



**Period Ending: October 2013**

**Issued BY: Controller**

# **City of South Bend**

## **Cash Reserves Summary**

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*Distribution*

<i>Mayor</i>	<i>Pete Buttigieg</i>
<i>Chief of Staff</i>	<i>Kathryn Roos</i>
<i>Controller</i>	<i>Mark Neal</i>
<i>Deputy 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**  
**October 31, 2013**

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	17,800,705.09	983,978.50	16,816,726.59	16,272,893.00	543,833.59	26%	Propety taxes June and December	25% of annual expenditures - higher due to property tax delays
<b>Special Revenue Funds</b>									
102	RAINY DAY FUND	8,614,508.66	0.00	8,614,508.66	8,466,515.37	147,993.29	3%	No expenditures budeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	2,422,938.47	296,028.31	2,126,910.16	3,231,865.75	(1,104,955.59)	16%	Propety taxes June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	4,392,247.32	663,557.54	3,728,689.78	1,835,299.20	1,893,390.58	41%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	801,131.24	74,495.36	726,635.88	312,155.40	414,480.48	47%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,082,985.12	0.00	1,082,985.12	200,000.00	882,985.12	108%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	682,363.60	0.00	682,363.60	252,155.40	430,208.20	54%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	480,177.91	21,868.83	458,309.08	470,866.20	(12,557.12)	19%	4Q EDIT transfer made in November	20% of annual expenditures
212	DCI GRANT FUND	583,505.43	3,400,959.76	(2,817,454.33)	(2,817,454.33)	0.00	0%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	153,155.43	0.00	153,155.43	9,180.00	143,975.43	334%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	74,706.57	1,310.22	73,396.35	2,150.40	71,245.95	100%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,403.45	0.00	11,403.45	200.00	11,203.45	1140%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	977,428.36	20,383.14	957,045.22	95,626.20	861,419.02	200%		20% of annual expenditures
227	LOSS RECOVERY FUND	8,041,612.83	83,835.98	7,957,776.85	105,237.00	7,852,539.85	1512%		20% of annual expenditures
249	PUBLIC SAFETY L.O.I.T.	1,081,697.22	0.00	1,081,697.22	1,420,351.40	(338,654.18)	15%	Quarterly transfers and settlements	20% of annual expenditures
251	LOCAL ROADS & STREETS	1,764,435.35	153,879.10	1,610,556.25	247,184.80	1,363,371.45	130%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,149.39	0.00	1,149.39	0.00	1,149.39	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	501,581.56	4,818.98	496,762.58	45,786.00	450,976.58	217%		20% of annual expenditures
271	EASTRACE WATERWAY	14,366.94	346.27	14,020.67	69.20	13,951.47	100%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,357.97	753.79	26,604.18	2,029.80	24,574.38	262%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,815.78	0.00	3,815.78	37,000.00	(33,184.22)	2%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,117.66	0.00	27,117.66	5,420.40	21,697.26	100%		20% of annual expenditures
289	HAZMAT	16,201.37	1,990.00	14,211.37	700.00	13,511.37	406%		20% of annual expenditures
291	INDIANA RIVER RESCUE	98,753.11	2,182.26	96,570.85	18,425.20	78,145.65	105%		20% of annual expenditures
292	POLICE GRANTS	99,745.88	19,449.56	80,296.32	22,000.00	58,296.32	73%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	68,301.33	0.00	68,301.33	5,700.00	62,601.33	240%		20% of annual expenditures
295	COPS MORE GRANT	104,526.95	360.00	104,166.95	8,396.00	95,770.95	248%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	389,149.92	10,404.00	378,745.92	37,714.60	341,031.32	201%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,873,160.72	237,185.11	14,635,975.61	4,721,708.50	9,914,267.11	155%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,128,859.54	397,197.07	9,731,662.47	4,496,689.50	5,234,972.97	108%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,452.03	0.00	27,452.03	53,629.20	(26,177.17)	10%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	922,835.31	6,946.03	915,889.28	86,413.00	829,476.28	212%		20% of annual expenditures
705	POLICE K-9 UNIT	1,937.48	0.00	1,937.48	400.00	1,537.48	97%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>58,470,609.90</b>	<b>5,397,951.31</b>	<b>53,072,658.59</b>	<b>23,373,414.19</b>	<b>29,699,244.40</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	96,413.50	0.00	96,413.50	253,600.00	(157,186.50)	8%	Propety taxes June and December	20% of annual expenditures - cash flow problems due to property taxes
<b>Capital Project Funds</b>									
288	EMS / FIRE DEPARTMENT CAPITAL	3,101,926.66	4,631,253.18	(1,529,326.52)	2,215,632.60	(3,744,959.12)	-14%	Bond funding in process	20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	691,175.70	0.00	691,175.70	175,334.20	515,841.50	79%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,840.13	3,540.44	23,299.69	708.00	22,591.69	658%		20% of annual expenditures
403	ZOO ENDOWMENT	48,995.83	0.00	48,995.83	0.00	48,995.83	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	387,959.25	24,287.26	363,671.99	43,463.20	320,208.79	167%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	740,519.95	0.00	740,519.95	227,805.00	512,714.95	81%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	34,362.62	0.00	34,362.62	91,893.75	(57,531.13)	9%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	7,064,357.14	1,162,080.45	5,902,276.69	679,169.20	5,223,107.49	174%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	427,504.28	17,604.94	409,899.34	14,533.20	395,366.14	564%		20% of annual expenditures
434	CREED FUND	(649,944.31)	0.00	(649,944.31)	218,487.25	(868,431.56)	-74%	CREED tax received in fourth quarter	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	71,582.89	0.00	71,582.89	0.00	71,582.89	100%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	668,947.81	0.00	668,947.81	35,864.40	633,083.41	373%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>12,710,641.45</b>	<b>5,838,766.27</b>	<b>6,871,875.18</b>	<b>3,956,490.80</b>	<b>2,915,384.38</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	186,307.46	24,710.09	161,597.37	229,630.40	(68,033.03)	14%	Cash reserves less than target	20% of annual expenditures
601	PARKING GARAGES	959,057.92	247,208.07	711,849.85	225,967.80	485,882.05	63%		20% of annual expenditures



