



Period Ending: December, 2013

Issued BY: Controller

City of South Bend

Cash Reserves Summary

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Distribution

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

City of South Bend
Cash Reserves Summary
December 31, 2013

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
City Controlled Funds									
General Fund									
101	GENERAL FUND	28,290,807.15	826,098.12	27,464,709.03	16,272,893.00	11,191,816.03	42%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
Special Revenue Funds									
102	RAINY DAY FUND	8,617,704.61	0.00	8,617,704.61	8,466,515.37	151,189.24	3%	No expenditures budgeted	3% contingency of total expenditures in previous fiscal year
201	PARKS & RECREATION	4,255,159.85	216,349.13	4,038,810.72	3,231,865.75	806,944.97	31%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
202	MOTOR VEHICLE HIGHWAY	3,679,914.90	602,877.20	3,077,037.70	1,835,299.20	1,241,738.50	34%	Transfers from EDIT fund	20% of annual expenditures
203	RECREATION - NONREVERTING	778,249.03	2,975.75	775,273.28	312,155.40	463,117.88	50%		20% of annual expenditures
209	STUDEBAKER/OLIVER REVERTING GRANTS	1,083,386.90	0.00	1,083,386.90	200,000.00	883,386.90	108%		20% of annual expenditures
210	DEPT COMMUNITY INVESTMENT STATE GRANTS	348,950.41	0.00	348,950.41	252,155.40	96,795.01	28%		20% of annual expenditures
211	DCI ADMINISTRATION FUND	907,314.95	21,083.09	886,231.86	470,866.20	415,365.66	38%		20% of annual expenditures
212	DCI GRANT FUND	590,161.96	3,099,780.55	(2,509,618.59)	(2,509,618.59)	0.00	0%	DCI grant fund - CDBG, HUD, etc.	Grant fund - reimbursement grants - no reserves
216	POLICE STATE SEIZURES	158,666.56	0.00	158,666.56	9,180.00	149,486.56	346%		20% of annual expenditures
217	GIFT, DONATION, BEQUEST	74,734.28	1,310.22	73,424.06	2,150.40	71,273.66	100%		20% of annual expenditures
218	POLICE CURFEW VIOLATIONS	11,547.69	0.00	11,547.69	200.00	11,347.69	1155%		20% of annual expenditures
220	LAW ENFORCEMENT CONTINUING EDUCATION	981,225.69	24,801.96	956,423.73	95,626.20	860,797.53	200%		20% of annual expenditures
227	LOSS RECOVERY FUND	7,936,032.67	965,804.58	6,970,228.09	105,237.00	6,864,991.09	1325%		20% of annual expenditures
249	PUBLIC SAFETY L.O.I.T.	2,032,194.08	0.00	2,032,194.08	1,420,351.40	611,842.68	29%	Quarterly transfers and settlements	20% of annual expenditures
251	LOCAL ROADS & STREETS	1,941,374.71	42,019.17	1,899,355.54	247,184.80	1,652,170.74	154%		20% of annual expenditures
252	EXCESS WELFARE DISTRIBUTION	1,149.81	0.00	1,149.81	0.00	1,149.81	100%		20% of annual expenditures
258	HUMAN RIGHTS - FEDERAL GRANT	466,774.97	0.00	466,774.97	45,786.00	420,988.97	204%		20% of annual expenditures
271	EASTRACE WATERWAY	14,372.27	346.27	14,026.00	69.20	13,956.80	100%		20% of annual expenditures
273	MORRIS PAC/PALAIS ROYALE MARKETING	27,985.28	0.00	27,985.28	2,029.80	25,955.48	276%		20% of annual expenditures
280	POLICE BLOCK GRANTS	3,817.20	0.00	3,817.20	37,000.00	(33,182.80)	2%	Police grant fund, reimbursement	20% of annual expenditures
281	REDEVELOPMENT COMMISSION - REV BONDS	27,127.72	0.00	27,127.72	5,420.40	21,707.32	100%		20% of annual expenditures
289	HAZMAT	16,207.39	0.00	16,207.39	700.00	15,507.39	463%		20% of annual expenditures
291	INDIANA RIVER RESCUE	95,718.35	0.00	95,718.35	18,425.20	77,293.15	104%		20% of annual expenditures
292	POLICE GRANTS	204,508.87	(0.01)	204,508.88	22,000.00	182,508.88	186%		20% of annual expenditures
294	REGIONAL POLICE ACADEMY	68,084.75	0.00	68,084.75	5,700.00	62,384.75	239%		20% of annual expenditures
295	COPS MORE GRANT	113,342.60	0.00	113,342.60	8,396.00	104,946.60	270%		20% of annual expenditures
299	POLICE FEDERAL DRUG ENFORCEMENT	385,160.01	1,499.00	383,661.01	37,714.60	345,946.41	203%		20% of annual expenditures
404	COUNTY OPTION INCOME TAX	14,905,634.86	220,262.53	14,685,372.33	4,721,708.50	9,963,663.83	156%		50% of annual expenditures - higher due to bonding and rating agencies
408	ECONOMIC DEVELOPMENT INCOME TAX	10,842,127.97	756,971.03	10,085,156.94	4,496,689.50	5,588,467.44	112%		50% of annual expenditures - higher due to bonding and rating agencies
410	URBAN DEVELOPMENT ACTION GRANT (UDAG)	27,587.06	0.00	27,587.06	53,629.20	(26,042.14)	10%	UDAG revenue is minimal	20% of annual expenditures
655	PROJECT RELIEF	938,578.11	1,302.34	937,275.77	86,413.00	850,862.77	217%		20% of annual expenditures
705	POLICE K-9 UNIT	1,313.19	0.00	1,313.19	400.00	913.19	66%		20% of annual expenditures
Total Special Revenue Funds		61,536,108.70	5,957,382.81	55,578,725.89	23,681,249.93	31,897,475.96			
Debt Service Fund									
313	HALL OF FAME DEBT SERVICE	716,335.66	0.00	716,335.66	253,600.00	462,735.66	56%	Property taxes in June and December	20% of annual expenditures - cash flow problems due to property taxes
Capital Project Funds									
288	EMS / FIRE DEPARTMENT CAPITAL	5,554,584.58	1,898,108.80	3,656,475.78	2,215,632.60	1,440,843.18	33%	Bond proceeds received in December	20% of annual expenditures
377	PROFESSIONAL SPORTS DEVELOPMENT	842,057.05	0.00	842,057.05	175,334.20	666,722.85	96%		20% of annual expenditures
401	COVELESKI STADIUM CAPITAL	26,850.09	3,540.44	23,309.65	708.00	22,601.65	658%		20% of annual expenditures
403	ZOO ENDOWMENT	49,022.38	0.00	49,022.38	0.00	49,022.38	100%		20% of annual expenditures
405	PARK NONREVERTING CAPITAL	572,891.14	28,417.13	544,474.01	43,463.20	501,010.81	251%		20% of annual expenditures
406	CUMULATIVE CAPITAL DEVELOPMENT	785,798.58	0.00	785,798.58	227,805.00	557,993.58	86%		25% of annual expenditures - higher due to property tax delays
407	CUMULATIVE CAPITAL IMPROVEMENT	176,723.90	0.00	176,723.90	91,893.75	84,830.15	48%	Cigarette and hotel/motel taxes	25% of annual expenditures - higher due to state tax delays
412	MAJOR MOVES CONSTRUCTION	7,143,897.92	1,323,729.67	5,820,168.25	679,169.20	5,140,999.05	171%		20% of annual expenditures
416	MORRIS PERFORMING ARTS CENTER CAPITAL	456,810.19	0.00	456,810.19	14,533.20	442,276.99	629%		20% of annual expenditures
434	CREED FUND	9,536.69	0.00	9,536.69	218,487.25	(208,950.56)	1%	CREED reclassification in December	25% of annual expenditures - higher due to state tax delays
450	PALAIS ROYALE HISTORIC PRESERVATION	53,395.30	0.00	53,395.30	0.00	53,395.30	100%		20% of annual expenditures
677	HALL OF FAME CAPITAL FUND	658,406.73	8,907.86	649,498.87	35,864.40	613,634.47	362%		20% of annual expenditures
Total Capital & Debt Service Funds		17,046,310.21	3,262,703.90	13,783,606.31	3,956,490.80	9,827,115.51			
Enterprise Funds									
600	CONSOLIDATED BUILDING DEPARTMENT	151,740.66	14,054.50	137,686.16	229,630.40	(91,944.24)	12%	Cash reserves less than target	20% of annual expenditures
601	PARKING GARAGES	884,187.62	88,629.81	795,557.81	225,967.80	569,590.01	70%		20% of annual expenditures

