



Period Ending: **October 31, 2015**

Issued by: **Controller**

City of South Bend

Cash Reserves Summary

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Distribution

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**City of South Bend
Cash Reserves Summary
October 31, 2015**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
City Controlled Funds									
General Fund									
101	GENERAL FUND	20,360,659.61	640,663.17	19,719,996.44	13,344,782.75	6,375,213.69	37%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
Special Revenue Funds									
102	RAINY DAY FUND	8,688,973.16	0.00	8,688,973.16	8,063,537.60	625,435.56	3%		3% contingency of total expenditures in previous fiscal year
103	EXCESS LEVY	3,664.05	0.00	3,664.05	0.00	3,664.05	100%	No expenditures budgeted	
201	PARKS & RECREATION	1,903,597.50	174,670.88	1,728,926.62	2,765,998.75	(1,037,072.13)	16%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	6,226,661.39	1,104,628.95	5,122,032.44	2,097,077.20	3,024,955.24	49%		20% of annual expenditures
203	RECREATION - NONREVERTING	845,735.77	49,724.90	796,010.87	309,893.80	486,117.07	51%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,097,857.80	484,202.05	613,655.75	126,000.00	487,655.75	97%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	376,351.82	1,765,588.00	(1,389,236.18)	738,882.40	(2,128,118.58)	-38%	Budgeted grant hasn't been received yet	20% of annual expenditures
211	DCI ADMINISTRATION FUND	1,558,034.02	45,646.26	1,512,387.76	532,346.00	980,041.76	57%		20% of annual expenditures
212	DCI GRANT FUND	485,583.20	3,747,220.63	(3,261,637.43)	0.00	(3,261,637.43)	100%	Budgeted grant hasn't been received yet	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	202,776.65	0.00	202,776.65	7,180.00	195,596.65	565%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	63,544.28	1,551.75	61,992.53	62,729.20	(736.67)	20%	Budget will spend down balance	20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	12,183.46	0.00	12,183.46	200.00	11,983.46	1218%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	900,160.34	35,054.00	865,106.34	80,495.60	784,610.74	215%		20% of annual expenditures
227	LOSS RECOVERY FUND	1,534,296.03	846,552.81	687,743.22	1,047,448.60	(359,705.38)	13%	Fund is used for one-time projects	20% of annual expenditures
244	EMERGENCY PHONE SYSTEM	33,670.74	0.00	33,670.74	0.00	33,670.74	100%		No reserve requirement
249	PUBLIC SAFETY L.O.I.T.	997,198.89	0.00	997,198.89	1,449,310.20	(452,111.31)	14%	Budget will reduce cash	20% of annual expenditures
251	LOCAL ROADS & STREETS	2,626,831.80	1,043,625.20	1,583,206.60	467,244.20	1,115,962.40	68%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	8.07	0.00	8.07	1.60	6.47	101%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	451,054.86	4,820.09	446,234.77	49,811.40	396,423.37	179%		20% of annual expenditures
271	EASTRACE WATERWAY	1,334.57	0.00	1,334.57	800.00	534.57	33%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	28,876.54	1,755.00	27,121.54	3,794.80	23,326.74	143%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,848.77	0.00	3,848.77	0.00	3,848.77	100%		20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,352.06	0.00	27,352.06	0.00	27,352.06	100%		20% of annual expenditures
289	HAZMAT	32,050.86	0.00	32,050.86	6,306.00	25,744.86	102%		20% of annual expenditures
291	INDIANA RIVER RESCUE	76,133.61	0.00	76,133.61	24,160.00	51,973.61	63%		20% of annual expenditures
292	POLICE GRANTS	137,058.30	71,235.00	65,823.30	21,029.00	44,794.30	63%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	70,890.91	0.00	70,890.91	4,750.00	66,140.91	298%		20% of annual expenditures
295	COPS MORE GRANT	133,210.80	10,271.02	122,939.78	34,467.00	88,472.78	71%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	249,914.21	6,964.53	242,949.68	49,792.00	193,157.68	98%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	13,878,834.47	2,151,680.18	11,727,154.29	7,830,185.50	3,896,968.79	75%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	9,468,944.21	310,836.66	9,158,107.55	5,066,874.50	4,091,233.05	90%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	921,823.19	0.00	921,823.19	87,640.60	834,182.59	210%		20% of annual expenditures
655	PROJECT RELIEF	892,025.57	0.00	892,025.57	105,671.60	786,353.97	169%		20% of annual expenditures
705	POLICE K-9 UNIT	3,867.49	0.00	3,867.49	400.00	3,467.49	193%		20% of annual expenditures
Total Special Revenue Funds		53,934,349.39	11,856,027.91	42,078,321.48	31,034,027.55	11,044,293.93			
Debt Service Fund									
313	HALL OF FAME DEBT SERVICE	(617,087.05)	0.00	(617,087.05)	254,400.00	(871,487.05)	-49%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
Capital Project Funds									
224	CENTRAL SERVICES CAPITAL	210,192.41	37,851.46	172,340.95	54,370.00	117,970.95	63%	Budget contingent on transfers in	20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	367,223.31	0.00	367,223.31	171,120.60	196,102.71	43%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	82,524.15	0.00	82,524.15	0.00	82,524.15	100%		20% of annual expenditures
403	ZOO ENDOWMENT	49,427.78	0.00	49,427.78	9,800.00	39,627.78	101%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	469,490.61	7,108.42	462,382.19	38,586.60	423,795.59	240%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	375,733.48	0.00	375,733.48	135,672.75	240,060.73	69%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	175,011.19	0.00	175,011.19	91,968.75	83,042.44	48%		25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	2,447,901.78	1,022,224.21	1,425,677.57	619,212.20	806,465.37	46%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	510,600.79	695.00	509,905.79	14,049.60	495,856.19	726%		20% of annual expenditures
434	CRED FUND	2,341.91	0.00	2,341.91	162,500.00	(160,158.09)	0%	No future revenue; spending down balance	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	74,834.81	0.00	74,834.81	3,230.00	71,604.81	463%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	508,164.61	0.00	508,164.61	37,764.80	470,399.81	269%		20% of annual expenditures
Total Capital & Debt Service Funds		4,656,359.78	1,067,879.09	3,588,480.69	1,592,675.30	1,995,805.39			
Enterprise Funds									
287	EMS / FIRE DEPARTMENT CAPITAL	2,571,240.31	363,611.00	2,207,629.31	150,000.00	2,057,629.31	294%		20% of annual expenditures
288	EMS / FIRE DEPARTMENT OPERATING	3,629,857.44	14,223.60	3,615,633.84	1,371,073.20	2,244,560.64	53%		20% of annual expenditures
600	CONSOLIDATED BUILDING DEPARTMENT	1,619,123.27	469,522.95	1,149,600.32	841,080.20	308,520.12	27%		20% of annual expenditures
601	PARKING GARAGES	1,062,815.15	477,232.85	585,582.30	361,342.40	224,239.90	32%		20% of annual expenditures
610	SOLID WASTE OPERATIONS	297,037.46	74,666.37	222,371.09	1,174,772.60	(952,401.51)	4%	Systemic budgetary shortfall	20% of annual expenditures
611	SOLID WASTE CAPITAL	311.23	0.00	311.23	0.00	311.23	100%		No Reserves - transfer from operating account for debt service as needed