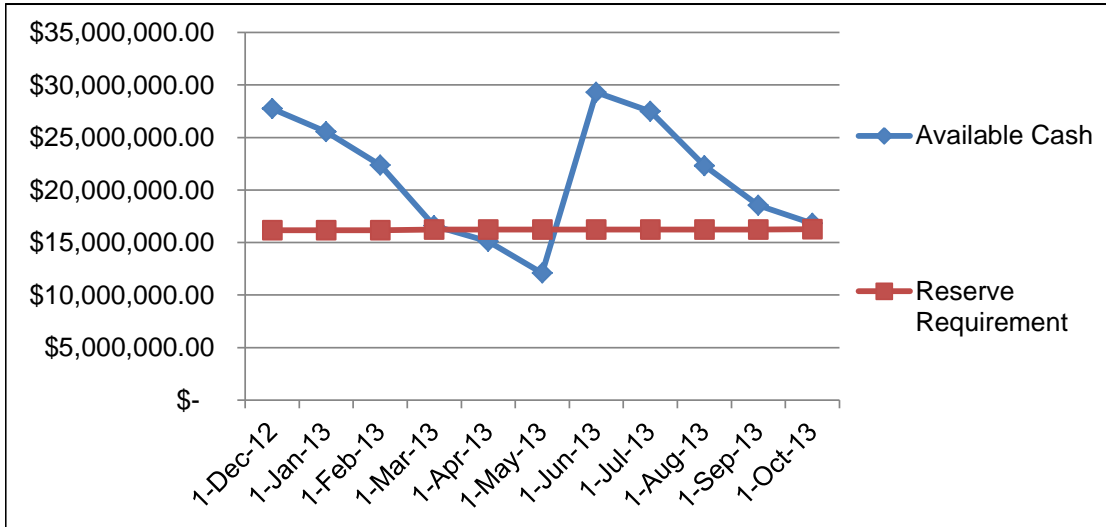
**City of South Bend**  
**Cash Reserves Summary**  
**October 31, 2013**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
610	SOLID WASTE OPERATIONS	858,736.91	296,233.73	562,503.18	1,129,596.80	(567,093.62)	10%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	198,747.60	24,701.60	174,046.00	0.00	174,046.00			No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,227,345.99	349,149.79	2,878,196.20	739,797.35	2,138,398.85	19%		5% of annual expenditures, \$1.5 million target, see also fund 629
622	WATER WORKS CAPITAL	3,611,006.75	107,193.52	3,503,813.23	243,358.40	3,260,454.83	288%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	2,938,553.94	2,371,428.64	567,125.30	0.00	567,125.30			Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,449,700.86	0.00	1,449,700.86	1,449,700.86	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	1,304,166.15	0.00	1,304,166.15	0.00	1,304,166.15			No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,530,190.74	0.00	1,530,190.74	1,530,190.74	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	1,250.25	2,030,281.43	27087%		16.67% of annual operating expenses in fund 620, net of transfers
640	SEWER REPAIR INSURANCE	1,331,511.87	11,403.31	1,320,108.56	111,168.80	1,208,939.76	237%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	6,824,334.67	1,685,218.76	5,139,115.91	1,765,937.00	3,373,178.91	15%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	5,350,358.29	5,693,257.70	(342,899.41)	2,299,914.20	(2,642,813.61)	-3%	High encumbrances, capital fund	20% of annual expenditures
643	SEWAGE WORKS RESERVE - O & M	3,292,599.55	0.00	3,292,599.55	3,000.60	3,289,598.95	18292%		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	5,401.87	5,400.75	1.12	0.00	1.12			Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	6,084,485.78	0.00	6,084,485.78	0.00	6,084,485.78			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	#DIV/0!		100% reserves of cash available
651	2007B SEWER BOND	3,639.75	3,639.00	0.75	0.00	0.75			Bond fund - spend down to zero - no reserves required
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,825.11	0.00	7,286,825.11	7,286,825.11	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	3,681.80	3,680.50	1.30	0.00	1.30			Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	8,397,221.61	6,036,027.13	2,361,194.48	0.00	2,361,194.48			Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	19,726,632.60	2,303,402.62	17,423,229.98	0.00	17,423,229.98			Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,681.02	0.00	4,681.02	0.00	4,681.02			Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	1,137,334.80	0.00	1,137,334.80	709,491.80	427,843.00	32%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,919,493.00	0.00	1,919,493.00	246,770.00	1,672,723.00	100%		20% of annual expenditures, \$800,000 minimum per Board of Managers
<b>Total Enterprise Funds</b>		<b>79,663,547.72</b>	<b>19,162,655.21</b>	<b>60,500,892.51</b>	<b>17,972,600.11</b>	<b>42,528,292.40</b>			
<b>Internal Service Funds</b>									
222	CENTRAL SERVICES	1,000,669.93	180,427.37	820,242.56	761,799.80	58,442.76	22%	exclude utilities budget & encumbrance	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,565,684.41	1,986.59	5,563,697.82	728,981.75	4,834,716.07	191%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	433,691.19	0.00	433,691.19	20,740.00	412,951.19	418%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	6,293,563.91	1,887.01	6,291,676.90	3,337,207.25	2,954,469.65	47%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	243,668.75	0.00	243,668.75	53,449.40	190,219.35	91%	Rates charged to departments reduced	20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>13,537,278.19</b>	<b>184,300.97</b>	<b>13,352,977.22</b>	<b>4,902,178.20</b>	<b>8,450,799.02</b>			
<b>Trust &amp; Agency Funds</b>									
701	FIREFIGHTERS PENSION	1,844,878.81	0.00	1,844,878.81	1,475,007.00	369,871.81	31%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	2,780,287.49	0.00	2,780,287.49	1,732,283.25	1,048,004.24	40%	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	(242.11)	0.00	(242.11)	(242.11)	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	254,764.11	0.00	254,764.11	254,764.11	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,385,611.25	0.00	2,385,611.25	2,385,611.25	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,920.40	11,895.00	25,025.40	3,000.00	22,025.40	167%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>7,303,189.32</b>	<b>11,895.00</b>	<b>7,291,294.32</b>	<b>5,851,392.87</b>	<b>1,439,901.45</b>			
<b>Total City Funds</b>		<b>189,485,971.67</b>	<b>31,579,547.26</b>	<b>157,906,424.41</b>	<b>72,328,969.17</b>	<b>85,577,455.24</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	TIF REVENUE - AIRPORT	19,737,824.47	778,937.66	18,958,886.81	6,311,148.00	12,647,738.81	75%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	1,967,400.09	396,014.84	1,571,385.25	1,325,525.50	245,859.75	30%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	411,487.71	36,152.27	375,335.44	167,203.75	208,131.69	56%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	136,779.85	0.00	136,779.85	30,237.00	106,542.85	90%		20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	3,103,517.46	880,664.17	2,222,853.29	1,192,636.00	1,030,217.29	47%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	2,604,996.93	5,500.00	2,599,496.93	597,248.75	2,002,248.18	109%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,642,517.76	1,814,612.50	1,827,905.26	1,530,721.25	297,184.01	30%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,315,157.64	0.00	6,315,157.64	125,317.00	6,189,840.64	1260%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays
435	TIF - DOUGLAS ROAD	134,779.41	4,500.00	130,279.41	113,695.50	16,583.91	29%	Property taxes June and December	25% of annual expenditures - higher due to property tax delays