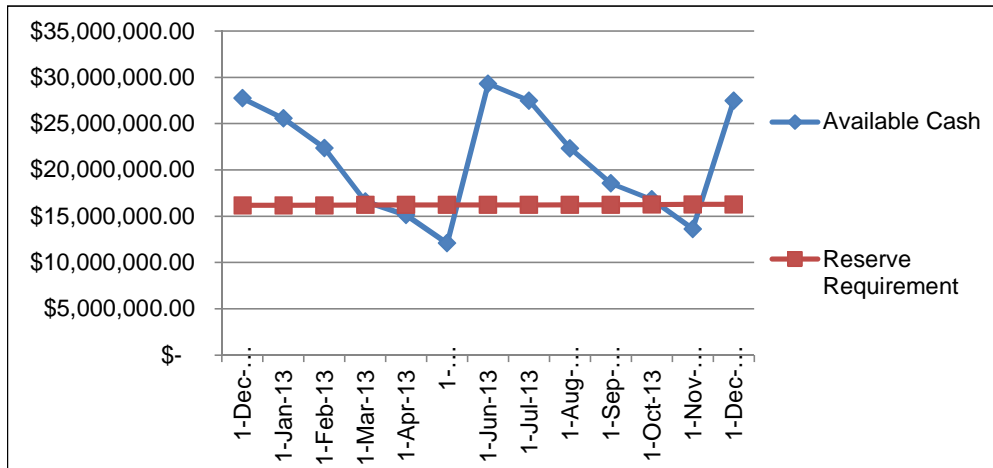
**City of South Bend
Cash Reserves Summary
December 31, 2013**