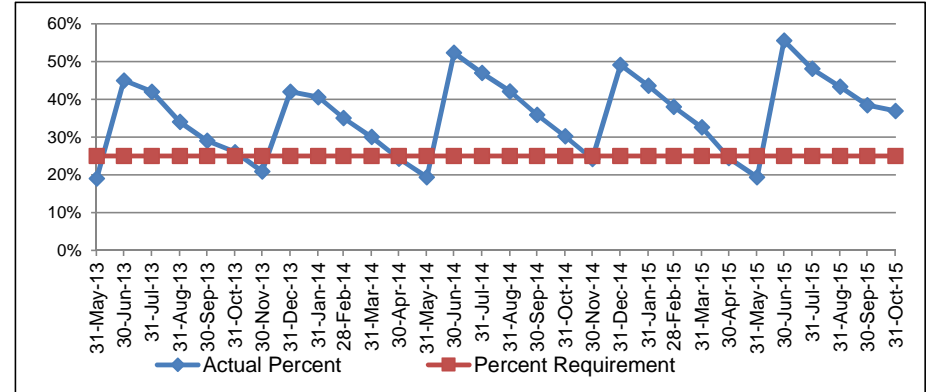
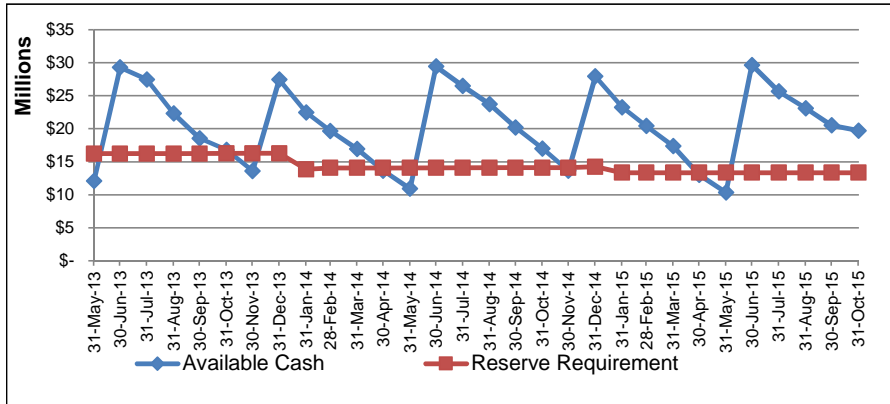
**City of South Bend
Cash Reserves Summary
October 31, 2015**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
620	WATER WORKS OPERATIONS	4,338,973.07	645,725.95	3,693,247.12	0.00	3,693,247.12	23%		5% of annual expenditures
622	WATER WORKS CAPITAL	2,879,369.55	162,796.65	2,716,572.90	167,778.60	2,548,794.30	324%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	0.00	0.00	0.00	0.00	0.00	100%		Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,506,393.13	0.00	1,506,393.13	1,506,393.13	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	1,341,425.56	0.00	1,341,425.56	0.00	1,341,425.56	100%		No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,643,444.64	0.00	1,643,444.64	1,643,444.64	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
629	WATER WORKS RESERVE - O & M	2,235,266.68	0.00	2,235,266.68	1,416.95	2,233,849.73	26297%		16.67% of annual operating expenses in fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,657,405.07	21,280.65	1,636,124.42	109,140.60	1,526,983.82	300%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	7,765,133.15	2,006,785.89	5,758,347.26	1,934,848.70	3,823,498.56	15%		5% of annual expenditures
642	SEWAGE WORKS CAPITAL	9,476,907.34	5,287,041.49	4,189,865.85	0.00	4,189,865.85	44%		No Reserves - transfer from operating account as needed
643	SEWAGE WORKS RESERVE - O & M	3,678,649.42	0.00	3,678,649.42	2,500.50	3,676,148.92	24524%		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	100%		Bond fund - spend down to zero - no reserves
647	2007 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	6,951,821.98	0.00	6,951,821.98	0.00	6,951,821.98	100%		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	100%		100% reserves of cash available
651	2007B SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		Bond fund - spend down to zero - no reserves required
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,831.50	0.00	7,286,831.50	7,286,831.50	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	0.00	0.00	0.00	0.00	0.00	100%		Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	518,192.95	452,526.17	65,666.78	0.00	65,666.78	100%		Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	14,388,557.64	10,660,505.53	3,728,052.11	0.00	3,728,052.11	100%		Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,504.68	0.00	4,504.68	0.00	4,504.68	100%		Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,171,749.50	0.00	1,171,749.50	906,512.40	265,237.10	26%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,080,780.14	0.00	1,080,780.14	605,656.00	475,124.14	178%		20% of annual expenditures, \$800,000 minimum per Board of Managers
672	CENTURY CENTER ENERGY SAVINGS	50,023.56	0.00	50,023.56	0.00	50,023.56	100%		No reserve required
Total Enterprise Funds		77,155,814.42	20,635,919.10	56,519,895.32	18,062,791.42	38,457,103.90			
Internal Service Funds									
222	CENTRAL SERVICES	1,452,704.66	32,205.38	1,420,499.28	837,881.80	582,617.48	34%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	4,552,356.23	16,265.72	4,536,090.51	764,197.75	3,771,892.76	148%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	618,886.72	0.00	618,886.72	14,220.00	604,666.72	870%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	4,703,782.57	130,839.77	4,572,942.80	4,174,233.75	398,709.05	27%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	260,055.83	11,000.00	249,055.83	249,055.83	0.00	110%		20% of annual expenditures
Total Internal Service Funds		11,587,786.01	190,310.87	11,397,475.14	5,835,892.50	5,561,582.64			
Trust & Agency Funds									
701	FIREFIGHTERS PENSION	1,345,557.23	0.00	1,345,557.23	1,416,644.75	(71,087.52)	24%	Pension payments received in June & Sep	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	2,200,061.74	0.00	2,200,061.74	1,708,058.75	492,002.99	32%	Pension payments received in June & Sep	25% of annual expenditures, higher due to pension relief paid later
703	POLICE/FIRE 1977 STATE PENSION	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
709	PAYROLL FUND	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
712	PUBLIC EMPLOYEES RETIREMENT FUND	0.00	0.00	0.00	0.00	0.00	100%		100% cash reserves - trust & agency funds
718	STATE TAX DEDUCTION FUND	251,378.74	0.00	251,378.74	251,378.74	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,418,574.40	0.00	1,418,574.40	1,418,574.40	0.00	100%		100% cash reserves - trust & agency funds
726	POLICE DISTRIBUTIONS PAYABLE	835,239.77	0.00	835,239.77	835,239.77	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	28,531.42	0.00	28,531.42	4,000.00	24,531.42	143%		20% of annual expenditures
Total Trust & Agency Funds		6,079,343.30	0.00	6,079,343.30	5,633,896.41	445,446.89			
Total City Funds		173,774,312.51	34,390,800.14	139,383,512.37	75,504,065.93	63,879,446.44			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	RIVER WEST TIF (AIRPORT TIF)	30,227,879.36	11,767,610.38	18,460,268.98	11,927,649.25	6,532,619.73	39%		25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	0.00	0.00	0.00	0.00	0.00	0%	Fund closed in TIF realignment	
422	TIF DISTRICT - WEST WASHINGTON	1,367,949.53	3,366.00	1,364,583.53	190,225.00	1,174,358.53	179%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	219,043.79	0.00	219,043.79	30,943.20	188,100.59	142%		20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	0.00	0.00	0.00	0.00	0.00	0%	Fund closed in TIF realignment	
429	RIVER EAST DEV TIF (NORTHEAST TIF)	7,175,993.10	183,085.08	6,992,908.02	1,809,881.00	5,183,027.02	97%		25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	5,221,330.39	555,378.95	4,665,951.44	710,633.75	3,955,317.69	164%		25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	5,853,896.77	0.00	5,853,896.77	172,845.00	5,681,051.77	847%		25% of annual expenditures - higher due to property tax delays
435	TIF - DOUGLAS ROAD	44,974.13	4,200.00	40,774.13	86,347.25	(45,573.12)	12%	Loan balance to be paid down	25% of annual expenditures - higher due to property tax delays
436	RIVER EAST RESIDENTIAL (NE RES TIF)	156,017.61	0.00	156,017.61	856,408.00	(700,390.39)	5%	Loan balance to be paid down	25% of annual expenditures - higher due to property tax delays
Total Tax Increment Financing Funds		50,267,084.68	12,513,640.41	37,753,444.27	15,784,932.45	21,968,511.82			
Redevelopment Funds									
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,144.79	0.00	10,144.79	1,200.00	8,944.79	169%		20% of annual expenditures

**City of South Bend
Cash Reserves Summary
October 31, 2015**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Budget	Notes	Cash Reserve Policy
439	CERTIFIED TECHNOLOGY PARK	2,400,649.91	487,501.90	1,913,148.01	1,000,000.00	913,148.01	38% ✓		20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	379,484.17	0.00	379,484.17	0.00	379,484.17	100% ✓		20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	0.00	0.00	0.00	0.00	0.00	0% ✓	The golf course has been sold	
Total Redevelopment Funds		2,790,278.87	487,501.90	2,302,776.97	1,001,200.00	1,301,576.97	✓		
Debt Service Funds									
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	507,636.14	0.00	507,636.14	507,636.14	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	100% ✓		100% debt service reserve per bond covenants
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	1,735,840.00	1,735,840.00	0.00	100% ✓		100% debt service reserve per bond covenants
Total Debt Service Funds		3,282,380.14	0.00	3,282,380.14	3,282,380.14	0.00	✓		
Total Redevelopment Commission Funds		56,339,743.69	13,001,142.31	43,338,601.38	20,068,512.59	23,270,088.79	✓		
City Operations Total		230,114,056.20	47,391,942.45	182,722,113.75	95,572,578.52	87,149,535.23	✓		

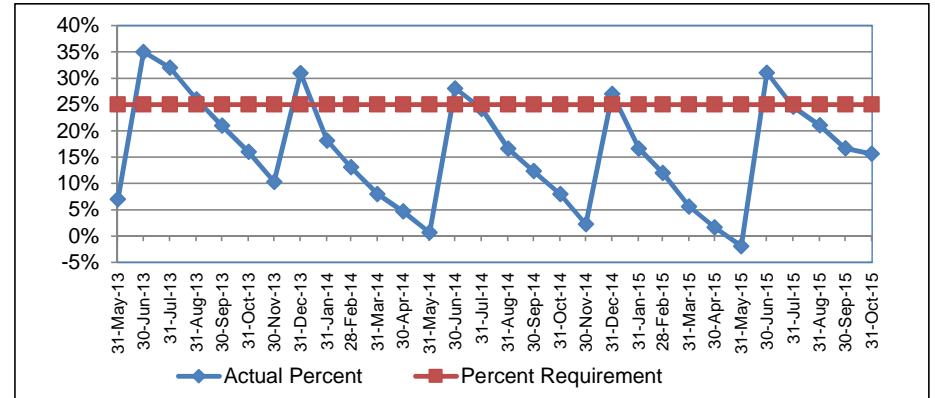
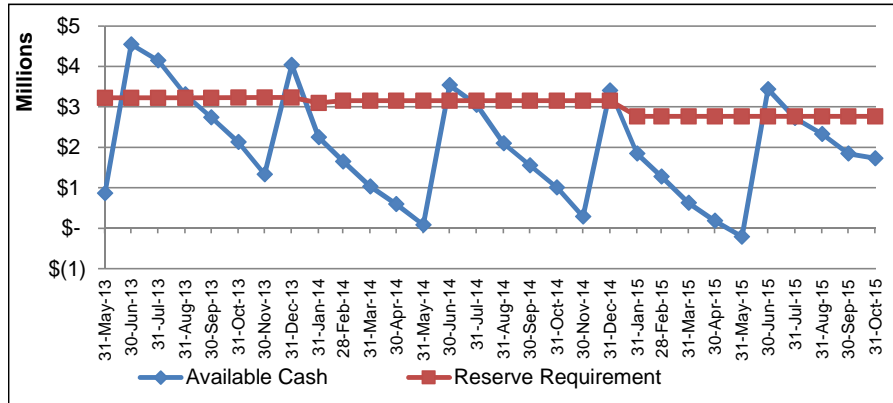
General Fund - 101



