,654	\$ 724,300	10/31/17	\$ 4,424,697	\$ 1,793,793
12/31/14	\$ 5,682,684	\$ 724,300	11/30/17	\$ 4,617,189	\$ 1,793,793
01/31/15	\$ 5,461,655	\$ 764,198	12/31/17	\$ 4,666,476	\$ 1,918,793
02/28/15	\$ 5,315,000	\$ 764,198	01/31/18	\$ 4,621,387	\$ 1,383,558
03/31/15	\$ 5,269,874	\$ 764,198	02/28/18	\$ 4,268,153	\$ 1,383,558
04/30/15	\$ 5,024,562	\$ 764,198	03/31/18	\$ 4,265,857	\$ 1,833,558
05/31/15	\$ 4,960,311	\$ 764,198	04/30/18	\$ 3,908,320	\$ 1,833,558
06/30/15	\$ 4,559,501	\$ 764,198	05/31/18	\$ 3,667,420	\$ 1,833,558
07/31/15	\$ 4,349,972	\$ 764,198	06/30/18	\$ 3,603,737	\$ 1,846,271
08/31/15	\$ 4,391,466	\$ 764,198			
09/30/15	\$ 4,412,090	\$ 764,198			
10/31/15	\$ 4,536,091	\$ 764,198			
11/30/15	\$ 4,528,102	\$ 764,198			
12/31/15	\$ 4,485,904	\$ 764,198			
01/31/16	\$ 4,527,922	\$ 1,560,174			
02/29/16	\$ 4,467,494	\$ 1,560,174			
03/31/16	\$ 4,575,011	\$ 1,560,174			
04/30/16	\$ 4,715,447	\$ 1,560,174			
05/31/16	\$ 4,742,379	\$ 1,560,174			
06/30/16	\$ 4,468,697	\$ 1,560,174			
07/31/16	\$ 4,564,161	\$ 1,560,174			
08/31/16	\$ 4,560,561	\$ 1,560,174			
09/30/16	\$ 4,579,422	\$ 1,560,174			
10/31/16	\$ 4,648,636	\$ 1,560,174			
11/30/16	\$ 4,720,318	\$ 1,560,174			
12/31/16	\$ 4,578,150	\$ 1,560,174			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	05/31/18	100%	50%
07/31/15	142%	25%	06/30/18	98%	50%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Public Safety LOIT - 249

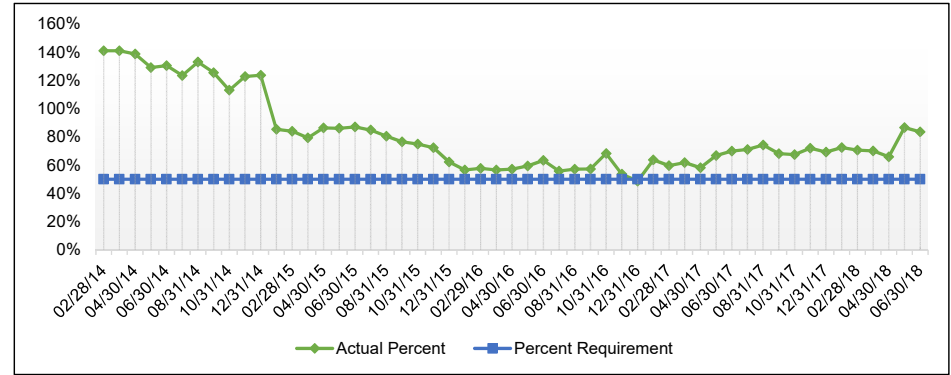
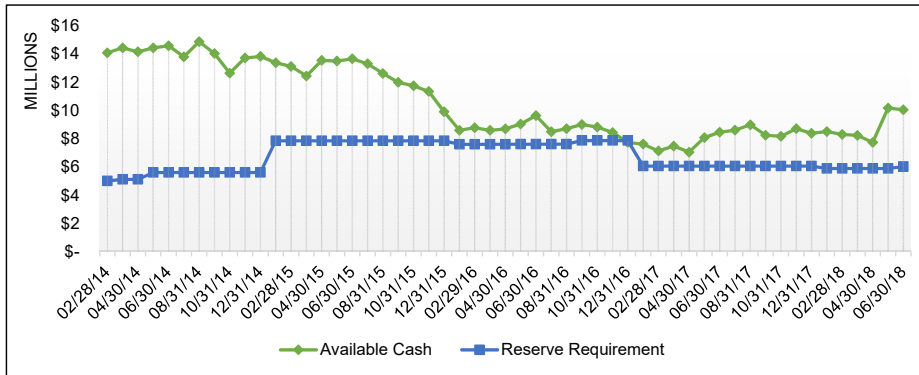


