



**Period Ending:**            **January 2014**

**Issued BY:**                **Controller**

# **City of South Bend**

## **Cash Reserves Summary**

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*Distribution*

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Deputy Mayor</i>	<i>Mark Neal</i>
<i>Chief of Staff</i>	<i>Kathryn Roos</i>
<i>Deputy Chief of Staff</i>	<i>Brian Pawlowski</i>
<i>City Controller</i>	<i>John Murphy</i>
<i>City Finance Director</i>	<i>Rahman Johnson</i>
<i>Financial Officer</i>	<i>Cecil Eastman</i>
<i>Department Heads</i>	
<i>Fiscal Officers</i>	



**City of South Bend  
Cash Reserves Summary  
January 31, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
<b>City Controlled Funds</b>									
<b>General Fund</b>									
101	GENERAL FUND	23,890,360.00	1,414,791.45	22,475,568.55	13,854,192.00	8,621,376.55	41%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
<b>Special Revenue Funds</b>									
102	RAINY DAY FUND	8,618,809.75	0.00	8,618,809.75	8,389,741.30	229,068.45	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	2,833,107.81	585,478.36	2,247,629.45	3,096,131.75	(848,502.30)	18%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	3,097,222.58	746,391.09	2,350,831.49	1,821,153.60	529,677.89	26%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	811,722.15	109,437.08	702,285.07	295,217.80	407,067.27	48%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,083,525.83	0.00	1,083,525.83	277,000.00	806,525.83	78%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	349,035.41	0.00	349,035.41	23,577.20	325,458.21	296%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	1,106,613.18	21,647.87	1,084,965.31	476,760.20	608,205.11	46%		20% of annual expenditures
212	DCI GRANT FUND	615,551.55	2,998,973.80	(2,383,422.05)	(2,383,422.05)	0.00	0%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	158,686.67	0.00	158,686.67	8,000.00	150,686.67	397%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	74,743.86	1,310.22	73,433.64	0.00	73,433.64	100%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,561.67	0.00	11,561.67	200.00	11,361.67	1156%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	1,000,397.67	14,964.83	985,432.84	54,000.00	931,432.84	365%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,931,897.21	1,618,653.21	6,313,244.00	930,000.00	5,383,244.00	136%		20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	187,612.63	0.00	187,612.63	0.00	187,612.63	87%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	2,046,798.30	0.00	2,046,798.30	1,442,931.60	603,866.70	28%		20% of annual expenditures
251	LOCAL ROADS & STREETS	2,009,316.46	89,595.66	1,919,720.80	216,500.00	1,703,220.80	177%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,149.96	0.00	1,149.96	229.20	920.76	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	447,216.47	21,841.91	425,374.56	44,800.20	380,574.36	190%		20% of annual expenditures
271	EASTRACE WATERWAY	14,374.11	346.27	14,027.84	2,000.00	12,027.84	100%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	24,710.83	0.00	24,710.83	1,620.00	23,090.83	305%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,817.69	0.00	3,817.69	0.00	3,817.69	100%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,131.20	0.00	27,131.20	0.00	27,131.20	100%		20% of annual expenditures
289	HAZMAT	16,209.30	0.00	16,209.30	2,000.00	14,209.30	162%		20% of annual expenditures
291	INDIANA RIVER RESCUE	97,931.55	0.00	97,931.55	10,460.00	87,471.55	187%		20% of annual expenditures
292	POLICE GRANTS	271,225.18	0.00	271,225.18	18,000.00	253,225.18	301%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	81,107.23	0.00	81,107.23	4,750.00	76,357.23	342%		20% of annual expenditures
295	COPS MORE GRANT	114,031.09	0.00	114,031.09	28,320.00	85,711.09	81%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	385,251.12	1,499.00	383,752.12	30,000.00	353,752.12	256%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,059,205.71	389,826.96	13,669,378.75	4,877,970.00	8,791,408.75	140%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	9,358,667.44	979,353.49	8,379,313.95	4,629,006.50	3,750,307.45	91%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,590.60	0.00	27,590.60	0.00	27,590.60	100%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	960,028.32	0.00	960,028.32	85,762.40	874,265.92	224%		20% of annual expenditures
705	POLICE K-9 UNIT	1,313.40	0.00	1,313.40	400.00	913.40	66%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>57,827,563.93</b>	<b>7,579,319.55</b>	<b>50,248,244.38</b>	<b>24,383,109.70</b>	<b>25,865,134.68</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	88,975.42	0.00	88,975.42	253,623.20	(164,647.78)	7%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
<b>Capital Project Funds</b>									
288	EMS / FIRE DEPARTMENT CAPITAL	5,245,822.23	1,487,568.74	3,758,253.49	534,821.20	3,223,432.29	141%		20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	560,439.64	0.00	560,439.64	173,149.20	387,290.44	65%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,853.53	0.00	26,853.53	0.00	26,853.53	100%		20% of annual expenditures
403	ZOO ENDOWMENT	49,028.66	0.00	49,028.66	0.00	49,028.66	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	568,155.70	24,993.61	543,162.09	35,360.00	507,802.09	307%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	677,135.46	0.00	677,135.46	180,733.75	496,401.71	94%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	(8,505.20)	0.00	(8,505.20)	91,190.50	(99,695.70)	-2%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	7,115,222.47	1,294,135.26	5,821,087.21	900,000.00	4,921,087.21	129%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	464,172.46	500.00	463,672.46	10,640.00	453,032.46	872%		20% of annual expenditures
434	CREED FUND	(11,407.82)	0.00	(11,407.82)	162,737.50	(174,145.32)	-2%		25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	55,198.39	0.00	55,198.39	2,000.00	53,198.39	100%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	652,218.38	8,907.86	643,310.52	35,931.80	607,378.72	358%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>15,483,309.32</b>	<b>2,816,105.47</b>	<b>12,667,203.85</b>	<b>2,380,187.15</b>	<b>10,287,016.70</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	576,114.38	673,245.12	(97,130.74)	756,970.80	(854,101.54)	-3%	Cash reserves less than target	20% of annual expenditures