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 19,666,397.13	\$ 14,060,717.50
31-Mar-14	\$ 16,931,467.58	\$ 14,071,197.25
30-Apr-14	\$ 13,664,592.50	\$ 14,071,197.25
31-May-14	\$ 10,906,411.36	\$ 14,071,197.25
30-Jun-14	\$ 29,432,779.84	\$ 14,071,197.25
31-Jul-14	\$ 26,473,744.03	\$ 14,088,697.25
31-Aug-14	\$ 23,722,786.84	\$ 14,088,697.25
30-Sep-14	\$ 20,202,390.82	\$ 14,088,697.25
31-Oct-14	\$ 17,007,547.31	\$ 14,088,697.25
30-Nov-14	\$ 13,644,872.96	\$ 14,088,697.25
31-Dec-14	\$ 27,947,677.74	\$ 14,238,697.25
31-Jan-15	\$ 23,253,550.72	\$ 13,344,782.75
28-Feb-15	\$ 20,413,331.83	\$ 13,344,782.75
31-Mar-15	\$ 17,372,699.76	\$ 13,344,782.75
30-Apr-15	\$ 13,029,346.27	\$ 13,344,782.75
31-May-15	\$ 10,341,225.60	\$ 13,344,782.75
30-Jun-15	\$ 29,661,774.55	\$ 13,344,782.75
31-Jul-15	\$ 25,659,540.97	\$ 13,344,782.75
31-Aug-15	\$ 23,117,854.30	\$ 13,344,782.75
30-Sep-15	\$ 20,515,512.68	\$ 13,344,782.75
31-Oct-15	\$ 19,719,996.44	\$ 13,344,782.75

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	35%	25%
31-Mar-14	30%	25%
30-Apr-14	24%	25%
31-May-14	19%	25%
30-Jun-14	52%	25%
31-Jul-14	47%	25%
31-Aug-14	42%	25%
30-Sep-14	36%	25%
31-Oct-14	30%	25%
30-Nov-14	24%	25%
31-Dec-14	49%	25%
31-Jan-15	44%	25%
28-Feb-15	38%	25%
31-Mar-15	33%	25%
30-Apr-15	24%	25%
31-May-15	19%	25%
30-Jun-15	56%	25%
31-Jul-15	48%	25%
31-Aug-15	43%	25%
30-Sep-15	38%	25%
31-Oct-15	37%	25%

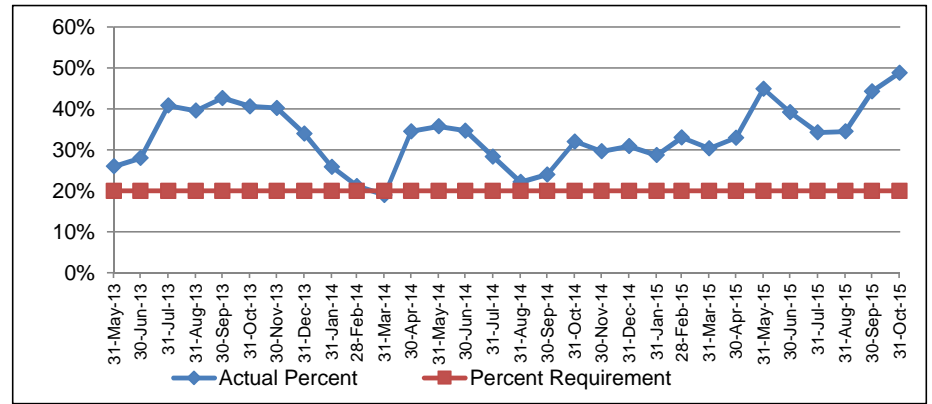
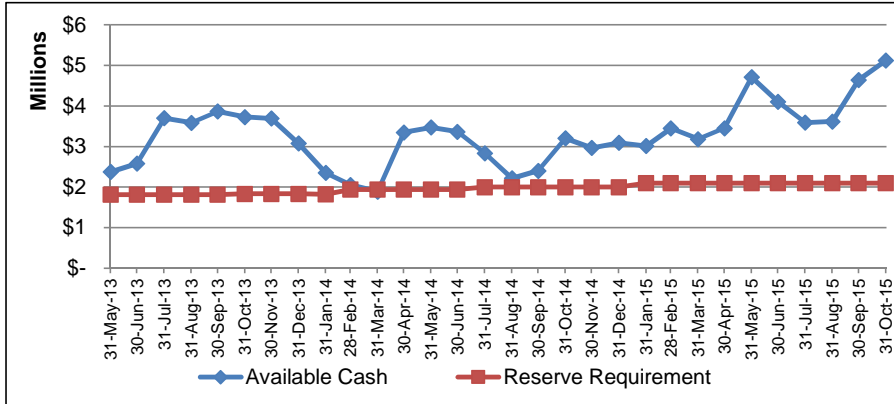
Parks & Recreation - 201



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 1,648,649.90	\$ 3,150,219.50
31-Mar-14	\$ 1,032,377.06	\$ 3,150,219.50
30-Apr-14	\$ 590,542.73	\$ 3,150,219.50
31-May-14	\$ 83,244.80	\$ 3,150,219.50
30-Jun-14	\$ 3,535,769.93	\$ 3,150,219.50
31-Jul-14	\$ 3,047,667.29	\$ 3,150,219.50
31-Aug-14	\$ 2,094,579.12	\$ 3,150,219.50
30-Sep-14	\$ 1,554,697.71	\$ 3,150,219.50
31-Oct-14	\$ 1,005,198.50	\$ 3,150,219.50
30-Nov-14	\$ 282,628.37	\$ 3,150,219.50
31-Dec-14	\$ 3,405,573.74	\$ 3,150,219.50
31-Jan-15	\$ 1,840,741.75	\$ 2,765,998.75
28-Feb-15	\$ 1,273,084.28	\$ 2,765,998.75
31-Mar-15	\$ 623,258.50	\$ 2,765,998.75
30-Apr-15	\$ 181,071.57	\$ 2,765,998.75
31-May-15	\$ (211,123.70)	\$ 2,765,998.75
30-Jun-15	\$ 3,436,165.29	\$ 2,765,998.75
31-Jul-15	\$ 2,719,475.08	\$ 2,765,998.75
31-Aug-15	\$ 2,327,362.23	\$ 2,765,998.75
30-Sep-15	\$ 1,843,771.49	\$ 2,765,998.75
31-Oct-15	\$ 1,728,926.62	\$ 2,765,998.75

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	13%	25%
31-Mar-14	8%	25%
30-Apr-14	5%	25%
31-May-14	1%	25%
30-Jun-14	28%	25%
31-Jul-14	24%	25%
31-Aug-14	17%	25%
30-Sep-14	12%	25%
31-Oct-14	8%	25%
30-Nov-14	2%	25%
31-Dec-14	27%	25%
31-Jan-15	17%	25%
28-Feb-15	12%	25%
31-Mar-15	6%	25%
30-Apr-15	2%	25%
31-May-15	-2%	25%
30-Jun-15	31%	25%
31-Jul-15	25%	25%
31-Aug-15	21%	25%
30-Sep-15	17%	25%
31-Oct-15	16%	25%

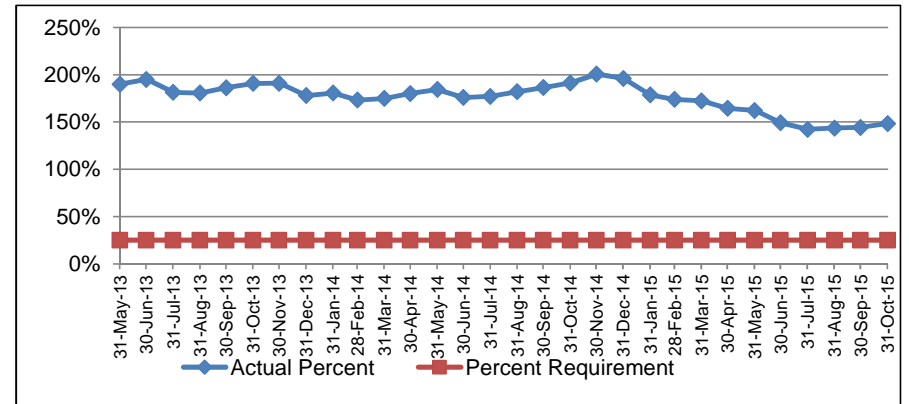
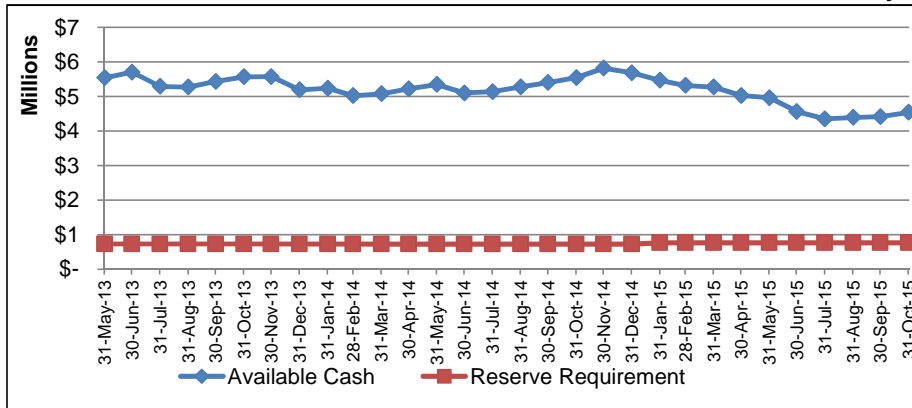
Motor Vehicle Highway - 202