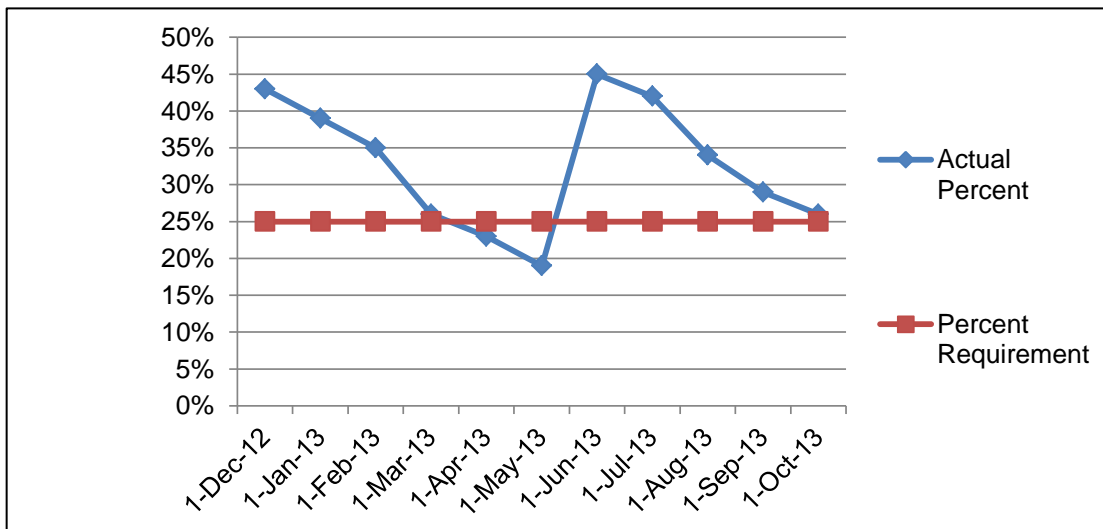
**City of South Bend**  
**Cash Reserves Summary**  
**October 31, 2013**

<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>	
436	TIF -NORTHEST RESIDENTIAL	1,630,713.63	0.00	1,630,713.63	807,489.25	823,224.38	50%	✓	Propety taxes June and December	25% of annual expenditures - higher due to property tax delays
<b>Total Tax Increment Financing Funds</b>		<b>39,685,174.95</b>	<b>3,916,381.44</b>	<b>35,768,793.51</b>	<b>12,201,222.00</b>	<b>23,567,571.51</b>		✓		
<b>Redevelopment Funds</b>										
433	REDEVELOPMENT ADMINISTRATION GENERAL	25,738.96	2,661.35	23,077.61	1,357.40	21,720.21	340%	✓		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	2,268,607.88	0.00	2,268,607.88	0.00	2,268,607.88	100%	✓	No 2013 expenditure budget	20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	376,231.99	0.00	376,231.99	0.00	376,231.99	100%	✓	No 2013 expenditure budget	20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	215,964.03	0.00	215,964.03	399,541.20	(183,577.17)	11%	✗	Cash reserves less than target	20% of annual expenditures
<b>Total Redevelopment Funds</b>		<b>2,886,542.86</b>	<b>2,661.35</b>	<b>2,883,881.51</b>	<b>400,898.60</b>	<b>2,482,982.91</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	503,285.70	0.00	503,285.70	503,285.70	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>3,278,029.70</b>	<b>0.00</b>	<b>3,278,029.70</b>	<b>3,278,029.70</b>	<b>0.00</b>		✓		
<b>Total Redevelopment Commission Funds</b>		<b>45,849,747.51</b>	<b>3,919,042.79</b>	<b>41,930,704.72</b>	<b>15,880,150.30</b>	<b>26,050,554.42</b>		✓		
<b>City Operations Total</b>		<b>235,335,719.18</b>	<b>35,498,590.05</b>	<b>199,837,129.13</b>	<b>88,209,119.47</b>	<b>111,628,009.66</b>		✓		