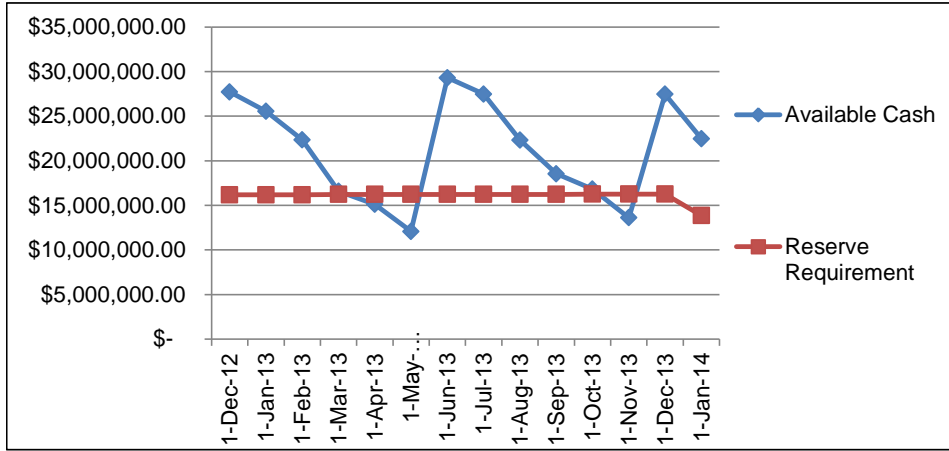
**City of South Bend**  
**Cash Reserves Summary**  
**January 31, 2014**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
601	PARKING GARAGES	889,512.45	93,629.81	795,882.64	141,835.80	654,046.84	112%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	523,283.32	874,763.90	(351,480.58)	1,075,539.80	(1,427,020.38)	-7%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	84,081.93	84,081.93	0.00	0.00	0.00			No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,327,359.38	329,455.59	2,997,903.79	0.00	2,997,903.79			No reserves - transfer from operating accounts as needed
622	WATER WORKS CAPITAL	3,528,578.41	21,157.50	3,507,420.91	190,700.00	3,316,720.91	368%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	795,072.80	540,480.23	254,592.57	0.00	254,592.57			Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,453,663.23	0.00	1,453,663.23	1,453,663.23	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	176,146.67	0.00	176,146.67	0.00	176,146.67			No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,574,437.24	0.00	1,574,437.24	1,574,437.24	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,031,531.68	0.00	2,031,531.68	1,416.95	2,030,114.73	23900%		16.67% of annual operating expenses in fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,393,499.45	18,061.68	1,375,437.77	109,507.20	1,265,930.57	251%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	5,130,147.60	1,970,299.56	3,159,848.04	1,692,825.00	1,467,023.04	9%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	5,066,135.99	4,761,369.47	304,766.52	0.00	304,766.52			No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	3,422,563.54	0.00	3,422,563.54	2,500.50	3,420,063.04	22817%		16.67% of annual operating expenses in fund 641, net of transfers
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00			Bond fund - spend down to zero - no reserves
647	2007 SEWER BOND	1,141.41	1,137.76	3.65	0.00	3.65			Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	1,557,334.14	0.00	1,557,334.14	0.00	1,557,334.14			No Reserves - transfer from operating account for debt service as needed
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	0.00	0.00	0%		100% reserves of cash available
651	2007B SEWER BOND	2.44	0.00	2.44	0.00	2.44			Bond fund - spend down to zero - no reserves required
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,828.40	0.00	7,286,828.40	7,286,828.40	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	2,215.58	0.00	2,215.58	0.00	2,215.58			Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	7,574,114.52	5,323,067.28	2,251,047.24	0.00	2,251,047.24			Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	18,028,930.15	596,102.42	17,432,827.73	0.00	17,432,827.73			Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,468.30	0.00	4,468.30	0.00	4,468.30			Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	705,100.55	0.00	705,100.55	912,979.60	(207,879.05)	15%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,757,727.21	0.00	1,757,727.21	0.00	1,757,727.21	100%		20% of annual expenditures, \$800,000 minimum per Board of Managers
<b>Total Enterprise Funds</b>		<b>66,889,990.77</b>	<b>15,286,852.25</b>	<b>51,603,138.52</b>	<b>15,199,204.52</b>	<b>36,403,934.00</b>			
<b>Internal Service Funds</b>									
222	CENTRAL SERVICES	1,608,230.53	146,346.28	1,461,884.25	678,835.20	783,049.05	43%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,317,932.06	82,000.00	5,235,932.06	724,300.00	4,511,632.06	181%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	467,330.42	0.00	467,330.42	16,116.00	451,214.42	580%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	6,073,616.69	19,000.00	6,054,616.69	3,620,865.75	2,433,750.94	42%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	258,920.86	0.00	258,920.86	45,594.80	213,326.06	114%	Rates charged to departments reduced	20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>13,726,030.56</b>	<b>3,428,866.54</b>	<b>13,478,684.28</b>	<b>5,085,711.75</b>	<b>8,392,972.53</b>			
<b>Trust &amp; Agency Funds</b>									
701	FIREFIGHTERS PENSION	481,093.05	0.00	481,093.05	1,468,611.25	(987,518.20)	8%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	1,166,315.30	0.00	1,166,315.30	1,805,485.25	(639,169.95)	16%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
703	POLICE/FIRE 1977 STATE PENSION	273.49	0.00	273.49	273.49	0.00	100%		100% cash reserves - trust & agency funds
709	PAYROLL FUND	6,593.87	0.00	6,593.87	6,593.87	0.00	100%		100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	695.88	0.00	695.88	695.88	0.00	100%		100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	381,322.89	0.00	381,322.89	381,322.89	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,255,669.17	0.00	1,255,669.17	1,255,669.17	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,938.83	10,595.00	26,343.83	2,000.00	24,343.83	263%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>3,328,902.48</b>	<b>10,595.00</b>	<b>3,318,307.48</b>	<b>4,920,651.80</b>	<b>(1,602,344.32)</b>			
<b>Total City Funds</b>		<b>181,146,157.06</b>	<b>30,536,530.26</b>	<b>153,791,147.06</b>	<b>65,823,056.92</b>	<b>87,968,090.14</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	TIF REVENUE - AIRPORT	23,619,458.78	6,895,535.28	16,723,923.50	5,081,358.00	11,642,565.50	82%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	1,618,944.70	368,701.11	1,250,243.59	1,416,927.75	(166,684.16)	22%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	612,700.71	8,300.36	604,400.35	162,228.75	442,171.60	93%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	138,929.35	0.00	138,929.35	30,237.00	108,692.35	92%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	3,063,559.38	231,780.08	2,831,779.30	925,625.00	1,906,154.30	76%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,008,522.53	5,500.00	3,003,022.53	587,500.00	2,415,522.53	128%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,358,101.09	719,071.35	2,639,029.74	1,425,000.00	1,214,029.74	46%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,614,842.68	0.00	6,614,842.68	122,873.75	6,491,968.93	1346%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