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 2,055,931.61	\$ 1,941,729.60
31-Mar-14	\$ 1,890,447.88	\$ 1,941,729.60
30-Apr-14	\$ 3,351,701.43	\$ 1,941,729.60
31-May-14	\$ 3,470,456.90	\$ 1,941,729.60
30-Jun-14	\$ 3,366,866.26	\$ 1,941,729.60
31-Jul-14	\$ 2,837,076.85	\$ 2,001,775.40
31-Aug-14	\$ 2,217,578.14	\$ 2,001,775.40
30-Sep-14	\$ 2,402,072.20	\$ 2,001,775.40
31-Oct-14	\$ 3,204,864.97	\$ 2,001,775.40
30-Nov-14	\$ 2,968,298.70	\$ 2,001,775.40
31-Dec-14	\$ 3,093,394.24	\$ 2,001,775.40
31-Jan-15	\$ 3,012,565.62	\$ 2,097,077.20
28-Feb-15	\$ 3,448,810.96	\$ 2,097,077.20
31-Mar-15	\$ 3,183,955.62	\$ 2,097,077.20
30-Apr-15	\$ 3,452,526.78	\$ 2,097,077.20
31-May-15	\$ 4,710,213.84	\$ 2,097,077.20
30-Jun-15	\$ 4,107,360.98	\$ 2,097,077.20
31-Jul-15	\$ 3,592,332.11	\$ 2,097,077.20
31-Aug-15	\$ 3,616,538.87	\$ 2,097,077.20
30-Sep-15	\$ 4,646,069.85	\$ 2,097,077.20
31-Oct-15	\$ 5,122,032.44	\$ 2,097,077.20

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

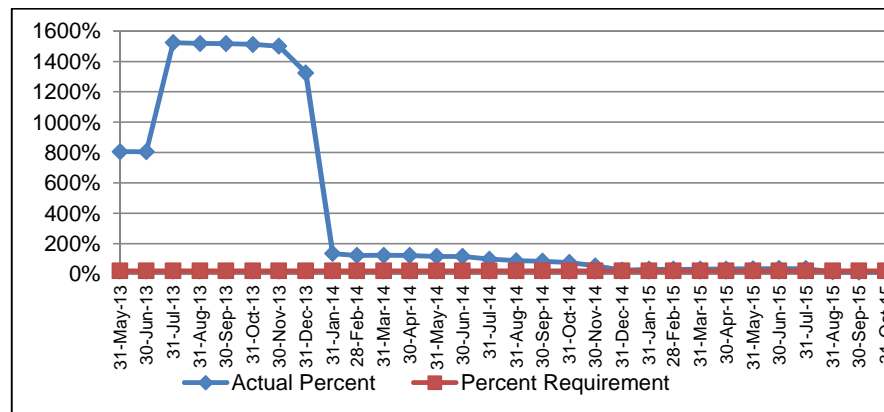
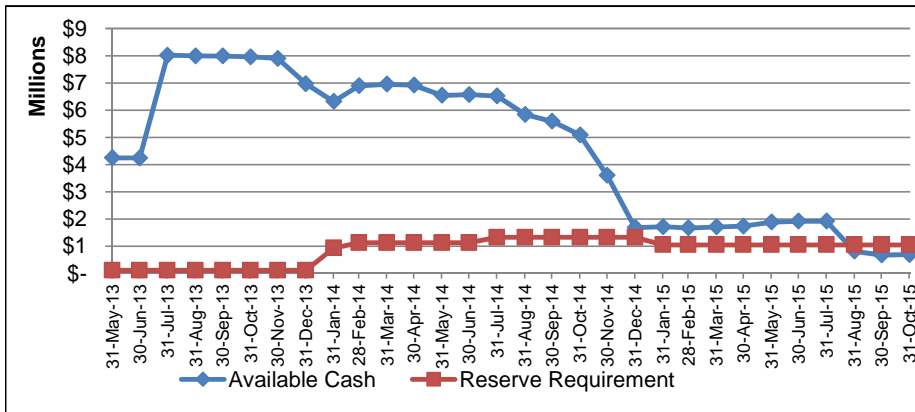
Liability Insurance - 226



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 5,019,217.44	\$ 724,300.00
31-Mar-14	\$ 5,075,527.45	\$ 724,300.00
30-Apr-14	\$ 5,218,468.25	\$ 724,300.00
31-May-14	\$ 5,341,078.00	\$ 724,300.00
30-Jun-14	\$ 5,099,755.96	\$ 724,300.00
31-Jul-14	\$ 5,133,550.90	\$ 724,300.00
31-Aug-14	\$ 5,274,005.60	\$ 724,300.00
30-Sep-14	\$ 5,400,963.70	\$ 724,300.00
31-Oct-14	\$ 5,541,538.17	\$ 724,300.00
30-Nov-14	\$ 5,813,654.41	\$ 724,300.00
31-Dec-14	\$ 5,682,684.39	\$ 724,300.00
31-Jan-15	\$ 5,461,655.49	\$ 764,197.75
28-Feb-15	\$ 5,314,999.89	\$ 764,197.75
31-Mar-15	\$ 5,269,874.19	\$ 764,197.75
30-Apr-15	\$ 5,024,562.10	\$ 764,197.75
31-May-15	\$ 4,960,310.54	\$ 764,197.75
30-Jun-15	\$ 4,559,500.84	\$ 764,197.75
31-Jul-15	\$ 4,349,972.24	\$ 764,197.75
31-Aug-15	\$ 4,391,466.11	\$ 764,197.75
30-Sep-15	\$ 4,412,089.90	\$ 764,197.75
31-Oct-15	\$ 4,536,090.51	\$ 764,197.75

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	173%	25%
31-Mar-14	175%	25%
30-Apr-14	180%	25%
31-May-14	184%	25%
30-Jun-14	176%	25%
31-Jul-14	177%	25%
31-Aug-14	182%	25%
30-Sep-14	186%	25%
31-Oct-14	191%	25%
30-Nov-14	201%	25%
31-Dec-14	196%	25%
31-Jan-15	179%	25%
28-Feb-15	174%	25%
31-Mar-15	172%	25%
30-Apr-15	164%	25%
31-May-15	162%	25%
30-Jun-15	149%	25%
31-Jul-15	142%	25%
31-Aug-15	144%	25%
30-Sep-15	144%	25%
31-Oct-15	148%	25%

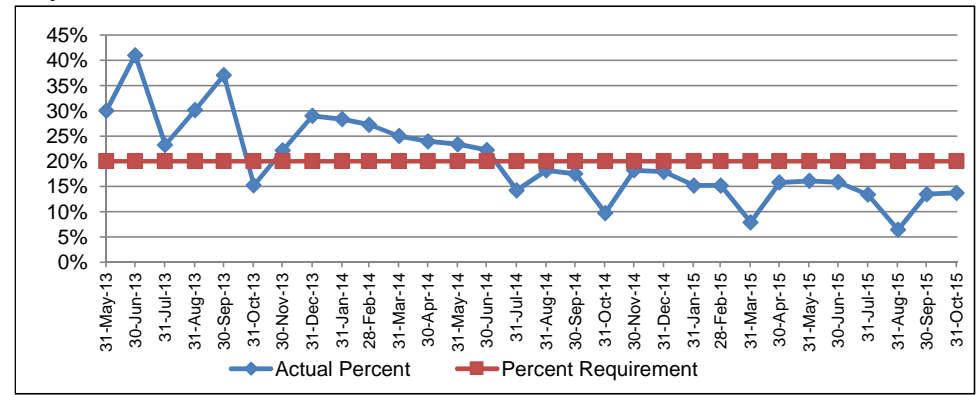
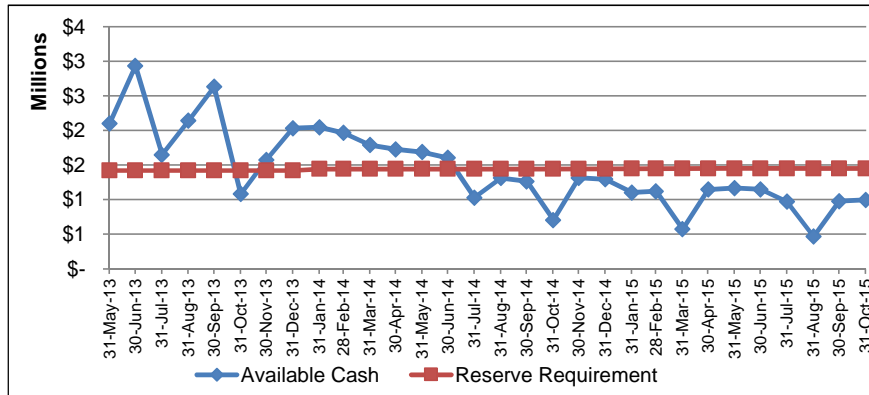
Loss Recovery Fund - 227



