



**Period Ending: November 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  
November 30, 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	14,523,960.90	908,469.11	13,615,491.79	16,272,893.00	(2,657,401.21)	21%	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	8,615,628.58	0.00	8,615,628.58	8,466,515.37	149,113.21	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	1,614,561.64	283,739.04	1,330,822.60	3,231,865.75	(1,901,043.15)	10%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	4,191,754.42	498,675.22	3,693,079.20	1,835,299.20	1,857,780.00	40%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	788,786.12	70,960.14	717,825.98	312,155.40	405,670.58	46%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,083,125.91	0.00	1,083,125.91	200,000.00	883,125.91	108%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	682,452.98	0.00	682,452.98	252,155.40	430,297.58	54%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	1,083,268.61	18,529.50	1,064,739.11	470,866.20	593,872.91	45%		20% of annual expenditures
212	DCI GRANT FUND	527,678.40	2,950,792.04	(2,423,113.64)	(2,423,113.64)	0.00	0%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	151,896.54	0.00	151,896.54	9,180.00	142,716.54	331%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	74,716.28	1,310.22	73,406.06	2,150.40	71,255.66	100%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,542.43	0.00	11,542.43	200.00	11,342.43	1154%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	966,832.17	0.08	966,832.09	95,626.20	871,205.89	202%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,946,045.94	47,295.04	7,898,750.90	105,237.00	7,793,513.90	1501%		20% of annual expenditures
249	PUBLIC SAFETY L.O.I.T.	1,572,948.63	0.00	1,572,948.63	1,420,351.40	152,597.23	22%	Quarterly transfers and settlements	20% of annual expenditures
251	LOCAL ROADS & STREETS	1,849,376.09	83,879.10	1,765,496.99	247,184.80	1,518,312.19	143%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,149.54	0.00	1,149.54	0.00	1,149.54	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	489,448.35	2,675.68	486,772.67	45,786.00	440,986.67	213%		20% of annual expenditures
271	EASTRACE WATERWAY	14,368.80	346.27	14,022.53	69.20	13,953.33	100%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,556.73	0.00	27,556.73	2,029.80	25,526.93	272%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,816.28	0.00	3,816.28	37,000.00	(33,183.72)	2%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,121.18	0.00	27,121.18	5,420.40	21,700.78	100%		20% of annual expenditures
289	HAZMAT	16,203.48	1,990.00	14,213.48	700.00	13,513.48	406%		20% of annual expenditures
291	INDIANA RIVER RESCUE	96,841.36	1,371.26	95,470.10	18,425.20	77,044.90	104%		20% of annual expenditures
292	POLICE GRANTS	80,202.62	(0.01)	80,202.63	22,000.00	58,202.63	73%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	68,599.76	0.00	68,599.76	5,700.00	62,899.76	241%		20% of annual expenditures
295	COPS MORE GRANT	101,994.74	180.00	101,814.74	8,396.00	93,418.74	243%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	391,894.36	5,953.00	385,941.36	37,714.60	348,226.76	205%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	15,128,441.47	185,913.20	14,942,528.27	4,721,708.50	10,220,819.77	158%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,230,228.80	933,609.32	9,296,619.48	4,496,689.50	4,799,929.98	103%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,580.44	0.00	27,580.44	53,629.20	(26,048.76)	10%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELEAF	923,644.87	3,623.29	920,021.58	86,413.00	833,608.58	213%		20% of annual expenditures
705	POLICE K-9 UNIT	1,937.73	0.00	1,937.73	400.00	1,537.73	97%		20% of annual expenditures
<b>Total Special Revenue Funds</b>		<b>58,791,645.25</b>	<b>5,090,842.39</b>	<b>53,700,802.86</b>	<b>23,767,754.88</b>	<b>29,933,047.98</b>			
<b>Debt Service Fund</b>									
313	HALL OF FAME DEBT SERVICE	102,369.18	0.00	102,369.18	253,600.00	(151,230.82)	8%	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	1,526,937.70	4,017,515.28	(2,490,577.58)	2,215,632.60	(4,706,210.18)	-22%	Bond proceeds received in December	20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	691,257.49	0.00	691,257.49	175,334.20	515,923.29	79%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,843.62	3,540.44	23,303.18	708.00	22,595.18	658%		20% of annual expenditures
403	ZOO ENDOWMENT	49,002.20	0.00	49,002.20	0.00	49,002.20	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	378,004.06	30,446.01	347,558.05	43,463.20	304,094.85	160%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	608,686.14	0.00	608,686.14	227,805.00	380,881.14	67%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	34,367.09	0.00	34,367.09	91,893.75	(57,526.66)	9%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	7,178,531.64	1,230,403.87	5,948,127.77	679,169.20	5,268,958.57	175%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	431,603.73	14,384.06	417,219.67	14,533.20	402,686.47	574%		20% of annual expenditures
434	CREED FUND	(649,944.31)	0.00	(649,944.31)	218,487.25	(868,431.56)	-74%	CREED reclassification in December	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	72,679.60	0.00	72,679.60	0.00	72,679.60	100%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	664,572.77	12,354.25	652,218.52	35,864.40	616,354.12	364%		20% of annual expenditures
<b>Total Capital &amp; Debt Service Funds</b>		<b>11,114,910.91</b>	<b>5,308,643.91</b>	<b>5,806,267.00</b>	<b>3,956,490.80</b>	<b>1,849,776.20</b>			
<b>Enterprise Funds</b>									
600	CONSOLIDATED BUILDING DEPARTMENT	183,391.08	21,284.35	162,106.73	229,630.40	(67,523.67)	14%	Cash reserves less than target	20% of annual expenditures
601	PARKING GARAGES	1,036,895.40	245,165.07	791,730.33	225,967.80	565,762.53	70%		20% of annual expenditures