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 1,965,415	\$ 1,442,932	01/31/17	\$ 1,097,183	\$ 597,012
03/31/14	\$ 1,788,939	\$ 1,442,932	02/28/17	\$ 1,232,147	\$ 597,012
04/30/14	\$ 1,727,754	\$ 1,442,932	03/31/17	\$ 1,242,145	\$ 597,012
05/31/14	\$ 1,686,442	\$ 1,442,932	04/30/17	\$ 1,266,042	\$ 597,012
06/30/14	\$ 1,604,462	\$ 1,442,932	05/31/17	\$ 1,277,949	\$ 597,012
07/31/14	\$ 1,028,770	\$ 1,442,932	06/30/17	\$ 982,854	\$ 597,012
08/31/14	\$ 1,313,459	\$ 1,442,932	07/31/17	\$ 985,374	\$ 597,012
09/30/14	\$ 1,263,070	\$ 1,442,932	08/31/17	\$ 980,843	\$ 597,012
10/31/14	\$ 704,536	\$ 1,442,932	09/30/17	\$ 983,177	\$ 597,012
11/30/14	\$ 1,313,922	\$ 1,442,932	10/31/17	\$ 1,087,108	\$ 597,012
12/31/14	\$ 1,293,979	\$ 1,442,932	11/30/17	\$ 1,172,950	\$ 597,012
01/31/15	\$ 1,101,185	\$ 1,449,310	12/31/17	\$ 988,905	\$ 597,012
02/28/15	\$ 1,122,087	\$ 1,449,310	01/31/18	\$ 1,134,017	\$ 609,838
03/31/15	\$ 573,194	\$ 1,449,310	02/28/18	\$ 1,173,426	\$ 609,838
04/30/15	\$ 1,146,260	\$ 1,449,310	03/31/18	\$ 1,061,122	\$ 609,838
05/31/15	\$ 1,168,383	\$ 1,449,310	04/30/18	\$ 447,549	\$ 609,838
06/30/15	\$ 1,149,241	\$ 1,449,310	05/31/18	\$ 1,844,175	\$ 609,838
07/31/15	\$ 970,332	\$ 1,449,310	06/30/18	\$ 1,688,964	\$ 609,838
08/31/15	\$ 467,351	\$ 1,449,310			
09/30/15	\$ 976,720	\$ 1,449,310			
10/31/15	\$ 997,199	\$ 1,449,310			
11/30/15	\$ 899,506	\$ 1,449,310			
12/31/15	\$ 642,770	\$ 1,449,310			
01/31/16	\$ 687,551	\$ 528,050			
02/29/16	\$ 760,707	\$ 528,050			
03/31/16	\$ 813,318	\$ 528,050			
04/30/16	\$ 879,072	\$ 528,050			
05/31/16	\$ 925,892	\$ 528,050			
06/30/16	\$ 936,321	\$ 528,050			
07/31/16	\$ 805,810	\$ 528,050			
08/31/16	\$ 896,025	\$ 528,050			
09/30/16	\$ 954,088	\$ 528,050			
10/31/16	\$ 1,049,975	\$ 528,050			
11/30/16	\$ 1,148,057	\$ 528,050			
12/31/16	\$ 940,622	\$ 528,050			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	05/31/18	24%	8%
07/31/15	13%	20%	06/30/18	22%	8%
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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

County Option Income Tax (COIT) - 404

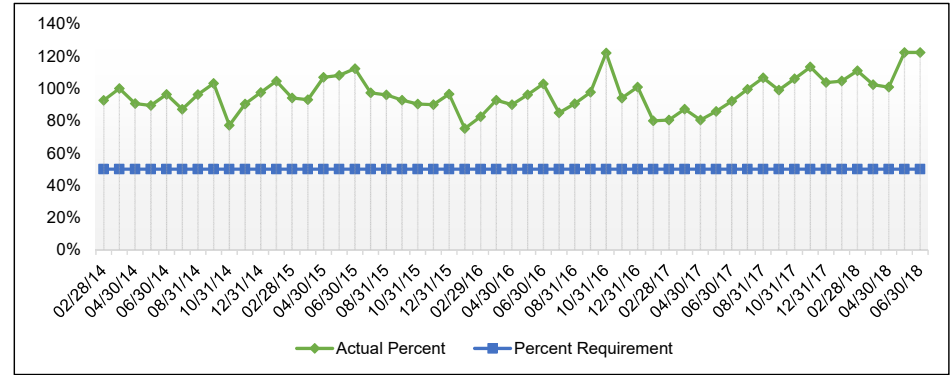
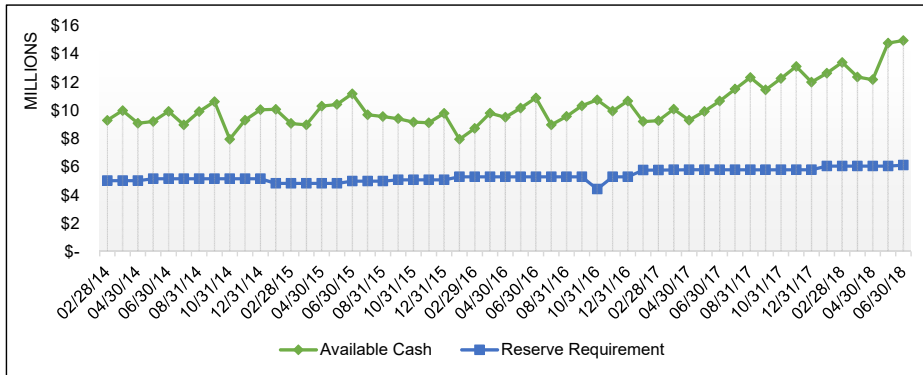