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
610	SOLID WASTE OPERATIONS	795,274.55	61,763.90	733,510.65	1,129,596.80	(396,086.15)	13%	High blanket encumbrances, cash ok	20% of annual expenditures
611	SOLID WASTE CAPITAL	118,440.52	160,068.00	(41,627.48)	0.00	(41,627.48)			No Reserves - transfer from operating account for debt service as needed
620	WATER WORKS OPERATIONS	3,509,755.67	158,132.63	3,351,623.04	739,797.35	2,611,825.69	23%		5% of annual expenditures, \$1.5 million target, see also fund 629
622	WATER WORKS CAPITAL	3,531,725.44	24,757.50	3,506,967.94	243,358.40	3,263,609.54	288%		20% of annual expenditures
623	WATER WORKS BOND CAPITAL	812,630.26	558,260.23	254,370.03	0.00	254,370.03			Bond fund - spend down to zero - no reserves
624	WATER WORKS CUSTOMER DEPOSIT	1,452,815.03	0.00	1,452,815.03	1,452,815.03	0.00	100%		100% cash reserves for customer deposits
625	WATER WORKS SINKING FUND	5,336.67	0.00	5,336.67	0.00	5,336.67			No Reserves - transfer from operating account for debt service as needed
626	WATER WORKS BOND RESERVE	1,565,676.05	0.00	1,565,676.05	1,565,676.05	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	1,363,695.84	2,441.68	1,361,254.16	111,168.80	1,250,085.36	245%		20% of annual expenditures
641	SEWAGE WORKS OPERATIONS	7,286,003.08	1,699,691.91	5,586,311.17	1,765,937.00	3,820,374.17	16%		5% of annual expenditures, \$1.5 million target, see also fund 643
642	SEWAGE WORKS CAPITAL	4,044,566.01	5,740,361.83	(1,695,795.82)	2,299,914.20	(3,995,710.02)	-15%	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	1,140.88	1,137.76	3.12	0.00	3.12			Bond fund - spend down to zero - no reserves
649	SEWAGE WORKS BOND SINKING	782,806.62	0.00	782,806.62	0.00	782,806.62			No Reserves - transfer from operating account for debt service as needed
650	CLAY SEWAGE WORKS OPERATIONS	0.00	0.00	0.00	0.00	0.00	0%		100% reserves of cash available
651	2007B SEWER BOND	2.11	0.00	2.11	0.00	2.11			Bond fund - spend down to zero - no reserves required
653	SEWAGE WORKS DEBT SERVICE RESERVE	7,286,828.40	0.00	7,286,828.40	7,286,828.40	0.00	100%		100% cash reserves per bond covenants and Crowe Horwath
658	2010 SEWER BOND	2,215.16	0.00	2,215.16	0.00	2,215.16			Bond fund - spend down to zero - no reserves required
659	2011 SEWER BOND	7,848,499.09	5,598,485.91	2,250,013.18	0.00	2,250,013.18			Bond fund - spend down to zero - no reserves required
661	2012 SEWER BOND	18,299,026.79	868,570.31	17,430,456.48	0.00	17,430,456.48			Bond fund - spend down to zero - no reserves required
664	2013A SEWER REFUNDING BOND	4,467.73	0.00	4,467.73	0.00	4,467.73			Bond fund - spend down to zero - no reserves required
670	CENTURY CENTER	887,768.51	0.00	887,768.51	709,491.80	178,276.71	25%		20% of annual expenditures
671	CENTURY CENTER CAPITAL	1,757,697.36	0.00	1,757,697.36	246,770.00	1,510,927.36	100%		20% of annual expenditures, \$800,000 minimum per Board of Managers
Total Enterprise Funds		67,716,431.28	14,976,355.97	52,740,075.31	18,011,202.88	34,728,872.43			
Internal Service Funds									
222	CENTRAL SERVICES	1,465,706.76	103,316.31	1,362,390.45	761,799.80	600,590.65	36%	exclude utilities budget & encumb.	20% of annual expenditures, excluding utility accounting
226	LIABILITY INSURANCE	5,185,497.38	0.00	5,185,497.38	728,981.75	4,456,515.63	178%		25% of annual expenditures - higher reserves for future claims
278	TAKE HOME VEHICLE POLICE	452,952.81	0.00	452,952.81	20,740.00	432,212.81	437%		20% of annual expenditures
711	SELF-FUNDED EMPLOYEE BENEFITS	5,661,447.10	0.00	5,661,447.10	3,337,207.25	2,324,239.85	42%		25% of annual expenditures - higher reserves for future claims
713	UNEMPLOYMENT COMP FUND	260,030.03	0.00	260,030.03	53,449.40	206,580.63	97%	Rates charged to departments reduced	20% of annual expenditures
Total Internal Service Funds		13,025,634.08	103,316.31	12,922,317.77	4,902,178.20	8,020,139.57			
Trust & Agency Funds									
701	FIREFIGHTERS PENSION	938,100.31	0.00	938,100.31	1,475,007.00	(536,906.69)	16%	Pension relief June & September	25% of annual expenditures, higher due to pension relief paid later
702	POLICE PENSION	1,708,656.46	0.00	1,708,656.46	1,732,283.25	(23,626.79)	25%	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	2,978.63	0.00	2,978.63	2,978.63	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	294,748.93	0.00	294,748.93	294,748.93	0.00	100%		100% cash reserves - trust & agency funds
725	MORRIS / PALAIS BOX OFFICE	1,339,597.81	0.00	1,339,597.81	1,339,597.81	0.00	100%		100% cash reserves - trust & agency funds
730	CITY CEMETERY TRUST	36,934.10	10,595.00	26,339.10	3,000.00	23,339.10	176%		20% of annual expenditures
Total Trust & Agency Funds		4,321,985.61	10,595.00	4,311,390.61	4,848,584.99	(537,194.38)			
Total City Funds		191,937,277.03	25,136,452.11	166,800,824.92	71,672,599.80	95,128,225.12			
Redevelopment Commission Controlled Funds									
Tax Increment Financing Funds									
324	TIF REVENUE - AIRPORT	25,020,129.46	6,961,261.04	18,058,868.42	6,311,148.00	11,747,720.42	72%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
420	TIF DISTRICT - SBCDA GENERAL (DOWNTOWN)	2,604,474.13	161,548.64	2,442,925.49	1,325,525.50	1,117,399.99	46%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
422	TIF DISTRICT - WEST WASHINGTON	612,962.22	8,619.65	604,342.57	167,203.75	437,138.82	90%		25% of annual expenditures - higher due to property tax delays
425	TIF LEIGHTON PLAZA	133,066.58	0.00	133,066.58	30,237.00	102,829.58	88%	Property taxes in June and December	20% of annual expenditures
426	TIF CENTRAL MEDICAL SERVICE AREA	3,232,412.40	401,004.15	2,831,408.25	1,192,636.00	1,638,772.25	59%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
429	TIF NORTHEAST DISTRICT	3,008,790.54	6,116.58	3,002,673.96	597,248.75	2,405,425.21	126%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
430	TIF SOUTHSIDE DEVELOPMENT AREA #1	3,439,647.92	787,955.53	2,651,692.39	1,530,721.25	1,120,971.14	43%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
432	TIF SSDA #3 - ERSKINE VILLAGE	6,968,686.27	656.03	6,968,030.24	125,317.00	6,842,713.24	1390%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays
435	TIF - DOUGLAS ROAD	294,600.35	4,360.42	290,239.93	113,695.50	176,544.43	64%	Property taxes in June and December	25% of annual expenditures - higher due to property tax delays

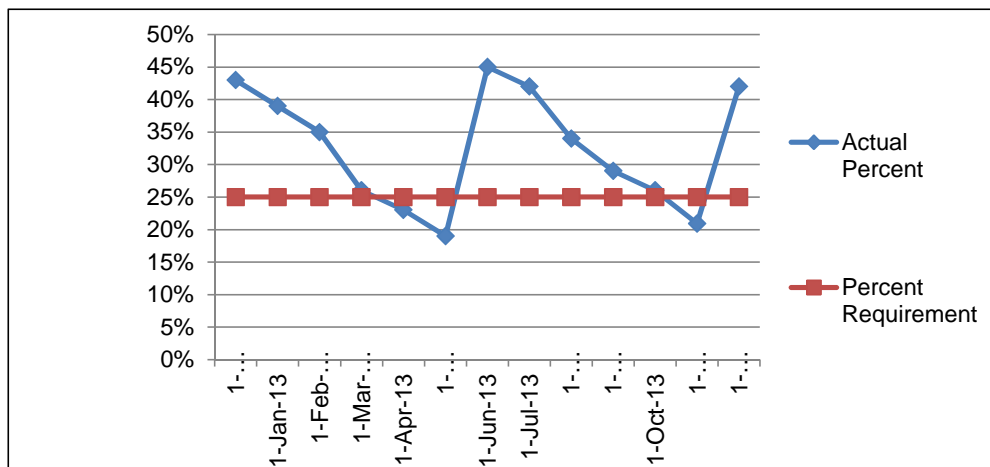
City of South Bend
Cash Reserves Summary
December 31, 2013