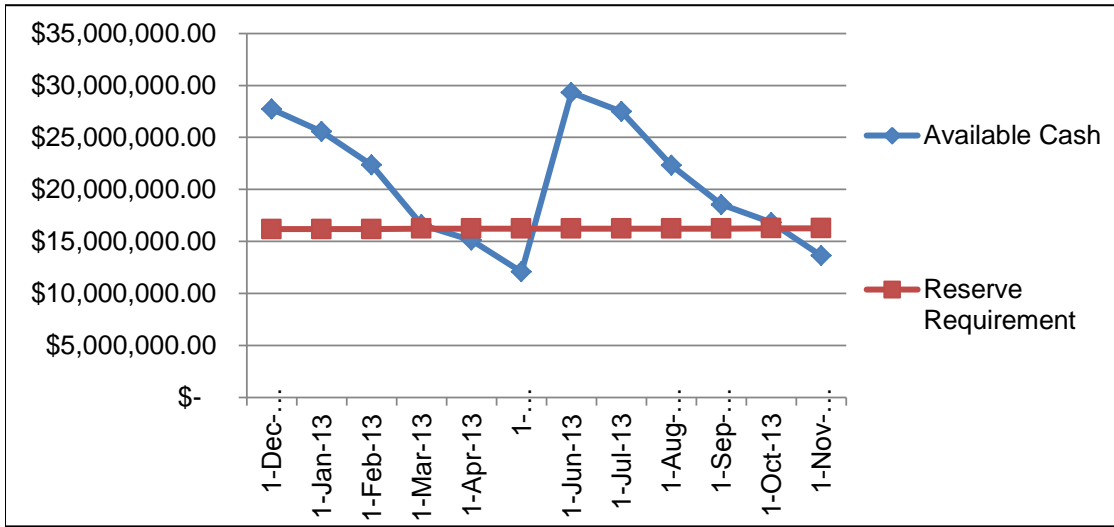
**City of South Bend  
Cash Reserves Summary  
November 30, 2013**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
610	SOLID WASTE OPERATIONS	713,691.86	148,131.71	565,560.15	1,129,596.80	(564,036.65)	10%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	169,850.84	5,812.36	164,038.48	0.00	164,038.48			No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,492,207.40	339,300.96	3,152,906.44	739,797.35	2,413,109.09	21%		5% of annual expenditures, \$1.5 million target, see also fund 629
622	WATER WORKS CAPITAL	3,531,761.58	27,247.52	3,504,514.06	243,358.40	3,261,155.66	288%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	2,235,208.53	1,981,476.56	253,731.97	0.00	253,731.97			Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,451,510.73	0.00	1,451,510.73	1,451,510.73	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	1,476,371.15	0.00	1,476,371.15	0.00	1,476,371.15			No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,547,848.22	0.00	1,547,848.22	1,547,848.22	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	1,333,651.46	3,534.29	1,330,117.17	111,168.80	1,218,948.37	239%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	6,946,240.89	1,547,087.98	5,399,152.91	1,765,937.00	3,633,215.91	15%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	4,639,340.16	5,479,439.94	(840,099.78)	2,299,914.20	(3,140,013.98)	-7%	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	5,402.57	5,400.75	1.82	0.00	1.82			Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	1,243,862.13	0.00	1,243,862.13	0.00	1,243,862.13			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	3,640.23	3,639.00	1.23	0.00	1.23			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	3,682.28	3,680.50	1.78	0.00	1.78			Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	8,163,735.07	5,801,443.86	2,362,291.21	0.00	2,362,291.21			Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	18,843,354.01	1,417,543.05	17,425,810.96	0.00	17,425,810.96			Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,466.63	0.00	4,466.63	0.00	4,466.63			Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	968,075.39	0.00	968,075.39	709,491.80	258,583.59	27%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,919,524.55	0.00	1,919,524.55	246,770.00	1,672,754.55	100%		20% of annual expenditures, \$800,000 minimum per Board of Managers
<b>Total Enterprise Funds</b>		<b>72,524,668.50</b>	<b>17,030,187.90</b>	<b>55,494,480.60</b>	<b>17,992,067.46</b>	<b>37,502,413.14</b>			
<b>Internal Service Funds</b>									
222	CENTRAL SERVICES	1,102,358.57	159,154.30	943,204.27	761,799.80	181,404.47	25%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,573,662.79	1,986.59	5,571,676.20	728,981.75	4,842,694.45	191%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	443,286.95	0.00	443,286.95	20,740.00	422,546.95	427%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	5,925,742.92	293.00	5,925,449.92	3,337,207.25	2,588,242.67	44%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	254,030.55	0.00	254,030.55	53,449.40	200,581.15	95%	Rates charged to departments reduced	20% of annual expenditures
<b>Total Internal Service Funds</b>		<b>13,299,081.78</b>	<b>161,433.89</b>	<b>13,137,647.89</b>	<b>4,902,178.20</b>	<b>8,235,469.69</b>			
<b>Trust &amp; Agency Funds</b>									
701	FIREFIGHTERS PENSION	1,401,152.55	0.00	1,401,152.55	1,475,007.00	(73,854.45)	24%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	2,243,848.72	0.00	2,243,848.72	1,732,283.25	511,565.47	32%	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	(393.48)	0.00	(393.48)	(393.48)	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	261,541.10	0.00	261,541.10	261,541.10	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	2,580,970.99	0.00	2,580,970.99	2,580,970.99	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,925.20	10,595.00	26,330.20	3,000.00	23,330.20	176%		20% of annual expenditures
<b>Total Trust &amp; Agency Funds</b>		<b>6,525,014.45</b>	<b>10,595.00</b>	<b>6,514,419.45</b>	<b>6,053,378.23</b>	<b>461,041.22</b>			
<b>Total City Funds</b>		<b>176,779,281.79</b>	<b>28,510,172.20</b>	<b>148,269,109.59</b>	<b>72,944,762.57</b>	<b>75,324,347.02</b>			
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing Funds</b>									
324	TIF REVENUE - AIRPORT	19,486,381.26	1,086,907.24	18,399,474.02	6,311,148.00	12,088,326.02	73%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	1,697,442.73	180,545.75	1,516,896.98	1,325,525.50	191,371.48	29%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	383,950.30	8,561.36	375,388.94	167,203.75	208,185.19	56%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	139,666.83	0.00	139,666.83	30,237.00	109,429.83	92%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	2,942,700.89	719,435.64	2,223,265.25	1,192,636.00	1,030,629.25	47%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	2,598,515.10	5,500.00	2,593,015.10	597,248.75	1,995,766.35	109%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,010,322.13	1,317,758.51	1,692,563.62	1,530,721.25	161,842.37	28%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,315,905.69	0.00	6,315,905.69	125,317.00	6,190,588.69	1260%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
435	TIF - DOUGLAS ROAD	134,796.93	4,500.00	130,296.93	113,695.50	16,601.43	29%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