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 14,064,954	\$ 4,988,101	01/31/17	\$ 7,596,122	\$ 6,035,797
03/31/14	\$ 14,419,545	\$ 5,096,643	02/28/17	\$ 7,113,881	\$ 6,035,797
04/30/14	\$ 14,138,281	\$ 5,096,643	03/31/17	\$ 7,457,892	\$ 6,035,797
05/31/14	\$ 14,417,615	\$ 5,582,893	04/30/17	\$ 7,025,269	\$ 6,035,797
06/30/14	\$ 14,566,201	\$ 5,582,893	05/31/17	\$ 8,054,644	\$ 6,035,797
07/31/14	\$ 13,784,178	\$ 5,582,893	06/30/17	\$ 8,445,454	\$ 6,035,797
08/31/14	\$ 14,852,716	\$ 5,582,893	07/31/17	\$ 8,582,569	\$ 6,035,797
09/30/14	\$ 14,014,335	\$ 5,582,893	08/31/17	\$ 8,962,390	\$ 6,035,797
10/31/14	\$ 12,625,447	\$ 5,582,893	09/30/17	\$ 8,227,477	\$ 6,035,797
11/30/14	\$ 13,703,279	\$ 5,582,893	10/31/17	\$ 8,141,460	\$ 6,035,797
12/31/14	\$ 13,810,192	\$ 5,582,893	11/30/17	\$ 8,685,486	\$ 6,035,797
01/31/15	\$ 13,363,623	\$ 7,830,186	12/31/17	\$ 8,364,118	\$ 6,035,797
02/28/15	\$ 13,104,069	\$ 7,830,186	01/31/18	\$ 8,490,028	\$ 5,863,337
03/31/15	\$ 12,417,614	\$ 7,830,186	02/28/18	\$ 8,283,994	\$ 5,863,337
04/30/15	\$ 13,525,437	\$ 7,830,186	03/31/18	\$ 8,213,222	\$ 5,863,337
05/31/15	\$ 13,483,036	\$ 7,830,186	04/30/18	\$ 7,719,503	\$ 5,863,337
06/30/15	\$ 13,641,103	\$ 7,830,186	05/31/18	\$ 10,151,386	\$ 5,863,337
07/31/15	\$ 13,287,258	\$ 7,830,186	06/30/18	\$ 10,024,134	\$ 6,000,837
08/31/15	\$ 12,603,271	\$ 7,830,186			
09/30/15	\$ 11,982,696	\$ 7,830,186			
10/31/15	\$ 11,727,154	\$ 7,830,186			
11/30/15	\$ 11,326,024	\$ 7,830,186			
12/31/15	\$ 9,895,196	\$ 7,830,186			
01/31/16	\$ 8,575,803	\$ 7,581,074			
02/29/16	\$ 8,755,381	\$ 7,581,074			
03/31/16	\$ 8,571,654	\$ 7,581,074			
04/30/16	\$ 8,681,224	\$ 7,581,074			
05/31/16	\$ 9,021,397	\$ 7,595,724			
06/30/16	\$ 9,622,288	\$ 7,595,724			
07/31/16	\$ 8,477,616	\$ 7,595,724			
08/31/16	\$ 8,686,205	\$ 7,595,724			
09/30/16	\$ 8,985,128	\$ 7,845,724			
10/31/16	\$ 8,807,914	\$ 7,845,724			
11/30/16	\$ 8,416,562	\$ 7,845,724			
12/31/16	\$ 7,711,791	\$ 7,845,724			

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%	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%	05/31/18	87%	50%
07/31/15	85%	50%	06/30/18	84%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Economic Development Income Tax (EDIT) - 408

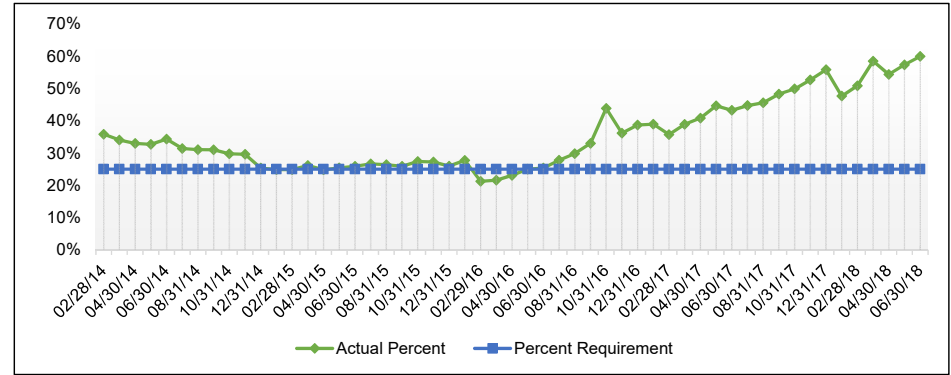
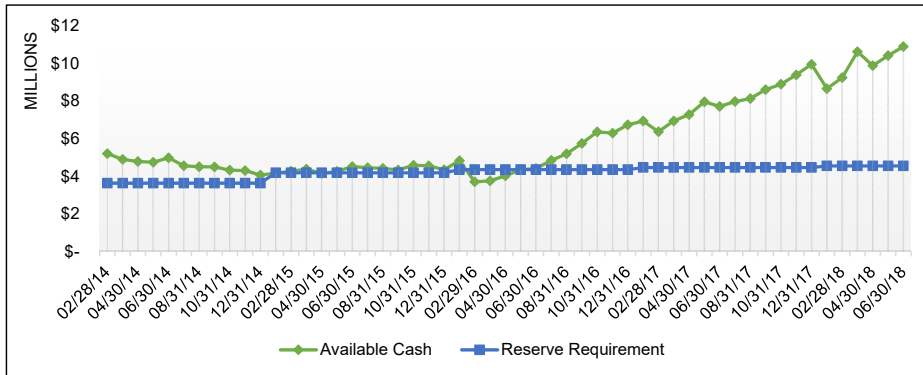


Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 9,278,817	\$ 5,007,492	01/31/17	\$ 9,194,505	\$ 5,750,742
03/31/14	\$ 9,966,876	\$ 5,007,492	02/28/17	\$ 9,252,763	\$ 5,750,742
04/30/14	\$ 9,076,730	\$ 5,007,492	03/31/17	\$ 10,077,287	\$ 5,779,592
05/31/14	\$ 9,202,305	\$ 5,144,992	04/30/17	\$ 9,293,536	\$ 5,779,592
06/30/14	\$ 9,910,209	\$ 5,144,992	05/31/17	\$ 9,918,416	\$ 5,779,592
07/31/14	\$ 8,958,072	\$ 5,144,992	06/30/17	\$ 10,646,124	\$ 5,779,592
08/31/14	\$ 9,903,901	\$ 5,144,992	07/31/17	\$ 11,495,771	\$ 5,779,592
09/30/14	\$ 10,608,492	\$ 5,144,992	08/31/17	\$ 12,321,615	\$ 5,779,592
10/31/14	\$ 7,941,969	\$ 5,144,992	09/30/17	\$ 11,440,557	\$ 5,779,592
11/30/14	\$ 9,294,422	\$ 5,144,992	10/31/17	\$ 12,252,010	\$ 5,779,592
12/31/14	\$ 10,033,656	\$ 5,144,992	11/30/17	\$ 13,098,594	\$ 5,779,592
01/31/15	\$ 10,065,105	\$ 4,813,809	12/31/17	\$ 11,987,522	\$ 5,779,592
02/28/15	\$ 9,059,023	\$ 4,813,809	01/31/18	\$ 12,621,801	\$ 6,034,172
03/31/15	\$ 8,960,343	\$ 4,813,809	02/28/18	\$ 13,388,685	\$ 6,034,172
04/30/15	\$ 10,291,604	\$ 4,813,809	03/31/18	\$ 12,354,918	\$ 6,034,172
05/31/15	\$ 10,408,959	\$ 4,813,809	04/30/18	\$ 12,166,851	\$ 6,034,172
06/30/15	\$ 11,163,476	\$ 4,971,855	05/31/18	\$ 14,755,051	\$ 6,034,172
07/31/15	\$ 9,675,461	\$ 4,971,855	06/30/18	\$ 14,940,097	\$ 6,107,297
08/31/15	\$ 9,550,701	\$ 4,971,855			
09/30/15	\$ 9,399,080	\$ 5,066,875			
10/31/15	\$ 9,158,108	\$ 5,066,875			
11/30/15	\$ 9,112,235	\$ 5,066,875			
12/31/15	\$ 9,776,901	\$ 5,066,875			
01/31/16	\$ 7,938,200	\$ 5,280,091			
02/29/16	\$ 8,715,560	\$ 5,280,091			
03/31/16	\$ 9,792,593	\$ 5,280,091			
04/30/16	\$ 9,500,919	\$ 5,280,091			
05/31/16	\$ 10,151,894	\$ 5,280,091			
06/30/16	\$ 10,863,176	\$ 5,280,091			
07/31/16	\$ 8,965,098	\$ 5,280,091			
08/31/16	\$ 9,561,231	\$ 5,280,091			
09/30/16	\$ 10,311,521	\$ 5,280,091			
10/31/16	\$ 10,734,551	\$ 4,400,031			
11/30/16	\$ 9,932,602	\$ 5,280,091			
12/31/16	\$ 10,653,382	\$ 5,280,091			

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%	05/31/18	122%	50%
07/31/15	97%	50%	06/30/18	122%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

Self-Funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement	Date	Available Cash	Reserve Requirement
02/28/14	\$ 5,189,195	\$ 3,620,866	01/31/17	\$ 6,927,761	\$ 4,450,800
03/31/14	\$ 4,881,271	\$ 3,620,866	02/28/17	\$ 6,357,001	\$ 4,450,800
04/30/14	\$ 4,775,766	\$ 3,620,866	03/31/17	\$ 6,922,986	\$ 4,450,800
05/31/14	\$ 4,734,214	\$ 3,620,866	04/30/17	\$ 7,269,207	\$ 4,450,800
06/30/14	\$ 4,967,757	\$ 3,620,866	05/31/17	\$ 7,945,120	\$ 4,450,800
07/31/14	\$ 4,547,283	\$ 3,620,866	06/30/17	\$ 7,697,435	\$ 4,450,800
08/31/14	\$ 4,497,230	\$ 3,620,866	07/31/17	\$ 7,959,186	\$ 4,450,800
09/30/14	\$ 4,488,567	\$ 3,620,866	08/31/17	\$ 8,115,830	\$ 4,450,800
10/31/14	\$ 4,312,285	\$ 3,620,866	09/30/17	\$ 8,590,160	\$ 4,450,800
11/30/14	\$ 4,290,596	\$ 3,620,866	10/31/17	\$ 8,877,757	\$ 4,450,800
12/31/14	\$ 4,054,314	\$ 3,620,866	11/30/17	\$ 9,376,510	\$ 4,450,800
01/31/15	\$ 4,151,993	\$ 4,174,234	12/31/17	\$ 9,935,961	\$ 4,450,800
02/28/15	\$ 4,252,749	\$ 4,174,234	01/31/18	\$ 8,644,139	\$ 4,536,380
03/31/15	\$ 4,364,600	\$ 4,174,234	02/28/18	\$ 9,226,573	\$ 4,536,380
04/30/15	\$ 4,140,504	\$ 4,174,234	03/31/18	\$ 10,607,675	\$ 4,536,380
05/31/15	\$ 4,243,077	\$ 4,174,234	04/30/18	\$ 9,864,286	\$ 4,536,380
06/30/15	\$ 4,502,701	\$ 4,174,234	05/31/18	\$ 10,399,548	\$ 4,536,380
07/31/15	\$ 4,444,107	\$ 4,174,234	06/30/18	\$ 10,879,486	\$ 4,536,380
08/31/15	\$ 4,406,259	\$ 4,174,234			
09/30/15	\$ 4,326,879	\$ 4,174,234			
10/31/15	\$ 4,572,943	\$ 4,174,234			
11/30/15	\$ 4,547,867	\$ 4,174,234			
12/31/15	\$ 4,329,762	\$ 4,174,234			
01/31/16	\$ 4,820,834	\$ 4,344,723			
02/29/16	\$ 3,690,588	\$ 4,344,723			
03/31/16	\$ 3,747,384	\$ 4,344,723			
04/30/16	\$ 4,011,626	\$ 4,344,723			
05/31/16	\$ 4,340,427	\$ 4,344,723			
06/30/16	\$ 4,401,918	\$ 4,344,723			
07/31/16	\$ 4,830,518	\$ 4,344,723			
08/31/16	\$ 5,180,514	\$ 4,344,723			
09/30/16	\$ 5,735,599	\$ 4,344,723			
10/31/16	\$ 6,346,521	\$ 4,344,723			
11/30/16	\$ 6,282,432	\$ 4,344,723			
12/31/16	\$ 6,724,703	\$ 4,344,723			

