

Saint Joseph County, Indiana
Cash Reserves Tracking Schedule
December 31, 2022
Prepared - January 28, 2023

| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Expenditures | Notes | Cash Reserve Policy | | |
|-----------------------------|--------------------------------------|---------------|--------------------------|----------------|--------------------------|---------------|-----------------------------------|-------|--|-------------------|---------------|
| | | | | | | | | | Percent | Annual Exp Factor | |
| Regular County Funds | | | | | | | | | | | |
| 1000 | General Fund | 24,724,633.09 | 702,666.83 | 24,021,966.26 | 15,718,816.39 | 8,303,149.87 | 30.6% | ✔ | Property tax funded - cash will decline until June/Dec | 20% | 78,594,081.96 |
| 1101 | Accident Reports Sheriff | 227,142.61 | 0.00 | 227,142.61 | 0.00 | 227,142.61 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1103 | Public Housing Authority | 28,180.49 | 0.00 | 28,180.49 | 0.00 | 28,180.49 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1108 | Tax Sale Clearing - Aud | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1112 | LIT Economic Development | 6,114,932.48 | 419,276.58 | 5,695,655.90 | 3,207,087.20 | 2,488,568.70 | 35.5% | ✔ | Monthly payments from the state. | 20% | 16,035,436.01 |
| 1116 | City/Town Court Cost | 589,460.97 | 0.00 | 589,460.97 | 0.00 | 589,460.97 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1119 | Clerks Perpetuation Fund | 370,007.84 | 12,285.86 | 357,721.98 | 39,766.90 | 317,955.08 | 179.9% | ✔ | Only personnel costs are budgeted | 20% | 198,834.50 |
| 1129 | Animal License Fee (Dog Tax) | 35,365.92 | 0.00 | 35,365.92 | 0.00 | 35,365.92 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1131 | County Disclosure Fees | 108,195.44 | 0.00 | 108,195.44 | 23,188.20 | 85,007.24 | 93.3% | ✔ | | 20% | 115,941.00 |
| 1135 | Cumulative Bridge | 1,650,303.08 | 379,205.43 | 1,271,097.65 | 20,696.89 | 1,250,400.76 | 1228.3% | ✔ | Property tax funded - cash will decline until June/Dec | 20% | 103,484.43 |
| 1138 | Cumulative Capital Development Fund | 1,343,148.41 | 583,538.77 | 759,609.64 | 646,324.98 | 113,284.66 | 23.5% | ✔ | Property tax funded - cash will decline until June/Dec | 20% | 3,231,624.91 |
| 1148 | County Drug Free Fund | 124,716.09 | 0.00 | 124,716.09 | 12,143.80 | 112,572.29 | 205.4% | ✔ | | 20% | 60,719.00 |
| 1152 | Local Emergency Planning Fund | 66,539.68 | 0.00 | 66,539.68 | 175.79 | 66,363.89 | 7570.4% | ✔ | | 20% | 878.95 |
| 1154 | Enhanced Access Fee/IT | 3,809.22 | 0.00 | 3,809.22 | 0.00 | 3,809.22 | 0.0% | ✔ | IT spending limited to cash balance | 0% | 0.00 |
| 1155 | Remote Enhanced Access Laredo | 885,373.23 | 0.00 | 885,373.23 | 0.00 | 885,373.23 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1156 | Firearms Training & Police Education | 213,228.99 | 25,554.76 | 187,674.23 | 14,001.88 | 173,672.35 | 268.1% | ✔ | | 20% | 70,009.42 |
| 1158 | General Drain Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1159 | County Health Department | 3,733,060.38 | 3,678.19 | 3,729,382.19 | 738,736.46 | 2,990,645.73 | 101.0% | ✔ | Property tax funded - cash will decline until June/Dec | 20% | 3,693,682.30 |