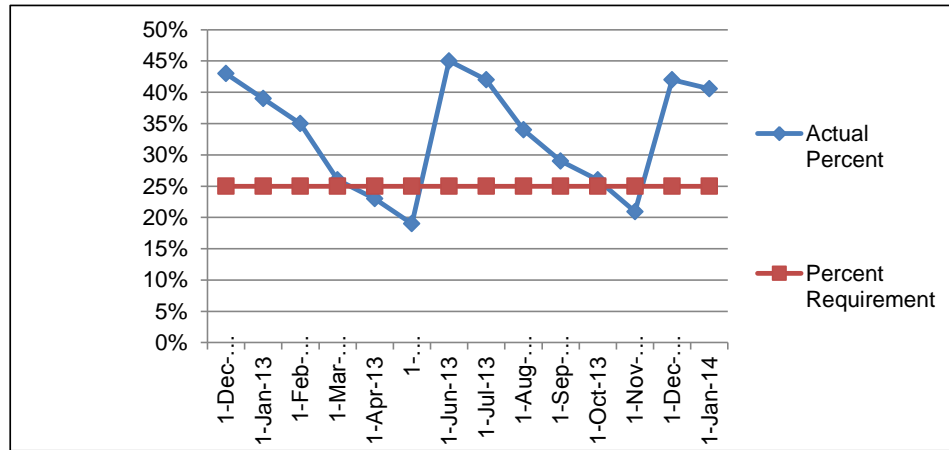
**City of South Bend**  
**Cash Reserves Summary**  
**January 31, 2014**

<b>Fund</b>	<b>Fund Name</b>	<b>Cash Balance</b>	<b>Outstanding Encumbrances</b>	<b>Available Cash</b>	<b>Cash Reserve Requirement</b>	<b>Variance</b>	<b>Actual Percentage</b>	<b>Notes</b>	<b>Cash Reserve Policy</b>	
435	TIF - DOUGLAS ROAD	294,463.17	4,200.00	290,263.17	86,365.75	203,897.42	84%	✓	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
436	TIF -NORTHEST RESIDENTIAL	1,089,822.36	0.00	1,089,822.36	830,807.00	259,015.36	33%	✓	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
	<b>Total Tax Increment Financing Funds</b>	<b>43,419,344.75</b>	<b>8,233,088.18</b>	<b>35,186,256.57</b>	<b>10,668,923.00</b>	<b>24,517,333.57</b>		✓		
	<b>Redevelopment Funds</b>									
433	REDEVELOPMENT ADMINISTRATION GENERAL	19,679.42	0.00	19,679.42	0.00	19,679.42	100%	✓		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,683,067.73	0.00	3,683,067.73	720,000.00	2,963,067.73	100%	✓		20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE_ZONE	376,419.84	0.00	376,419.84	0.00	376,419.84	100%	✓		20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	121,449.94	0.00	121,449.94	334,341.20	(212,891.26)	7%	✗	Cash reserves less than target	20% of annual expenditures
	<b>Total Redevelopment Funds</b>	<b>4,200,616.93</b>	<b>0.00</b>	<b>4,200,616.93</b>	<b>1,054,341.20</b>	<b>3,146,275.73</b>		✓		
	<b>Debt Service Funds</b>									
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	1,038,904.00	1,038,904.00	0.00	100%	✓		100% debt service reserve per bond covenants
317	COVELESKI BOND DEBT RESERVE	503,536.98	0.00	503,536.98	503,536.98	0.00	100%	✓		100% debt service reserve per bond covenants
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	0.00	0.00	0%	✓		100% debt service reserve per bond covenants
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	1,735,840.00	1,735,840.00	0.00	100%	✓		100% debt service reserve per bond covenants
	<b>Total Debt Service Funds</b>	<b>3,278,280.98</b>	<b>0.00</b>	<b>3,278,280.98</b>	<b>3,278,280.98</b>	<b>0.00</b>		✓		
	<b>Total Redevelopment Commission Funds</b>	<b>50,898,242.66</b>	<b>8,233,088.18</b>	<b>42,665,154.48</b>	<b>15,001,545.18</b>	<b>27,663,609.30</b>		✓		