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 6,890,352.55	\$ 1,123,161.00
31-Mar-14	\$ 6,953,221.38	\$ 1,123,161.00
30-Apr-14	\$ 6,914,254.79	\$ 1,123,161.00
31-May-14	\$ 6,537,384.88	\$ 1,123,161.00
30-Jun-14	\$ 6,568,028.80	\$ 1,123,161.00
31-Jul-14	\$ 6,517,717.27	\$ 1,323,161.00
31-Aug-14	\$ 5,840,729.06	\$ 1,323,161.00
30-Sep-14	\$ 5,587,766.78	\$ 1,323,161.00
31-Oct-14	\$ 5,078,962.94	\$ 1,323,161.00
30-Nov-14	\$ 3,601,667.73	\$ 1,323,161.00
31-Dec-14	\$ 1,680,004.94	\$ 1,323,161.00
31-Jan-15	\$ 1,712,154.65	\$ 1,047,448.60
28-Feb-15	\$ 1,669,559.95	\$ 1,047,448.60
31-Mar-15	\$ 1,703,611.11	\$ 1,047,448.60
30-Apr-15	\$ 1,736,052.53	\$ 1,047,448.60
31-May-15	\$ 1,879,150.32	\$ 1,047,448.60
30-Jun-15	\$ 1,914,678.32	\$ 1,047,448.60
31-Jul-15	\$ 1,917,616.41	\$ 1,047,448.60
31-Aug-15	\$ 813,516.63	\$ 1,047,448.60
30-Sep-15	\$ 673,468.55	\$ 1,047,448.60
31-Oct-15	\$ 687,743.22	\$ 1,047,448.60

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	123%	20%
31-Mar-14	124%	20%
30-Apr-14	123%	20%
31-May-14	116%	20%
30-Jun-14	117%	20%
31-Jul-14	99%	20%
31-Aug-14	88%	20%
30-Sep-14	84%	20%
31-Oct-14	77%	20%
30-Nov-14	54%	20%
31-Dec-14	25%	20%
31-Jan-15	33%	20%
28-Feb-15	32%	20%
31-Mar-15	33%	20%
30-Apr-15	33%	20%
31-May-15	36%	20%
30-Jun-15	37%	20%
31-Jul-15	37%	20%
31-Aug-15	16%	20%
30-Sep-15	13%	20%
31-Oct-15	13%	20%

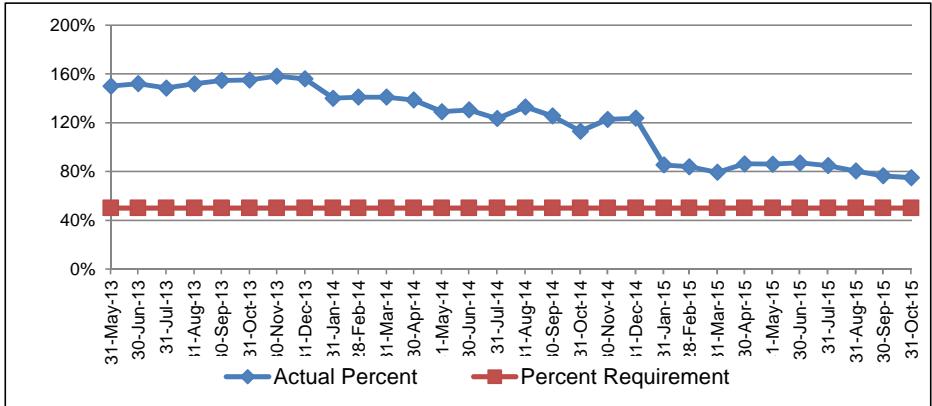
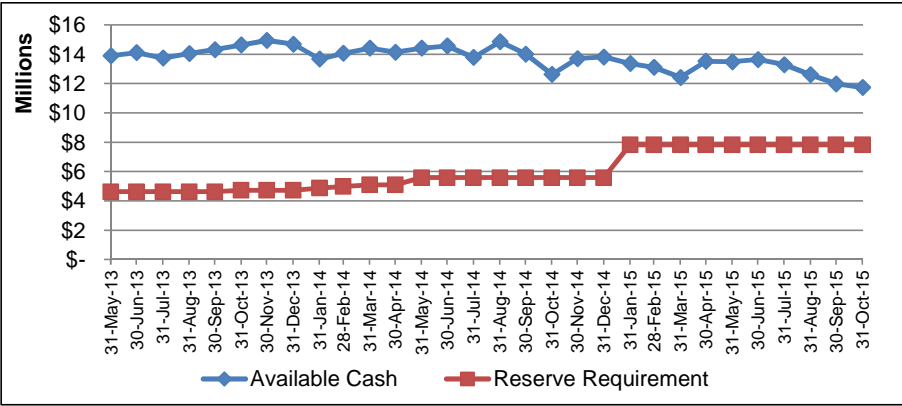
Public Safety LOIT - 249



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 1,965,415.14	\$ 1,442,931.60
31-Mar-14	\$ 1,788,938.50	\$ 1,442,931.60
30-Apr-14	\$ 1,727,753.74	\$ 1,442,931.60
31-May-14	\$ 1,686,442.29	\$ 1,442,931.60
30-Jun-14	\$ 1,604,462.03	\$ 1,442,931.60
31-Jul-14	\$ 1,028,769.93	\$ 1,442,931.60
31-Aug-14	\$ 1,313,459.48	\$ 1,442,931.60
30-Sep-14	\$ 1,263,069.52	\$ 1,442,931.60
31-Oct-14	\$ 704,536.10	\$ 1,442,931.60
30-Nov-14	\$ 1,313,921.77	\$ 1,442,931.60
31-Dec-14	\$ 1,293,978.68	\$ 1,442,931.60
31-Jan-15	\$ 1,101,184.99	\$ 1,449,310.20
28-Feb-15	\$ 1,122,087.44	\$ 1,449,310.20
31-Mar-15	\$ 573,193.85	\$ 1,449,310.20
30-Apr-15	\$ 1,146,259.78	\$ 1,449,310.20
31-May-15	\$ 1,168,383.41	\$ 1,449,310.20
30-Jun-15	\$ 1,149,240.91	\$ 1,449,310.20
31-Jul-15	\$ 970,331.63	\$ 1,449,310.20
31-Aug-15	\$ 467,350.59	\$ 1,449,310.20
30-Sep-15	\$ 976,720.23	\$ 1,449,310.20
31-Oct-15	\$ 997,198.89	\$ 1,449,310.20

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	27%	20%
31-Mar-14	25%	20%
30-Apr-14	24%	20%
31-May-14	23%	20%
30-Jun-14	22%	20%
31-Jul-14	14%	20%
31-Aug-14	18%	20%
30-Sep-14	18%	20%
31-Oct-14	10%	20%
30-Nov-14	18%	20%
31-Dec-14	18%	20%
31-Jan-15	15%	20%
28-Feb-15	15%	20%
31-Mar-15	8%	20%
30-Apr-15	16%	20%
31-May-15	16%	20%
30-Jun-15	16%	20%
31-Jul-15	13%	20%
31-Aug-15	6%	20%
30-Sep-15	13%	20%
31-Oct-15	14%	20%

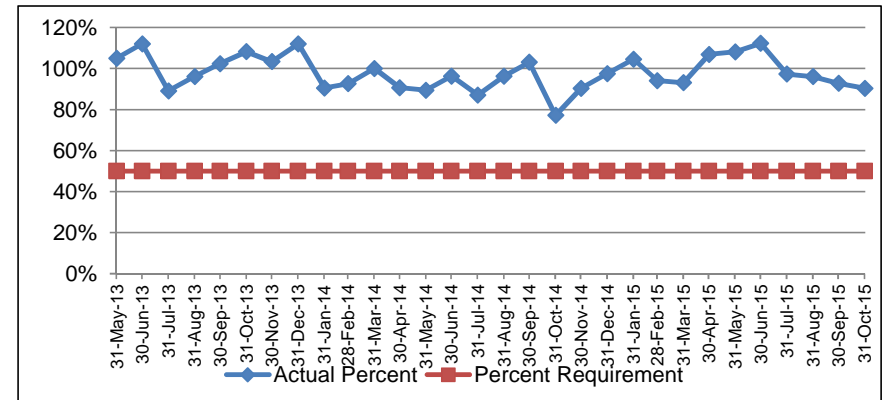
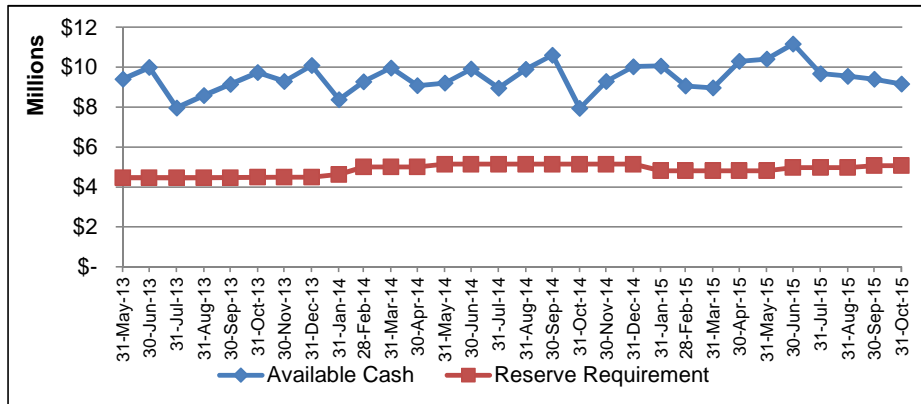
COIT - 404