Date	Actual Percent	Percent Requirement	Date	Actual Percent	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%	05/31/18	57%	25%
07/31/15	27%	25%	06/30/18	60%	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%			

Note: Available Cash is the Fund's cash balance minus any outstanding encumbrances

City of South Bend
Controller's Cash Report

Month of: June 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	\$19,597,856.96	\$25,461,227.13	\$6,479,141.60	\$32,153.01	\$0.00	\$0.00	\$38,612,095.50	\$0.00	\$38,612,095.50	\$427,645.54
Special Revenue Funds											
102	RAINY DAY FUND	10,344,576.29	0.00	0.00	16,490.81	0.00	0.00	10,361,067.10	0.00	10,361,067.10	0.00
201	PARKS & RECREATION	2,320,176.35	6,032,192.18	1,351,281.30	4,463.84	321,900.00	0.00	7,327,451.07	0.00	7,327,451.07	0.00
202	MOTOR VEHICLE HIGHWAY	7,533,486.20	587,422.91	753,528.39	12,058.64	946,937.50	0.00	8,326,376.86	0.00	8,326,376.86	0.00
203	RECREATION - NONREVERTING	921,321.55	78,763.17	112,041.69	1,490.46	0.00	0.00	889,533.49	0.00	889,533.49	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	876,844.25	0.00	3,180.00	1,406.17	0.00	0.00	875,070.42	0.00	875,070.42	300,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	379,100.25	16,336.15	0.00	2,283.76	0.00	0.00	397,720.16	0.00	397,720.16	0.00
211	DCI OPERATING FUND	701,127.00	8,525.00	281,849.21	1,265.73	466,505.00	0.00	895,573.52	0.00	895,573.52	0.00
212	DEPARTMENT OF COMMUNITY INVESTMENT	382,399.29	393,979.34	362,518.83	83.41	0.00	0.00	413,943.21	0.00	413,943.21	0.00
216	POLICE STATE SEIZURES	202,936.80	0.00	0.00	321.65	0.00	0.00	203,258.45	0.00	203,258.45	0.00
217	GIFT, DONATION, BEQUEST	151,442.08	890.90	7,970.00	241.06	0.00	0.00	144,604.04	0.00	144,604.04	0.00
218	POLICE CURFEW VIOLATIONS	12,922.81	50.00	0.00	20.60	0.00	0.00	12,993.41	0.00	12,993.41	0.00
219	UNSAFE BUILDING	365,954.56	11,356.59	47,924.16	612.74	162,068.25	0.00	492,067.98	0.00	492,067.98	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	581,836.07	11,885.42	22,780.17	916.01	0.00	0.00	571,857.33	0.00	571,857.33	0.00
221	LANDLORD REGISTRATION	10,013.47	0.00	0.00	15.97	0.00	0.00	10,029.44	0.00	10,029.44	0.00
227	LOSS RECOVERY FUND	704,957.49	0.00	7,910.97	1,124.66	0.00	0.00	698,171.18	0.00	698,171.18	0.00
249	PUBLIC SAFETY L.O.I.T.	1,844,175.00	760,067.76	916,666.12	1,387.67	0.00	0.00	1,688,964.31	0.00	1,688,964.31	0.00
251	LOCAL ROADS & STREETS	4,223,604.15	284,369.76	212,738.58	6,931.92	0.00	0.00	4,302,167.25	0.00	4,302,167.25	0.00
257	LOIT 2016 SPECIAL DISTRIBUTION	2,551,543.15	38,028.37	56,660.04	3,739.41	0.00	0.00	2,536,650.89	0.00	2,536,650.89	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	541,407.24	39,150.00	82,270.66	761.08	0.00	0.00	499,047.66	69,738.08	568,785.74	0.00
265	LOCAL ROAD & BRIDGE GRANT	587,608.50	0.00	0.00	1,093.20	0.00	0.00	588,701.70	0.00	588,701.70	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	56,041.55	2,500.00	0.00	90.27	0.00	0.00	58,631.82	0.00	58,631.82	0.00
274	MORRIS PAC SELF-PROMOTION	61,975.11	1,789.00	0.00	80.68	0.00	0.00	63,844.79	0.00	63,844.79	0.00