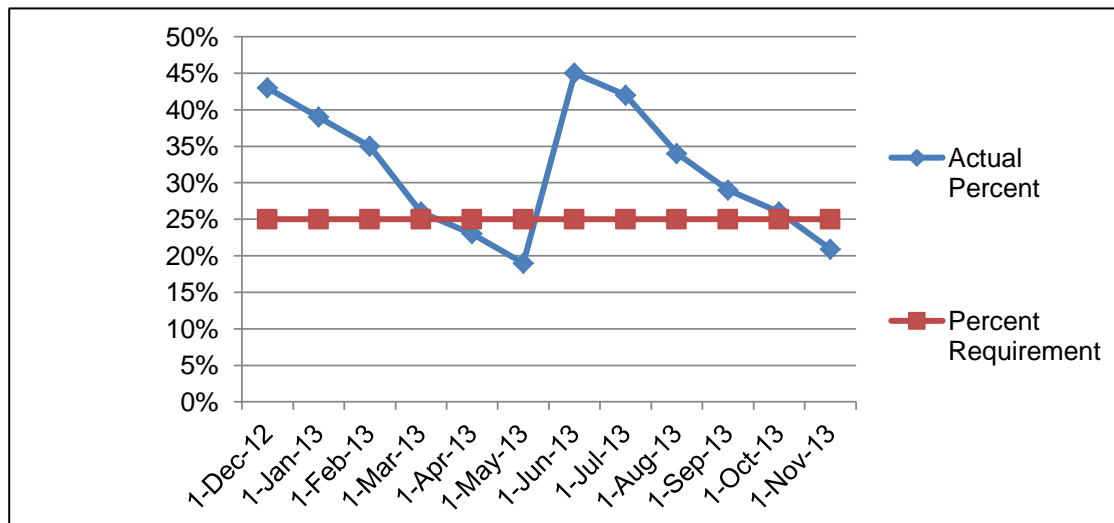
**City of South Bend  
Cash Reserves Summary  
November 30, 2013**

<i>Fund</i>	<i>Fund Name</i>	<i>Cash Balance</i>	<i>Outstanding Encumbrances</i>	<i>Available Cash</i>	<i>Cash Reserve Requirement</i>	<i>Variance</i>	<i>Actual Percentage</i>	<i>Notes</i>	<i>Cash Reserve Policy</i>
436	TIF -NORTHEST RESIDENTIAL	1,630,948.63	0.00	1,630,948.63	807,489.25	823,459.38	50%	Propety taxes in June and December	25% of annual expenditures - higher due to property tax delays
<b>Total Tax Increment Financing Funds</b>		<b>38,340,630.49</b>	<b>3,323,208.50</b>	<b>35,017,421.99</b>	<b>12,201,222.00</b>	<b>22,816,199.99</b>			
<b>Redevelopment Funds</b>									
433	REDEVELOPMENT ADMINISTRATION GENERAL	25,742.31	3,971.20	21,771.11	1,357.40	20,413.71	321%		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,681,855.80	0.00	3,681,855.80	0.00	3,681,855.80	100%	No 2013 expenditure budget	20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE ZONE	376,280.90	0.00	376,280.90	0.00	376,280.90	100%	No 2013 expenditure budget	20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	128,450.77	0.00	128,450.77	399,541.20	(271,090.43)	6%	Cash reserves less than target	20% of annual expenditures
<b>Total Redevelopment Funds</b>		<b>4,212,329.78</b>	<b>3,971.20</b>	<b>4,208,358.58</b>	<b>400,898.60</b>	<b>3,807,459.98</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	503,351.13	0.00	503,351.13	503,351.13	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>3,278,095.13</b>	<b>0.00</b>	<b>3,278,095.13</b>	<b>3,278,095.13</b>	<b>0.00</b>			
<b>Total Redevelopment Commission Funds</b>		<b>45,831,055.40</b>	<b>3,327,179.70</b>	<b>42,503,875.70</b>	<b>15,880,215.73</b>	<b>26,623,659.97</b>			
<b>City Operations Total</b>		<b>222,610,337.19</b>	<b>31,837,351.90</b>	<b>190,772,985.29</b>	<b>88,824,978.30</b>	<b>101,948,006.99</b>			

### General Fund - 101

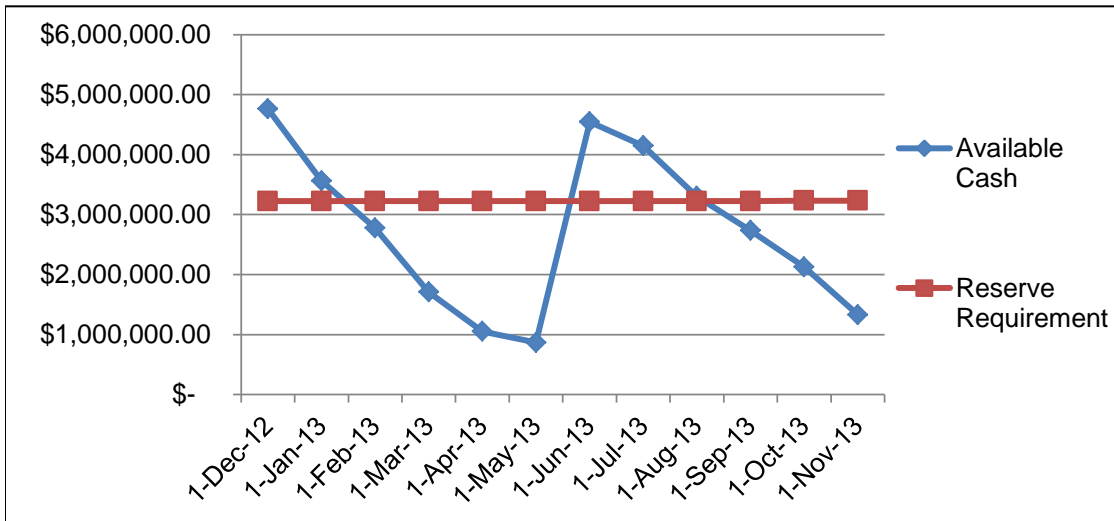


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50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