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage	Notes	Cash Reserve Policy
436	TIF -NORTHEST RESIDENTIAL	2,554,078.79	0.00	2,554,078.79	807,489.25	1,746,589.54	79%	Propety taxes in June and December	25% of annual expenditures - higher due to property tax delays
	Total Tax Increment Financing Funds	47,868,848.66	8,331,522.04	39,537,326.62	12,201,222.00	27,336,104.62			
	Redevelopment Funds								
433	REDEVELOPMENT ADMINISTRATION GENERAL	25,748.52	0.00	25,748.52	1,357.40	24,391.12	379%		20% of annual expenditures
439	CERTIFIED TECHNOLOGY PARK	3,682,595.46	0.00	3,682,595.46	0.00	3,682,595.46	100%	No 2013 expenditure budget	20% of annual expenditures
454	AIRPORT URBAN ENTERPRISE_ZONE	376,371.57	0.00	376,371.57	0.00	376,371.57	100%	No 2013 expenditure budget	20% of annual expenditures
619	BLACKTHORN GOLF COURSE OPERATIONS	83,729.44	0.00	83,729.44	399,541.20	(315,811.76)	4%	Cash reserves less than target	20% of annual expenditures
	Total Redevelopment Funds	4,168,444.99	0.00	4,168,444.99	400,898.60	3,767,546.39			
	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	503,472.41	0.00	503,472.41	503,472.41	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
	Total Debt Service Funds	3,278,216.41	0.00	3,278,216.41	3,278,216.41	0.00			
	Total Redevelopment Commission Funds	55,315,510.06	8,331,522.04	46,983,988.02	15,880,337.01	31,103,651.01			
	City Operations Total	247,252,787.09	33,467,974.15	213,784,812.94	87,552,936.81	126,231,876.13			

General Fund - 101

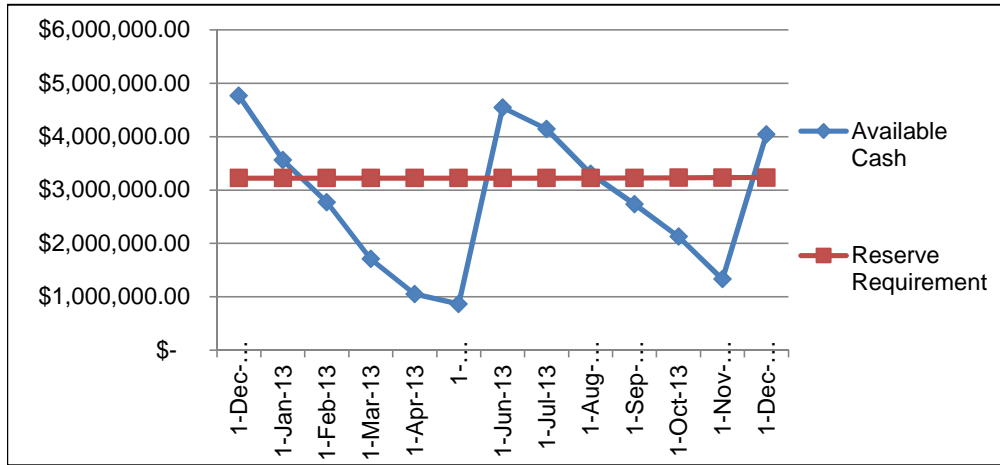


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 27,733,383.63	\$ 16,173,912.25
31-Jan-13	\$ 25,550,484.83	\$ 16,173,912.25
28-Feb-13	\$ 22,353,542.47	\$ 16,173,912.25
31-Mar-13	\$ 16,598,780.26	\$ 16,233,266.50
30-Apr-13	\$ 15,116,269.16	\$ 16,233,266.50
31-May-13	\$ 12,079,846.98	\$ 16,233,266.50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

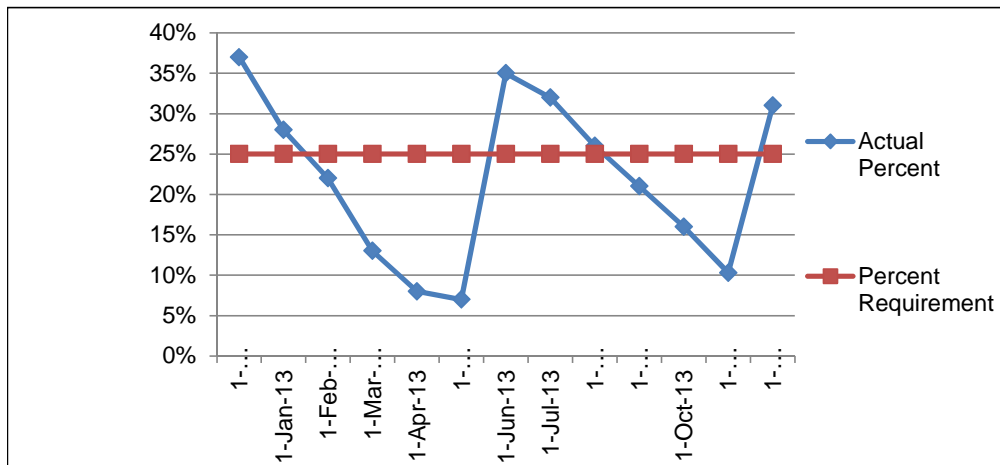


Date	Actual Percent	Percent Requirement
31-Dec-12	43%	25%
31-Jan-13	39%	25%
28-Feb-13	35%	25%
31-Mar-13	26%	25%
30-Apr-13	23%	25%
31-May-13	19%	25%
30-Jun-13	45%	25%
31-Jul-13	42%	25%
31-Aug-13	34%	25%
30-Sep-13	29%	25%
31-Oct-13	26%	25%
30-Nov-13	21%	25%
31-Dec-13	42%	25%

Parks & Recreation - 201

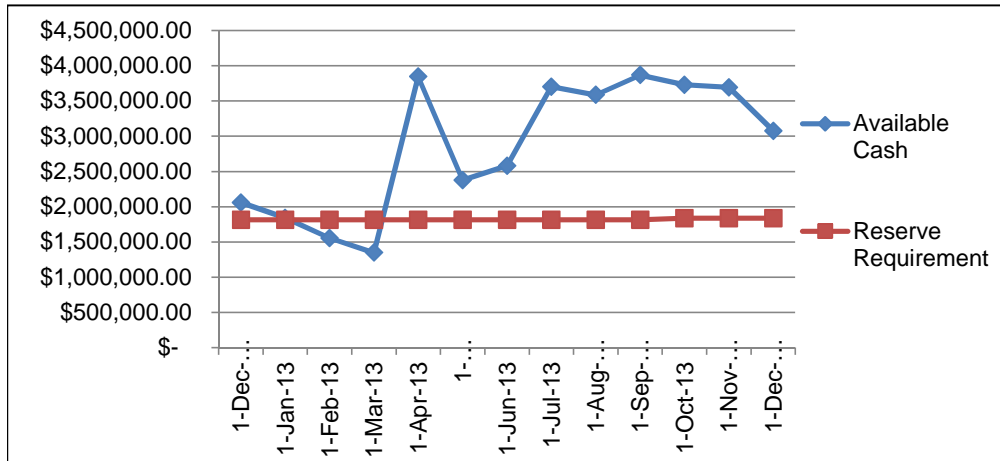


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,763,668.60	\$ 3,223,115.75
31-Jan-13	\$ 3,563,772.38	\$ 3,223,115.75
28-Feb-13	\$ 2,773,384.04	\$ 3,223,115.75
31-Mar-13	\$ 1,708,681.50	\$ 3,223,115.75
30-Apr-13	\$ 1,052,663.00	\$ 3,223,115.75
31-May-13	\$ 866,259.51	\$ 3,223,115.75
30-Jun-13	\$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