| 1160 | SJC Identity Security Protect | 260,144.86 | 0.00 | 260,144.86 | 0.00 | 260,144.86 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1167 | Excess Levy Fund | 87,032.66 | 0.00 | 87,032.66 | 0.00 | 87,032.66 | 0.0% | ✔ | Property tax revenue | 0% | 0.00 |
| 1169 | Local Roads & Streets | 7,533,190.92 | 4,922,223.66 | 2,610,967.26 | 62,260.66 | 2,548,706.60 | 838.7% | ✔ | | 20% | 311,303.28 |
| 1170 | LIT Public Safety | 819,862.81 | 15,324.08 | 804,538.73 | 1,371,195.57 | (566,656.84) | 11.7% | ✘ | Fund balance is under target | 20% | 6,855,977.83 |
| 1171 | Major Cumulative Bridge | 5,910,939.85 | 736,045.51 | 5,174,894.34 | 245,182.20 | 4,929,712.14 | 422.1% | ✔ | Property tax funded - cash will decline until June/Dec | 20% | 1,225,911.02 |
| 1172 | Local Major Moves Construction Fund | 363,897.80 | 363,524.25 | 373.55 | 0.00 | 373.55 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1173 | MVH Restricted Fund | 2,370,180.11 | 935,443.67 | 1,434,736.44 | 0.00 | 1,434,736.44 | 0.0% | ✔ | Subaccount of Fund 1176 - Highway - combined below | 0% | 0.00 |
| 1175 | County Misdemeanant Fund | 300,579.67 | 0.00 | 300,579.67 | 9,933.46 | 290,646.21 | 605.2% | ✔ | | 20% | 49,667.30 |
| 1176 | County Highway (MVH) | 250,577.58 | 97,047.20 | 153,530.38 | 628,234.23 | (474,703.85) | 2.4% | ✘ | Funds balance is under target. See also Fund 1173. | 10% | 6,282,342.31 |
| 1177 | Omitted Property Audits (TMA) | 123,074.92 | 0.00 | 123,074.92 | 0.00 | 123,074.92 | 0.0% | ✔ | TMA earnings to be invoiced and paid | 0% | 0.00 |
| 1178 | Parks & Recreation Capital | 190,365.00 | 73,476.00 | 116,889.00 | 0.00 | 116,889.00 | 0.0% | ✔ | | 20% | 0.00 |
| 1179 | Parks & Recreation Non Reverting | 569,218.56 | 16,977.39 | 552,241.17 | 79,062.64 | 473,178.53 | 139.7% | ✔ | | 20% | 395,313.21 |
| 1181 | Plat Book Maintenance Fund | 294,026.50 | 0.00 | 294,026.50 | 23,810.11 | 270,216.39 | 247.0% | ✔ | | 20% | 119,050.53 |
| 1182 | JJC Rental Income Fund | 785,317.55 | 0.00 | 785,317.55 | 95,686.01 | 689,631.54 | 164.1% | ✔ | | 20% | 478,430.06 |
| 1186 | County Rainy Day Fund | 4,903,079.88 | 784,045.75 | 4,119,034.13 | 4,000,000.00 | 119,034.13 | 592.1% | ✔ | Fund used to pay for new ERP system | \$4.0 M | 695,674.92 |
| 1188 | Cumulative Reassessment | 1,887,101.85 | 2,255.92 | 1,884,845.93 | 256,542.82 | 1,628,303.11 | 146.9% | ✔ | Property tax funded - cash will decline until June | 20% | 1,282,714.11 |
| 1189 | Recorder Perpetuation | 2,141,088.85 | 3,283.45 | 2,137,805.40 | 78,713.57 | 2,059,091.83 | 543.2% | ✔ | Substantial unspent cash reserves | 20% | 393,567.85 |
| 1193 | County Police Pension Trust | 40,560.21 | 0.00 | 40,560.21 | 120,000.00 | (79,439.79) | 6.8% | ✘ | Used for some of police pension employer costs | 20% | 600,000.00 |
| 1194 | Solid Waste Management | 3,829,264.78 | 13,049.40 | 3,816,215.38 | 728,613.23 | 3,087,602.15 | 104.8% | ✔ | Substantial unspent cash reserves | 20% | 3,643,066.16 |
| 1201 | Auditor Tax Overpayments | 1,220,609.83 | 0.00 | 1,220,609.83 | 0.00 | 1,220,609.83 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1202 | Surveyor Corner Fund | 419,017.85 | 84,286.11 | 334,731.74 | 0.00 | 334,731.74 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1204 | Tax Sale Redemption | 24,938.88 | 0.00 | 24,938.88 | 0.00 | 24,938.88 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1205 | Tax Sale Surplus | 13,999,594.00 | 0.00 | 13,999,594.00 | 0.00 | 13,999,594.00 | 0.0% | ✔ | Positive Cash Balance Required | 0% | 0.00 |