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 14,064,953.63	\$ 4,988,101.00
31-Mar-14	\$ 14,419,544.87	\$ 5,096,642.50
30-Apr-14	\$ 14,138,281.09	\$ 5,096,642.50
31-May-14	\$ 14,417,615.48	\$ 5,582,892.50
30-Jun-14	\$ 14,566,201.25	\$ 5,582,892.50
31-Jul-14	\$ 13,784,177.94	\$ 5,582,892.50
31-Aug-14	\$ 14,852,716.09	\$ 5,582,892.50
30-Sep-14	\$ 14,014,334.96	\$ 5,582,892.50
31-Oct-14	\$ 12,625,447.23	\$ 5,582,892.50
30-Nov-14	\$ 13,703,278.95	\$ 5,582,892.50
31-Dec-14	\$ 13,810,191.53	\$ 5,582,892.50
31-Jan-15	\$ 13,363,623.40	\$ 7,830,185.50
28-Feb-15	\$ 13,104,068.98	\$ 7,830,185.50
31-Mar-15	\$ 12,417,613.96	\$ 7,830,185.50
30-Apr-15	\$ 13,525,436.86	\$ 7,830,185.50
31-May-15	\$ 13,483,035.78	\$ 7,830,185.50
30-Jun-15	\$ 13,641,102.60	\$ 7,830,185.50
31-Jul-15	\$ 13,287,258.01	\$ 7,830,185.50
31-Aug-15	\$ 12,603,271.36	\$ 7,830,185.50
30-Sep-15	\$ 11,982,696.06	\$ 7,830,185.50
31-Oct-15	\$ 11,727,154.29	\$ 7,830,185.50

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	141%	50%
31-Mar-14	141%	50%
30-Apr-14	139%	50%
31-May-14	129%	50%
30-Jun-14	130%	50%
31-Jul-14	123%	50%
31-Aug-14	133%	50%
30-Sep-14	126%	50%
31-Oct-14	113%	50%
30-Nov-14	123%	50%
31-Dec-14	124%	50%
31-Jan-15	85%	50%
28-Feb-15	84%	50%
31-Mar-15	79%	50%
30-Apr-15	86%	50%
31-May-15	86%	50%
30-Jun-15	87%	50%
31-Jul-15	85%	50%
31-Aug-15	80%	50%
30-Sep-15	77%	50%
31-Oct-15	75%	50%

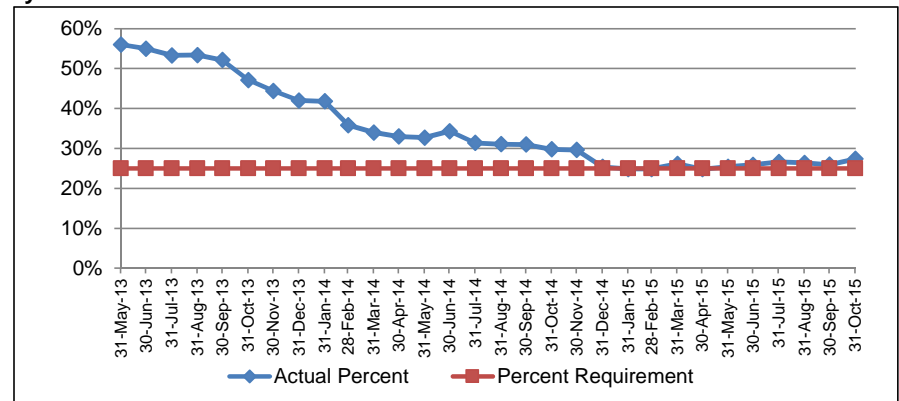
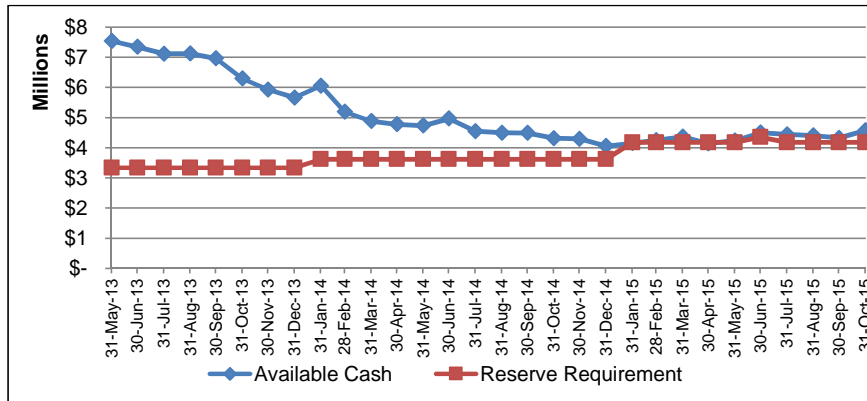
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Date	Available Cash	Reserve Requirement
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 9,991,563.47	\$ 4,466,689.50
31-Jul-13	\$ 7,961,922.30	\$ 4,466,689.50
31-Aug-13	\$ 8,588,537.46	\$ 4,466,689.50
30-Sep-13	\$ 9,145,793.98	\$ 4,466,689.50
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
28-Feb-14	\$ 9,278,816.60	\$ 5,007,492.00
31-Mar-14	\$ 9,966,875.90	\$ 5,007,492.00
30-Apr-14	\$ 9,076,730.26	\$ 5,007,492.00
31-May-14	\$ 9,202,305.40	\$ 5,144,992.00
30-Jun-14	\$ 9,910,209.22	\$ 5,144,992.00
31-Jul-14	\$ 8,958,071.99	\$ 5,144,992.00
31-Aug-14	\$ 9,903,901.38	\$ 5,144,992.00
30-Sep-14	\$ 10,608,492.02	\$ 5,144,992.00
31-Oct-14	\$ 7,941,968.89	\$ 5,144,992.00
30-Nov-14	\$ 9,294,422.29	\$ 5,144,992.00
31-Dec-14	\$ 10,033,655.55	\$ 5,144,992.00
31-Jan-15	\$ 10,065,104.57	\$ 4,813,809.00
28-Feb-15	\$ 9,059,022.75	\$ 4,813,809.00
31-Mar-15	\$ 8,960,343.03	\$ 4,813,809.00
30-Apr-15	\$ 10,291,604.12	\$ 4,813,809.00
31-May-15	\$ 10,408,959.43	\$ 4,813,809.00
30-Jun-15	\$ 11,163,475.51	\$ 4,971,854.50
31-Jul-15	\$ 9,675,461.38	\$ 4,971,854.50
31-Aug-15	\$ 9,550,701.30	\$ 4,971,854.50
30-Sep-15	\$ 9,399,079.89	\$ 5,066,874.50
31-Oct-15	\$ 9,158,107.55	\$ 5,066,874.50

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	93%	50%
31-Mar-14	100%	50%
30-Apr-14	91%	50%
31-May-14	89%	50%
30-Jun-14	96%	50%
31-Jul-14	87%	50%
31-Aug-14	96%	50%
30-Sep-14	103%	50%
31-Oct-14	77%	50%
30-Nov-14	90%	50%
31-Dec-14	98%	50%
31-Jan-15	105%	50%
28-Feb-15	94%	50%
31-Mar-15	93%	50%
30-Apr-15	107%	50%
31-May-15	108%	50%
30-Jun-15	112%	50%
31-Jul-15	97%	50%
31-Aug-15	96%	50%
30-Sep-15	93%	50%
31-Oct-15	90%	50%

Self-funded Employee Benefits - 711



Date	Available Cash	Reserve Requirement
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
28-Feb-14	\$ 5,189,194.64	\$ 3,620,865.75
31-Mar-14	\$ 4,881,271.34	\$ 3,620,865.75
30-Apr-14	\$ 4,775,766.48	\$ 3,620,865.75
31-May-14	\$ 4,734,213.61	\$ 3,620,865.75
30-Jun-14	\$ 4,967,756.75	\$ 3,620,865.75
31-Jul-14	\$ 4,547,283.48	\$ 3,620,865.75
31-Aug-14	\$ 4,497,229.79	\$ 3,620,865.75
30-Sep-14	\$ 4,488,566.83	\$ 3,620,865.75
31-Oct-14	\$ 4,312,284.67	\$ 3,620,865.75
30-Nov-14	\$ 4,290,596.22	\$ 3,620,865.75
31-Dec-14	\$ 4,054,314.37	\$ 3,620,865.75
31-Jan-15	\$ 4,151,993.32	\$ 4,174,233.75
28-Feb-15	\$ 4,252,749.21	\$ 4,174,233.75
31-Mar-15	\$ 4,364,599.56	\$ 4,174,233.75
30-Apr-15	\$ 4,140,504.23	\$ 4,174,233.75
31-May-15	\$ 4,243,077.17	\$ 4,174,233.75
30-Jun-15	\$ 4,502,701.32	\$ 4,349,567.00
31-Jul-15	\$ 4,444,106.98	\$ 4,174,233.75
31-Aug-15	\$ 4,406,259.32	\$ 4,174,233.75
30-Sep-15	\$ 4,326,879.00	\$ 4,174,233.75
31-Oct-15	\$ 4,572,942.80	\$ 4,174,233.75

Date	Actual Percent	Percent Requirement
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%
28-Feb-14	36%	25%
31-Mar-14	34%	25%
30-Apr-14	33%	25%
31-May-14	33%	25%
30-Jun-14	34%	25%
31-Jul-14	31%	25%
31-Aug-14	31%	25%
30-Sep-14	31%	25%
31-Oct-14	30%	25%
30-Nov-14	30%	25%
31-Dec-14	25%	25%
31-Jan-15	25%	25%
28-Feb-15	25%	25%
31-Mar-15	26%	25%
30-Apr-15	25%	25%
31-May-15	25%	25%
30-Jun-15	26%	25%
31-Jul-15	27%	25%
31-Aug-15	26%	25%
30-Sep-15	26%	25%
31-Oct-15	27%	25%