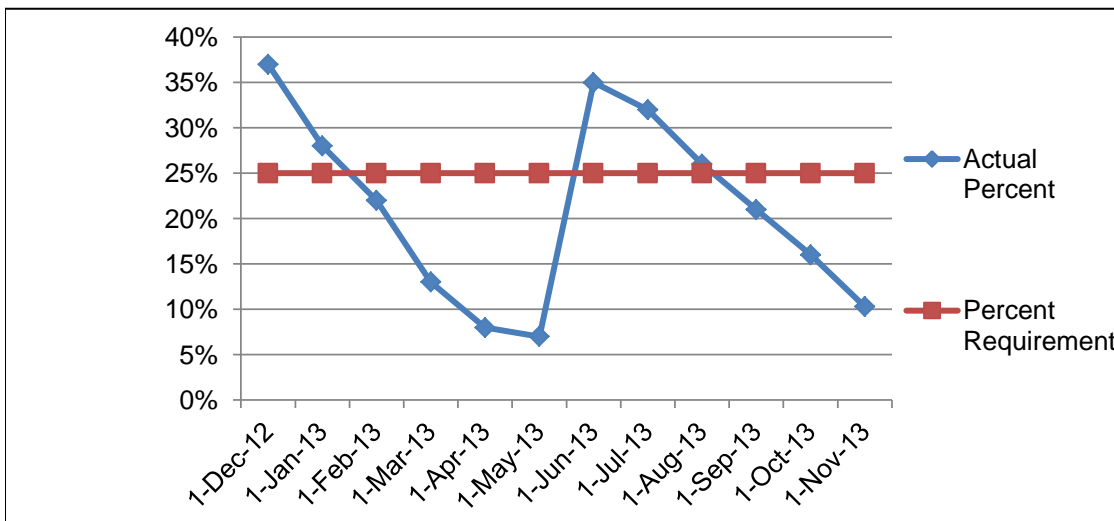


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%

### Parks & Recreation - 201

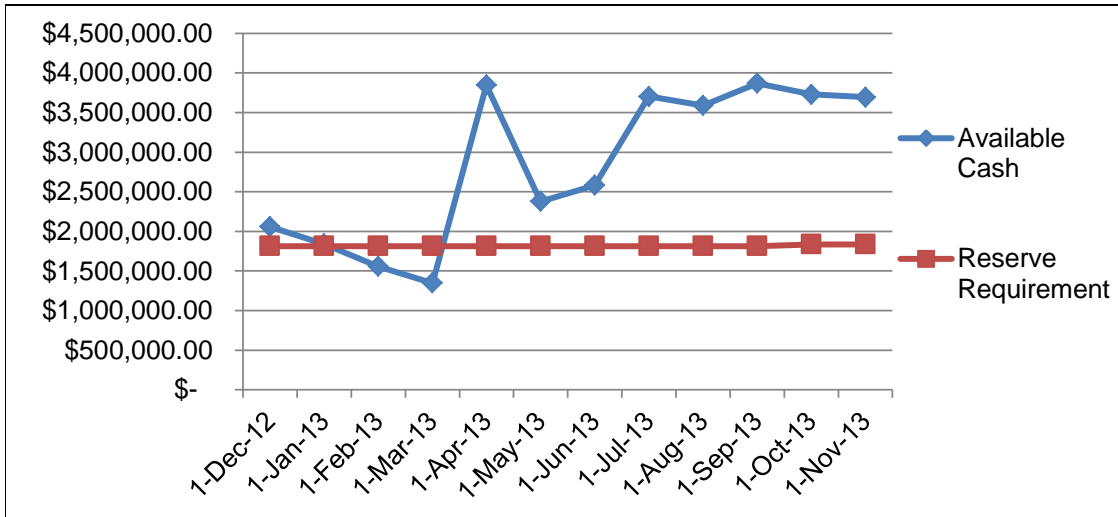


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$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