### General Fund - 101

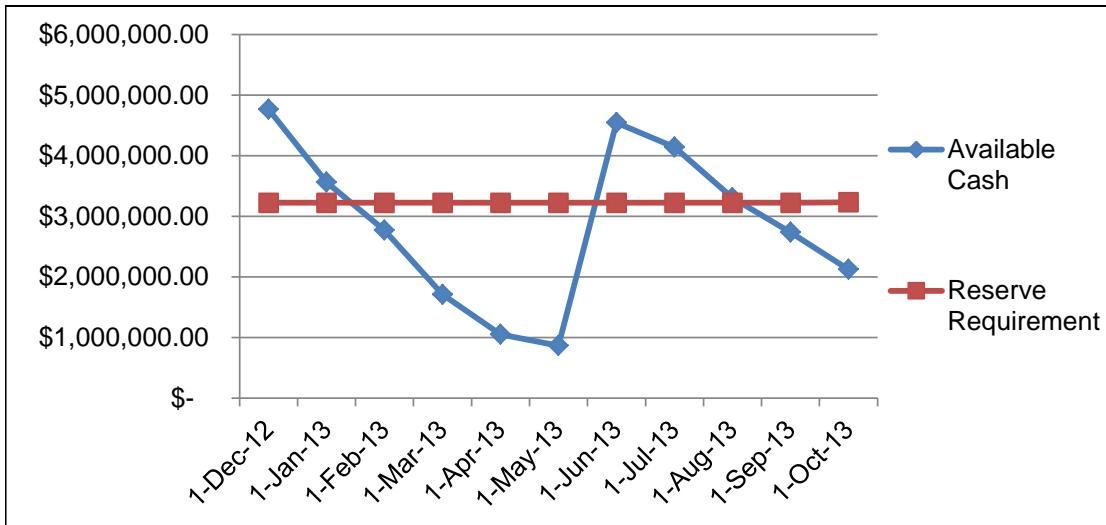


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50
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

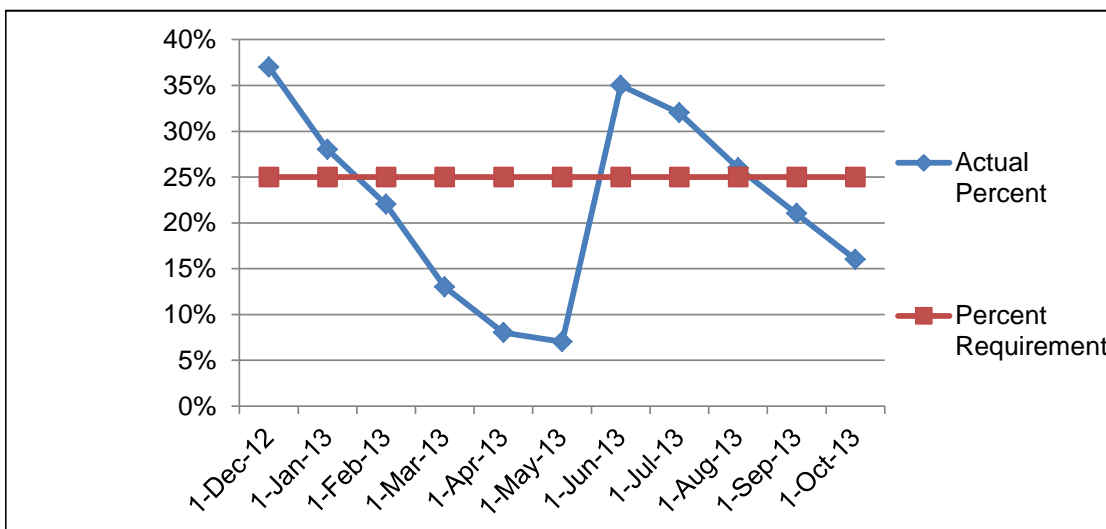


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%

### Parks & Recreation - 201

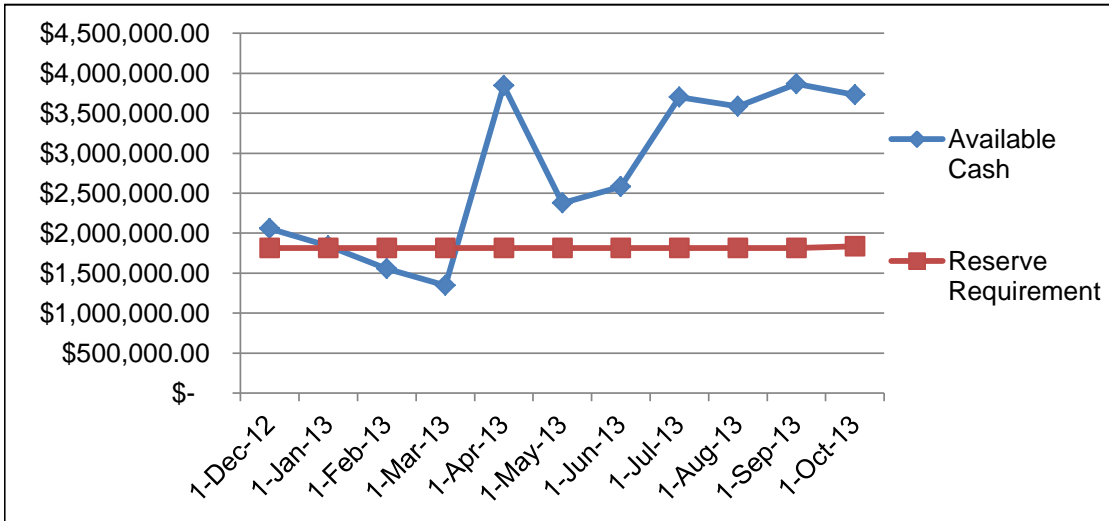


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$ 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