**General Fund - 101**

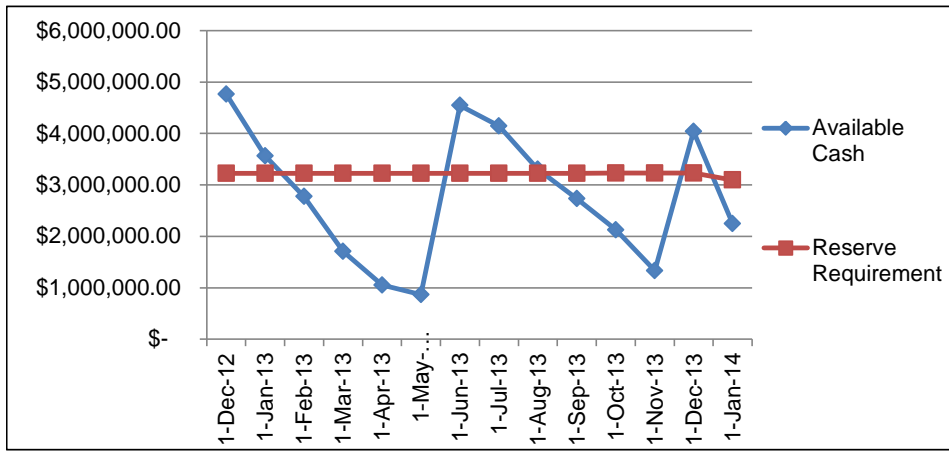


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
30-Jun-13	\$ 29,307,356.46	\$ 16,233,266.50
31-Jul-13	\$ 27,482,947.63	\$ 16,233,266.50
31-Aug-13	\$ 22,315,551.29	\$ 16,233,266.50
30-Sep-13	\$ 18,544,399.98	\$ 16,233,266.50
31-Oct-13	\$ 16,816,726.59	\$ 16,272,893.00
30-Nov-13	\$13,615,491.79	\$16,272,893.00
31-Dec-13	\$27,464,709.03	\$16,272,893.00
31-Jan-14	\$22,475,568.55	\$13,854,192.00

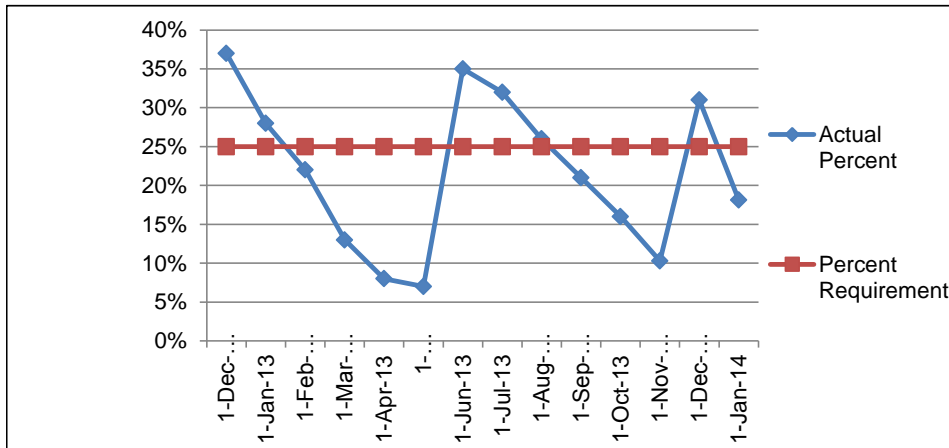


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%
31-Dec-13	42%	25%
31-Jan-14	41%	25%

### Parks & Recreation - 201

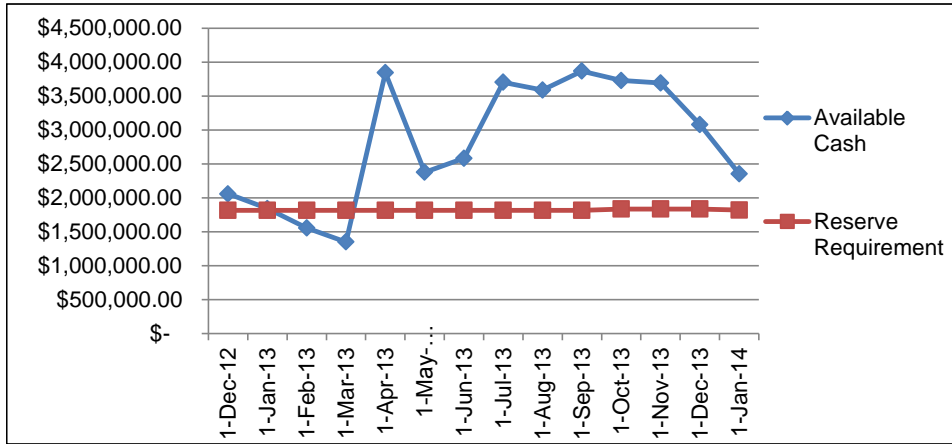


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$ 4,545,667.87	\$ 3,223,115.75
31-Jul-13	\$ 4,143,899.98	\$ 3,223,115.75
31-Aug-13	\$ 3,304,340.26	\$ 3,223,115.75
30-Sep-13	\$ 2,735,245.44	\$ 3,223,115.75
31-Oct-13	\$ 2,126,910.16	\$ 3,231,865.75
30-Nov-13	\$ 1,330,822.60	\$ 3,231,865.75
31-Dec-13	\$ 4,038,810.72	\$ 3,231,865.75
31-Jan-14	\$ 2,247,629.45	\$ 3,096,131.75

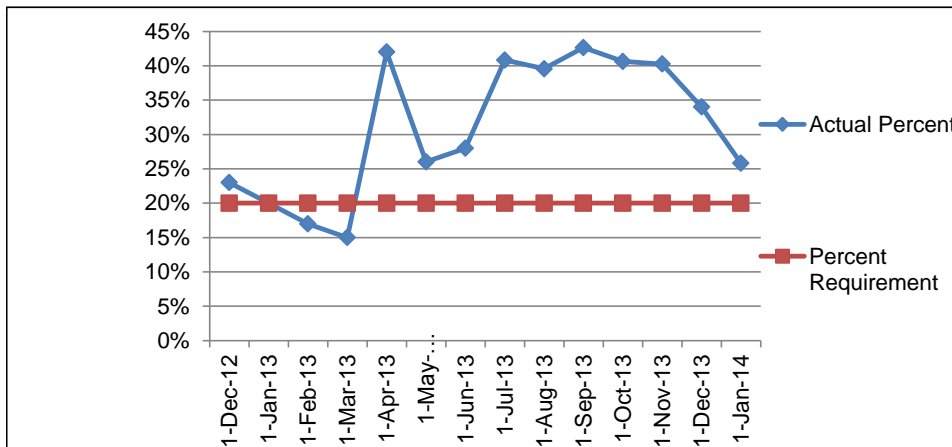


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%
31-Dec-13	31%	25%
31-Jan-14	18%	25%