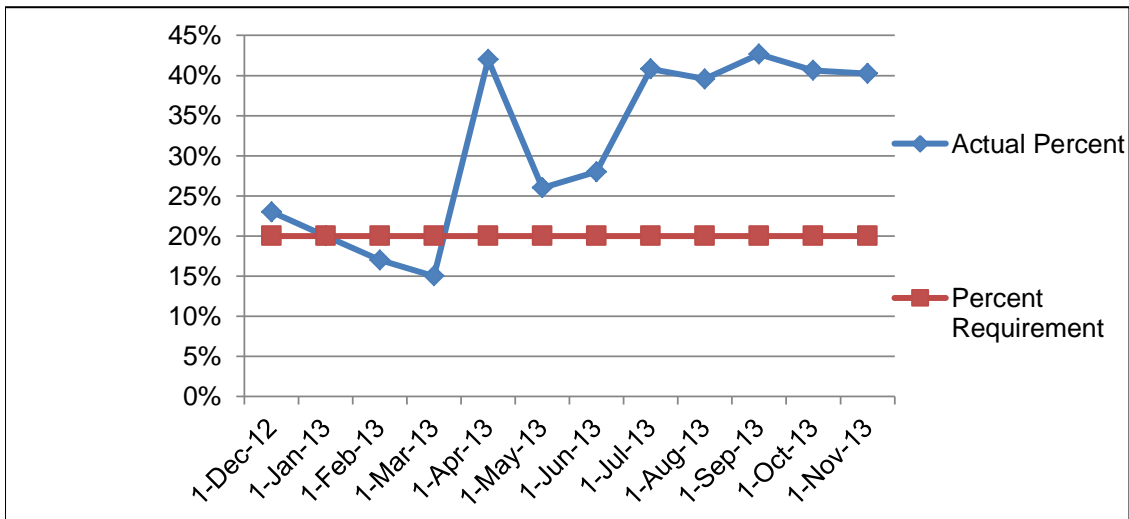


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%

### Motor Vehicle Highway - 202

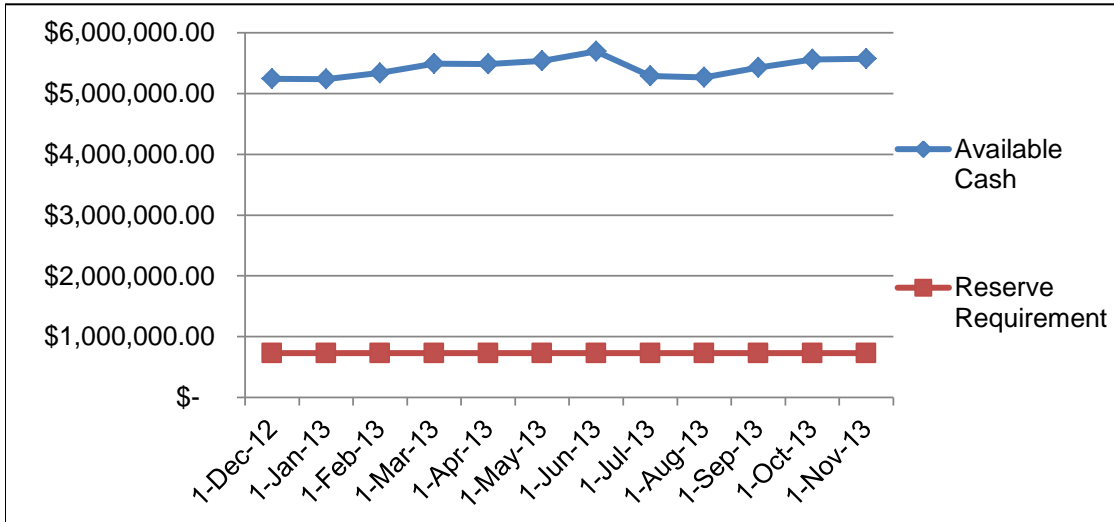


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13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

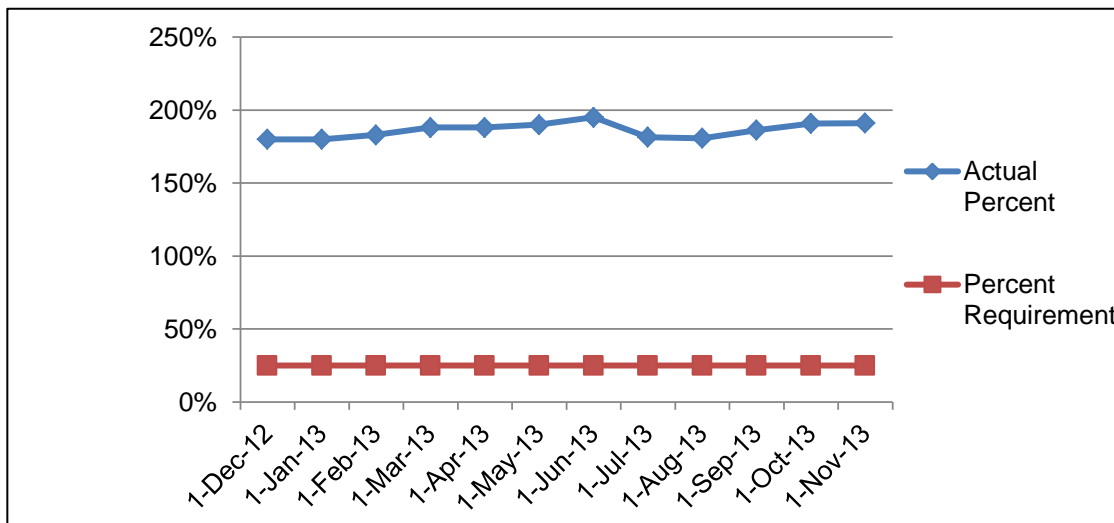


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%

### Liability Insurance - 226



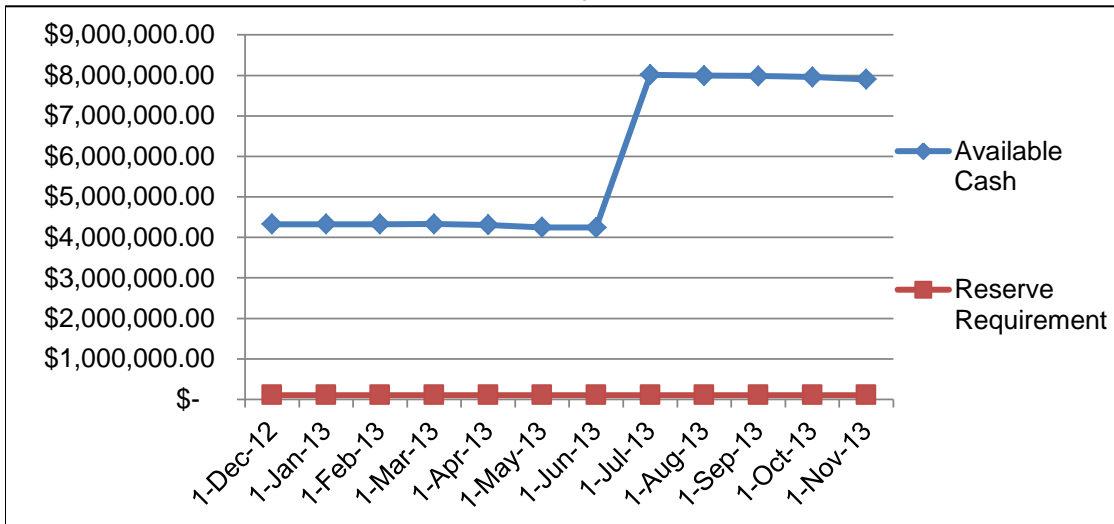
Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53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