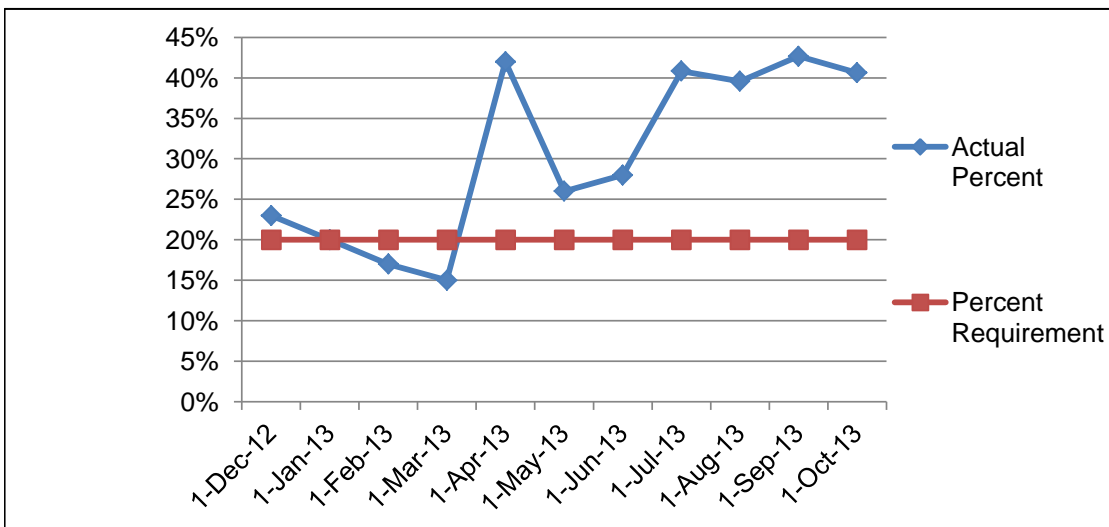


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%

### Motor Vehicle Highway - 202

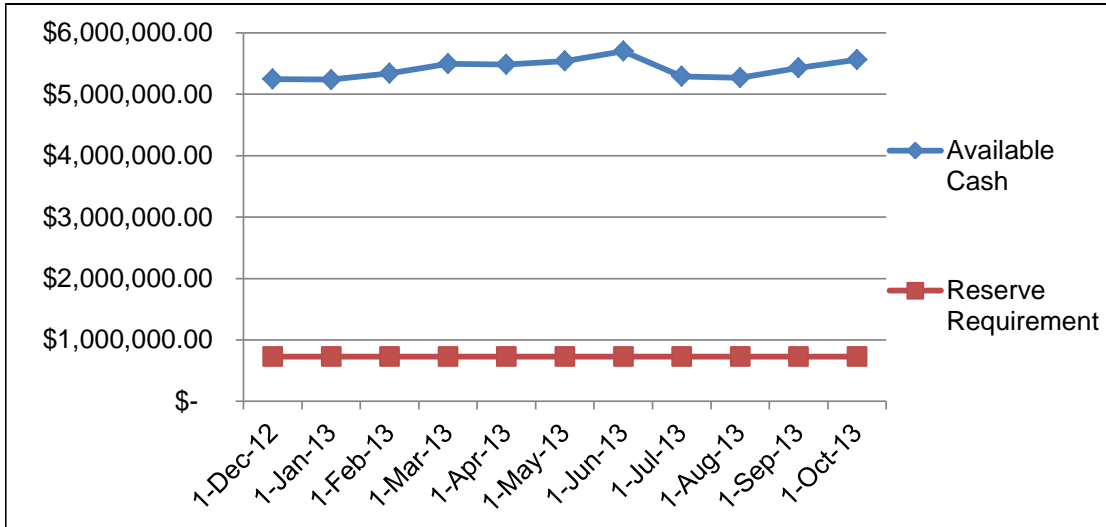


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13	\$ 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

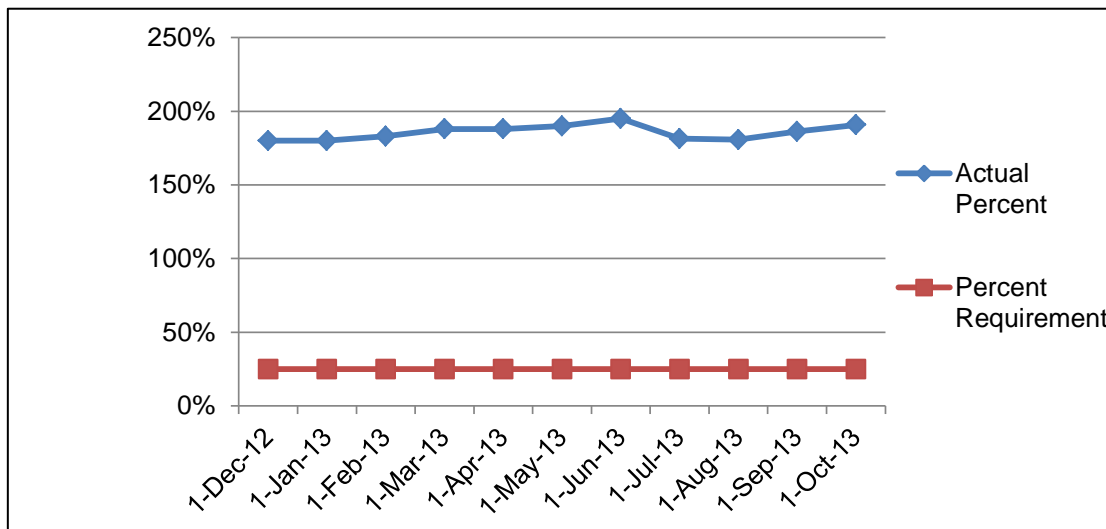


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%

### Liability Insurance - 226



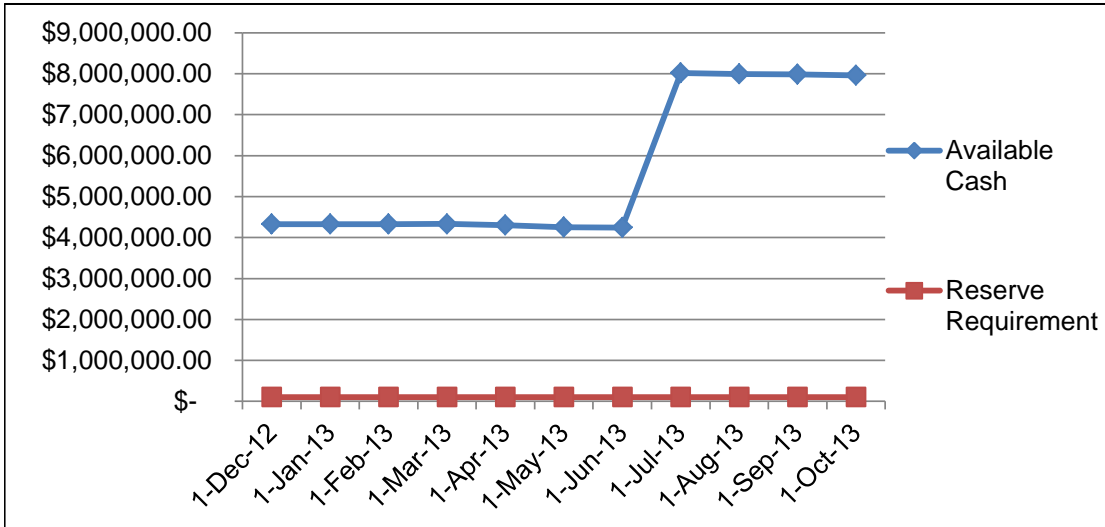
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53	\$ 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