| 1208 | Special Vehicle Inspection | 17,800.83 | 0.00 | 17,800.83 | 0.00 | 17,800.83 | 0.0% | ✔ | Positive Cash Balance Required | 20% | 0.00 |
| 1213 | GAL/CASA Program | 460,253.19 | 0.00 | 460,253.19 | 31,542.84 | 428,710.35 | 291.8% | ✔ | | 20% | 157,714.20 |
| 1215 | HAVA 102 Funds | 325.79 | 0.00 | 325.79 | 0.00 | 325.79 | 0.0% | ✔ | Most fund proceeds spent during 2019, residual | 0% | 0.00 |
| 1216 | Ineligible Deductions Fund | 10,317.78 | 0.00 | 10,317.78 | 0.00 | 10,317.78 | 0.0% | ✔ | Fund being spent down to zero | 0% | 0.00 |
| 1217 | County Elected Officials Training | 277,552.45 | 0.00 | 277,552.45 | 1,757.99 | 275,794.46 | 3157.6% | ✔ | Substantial unspent cash reserves | 20% | 8,789.93 |
| 1219 | Parks & Recreation Fund | 1,055,307.58 | 2,451.40 | 1,052,856.18 | 416,495.48 | 636,360.70 | 50.6% | ✔ | Property tax funded - cash will decline until June | 20% | 2,082,477.39 |
| 1220 | County Offender Transportation | 22,940.50 | 0.00 | 22,940.50 | 0.00 | 22,940.50 | 0.0% | ✔ | | 20% | 0.00 |
| 1222 | Statewide 911 Fund | 850,965.14 | 0.00 | 850,965.14 | 697,881.43 | 153,083.71 | 24.4% | ✔ | PSAP State fund - deficit spending in 2022 | 20% | 3,489,407.13 |
| 1223 | Abandoned Vehicle Fund | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.0% | ✔ | New fund - no reserves needed | 0% | 0.00 |
| 1237 | Opioid Restricted Funds | 502,356.76 | 0.00 | 502,356.76 | 0.00 | 502,356.76 | 0.0% | ✔ | New fund - no reserves needed | 0% | 0.00 |
| 1238 | Opioid Unrestricted Funds | 121,931.41 | 0.00 | 121,931.41 | 0.00 | 121,931.41 | 0.0% | ✔ | New fund - no reserves needed | 0% | 0.00 |

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|------|---|--------------|--------------------------|----------------|--------------------------|--------------|-----------------------------------|---|---------------------|-------------------|
| | | | | | | | | | Percent | Annual Exp Factor |
| 1300 | Ineligible Deduction - 7/1/13 | 5,263.27 | 0.00 | 5,263.27 | 0.00 | 5,263.27 | 68.1% | Positive Cash Balance Required - spending to zero | 0% | 7,725.00 |
| 2000 | Adult Probation Fees | 284,638.49 | 0.00 | 284,638.49 | 3,660.40 | 280,978.09 | 1555.2% | | 20% | 18,302.02 |
| 2050 | Juvenile Probation Fees | 269,921.05 | 0.00 | 269,921.05 | 3,652.73 | 266,268.32 | 1477.9% | | 20% | 18,263.64 |
| 2501 | Problem Solving Court Fee/CSAP | 101,993.72 | 0.00 | 101,993.72 | 515.51 | 101,478.21 | 3957.0% | | 20% | 2,577.57 |
| 2502 | Alcohol & Drug Service Program | 232,291.21 | 0.00 | 232,291.21 | 21,709.66 | 210,581.55 | 214.0% | | 20% | 108,548.30 |
| 2503 | Veteran's Court Fees/CSAP | 16,095.00 | 0.00 | 16,095.00 | 0.00 | 16,095.00 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 2504 | Health MH Initiatives | 7,871.60 | 0.00 | 7,871.60 | 0.00 | 7,871.60 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 2700 | Drainage Maintenance | 1,941,066.94 | 0.00 | 1,941,066.94 | 0.00 | 1,941,066.94 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4019 | Portage Manor Fund | 806,630.33 | 42,125.08 | 764,505.25 | 506,475.74 | 258,029.51 | 30.2% | Cash reserves are declining | 20% | 2,532,378.70 |