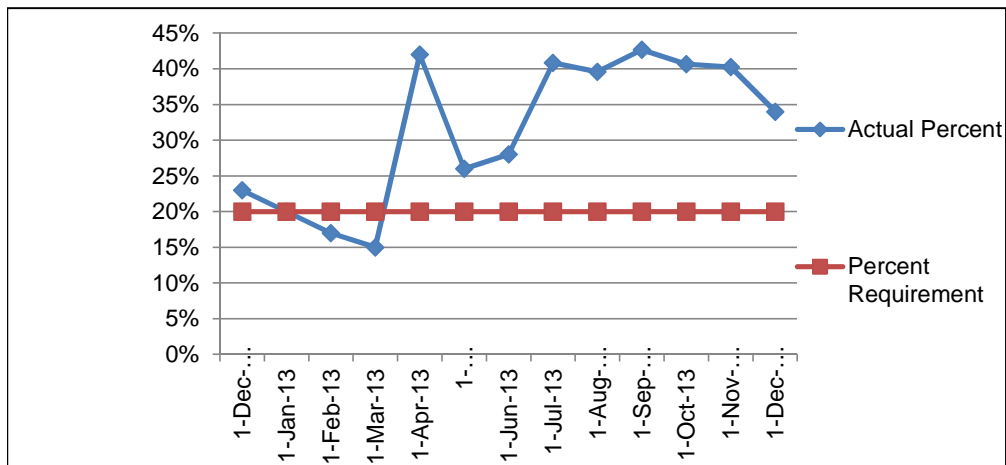


Date	Actual Percent	Percent Requirement
31-Dec-12	37%	25%
31-Jan-13	28%	25%
28-Feb-13	22%	25%
31-Mar-13	13%	25%
30-Apr-13	8%	25%
31-May-13	7%	25%
30-Jun-13	35%	25%
31-Jul-13	32%	25%
31-Aug-13	26%	25%
30-Sep-13	21%	25%
31-Oct-13	16%	25%
30-Nov-13	10%	25%
31-Dec-13	31%	25%

Motor Vehicle Highway - 202

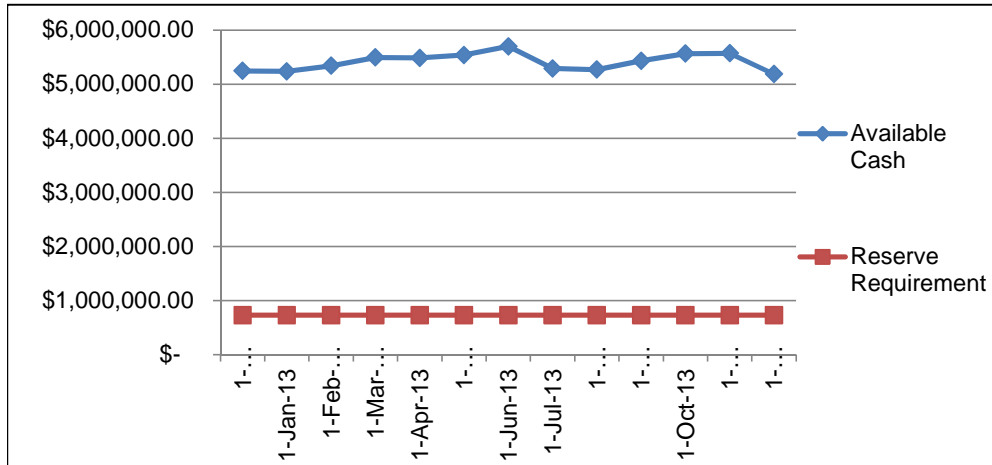


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,057,519.44	\$ 1,813,299.20
31-Jan-13	\$ 1,840,647.98	\$ 1,813,299.20
28-Feb-13	\$ 1,556,523.49	\$ 1,813,299.20
31-Mar-13	\$ 1,348,215.94	\$ 1,813,299.20
30-Apr-13	\$ 3,844,596.47	\$ 1,813,299.20
31-May-13	\$ 2,375,503.84	\$ 1,813,299.20
30-Jun-13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

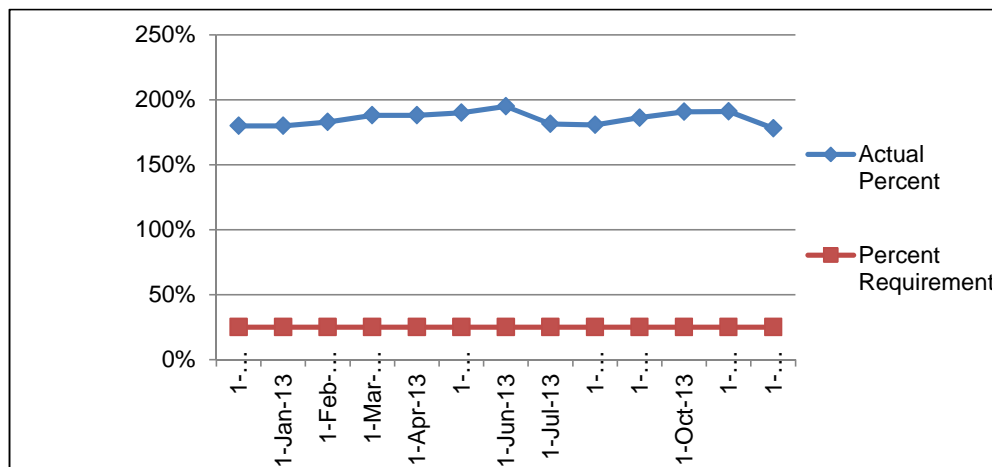


Date	Actual Percent	Percent Requirement
31-Dec-12	23%	20%
31-Jan-13	20%	20%
28-Feb-13	17%	20%
31-Mar-13	15%	20%
30-Apr-13	42%	20%
31-May-13	26%	20%
30-Jun-13	28%	20%
31-Jul-13	41%	20%
31-Aug-13	40%	20%
30-Sep-13	43%	20%
31-Oct-13	41%	20%
30-Nov-13	40%	20%
31-Dec-13	34%	20%