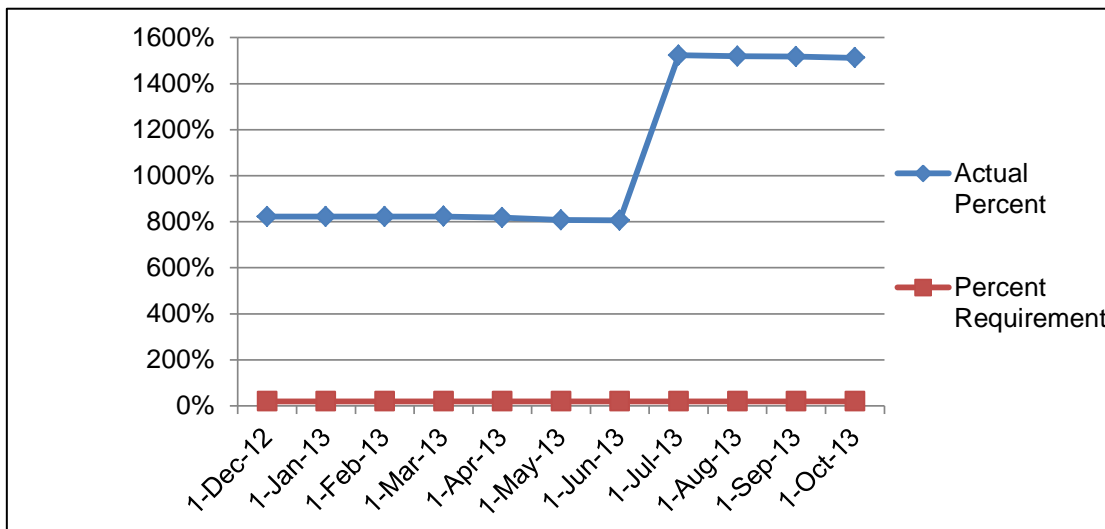
Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%



### Loss Recovery Fund - 227

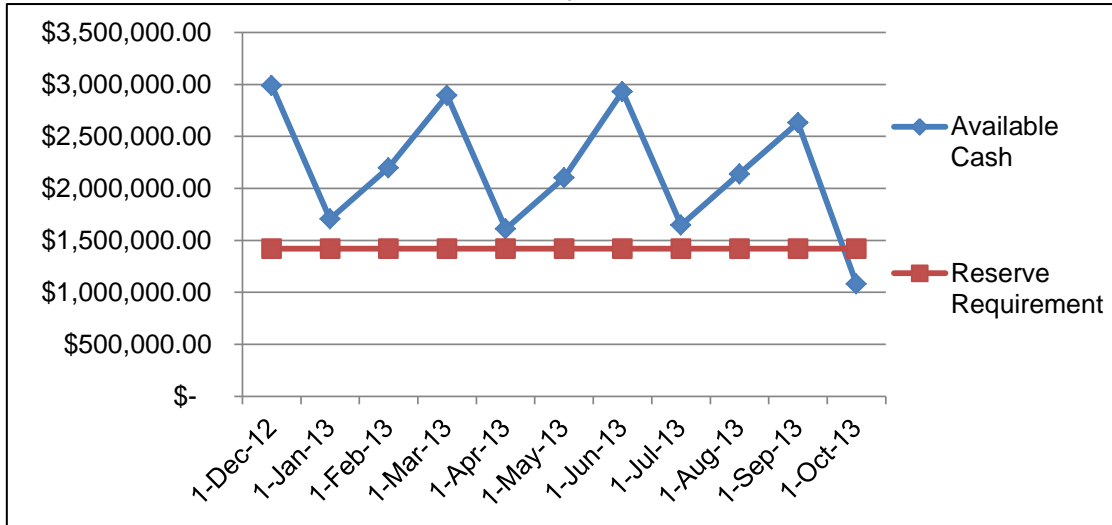


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 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