### Motor Vehicle Highway - 202



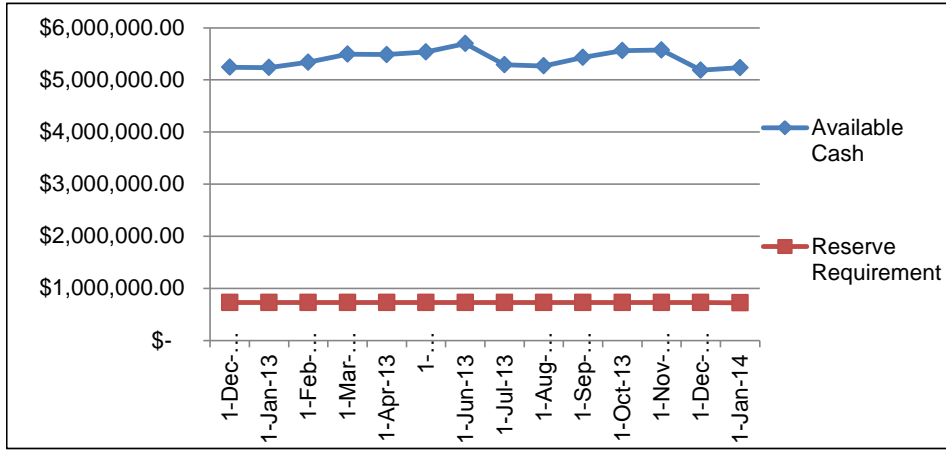
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13	\$ 2,582,299.16	\$ 1,813,299.20
31-Jul-13	\$ 3,701,668.02	\$ 1,813,299.20
31-Aug-13	\$ 3,587,289.24	\$ 1,813,299.20
30-Sep-13	\$ 3,867,160.45	\$ 1,813,299.20
31-Oct-13	\$ 3,728,689.78	\$ 1,835,299.20
30-Nov-13	\$ 3,693,079.20	\$ 1,835,299.20
31-Dec-13	\$ 3,077,037.70	\$ 1,835,299.20
31-Jan-14	\$ 2,350,831.49	\$ 1,821,153.60



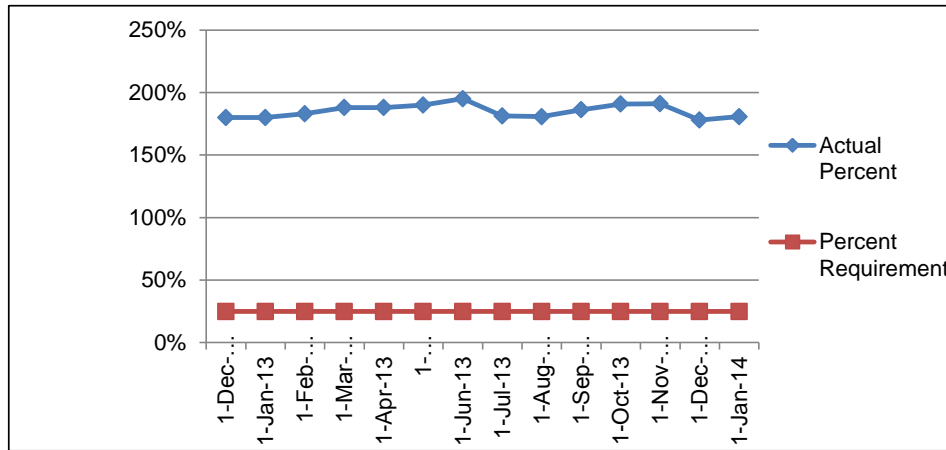
Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%
31-Dec-13	34%	20%
31-Jan-14	26%	20%



### Liability Insurance - 226

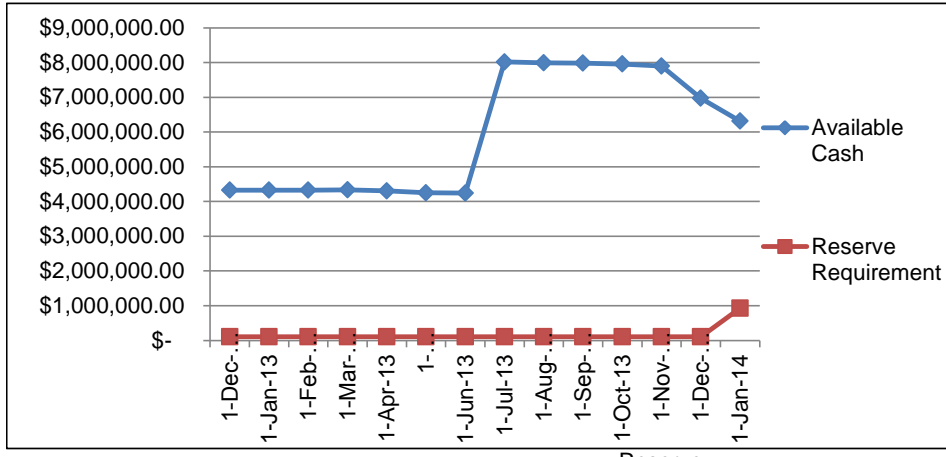


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 728,981.75
31-Jul-13	\$ 5,288,540.45	\$ 728,981.75
31-Aug-13	\$ 5,269,618.39	\$ 728,981.75
30-Sep-13	\$ 5,430,336.47	\$ 728,981.75
31-Oct-13	\$ 5,563,697.82	\$ 728,981.75
30-Nov-13	\$ 5,571,676.20	\$ 728,981.75
31-Dec-13	\$ 5,185,497.38	\$ 728,981.75
31-Jan-14	\$ 5,235,932.06	\$ 724,300.00