280	POLICE BLOCK GRANTS	3,946.49	0.00	0.00	6.30	0.00	0.00	3,952.79	0.00	3,952.79	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	28,046.64	0.00	0.00	44.71	0.00	0.00	28,091.35	0.00	28,091.35	0.00
289	HAZMAT	27,639.03	0.00	0.00	44.06	0.00	0.00	27,683.09	0.00	27,683.09	0.00
291	INDIANA RIVER RESCUE	141,950.90	13,920.00	4,342.50	234.15	0.00	0.00	151,762.55	0.00	151,762.55	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	99,853.60	0.00	135.31	159.80	0.00	0.00	99,878.09	0.00	99,878.09	0.00
295	COPS MORE GRANT	140,728.79	1,005.80	24,099.82	215.06	0.00	0.00	117,849.83	0.00	117,849.83	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	137,838.98	0.00	0.00	220.11	0.00	0.00	138,059.09	0.00	138,059.09	0.00
404	COUNTY OPTION INCOME TAX	11,025,008.56	1,100,058.72	351,540.14	15,145.53	0.00	696,900.00	11,091,772.67	0.00	11,091,772.67	900,919.40
408	ECONOMIC DEVELOPMENT INCOME TAX	15,412,052.71	1,616,762.87	73,549.18	22,226.44	0.00	1,391,859.94	15,585,632.90	0.00	15,585,632.90	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	427,514.63	0.00	0.00	681.53	0.00	0.00	428,196.16	0.00	428,196.16	(900,919.40)
655	PROJECT RELIEF	849,508.43	24,937.07	2,639.60	1,314.03	0.00	137,500.00	735,619.93	0.00	735,619.93	0.00
705	POLICE K-9 UNIT	2,903.24	0.00	0.00	4.63	0.00	0.00	2,907.87	0.00	2,907.87	0.00
Total Special Revenue Funds		63,700,891.66	11,023,991.01	4,675,626.67	97,176.09	1,897,410.75	2,226,259.94	69,817,582.90	69,738.08	69,887,320.98	300,000.00
Debt Service Fund											
312	2017 PARKS BOND DEBT SERVICE	0.00	404,542.86	0.00	0.00	0.00	0.00	404,542.86	0.00	404,542.86	0.00
313	HALL OF FAME DEBT SERVICE	(606,956.06)	248,544.81	0.00	0.00	0.00	0.00	(358,411.25)	0.00	(358,411.25)	0.00
755	SB BUILDING CORPORATION	663,765.38	0.00	0.00	659.03	0.00	0.00	664,424.41	0.00	664,424.41	0.00
757	2015 PARKS BOND DEBT SERVICE	493,139.72	0.00	0.00	199.14	31,460.94	0.00	524,799.80	0.00	524,799.80	0.00
760	EDDY ST. COMMONS DEBT SERVICE	2,503,138.68	0.00	0.00	510.91	0.00	0.00	2,503,649.59	0.00	2,503,649.59	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	54,879.46	0.00	0.00	87.48	0.00	0.00	54,966.94	0.00	54,966.94	0.00
405	PARK NONREVERTING CAPITAL	114,408.83	672.00	0.00	85.38	0.00	0.00	115,166.21	0.00	115,166.21	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	390,525.06	258,699.85	0.00	622.55	0.00	0.00	649,847.46	0.00	649,847.46	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	183,068.05	111,714.56	0.00	291.84	0.00	0.00	295,074.45	0.00	295,074.45	0.00
412	MAJOR MOVES CONSTRUCTION	2,760,713.48	0.00	0.00	4,518.53	0.00	0.00	2,765,232.01	0.00	2,765,232.01	4,441,248.80
416	MORRIS PERFORMING ARTS CENTER CAPITAL	396,675.60	1,789.00	0.00	659.45	0.00	0.00	399,124.05	0.00	399,124.05	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	117,652.94	1,669.83	0.00	185.37	0.00	0.00	119,508.14	0.00	119,508.14	0.00
451	2018 FIRE STATION #9 CAPITAL	4,871,438.36	0.00	0.00	7,764.17	0.00	0.00	4,879,202.53	0.00	4,879,202.53	0.00
471	2017 PARKS BOND CAPITAL	13,608,313.20	0.00	73,560.45	22,103.86	0.00	0.00	13,556,856.61	0.00	13,556,856.61	0.00
677	HALL OF FAME CAPITAL FUND	427,645.64	0.00	1,340.27	683.42	0.00	0.00	426,988.79	0.00	426,988.79	(427,645.54)