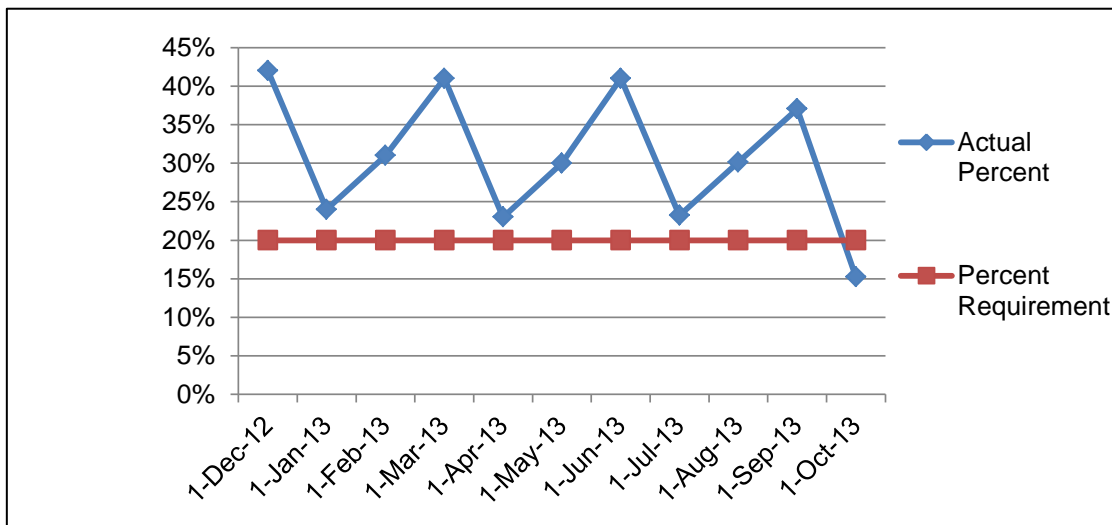


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%

### Public Safety LOIT - 249

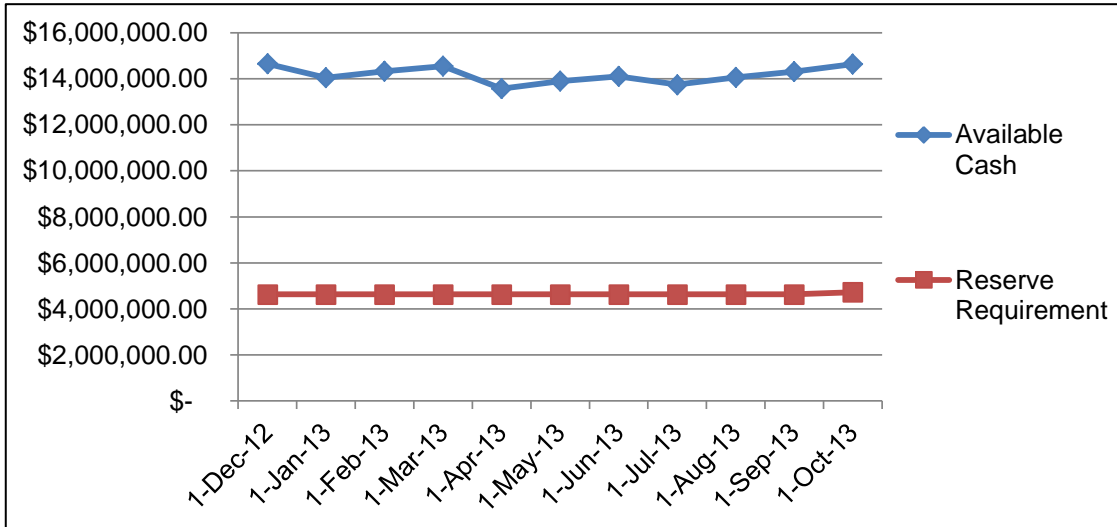


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13	\$ 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

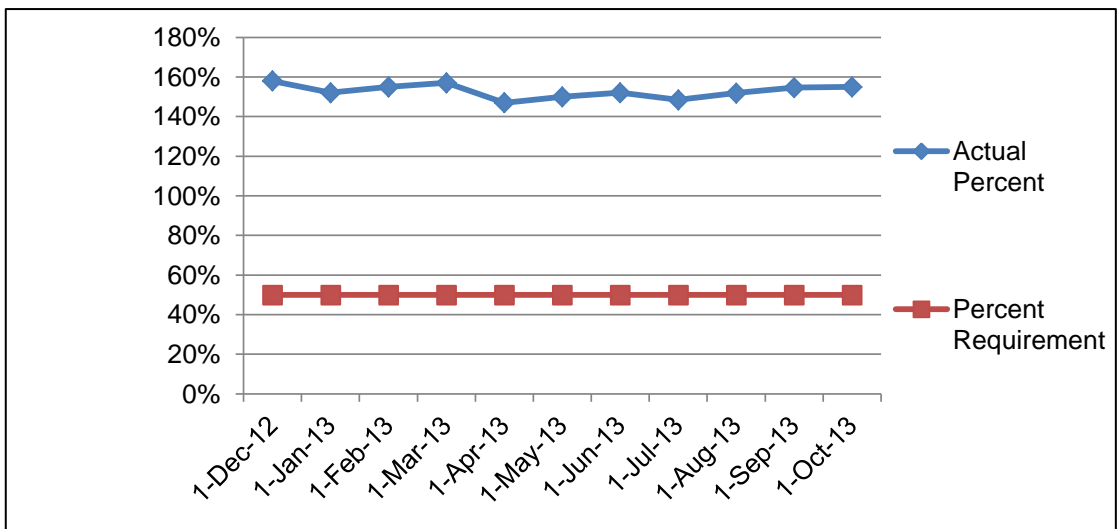


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%

**COIT - 404**

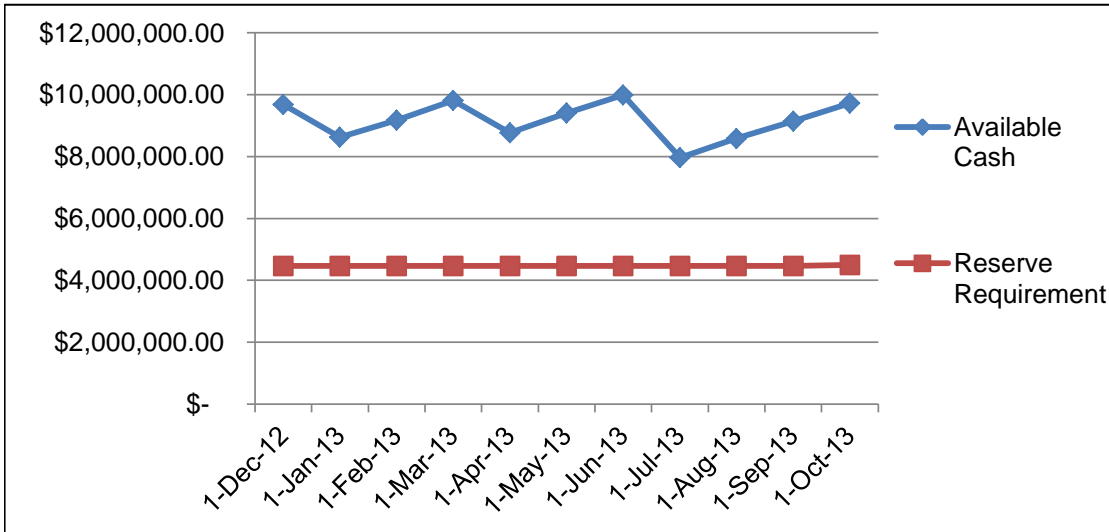


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13	\$ 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