Liability Insurance - 226

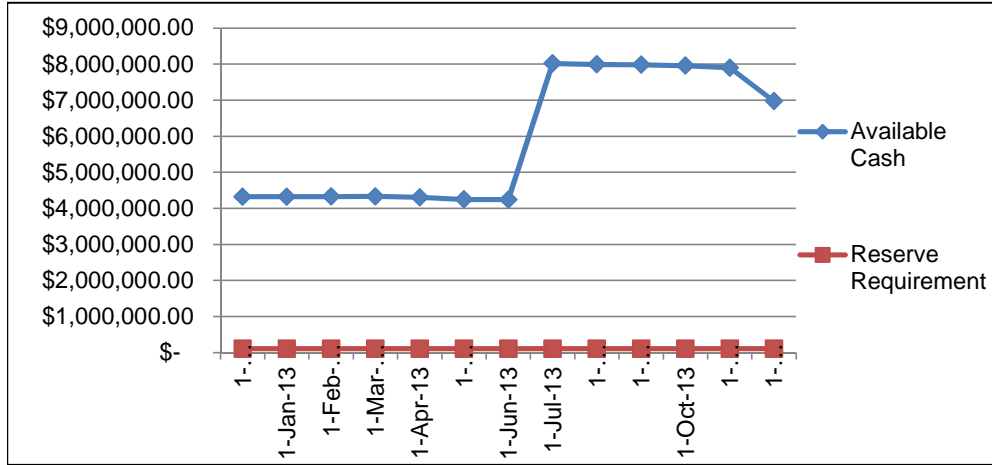


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 5,245,130.31	\$ 728,981.75
31-Jan-13	\$ 5,237,429.00	\$ 728,981.75
28-Feb-13	\$ 5,339,402.41	\$ 728,981.75
31-Mar-13	\$ 5,492,965.69	\$ 728,981.75
30-Apr-13	\$ 5,485,327.28	\$ 728,981.75
31-May-13	\$ 5,537,525.90	\$ 728,981.75
30-Jun-13	\$ 5,697,952.53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

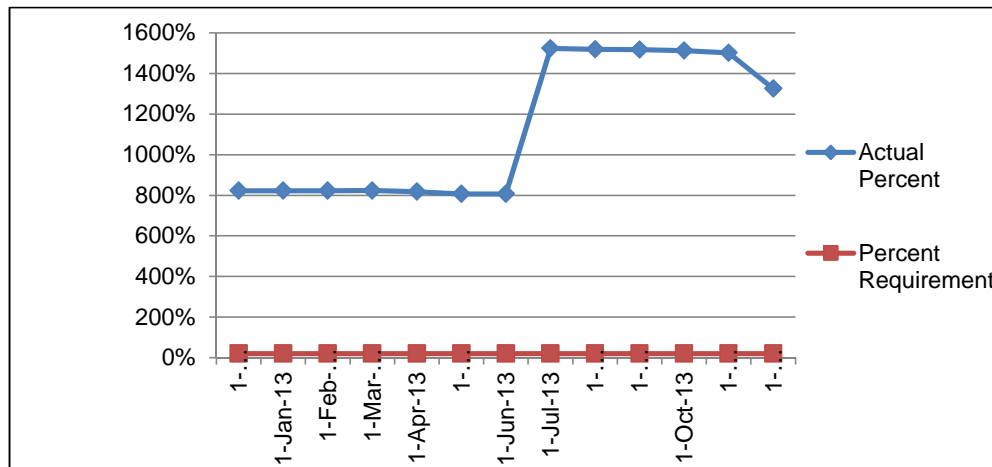


Date	Actual Percent	Percent Requirement
31-Dec-12	180%	25%
31-Jan-13	180%	25%
28-Feb-13	183%	25%
31-Mar-13	188%	25%
30-Apr-13	188%	25%
31-May-13	190%	25%
30-Jun-13	195%	25%
31-Jul-13	181%	25%
31-Aug-13	181%	25%
30-Sep-13	186%	25%
31-Oct-13	191%	25%
30-Nov-13	191%	25%
31-Dec-13	178%	25%

Loss Recovery Fund - 227

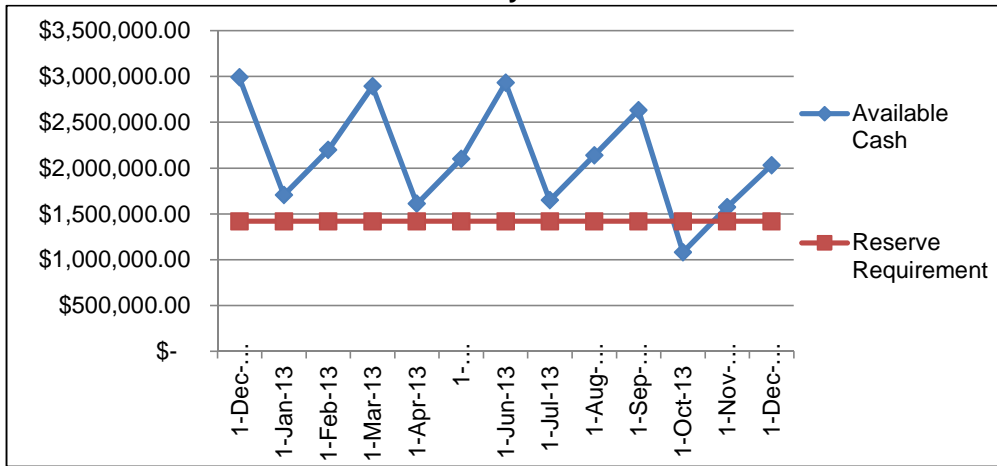


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 4,323,375.44	\$ 105,237.00
31-Jan-13	\$ 4,325,602.08	\$ 105,237.00
28-Feb-13	\$ 4,327,476.71	\$ 105,237.00
31-Mar-13	\$ 4,330,502.38	\$ 105,237.00
30-Apr-13	\$ 4,305,322.97	\$ 105,237.00
31-May-13	\$ 4,248,806.13	\$ 105,237.00
30-Jun-13	\$ 4,241,869.33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