City of South Bend
Controller's Cash Report

Month of: June 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)
750	EQUIPMENT / VEHICLE LEASING	1,672,913.13	6,115,933.61	236,789.26	448.22	0.00	0.00	7,552,505.70	0.00	7,552,505.70	0.00
751	2015 PARKS BOND CAPITAL	1,720,936.79	6,055.75	30,683.82	383.41	0.00	0.00	1,696,692.13	0.00	1,696,692.13	0.00
753	SMART STREET BOND CAPITAL	1,013,181.32	0.00	823,953.26	207.74	0.00	0.00	189,435.80	0.00	189,435.80	0.00
759	EDDY ST COMMONS CAPITAL	16,129,359.87	0.00	0.00	5.23	0.00	0.00	16,129,365.10	0.00	16,129,365.10	0.00
Total Capital & Debt Service Funds		46,076,352.19	7,149,622.27	1,166,327.06	39,415.73	31,460.94	0.00	52,130,524.07	0.00	52,130,524.07	4,013,603.26
Enterprise Funds											
287	EMS CAPITAL	4,244,061.79	538,031.54	3,209.28	6,884.34	0.00	0.00	4,785,768.39	0.00	4,785,768.39	0.00
288	EMS OPERATING	2,268,671.38	477,170.07	650,102.93	3,903.09	0.00	0.00	2,099,641.61	0.00	2,099,641.61	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	2,634,296.50	161,661.44	398,724.64	4,285.07	247,388.25	0.00	2,648,906.62	0.00	2,648,906.62	0.00
601	PARKING GARAGES	1,313,827.02	100,614.00	93,825.51	2,134.92	0.00	0.00	1,322,750.43	0.00	1,322,750.43	(1,469,498.00)
610	SOLID WASTE OPERATIONS	667,505.35	355,019.81	464,456.11	856.14	0.00	185,550.00	373,375.19	0.00	373,375.19	0.00
611	SOLID WASTE CAPITAL	1,175.97	0.00	127.13	30.77	185,550.00	0.00	186,629.61	0.00	186,629.61	0.00
620	WATER WORKS OPERATIONS	3,122,595.67	1,123,773.40	1,350,291.04	3,744.80	8,033.22	165,595.00	2,742,261.05	0.00	2,742,261.05	0.00
622	WATER WORKS CAPITAL	1,756,011.37	17,527.50	427.50	3,236.96	0.00	0.00	1,776,348.33	0.00	1,776,348.33	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,518,998.76	7,651.35	8,572.48	2,425.51	0.00	2,425.51	1,518,077.63	0.00	1,518,077.63	0.00
625	WATER WORKS SINKING FUND	855,580.10	0.00	283,966.60	1,347.79	165,595.00	1,347.79	737,208.50	0.00	737,208.50	0.00
626	WATER WORKS BOND RESERVE	1,433,617.64	0.00	0.00	2,273.56	0.00	0.00	1,435,891.20	0.00	1,435,891.20	0.00
629	WATER WORKS RESERVE - O & M	2,670,169.40	0.00	0.00	4,259.92	0.00	4,259.92	2,670,169.40	0.00	2,670,169.40	0.00
640	SEWER REPAIR INSURANCE	1,908,337.15	36,393.78	47,765.93	3,022.81	0.00	0.00	1,899,987.81	0.00	1,899,987.81	0.00
641	SEWAGE WORKS OPERATIONS	13,884,047.89	2,029,313.09	1,959,193.93	20,748.50	58,613.55	2,763,031.54	11,270,497.56	0.00	11,270,497.56	0.00
642	SEWAGE WORKS CAPITAL	7,679,080.71	43,043.50	2,061.00	12,251.70	2,000,000.00	0.00	9,732,314.91	0.00	9,732,314.91	0.00
643	SEWAGE WORKS RESERVE - O & M	5,399,084.29	0.00	0.00	8,613.55	0.00	8,613.55	5,399,084.29	0.00	5,399,084.29	0.00
649	SEWAGE WORKS BOND SINKING	4,441,595.09	0.00	0.00	8,076.85	763,031.54	0.00	5,212,703.48	0.00	5,212,703.48	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	4,154,898.33	0.00	0.00	5,086.26	0.00	0.00	4,159,984.59	0.00	4,159,984.59	0.00
659	2011 SEWER BOND	145.97	0.00	0.00	0.24	0.00	0.00	146.21	0.00	146.21	0.00
661	2012 SEWER BOND	17,087.50	0.00	0.00	27.20	0.00	0.00	17,114.70	0.00	17,114.70	0.00
670	CENTURY CENTER	1,665,007.22	175,691.92	145,403.90	0.00	0.00	0.00	1,695,295.24	0.00	1,695,295.24	0.00
671	CENTURY CENTER CAPITAL	855,693.60	0.00	0.00	70.34	0.00	0.00	855,763.94	0.00	855,763.94	0.00
672	CENTURY CENTER ENERGY SAVINGS	184,591.04	0.00	0.00	55,072.39	0.00	0.00	239,663.43	0.00	239,663.43	0.00
Total Enterprise Funds		62,676,079.74	5,065,891.40	5,408,127.98	148,352.71	3,428,211.56	3,130,823.31	62,779,584.12	0.00	62,779,584.12	(1,469,498.00)
Internal Service Funds											
222	CENTRAL SERVICES	1,089,787.10	1,046,777.20	1,033,922.58	1,011.03	0.00	0.00	1,103,652.75	0.00	1,103,652.75	0.00
224	CENTRAL SERVICES CAPITAL	121,158.67	0.00	2,550.00	205.00	0.00	0.00	118,813.67	0.00	118,813.67	0.00
226	LIABILITY INSURANCE	3,884,015.84	168,832.00	347,035.40	6,400.90	0.00	0.00	3,712,213.34	0.00	3,712,213.34	0.00
278	TAKE HOME VEHICLE POLICE	757,816.91	364.29	0.00	1,207.96	0.00	0.00	759,389.16	0.00	759,389.16	0.00
279	INNOVATION & TECHNOLOGY 311 CALL CENTER	2,170,764.38	565,746.00	425,629.21	3,254.93	0.00	0.00	2,314,136.10	0.00	2,314,136.10	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	11,216,779.70	1,510,769.18	1,070,010.07	18,984.95	0.00	0.00	11,676,523.76	0.00	11,676,523.76	0.00
713	UNEMPLOYMENT COMP FUND	212,304.26	0.00	3,386.00	341.78	0.00	0.00	209,260.04	0.00	209,260.04	0.00
714	PARENTAL LEAVE FUND	32,957.04	18,899.98	14,215.26	49.95	0.00	0.00	37,691.71	0.00	37,691.71	0.00
Total Internal Service Funds		19,485,583.90	3,311,388.65	2,896,748.52	31,456.50	0.00	0.00	19,931,680.53	0.00	19,931,680.53	0.00
Trust & Agency Funds											
701	FIREFIGHTERS PENSION	(1,552,469.70)	2,239,434.37	383,978.69	0.00	0.00	0.00	302,985.98	0.00	302,985.98	0.00
702	POLICE PENSION	(1,754,422.93)	3,113,866.16	506,001.89	0.00	0.00	0.00	853,441.34	0.00	853,441.34	0.00
709	PAYROLL FUND	0.00	11,881,144.12	11,881,144.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	277,792.56	419,538.62	277,792.56	0.00	0.00	0.00	419,538.62	0.00	419,538.62	0.00
725	MORRIS / PALAIS BOX OFFICE	1,995,807.18	0.00	6,936.92	0.00	0.00	0.00	1,988,870.26	0.00	1,988,870.26	0.00
726	POLICE DISTRIBUTIONS PAYABLE	854,916.36	9,355.94	9,090.34	0.00	0.00	0.00	855,181.96	0.00	855,181.96	0.00
730	CITY CEMETERY TRUST	28,653.13	0.00	0.00	45.68	0.00	0.00	28,698.81	0.00	28,698.81	0.00
Total Trust & Agency Funds		(149,723.40)	17,663,339.21	13,064,944.52	45.68	0.00	0.00	4,448,716.97	0.00	4,448,716.97	0.00
Total City Funds		211,387,041.05	69,675,459.67	33,690,916.35	348,599.72	5,357,083.25	5,357,083.25	247,720,184.09	69,738.08	247,789,922.17	3,271,750.80