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

Month of: **October 2015**

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	21,384,191.89	\$2,952,469.08	\$3,987,008.87	\$11,007.51	\$0.00	\$0.00	20,360,659.61	0.00	20,360,659.61	508,164.61
Special Revenue Funds											
102	RAINY DAY FUND	8,684,736.23	0.00	0.00	4,236.93	0.00	0.00	8,688,973.16		8,688,973.16	0.00
103	EXCESS LEVY	3,662.27	0.00	0.00	1.78	0.00	0.00	3,664.05		3,664.05	0.00
201	PARKS & RECREATION	2,021,372.18	586,129.91	705,047.05	1,142.46	0.00	0.00	1,903,597.50		1,903,597.50	0.00
202	MOTOR VEHICLE HIGHWAY	5,645,081.35	297,495.42	556,794.23	2,628.85	838,250.00	0.00	6,226,661.39		6,226,661.39	0.00
203	RECREATION - NONREVERTING	857,435.40	58,093.03	70,217.02	424.36	0.00	0.00	845,735.77		845,735.77	0.00
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,097,318.42	0.00	0.00	539.38	0.00	0.00	1,097,857.80		1,097,857.80	500,000.00
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	518,562.37	0.00	142,430.00	219.45	0.00	0.00	376,351.82		376,351.82	0.00
211	DCI OPERATING FUND	986,504.16	264,107.40	184,933.60	446.56	491,909.50	0.00	1,558,034.02		1,558,034.02	0.00
213	POLICE FEDERAL GRANTS	0.00						0.00		0.00	0.00
216	POLICE STATE SEIZURES	202,677.77	0.00	0.00	98.88	0.00	0.00	202,776.65		202,776.65	0.00
217	GIFT, DONATION, BEQUEST	61,999.36	1,515.00	0.00	29.92	0.00	0.00	63,544.28		63,544.28	0.00
218	POLICE CURFEW VIOLATIONS	12,152.53	25.00	0.00	5.93	0.00	0.00	12,183.46		12,183.46	0.00
220	LAW ENFORCEMENT CONTINUING EDUCATION	907,163.65	24,130.72	31,575.54	441.51	0.00	0.00	900,160.34		900,160.34	0.00
227	LOSS RECOVERY FUND	2,234,713.86	6,480.00	707,998.75	1,100.92	0.00	0.00	1,534,296.03		1,534,296.03	0.00
244	EMERGENCY TELEPHONE SYSTEM	33,670.74	0.00	0.00	0.00	0.00	0.00	33,670.74		33,670.74	0.00
249	PUBLIC SAFETY L.O.I.T.	976,720.23	538,849.17	518,642.04	271.53	0.00	0.00	997,198.89		997,198.89	0.00
251	LOCAL ROADS & STREETS	2,700,720.82	227,638.39	302,808.03	1,280.62	0.00	0.00	2,626,831.80		2,626,831.80	0.00
252	EXCESS WELFARE DISTRIBUTION	8.07	0.00	0.00	0.00	0.00	0.00	8.07		8.07	0.00
258	HUMAN RIGHTS - FEDERAL GRANT	456,019.34	23,842.31	97,814.59	186.24	0.00	0.00	382,233.30	68,821.56	451,054.86	0.00
271	EASTRACE WATERWAY	1,333.92	0.00	0.00	0.65	0.00	0.00	1,334.57		1,334.57	0.00
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,243.12	1,619.00	0.00	14.42	0.00	0.00	28,876.54		28,876.54	0.00
280	POLICE BLOCK GRANTS	3,846.90	0.00	0.00	1.87	0.00	0.00	3,848.77		3,848.77	0.00
281	DEPT. COMMUNITY INVESTMENT - REV BONDS	27,338.72	0.00	0.00	13.34	0.00	0.00	27,352.06		27,352.06	0.00
289	HAZMAT	32,035.23	0.00	0.00	15.63	0.00	0.00	32,050.86		32,050.86	0.00
291	INDIANA RIVER RESCUE	77,378.68	0.00	1,284.54	39.47	0.00	0.00	76,133.61		76,133.61	0.00
292	POLICE GRANTS	137,058.30	0.00	0.00	0.00	0.00	0.00	137,058.30		137,058.30	0.00
294	REGIONAL POLICE ACADEMY	70,320.17	1,400.00	862.43	33.17	0.00	0.00	70,890.91		70,890.91	0.00
295	COPS MORE GRANT	107,811.63	26,136.02	789.72	52.87	0.00	0.00	133,210.80		133,210.80	0.00
299	POLICE FEDERAL DRUG ENFORCEMENT	249,844.27	0.00	0.00	69.94	0.00	0.00	249,914.21		249,914.21	0.00
404	COUNTY OPTION INCOME TAX	14,200,717.59	785,722.07	739,549.18	6,943.99	0.00	375,000.00	13,878,834.47		13,878,834.47	2,027,973.00
408	ECONOMIC DEVELOPMENT INCOME TAX	9,762,376.55	768,750.50	111,611.54	4,588.20	0.00	955,159.50	9,468,944.21		9,468,944.21	0.00
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	921,488.85	0.00	0.00	334.34	0.00	0.00	921,823.19		921,823.19	(2,027,973.00)
655	PROJECT RELEAF	885,136.62	36,909.00	30,515.16	495.11	0.00	0.00	892,025.57		892,025.57	0.00
705	POLICE K-9 UNIT	3,865.60	0.00	0.00	1.89	0.00	0.00	3,867.49		3,867.49	0.00
Total Special Revenue Funds		54,731,835.21	3,798,051.11	4,690,120.05	25,761.56	1,330,159.50	1,330,159.50	53,865,527.83	68,821.56	53,934,349.39	500,000.00
Debt Service Fund											
313	HALL OF FAME DEBT SERVICE	(621,343.51)	4,256.46	0.00	0.00	0.00	0.00	(617,087.05)	0.00	(617,087.05)	0.00
Capital Project Funds											
377	PROFESSIONAL SPORTS DEVELOPMENT	323,660.99	43,419.00	0.00	143.32	0.00	0.00	367,223.31	0.00	367,223.31	0.00
401	COVELESKI STADIUM CAPITAL	82,502.96	0.00	0.00	21.19	0.00	0.00	82,524.15	0.00	82,524.15	0.00
403	ZOO ENDOWMENT	49,403.68	0.00	0.00	24.10	0.00	0.00	49,427.78	0.00	49,427.78	0.00
405	PARK NONREVERTING CAPITAL	469,267.11	24.00	0.00	199.50	0.00	0.00	469,490.61	0.00	469,490.61	0.00
406	CUMULATIVE CAPITAL DEVELOPMENT	348,092.52	27,445.96	0.00	195.00	0.00	0.00	375,733.48	0.00	375,733.48	0.00
407	CUMULATIVE CAPITAL IMPROVEMENT	174,937.23	0.00	0.00	73.96	0.00	0.00	175,011.19	0.00	175,011.19	0.00
412	MAJOR MOVES CONSTRUCTION	2,517,796.31	0.00	71,175.07	1,280.54	0.00	0.00	2,447,901.78	0.00	2,447,901.78	5,071,712.83
416	MORRIS PERFORMING ARTS CENTER CAPITAL	514,440.95	7,270.00	11,361.00	250.84	0.00	0.00	510,600.79	0.00	510,600.79	0.00
434	CRED FUND	2,309.45	0.00	0.00	32.46	0.00	0.00	2,341.91	0.00	2,341.91	0.00
450	PALAIS ROYALE HISTORIC PRESERVATION	73,341.41	1,457.99	0.00	35.41	0.00	0.00	74,834.81	0.00	74,834.81	0.00
677	HALL OF FAME CAPITAL FUND	520,061.86	0.00	12,152.50	255.25	0.00	0.00	508,164.61	0.00	508,164.61	(508,164.61)