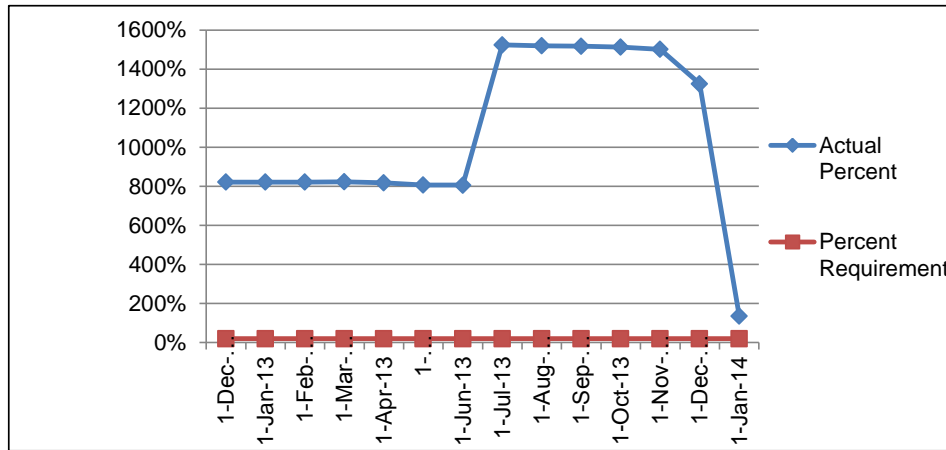


Date	Actual Percent	Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%
31-Dec-13	178%	25%
31-Jan-14	181%	25%

### Loss Recovery Fund - 227

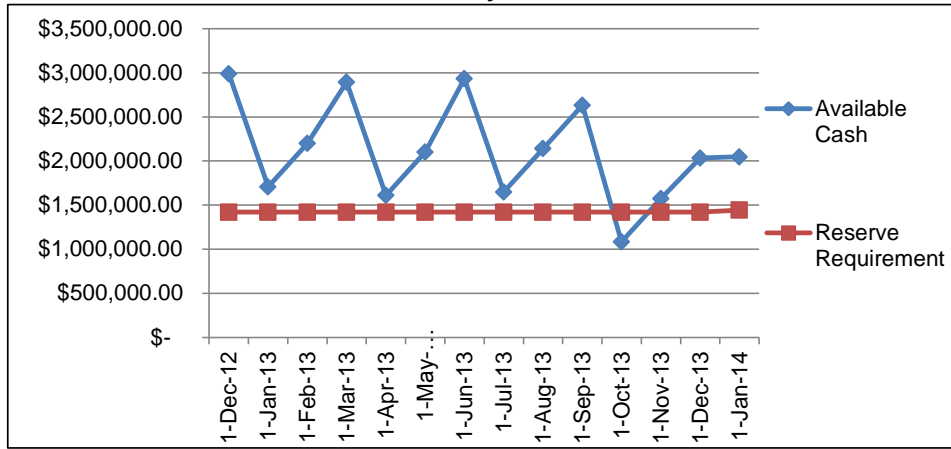


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 105,237.00
31-Jul-13	\$ 8,017,301.53	\$ 105,237.00
31-Aug-13	\$ 7,992,320.28	\$ 105,237.00
30-Sep-13	\$ 7,983,890.02	\$ 105,237.00
31-Oct-13	\$ 7,957,776.85	\$ 105,237.00
30-Nov-13	\$ 7,898,750.90	\$ 105,237.00
31-Dec-13	\$ 6,970,228.09	\$ 105,237.00
31-Jan-14	\$ 6,313,244.00	\$ 930,000.00

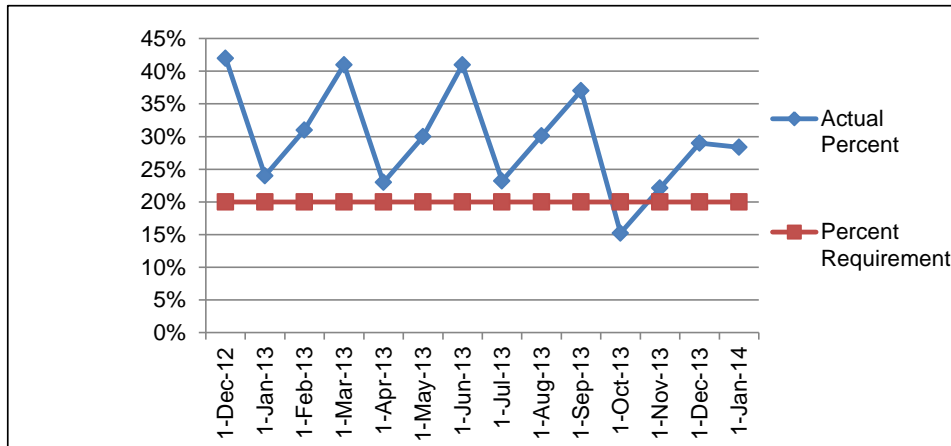


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%
31-Dec-13	1325%	20%
31-Jan-14	136%	20%