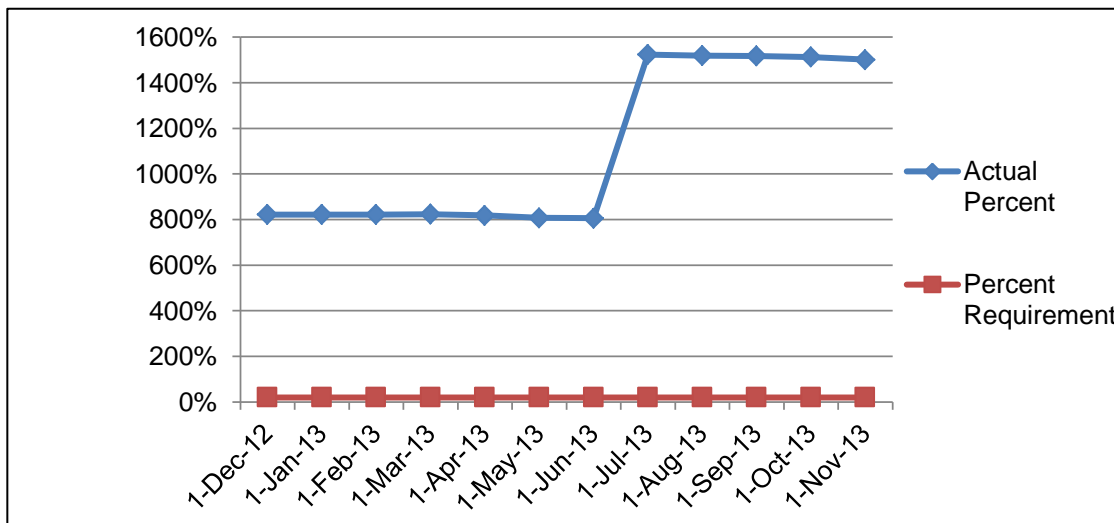
Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%



### Loss Recovery Fund - 227

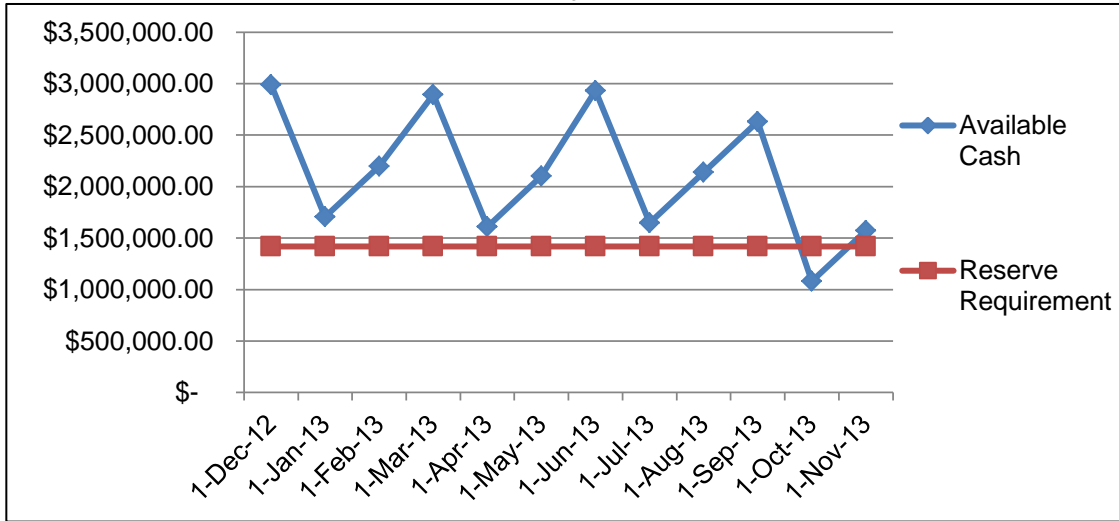


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33	\$ 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
30-Nov-13	\$ 7,898,750.90	\$ 105,237.00