City of South Bend
Controller's Cash Report

Month of: June 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	28,238,933.31	10,607,952.01	2,871,246.60	42,543.08	4,435.07	0.00	36,022,616.87	0.00	36,022,616.87	(300,000.00)
422	TIF DISTRICT - WEST WASHINGTON	2,136,740.34	173,582.65	0.00	3,436.16	0.00	0.00	2,313,759.15	0.00	2,313,759.15	0.00
425	TIF LEIGHTON PLAZA	179,820.28	0.00	0.00	253.63	0.00	0.00	180,073.91	0.00	180,073.91	0.00
429	TIF RIVER EAST DEV (NE)	8,256,921.63	1,442,090.26	58,506.88	13,170.43	0.00	0.00	9,653,675.44	0.00	9,653,675.44	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	7,778,751.85	1,258,578.92	66,372.82	12,423.58	0.00	0.00	8,983,381.53	0.00	8,983,381.53	0.00
435	TIF DOUGLAS ROAD	201,980.25	0.00	0.00	321.99	0.00	0.00	202,302.24	0.00	202,302.24	0.00
436	TIF RIVER EAST RES (NE RE)	1,383,059.11	2,616,135.74	0.00	0.00	0.00	0.00	3,999,194.85	0.00	3,999,194.85	(2,971,750.80)
Total Tax Increment Financing Funds		48,176,206.77	16,098,339.58	2,996,126.30	72,148.87	4,435.07	0.00	61,355,003.99	0.00	61,355,003.99	(3,271,750.80)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	7,439.45	0.00	561.00	11.85	0.00	0.00	6,890.30	0.00	6,890.30	0.00
439	CERTIFIED TECHNOLOGY PARK	617,021.05	0.00	0.00	983.63	0.00	0.00	618,004.68	0.00	618,004.68	0.00
452	2018 TIF PARK BOND CAPITAL	10,837,835.09	0.00	28,423.85	0.00	0.00	0.00	10,809,411.24	0.00	10,809,411.24	0.00
454	AIRPORT URBAN ENTERPRISE_ZONE	389,121.31	0.00	0.00	620.32	0.00	0.00	389,741.63	0.00	389,741.63	0.00
754	INDUSTRIAL REVOLVING FUND	2,991,448.00	0.00	251,486.00	9,233.00	0.00	0.00	2,749,195.00	0.00	2,749,195.00	0.00
Total Redevelopment Funds		14,842,864.90	0.00	280,470.85	10,848.80	0.00	0.00	14,573,242.85	0.00	14,573,242.85	0.00
Debt Service Funds											
315	AIRPORT 2003 DEBT RESERVE	1,040,462.24	0.00	0.00	1,659.92	0.00	1,659.92	1,040,462.24	0.00	1,040,462.24	0.00
317	COVELESKI BOND DEBT RESERVE	520,527.85	0.00	0.00	829.80	0.00	0.00	521,357.65	0.00	521,357.65	0.00
328	SBCDA 2003 DEBT RESERVE	1,739,494.86	0.00	0.00	2,775.15	0.00	2,775.15	1,739,494.86	0.00	1,739,494.86	0.00
351	2018 TIF PARK BOND DEBT SERVICE RESERVE	993,495.00	0.00	0.00	0.00	0.00	0.00	993,495.00	0.00	993,495.00	0.00
752	SB REDEVELOPMENT AUTHORITY	396,911.68	0.00	349,906.25	401.67	0.00	0.00	47,407.10	0.00	47,407.10	0.00
756	SMARTS STREETS DEBT SERVICE	1,723,477.08	0.00	1,650.00	351.78	0.00	0.00	1,722,178.86	0.00	1,722,178.86	0.00
Total Debt Service Funds		6,414,368.71	0.00	351,556.25	6,018.32	0.00	4,435.07	6,064,395.71	0.00	6,064,395.71	0.00
Total Redevelopment Commission Funds		69,433,440.38	16,098,339.58	3,628,153.40	89,015.99	4,435.07	4,435.07	81,992,642.55	0.00	81,992,642.55	(3,271,750.80)
City Operations Total		280,820,481.43	85,773,799.25	37,319,069.75	437,615.71	5,361,518.32	5,361,518.32	329,712,826.64	69,738.08	329,782,564.72	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		183,935,890.34	269,716.52	0.00	11,241.29	0.00	110,601.49	184,106,246.66		184,106,246.66	