**Public Safety LOIT - 249**

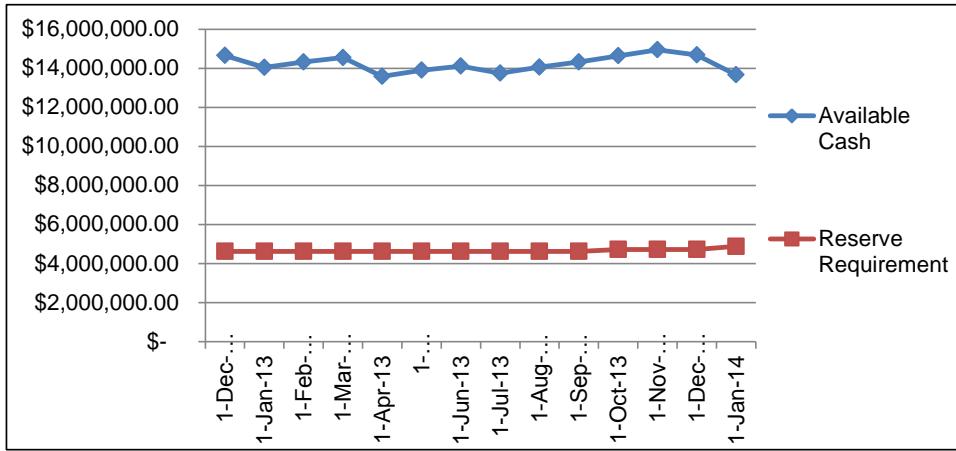


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13	\$ 2,932,383.17	\$ 1,420,351.40
31-Jul-13	\$ 1,648,375.38	\$ 1,420,351.40
31-Aug-13	\$ 2,139,726.11	\$ 1,420,351.40
30-Sep-13	\$ 2,631,285.15	\$ 1,420,351.40
31-Oct-13	\$ 1,081,697.22	\$ 1,420,351.40
30-Nov-13	\$ 1,572,948.63	\$ 1,420,351.40
31-Dec-13	\$ 2,032,194.08	\$ 1,420,351.40
31-Jan-14	\$ 2,046,798.30	\$ 1,442,931.60

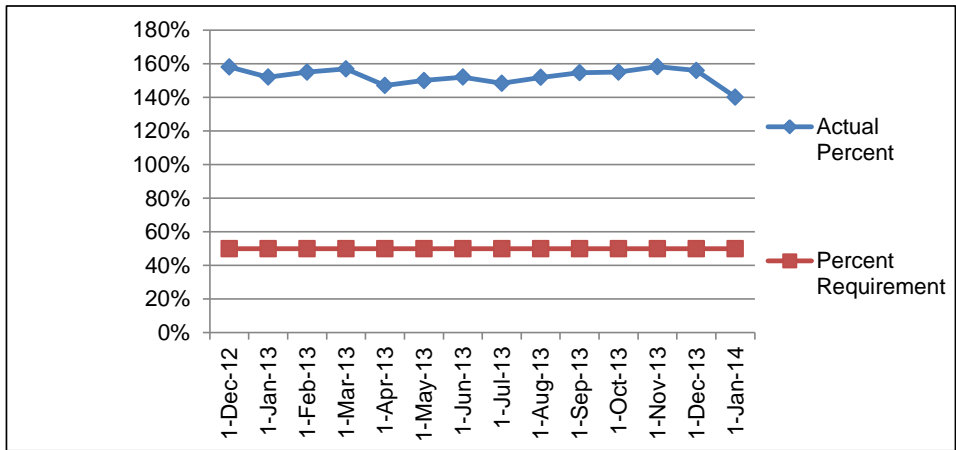


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%
31-Dec-13	29%	20%
31-Jan-14	28%	20%

COIT - 404

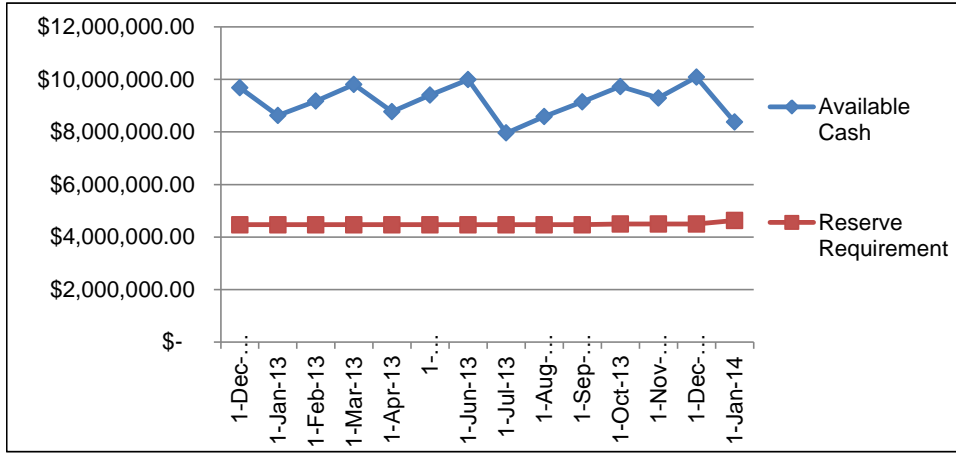


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13	\$ 14,106,489.14	\$ 4,629,457.50
31-Jul-13	\$ 13,742,205.73	\$ 4,629,457.50
31-Aug-13	\$ 14,058,497.85	\$ 4,629,457.50
30-Sep-13	\$ 14,316,443.37	\$ 4,629,457.50
31-Oct-13	\$ 14,635,975.61	\$ 4,721,708.50
30-Nov-13	\$ 14,942,528.27	\$ 4,721,708.50
31-Dec-13	\$ 14,685,372.33	\$ 4,721,708.50
31-Jan-14	\$ 13,669,378.75	\$ 4,877,970.00

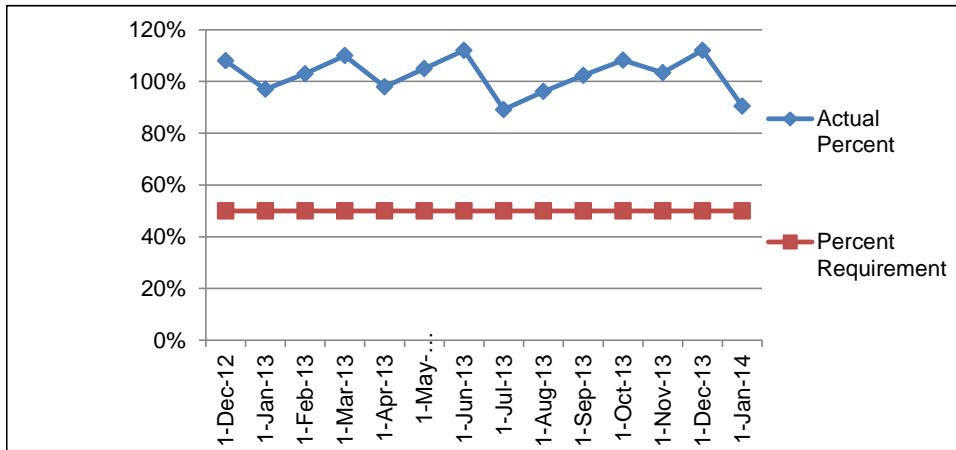


Date	Actual Percent	Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%
31-Dec-13	156%	50%
31-Jan-14	140%	50%