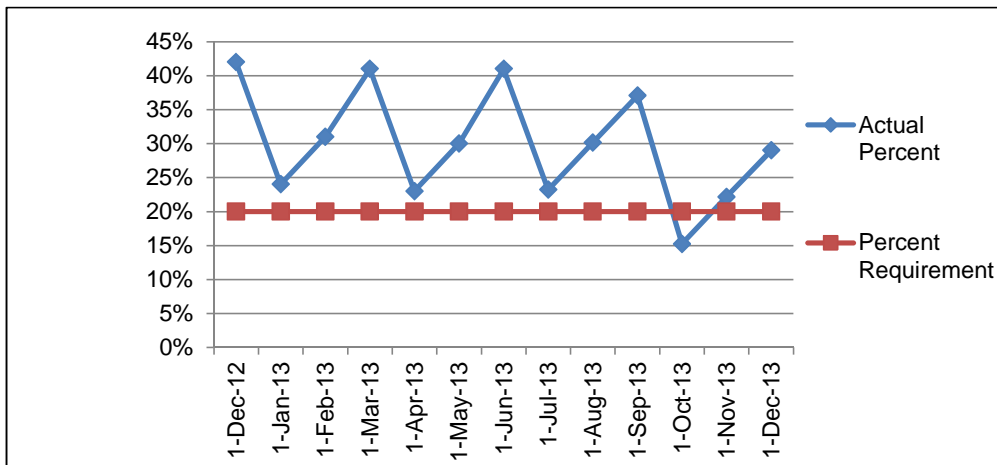


Date	Actual Percent	Percent Requirement
31-Dec-12	822%	20%
31-Jan-13	822%	20%
28-Feb-13	822%	20%
31-Mar-13	823%	20%
30-Apr-13	818%	20%
31-May-13	807%	20%
30-Jun-13	806%	20%
31-Jul-13	1524%	20%
31-Aug-13	1519%	20%
30-Sep-13	1517%	20%
31-Oct-13	1512%	20%
30-Nov-13	1501%	20%
31-Dec-13	1325%	20%

Public Safety LOIT - 249

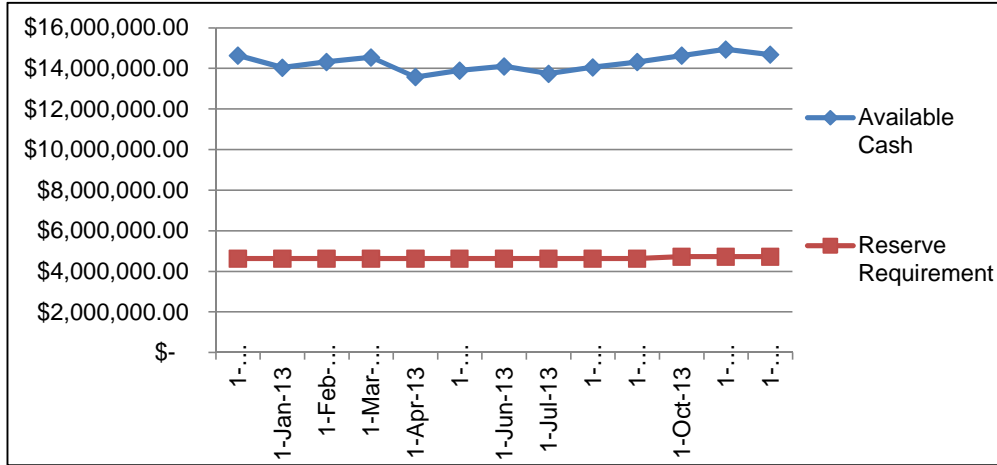


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 2,989,940.29	\$ 1,420,351.40
31-Jan-13	\$ 1,707,066.63	\$ 1,420,351.40
28-Feb-13	\$ 2,198,878.63	\$ 1,420,351.40
31-Mar-13	\$ 2,894,230.79	\$ 1,420,351.40
30-Apr-13	\$ 1,610,292.75	\$ 1,420,351.40
31-May-13	\$ 2,101,634.36	\$ 1,420,351.40
30-Jun-13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

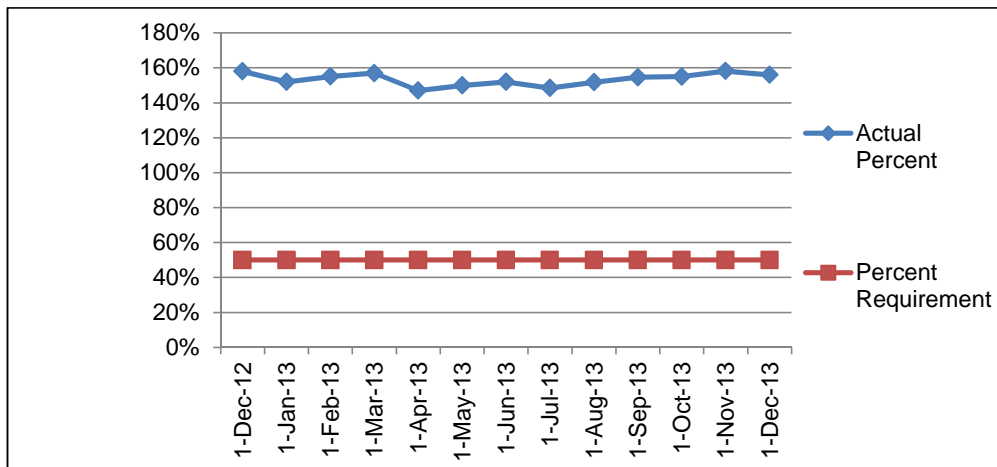


Date	Actual Percent	Percent Requirement
31-Dec-12	42%	20%
31-Jan-13	24%	20%
28-Feb-13	31%	20%
31-Mar-13	41%	20%
30-Apr-13	23%	20%
31-May-13	30%	20%
30-Jun-13	41%	20%
31-Jul-13	23%	20%
31-Aug-13	30%	20%
30-Sep-13	37%	20%
31-Oct-13	15%	20%
30-Nov-13	22%	20%
31-Dec-13	29%	20%

COIT - 404

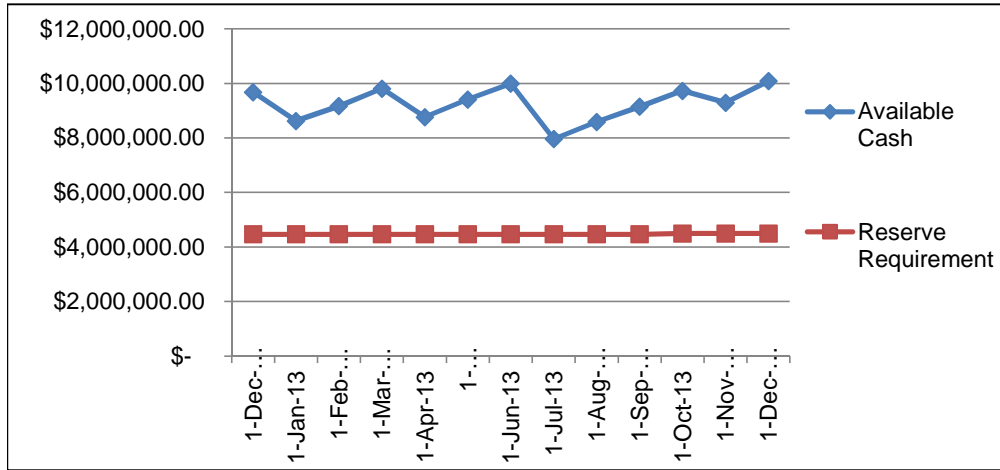


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 14,646,009.47	\$ 4,629,457.50
31-Jan-13	\$ 14,043,937.84	\$ 4,629,457.50
28-Feb-13	\$ 14,324,313.22	\$ 4,629,457.50
31-Mar-13	\$ 14,546,016.24	\$ 4,629,457.50
30-Apr-13	\$ 13,577,433.87	\$ 4,629,457.50
31-May-13	\$ 13,898,356.40	\$ 4,629,457.50
30-Jun-13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