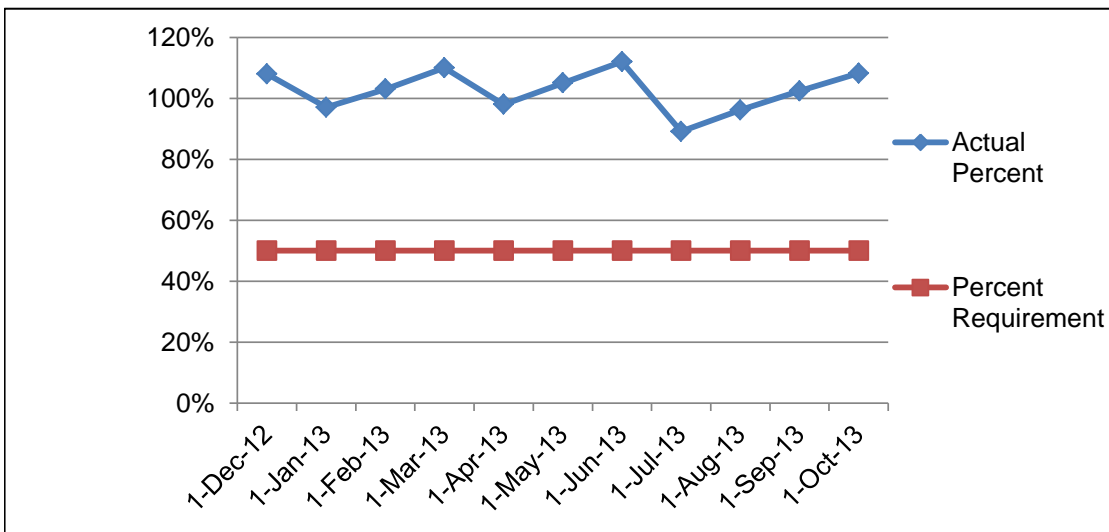


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%

**EDIT - 408**

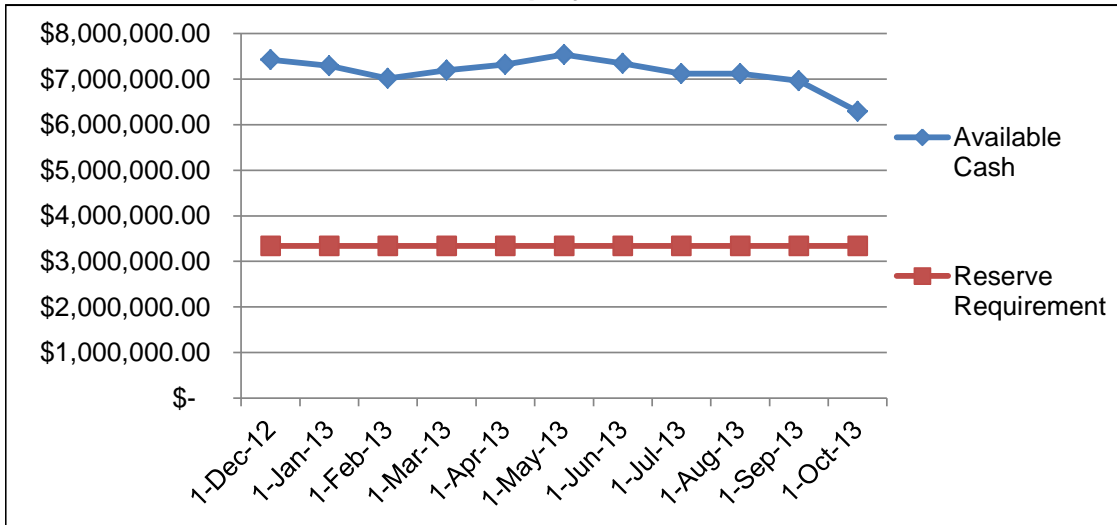


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13	\$ 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

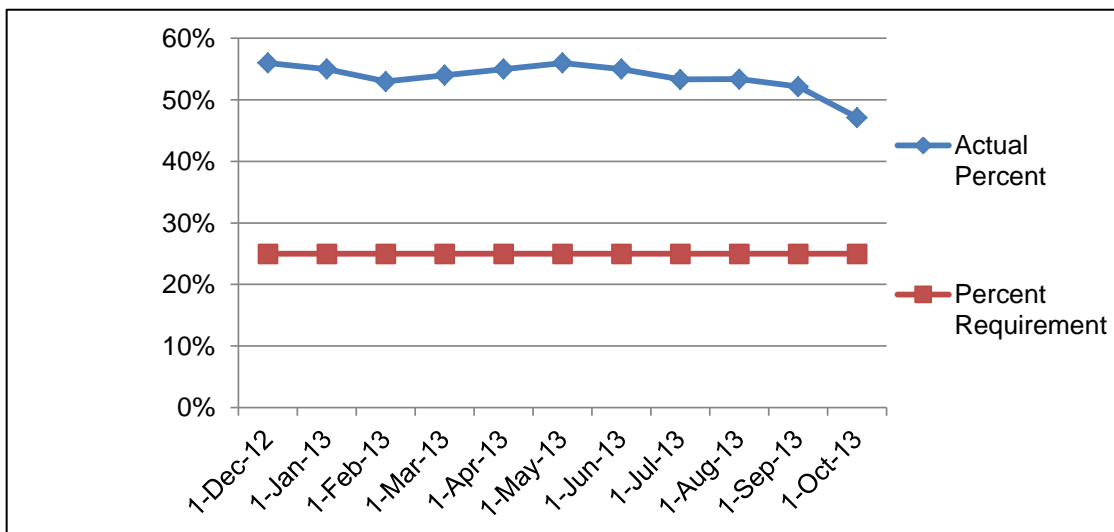


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%

### 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



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%