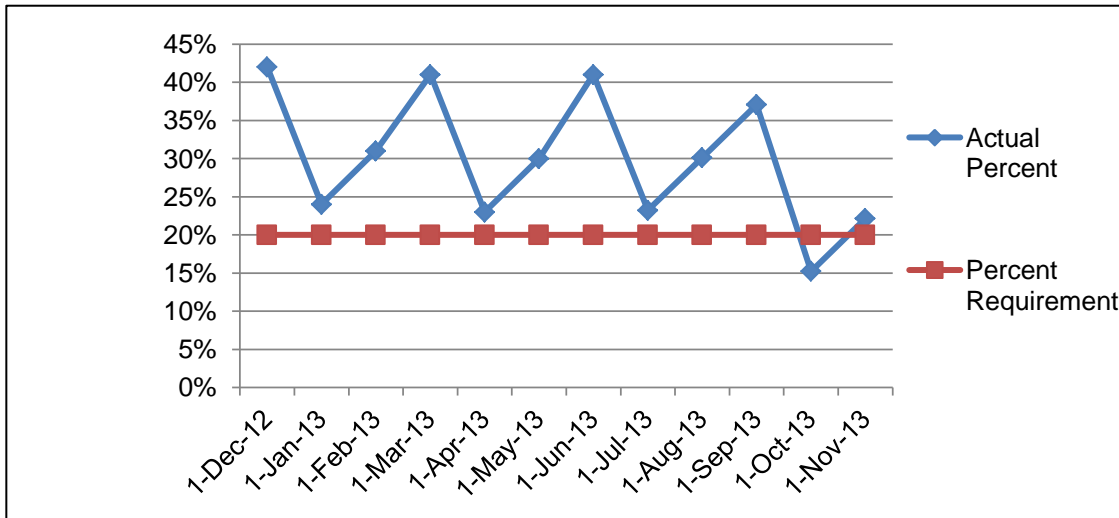


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%

### Public Safety LOIT - 249

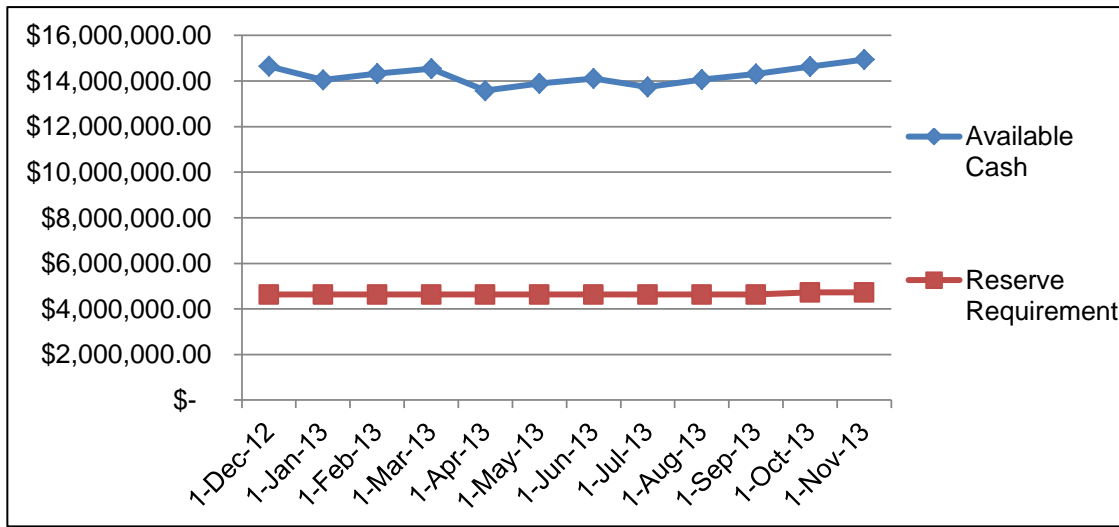


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13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

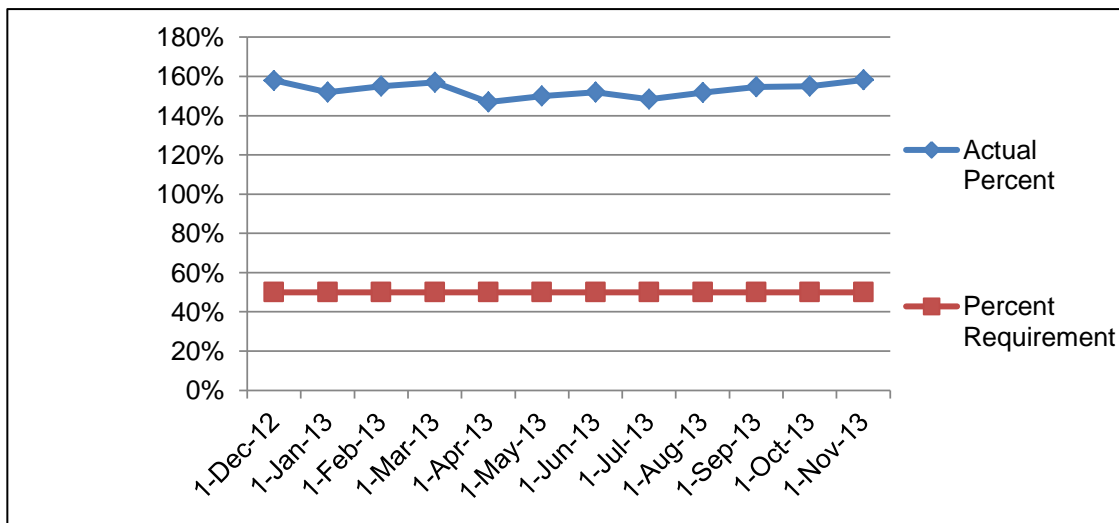


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%

### COIT - 404

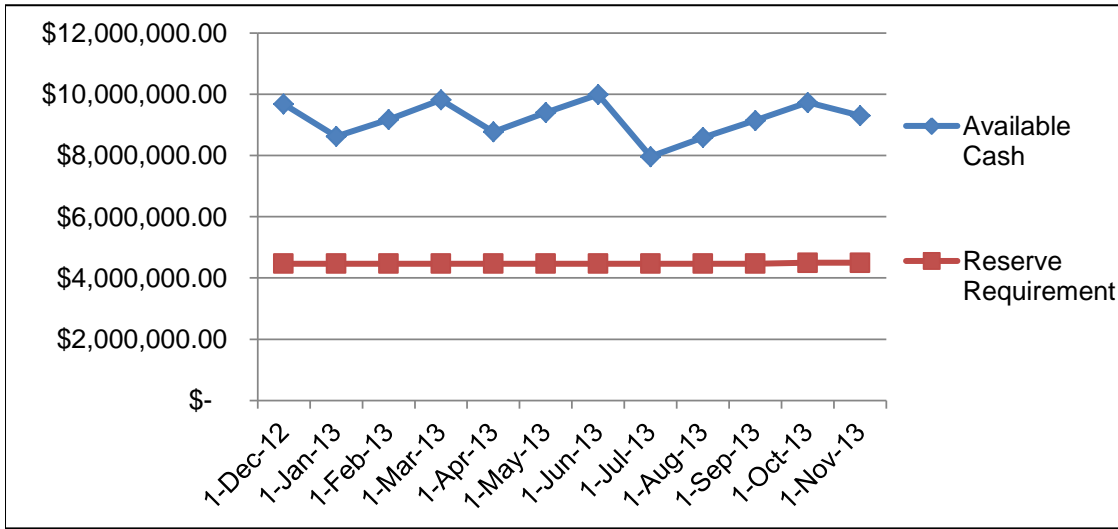


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13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