**EDIT - 408**

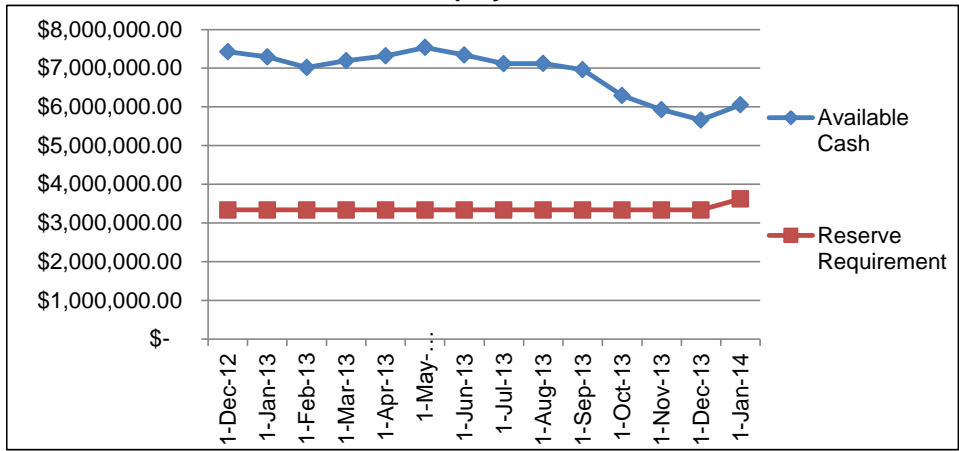


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 9,991,563.47	\$ 4,466,689.50
31-Jul-13	\$ 7,961,922.30	\$ 4,466,689.50
31-Aug-13	\$ 8,588,537.46	\$ 4,466,689.50
30-Sep-13	\$ 9,145,793.98	\$ 4,466,689.50
31-Oct-13	\$ 9,731,662.47	\$ 4,496,689.50
30-Nov-13	\$ 9,296,619.48	\$ 4,496,689.50
31-Dec-13	\$ 10,085,156.94	\$ 4,496,689.50
31-Jan-14	\$ 8,379,313.95	\$ 4,629,006.50

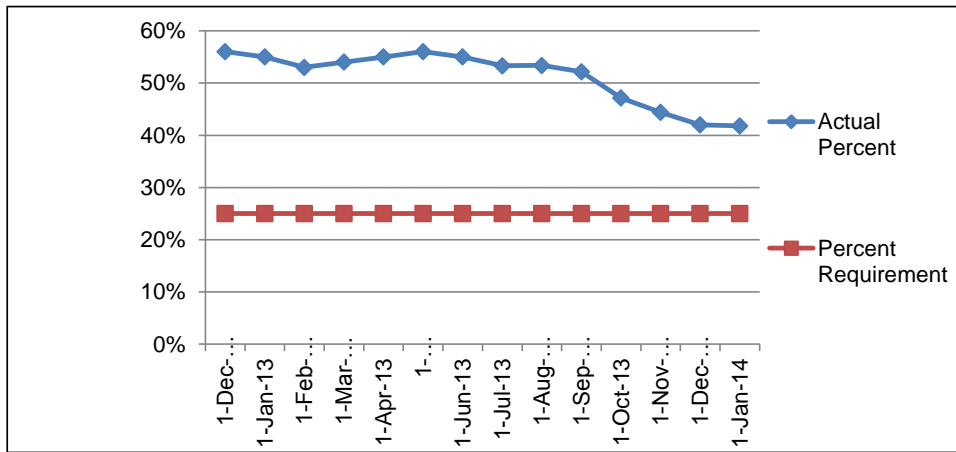


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%
31-Dec-13	112%	50%
31-Jan-14	91%	50%

### Self-funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 7,427,897.64	\$ 3,337,207.25
31-Jan-13	\$ 7,292,748.29	\$ 3,337,207.25
28-Feb-13	\$ 7,018,370.79	\$ 3,337,207.25
31-Mar-13	\$ 7,196,983.44	\$ 3,337,207.25
30-Apr-13	\$ 7,321,766.97	\$ 3,337,207.25
31-May-13	\$ 7,536,131.78	\$ 3,337,207.25
30-Jun-13	\$ 7,345,334.98	\$ 3,337,207.25
31-Jul-13	\$ 7,117,175.97	\$ 3,337,207.25
31-Aug-13	\$ 7,122,787.23	\$ 3,337,207.25
30-Sep-13	\$ 6,960,945.55	\$ 3,337,207.25
31-Oct-13	\$ 6,291,676.90	\$ 3,337,207.25
30-Nov-13	\$ 5,925,449.92	\$ 3,337,207.25
31-Dec-13	\$ 5,661,447.10	\$ 3,337,207.25
31-Jan-14	\$ 6,054,616.69	\$ 3,620,865.75



Date	Actual Percent	Percent Requirement
31-Dec-12	56%	25%
31-Jan-13	55%	25%
28-Feb-13	53%	25%
31-Mar-13	54%	25%
30-Apr-13	55%	25%
31-May-13	56%	25%
30-Jun-13	55%	25%
31-Jul-13	53%	25%
31-Aug-13	53%	25%
30-Sep-13	52%	25%
31-Oct-13	47%	25%
30-Nov-13	44%	25%
31-Dec-13	42%	25%
31-Jan-14	42%	25%