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

Month of: October 2015

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
Total Capital & Debt Service Funds		4,454,470.96	83,873.41	94,688.57	2,511.57	0.00	0.00	4,446,167.37	0.00	4,446,167.37	4,563,548.22
Enterprise Funds											
287	EMS CAPITAL	2,811,340.49	0.00	241,351.30	1,251.12	0.00	0.00	2,571,240.31	0.00	2,571,240.31	0.00
288	EMS OPERATING	3,478,067.80	567,683.66	417,492.31	1,598.29	0.00	0.00	3,629,857.44	0.00	3,629,857.44	0.00
600	CONSOLIDATED BUILDING DEPARTMENT	1,772,493.05	172,252.73	326,518.58	896.07	0.00	0.00	1,619,123.27	0.00	1,619,123.27	0.00
601	PARKING GARAGES	1,047,920.06	109,001.40	94,624.24	517.93	0.00	0.00	1,062,815.15	0.00	1,062,815.15	0.00
610	SOLID WASTE OPERATIONS	249,117.55	496,932.24	365,547.07	134.74	0.00	83,600.00	297,037.46	0.00	297,037.46	0.00
611	SOLID WASTE CAPITAL	541.97	0.00	83,836.18	5.44	83,600.00	0.00	311.23	0.00	311.23	0.00
620	WATER WORKS OPERATIONS	3,947,116.80	1,586,513.56	1,028,569.35	1,815.59	2,371.47	170,275.00	4,338,973.07	0.00	4,338,973.07	0.00
622	WATER WORKS CAPITAL	2,877,956.23	0.00	0.00	1,413.32	0.00	0.00	2,879,369.55	0.00	2,879,369.55	0.00
624	WATER WORKS CUSTOMER DEPOSIT	1,506,526.60	27,978.36	28,111.83	733.80	0.00	733.80	1,506,393.13	0.00	1,506,393.13	0.00
625	WATER WORKS SINKING FUND	1,171,150.56	0.00	0.00	546.67	170,275.00	546.67	1,341,425.56	0.00	1,341,425.56	0.00
626	WATER WORKS BOND RESERVE	1,642,658.69	0.00	0.00	785.95	0.00	0.00	1,643,444.64	0.00	1,643,444.64	0.00
629	WATER WORKS RESERVE - O & M	2,235,266.68	0.00	0.00	1,091.00	0.00	1,091.00	2,235,266.68	0.00	2,235,266.68	0.00
640	SEWER REPAIR INSURANCE	1,630,781.80	49,385.24	23,550.15	788.18	0.00	0.00	1,657,405.07	0.00	1,657,405.07	0.00
641	SEWAGE WORKS OPERATIONS	6,678,513.32	3,240,863.15	1,385,484.41	2,981.86	1,795.48	773,536.25	7,765,133.15	0.00	7,765,133.15	0.00
642	SEWAGE WORKS CAPITAL	9,551,724.66	0.00	79,542.97	4,725.65	0.00	0.00	9,476,907.34	0.00	9,476,907.34	0.00
645	2006 SEWER BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
649	SEWAGE WORKS BOND SINKING	6,175,398.73	0.00	0.00	2,887.00	773,536.25	0.00	6,951,821.98	0.00	6,951,821.98	0.00
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,831.50	0.00	0.00	0.00	0.00	0.00	7,286,831.50	0.00	7,286,831.50	0.00
659	2011 SEWER BOND	517,940.27	0.00	0.00	252.68	0.00	0.00	518,192.95	0.00	518,192.95	0.00
661	2012 SEWER BOND	14,829,250.00	0.00	447,964.68	7,272.32	0.00	0.00	14,388,557.64	0.00	14,388,557.64	0.00
664	2013 SEWER REFUND BOND	4,502.48	0.00	0.00	2.20	0.00	0.00	4,504.68	0.00	4,504.68	0.00
670	CENTURY CENTER	1,392,812.66	505,112.97	726,176.13	0.00	0.00	0.00	1,171,749.50	0.00	1,171,749.50	0.00
671	CENTURY CENTER CAPITAL	1,080,688.35	0.00	0.00	91.79	0.00	0.00	1,080,780.14	0.00	1,080,780.14	0.00
672	CENTURY CENTER ENERGY SAVINGS	50,019.31	0.00	0.00	4.25	0.00	0.00	50,023.56	0.00	50,023.56	0.00
Total Enterprise Funds		75,617,268.98	6,755,723.31	5,248,769.20	31,591.33	1,031,578.20	1,031,578.20	77,155,814.42	0.00	77,155,814.42	0.00
Internal Service Funds											
222	CENTRAL SERVICES	1,671,816.11	915,785.38	863,643.60	596.77	0.00	271,850.00	1,452,704.66	0.00	1,452,704.66	0.00
224	CENTRAL SERVICES CAPITAL	(28,196.00)	0.00	33,461.59	0.00	271,850.00	0.00	210,192.41	0.00	210,192.41	0.00
226	LIABILITY INSURANCE	4,429,245.02	196,699.95	75,736.41	2,147.67	0.00	0.00	4,552,356.23	0.00	4,552,356.23	0.00
278	TAKE HOME VEHICLE POLICE	609,631.73	8,960.00	0.00	294.99	0.00	0.00	618,886.72	0.00	618,886.72	0.00
711	SELF-FUNDED EMPLOYEE BENEFITS	4,476,476.45	1,175,808.89	950,855.06	2,352.29	0.00	0.00	4,703,782.57	0.00	4,703,782.57	0.00
713	UNEMPLOYMENT COMP FUND	252,413.02	8,473.38	952.46	121.89	0.00	0.00	260,055.83	0.00	260,055.83	0.00
Total Internal Service Funds		11,411,386.33	2,305,727.60	1,924,649.12	5,513.61	271,850.00	271,850.00	11,797,978.42	0.00	11,797,978.42	0.00
Trust & Agency Funds											
701	FIREFIGHTERS PENSION	1,768,822.25	0.00	423,265.02	0.00	0.00	0.00	1,345,557.23	0.00	1,345,557.23	0.00
702	POLICE PENSION	2,713,783.02	0.00	513,780.10	58.82	0.00	0.00	2,200,061.74	0.00	2,200,061.74	0.00
709	PAYROLL FUND	0.00	7,386,527.74	7,386,527.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
718	STATE TAX DEDUCTION FUND	256,031.90	251,378.73	256,031.89	0.00	0.00	0.00	251,378.74	0.00	251,378.74	0.00
725	MORRIS / PALAIS BOX OFFICE	1,404,776.53	13,797.87	0.00	0.00	0.00	0.00	1,418,574.40	0.00	1,418,574.40	0.00
726	POLICE DISTRIBUTIONS PAY	807,408.08	27,831.69	0.00	0.00	0.00	0.00	835,239.77	0.00	835,239.77	0.00
730	CITY CEMETERY TRUST	28,517.51	0.00	0.00	13.91	0.00	0.00	28,531.42	0.00	28,531.42	0.00
Total Trust & Agency Funds		6,979,339.29	7,679,536.03	8,579,604.75	72.73	0.00	0.00	6,079,343.30	0.00	6,079,343.30	0.00
Total City Funds		174,578,492.66	23,575,380.54	24,524,840.56	76,458.31	2,633,587.70	2,633,587.70	173,705,490.95	68,821.56	173,774,312.51	5,571,712.83
Redevelopment Commission Controlled Funds											
Tax Increment Financing Funds											

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City of South Bend
Controller's Cash Report

Month of: **October 2015**

Fund	Fund Name	Opening Cash Balance	Receipts	Disbursements	Interest Earned	Transfers In	Transfers Out	Ending Cash Balance	Investments	Total Cash & Investments	Interfund Loans (Borrowing)
324	TIF RIVER WEST - AIRPORT	32,838,713.53	217,384.18	2,845,656.32	16,083.67	1,354.30	0.00	30,227,879.36	0.00	30,227,879.36	(500,000.00)
422	TIF DISTRICT - WEST WASHINGTON	1,367,282.49	0.00	0.00	667.04	0.00	0.00	1,367,949.53	0.00	1,367,949.53	0.00
425	TIF LEIGHTON PLAZA	212,567.16	11,164.06	4,767.96	80.53	0.00	0.00	219,043.79	0.00	219,043.79	0.00
429	TIF RIVER EAST DEV (NE)	7,221,281.52	0.00	48,811.38	3,522.96	0.00	0.00	7,175,993.10	0.00	7,175,993.10	0.00
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	5,323,301.53	0.00	104,595.02	2,623.88	0.00	0.00	5,221,330.39	0.00	5,221,330.39	0.00
431	TIF SSDA #2 - ERSKINE COMM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
435	TIF DOUGLAS ROAD	44,952.20	0.00	0.00	21.93	0.00	0.00	44,974.13	0.00	44,974.13	(635,520.00)
436	TIF RIVER EAST RES (NE RE)	156,017.61	0.00	0.00	0.00	0.00	0.00	156,017.61	0.00	156,017.61	(4,436,192.83)
Total Tax Increment Financing Funds		53,015,431.93	228,548.24	3,003,830.68	25,580.89	1,354.30	0.00	50,267,084.68	0.00	50,267,084.68	(5,571,712.83)
Redevelopment Funds											
433	REDEVELOPMENT ADMINISTRATION GENERAL	10,139.84	0.00	0.00	4.95	0.00	0.00	10,144.79	0.00	10,144.79	0.00
439	CERTIFIED TECHNOLOGY PARK	3,249,468.15	48,335.00	898,738.50	1,585.26	0.00	0.00	2,400,649.91	0.00	2,400,649.91	0.00
454	AIRPORT URBAN ENTERPRISE ZONE	379,299.12	0.00	0.00	185.05	0.00	0.00	379,484.17	0.00	379,484.17	0.00
Total Redevelopment Funds		3,638,907.11	48,335.00	898,738.50	1,775.26	0.00	0.00	2,790,278.87	0.00	2,790,278.87	0.00
Debt Service Funds											
315	AIRPORT 2003 DEBT RESERVE	1,038,904.00	0.00	0.00	507.07	0.00	507.07	1,038,904.00	0.00	1,038,904.00	0.00
317	COVELESKI BOND DEBT RESERVE	507,388.60	0.00	0.00	247.54	0.00	0.00	507,636.14	0.00	507,636.14	0.00
319	REDEVELOPMENT BOND - BLACKTHORN GOLF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
328	SBCDA 2003 DEBT RESERVE	1,735,840.00	0.00	0.00	847.23	0.00	847.23	1,735,840.00	0.00	1,735,840.00	0.00
Total Debt Service Funds		3,282,132.60	0.00	0.00	1,601.84	0.00	1,354.30	3,282,380.14	0.00	3,282,380.14	0.00
Total Redevelopment Commission Funds		59,936,471.64	276,883.24	3,902,569.18	28,957.99	1,354.30	1,354.30	56,339,743.69	0.00	56,339,743.69	(5,571,712.83)
City Operations Total		234,514,964.30	23,852,263.78	28,427,409.74	105,416.30	2,634,942.00	2,634,942.00	230,045,234.64	68,821.56	230,114,056.20	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		174,914,207.57	65,589.73	0.00	(29,136.87)	0.00	93,648.19	174,857,012.24		174,857,012.24	

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