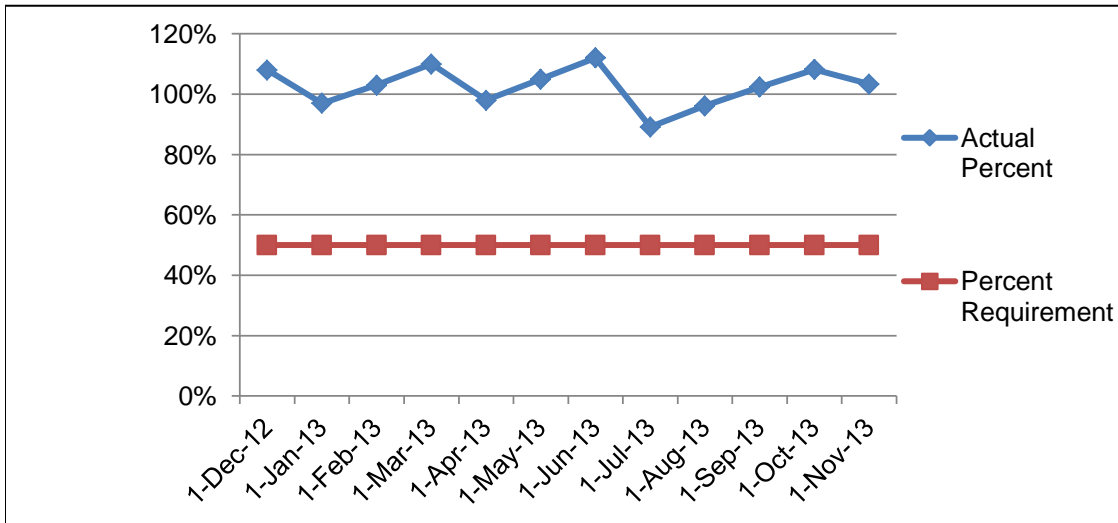


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%

**EDIT - 408**

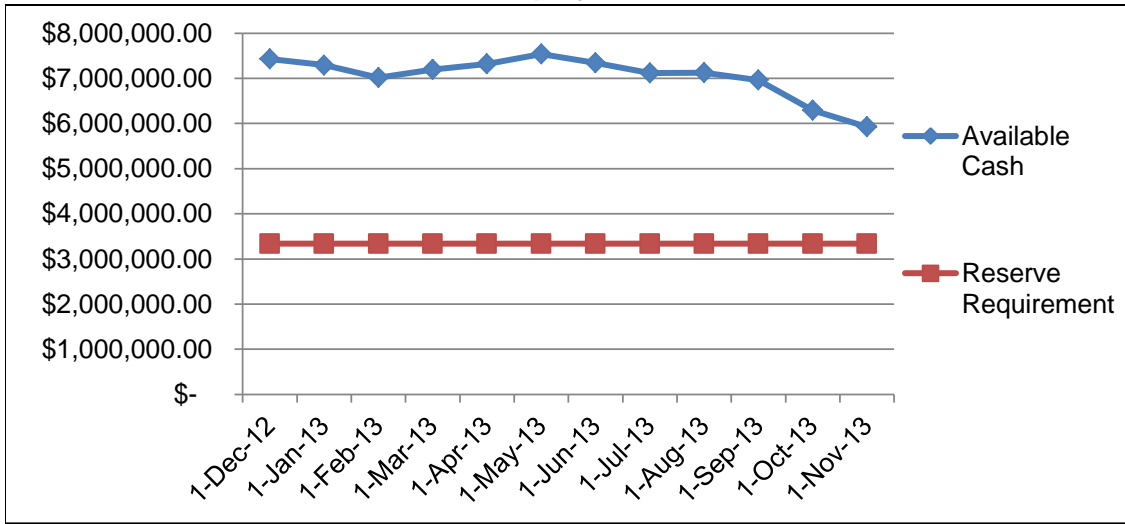


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13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

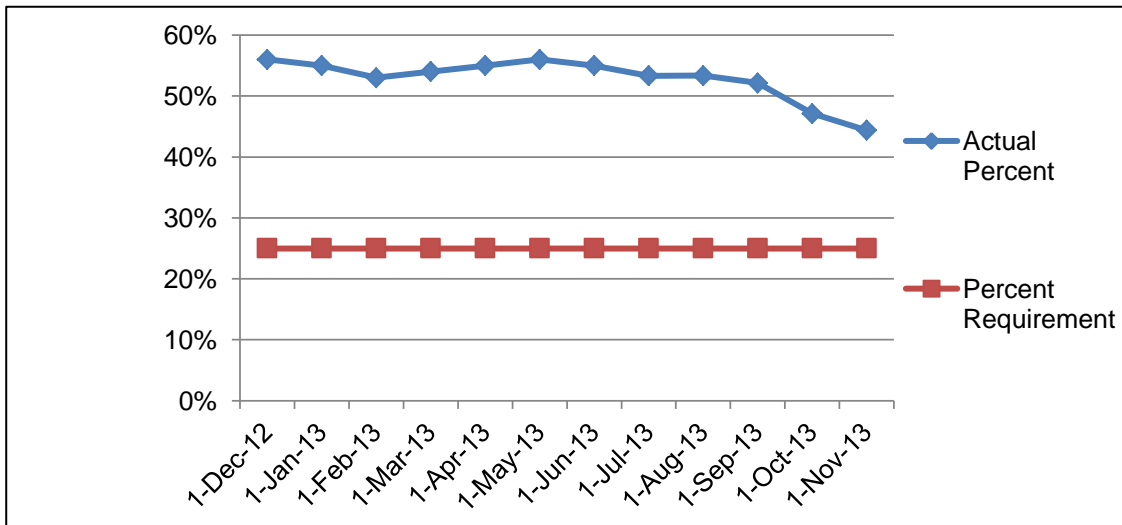


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%

### 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



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%