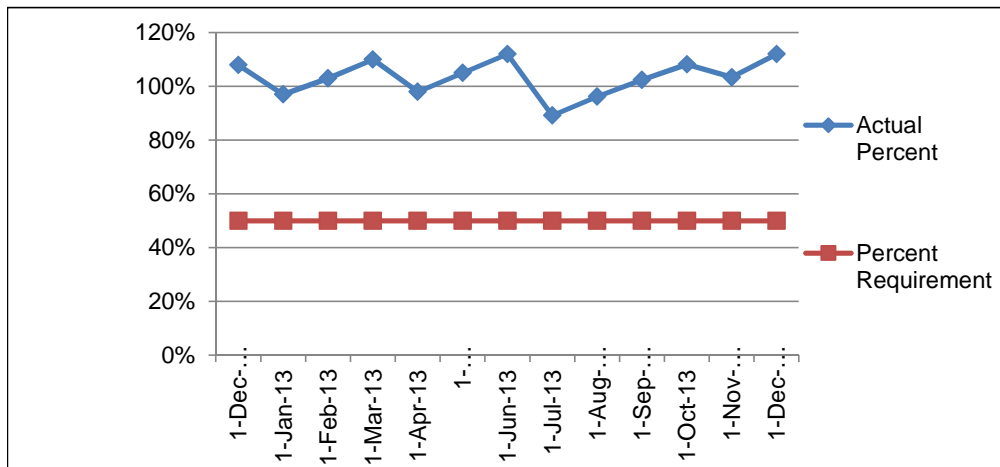


Date	Actual Percent	Percent Requirement
31-Dec-12	158%	50%
31-Jan-13	152%	50%
28-Feb-13	155%	50%
31-Mar-13	157%	50%
30-Apr-13	147%	50%
31-May-13	150%	50%
30-Jun-13	152%	50%
31-Jul-13	148%	50%
31-Aug-13	152%	50%
30-Sep-13	155%	50%
31-Oct-13	155%	50%
30-Nov-13	158%	50%
31-Dec-13	156%	50%

EDIT - 408

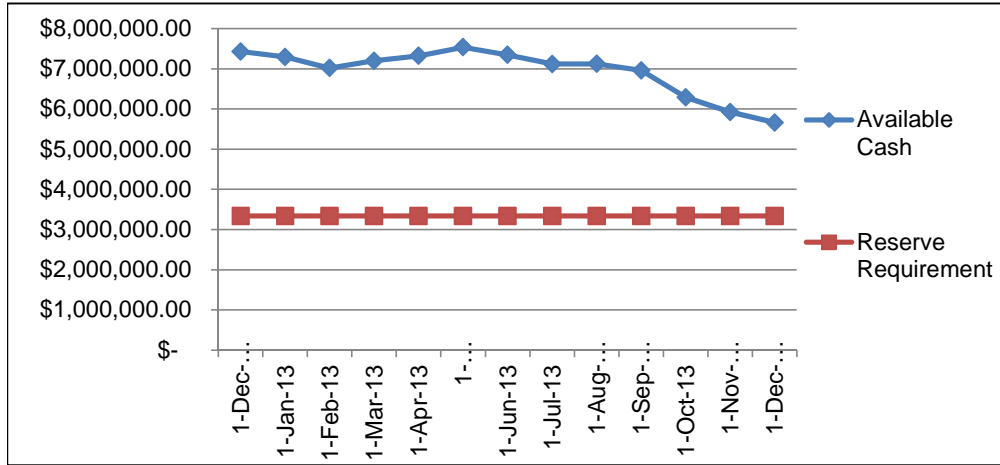


Date	Available Cash	Reserve Requirement
31-Dec-12	\$ 9,681,669.68	\$ 4,466,689.50
31-Jan-13	\$ 8,627,786.20	\$ 4,466,689.50
28-Feb-13	\$ 9,173,159.35	\$ 4,466,689.50
31-Mar-13	\$ 9,813,962.38	\$ 4,466,689.50
30-Apr-13	\$ 8,769,019.26	\$ 4,466,689.50
31-May-13	\$ 9,408,926.05	\$ 4,466,689.50
30-Jun-13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

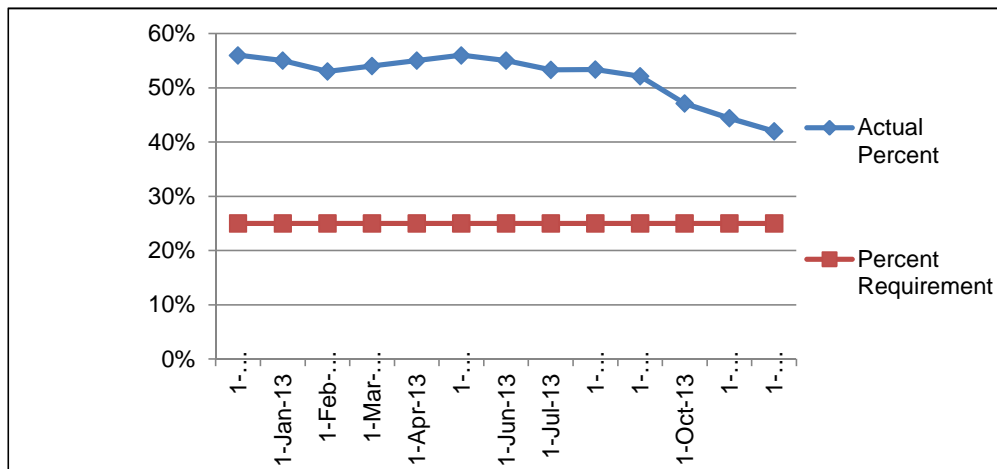


Date	Actual Percent	Percent Requirement
31-Dec-12	108%	50%
31-Jan-13	97%	50%
28-Feb-13	103%	50%
31-Mar-13	110%	50%
30-Apr-13	98%	50%
31-May-13	105%	50%
30-Jun-13	112%	50%
31-Jul-13	89%	50%
31-Aug-13	96%	50%
30-Sep-13	102%	50%
31-Oct-13	108%	50%
30-Nov-13	103%	50%
31-Dec-13	112%	50%

Self-funded Employee Benefits - 711



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



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