| 4100 | Parks & Recreation Gift & Grant | 120,476.41 | 0.00 | 120,476.41 | 0.00 | 120,476.41 | 3491.5% | Donation funds - not budgeted | 0% | 3,450.56 |
| 4101 | County Special Gifts/Miscellaneous | 5,078.80 | 0.00 | 5,078.80 | 0.00 | 5,078.80 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4104 | Special Gifts-Sheriff | 8,061.82 | 0.00 | 8,061.82 | 0.00 | 8,061.82 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4106 | Special Gifts-Prosecutor | 25.00 | 0.00 | 25.00 | 0.00 | 25.00 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4109 | Portage Manor Gifts/Donations | 30,195.91 | 29.58 | 30,166.33 | 0.00 | 30,166.33 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4110 | Gifts/Donations - Veteran's | 914.73 | 0.00 | 914.73 | 0.00 | 914.73 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4111 | Special Gifts-Prosecutor H.E.R.O. | 18,068.83 | 0.00 | 18,068.83 | 0.00 | 18,068.83 | 0.0% | Donation funds - not budgeted | 0% | 0.00 |
| 4300 | Wyatt Economic Development Area #1 | 352,253.22 | 631.25 | 351,621.97 | 16,965.15 | 334,656.82 | 414.5% | Redevelopment Commission | 20% | 84,825.75 |
| 4301 | New Carlisle Development AA#2 | 4,924,239.80 | 225,000.00 | 4,699,239.80 | 102,189.09 | 4,597,050.71 | 919.7% | Redevelopment Commission | 20% | 510,945.45 |
| 4302 | New Carlisle Development AA #1 | 4,130,481.39 | 172,994.54 | 3,957,486.85 | 483,541.81 | 3,473,945.04 | 163.7% | Redevelopment Commission | 20% | 2,417,709.03 |
| 4303 | Capital Fund Special Tax Dist Bond | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | RDC - 2016 Bond proceeds spent down to zero in 2022 | 20% | 0.00 |
| 4401 | AM General Allocation Area | 1,836,860.16 | 29,019.41 | 1,807,840.75 | 103,762.29 | 1,704,078.46 | 348.5% | Redevelopment Commission | 20% | 518,811.46 |
| 4402 | NW Cleveland Road Development Area | 386,668.57 | 0.00 | 386,668.57 | 49,987.31 | 336,681.27 | 116.0% | Redevelopment Commission | 15% | 333,248.70 |
| 4403 | Redevelopment Commission General Fund | 411,147.58 | 0.00 | 411,147.58 | 43,722.97 | 367,424.61 | 188.1% | Redevelopment Commission | 20% | 218,614.87 |
| 4404 | 2019 Red. Bond Debt Service | 175,564.77 | 0.00 | 175,564.77 | 40,734.38 | 134,830.40 | 64.6% | | 15% | 271,562.50 |
| 4603 | 2017 Energy Savings Debt | 135,414.70 | 0.00 | 135,414.70 | 131,355.00 | 4,059.70 | 15.5% | Property tax received in June and December | 15% | 875,700.02 |
| 4604 | County Poor Relief Bond | 198,164.68 | 0.00 | 198,164.68 | 0.00 | 198,164.68 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4605 | 2022 GO Highway Bond Debt Service | 114,152.00 | 0.00 | 114,152.00 | 0.00 | 114,152.00 | 0.0% | New fund - reserves needed to cover debt payments | 0% | 0.00 |
| 4606 | 2023 GO Highway Bond Capital | 5,650,000.15 | 0.00 | 5,650,000.15 | 0.00 | 5,650,000.15 | 0.0% | New Fund - will be spent down to zero over time | 0% | 0.00 |
| 4700 | County Health Insurance | 5,814,899.52 | 0.00 | 5,814,899.52 | 2,572,129.00 | 3,242,770.52 | 33.9% | Exceeds target capital reserves | 15% | 17,147,526.69 |
| 4702 | Workers Compensation/Casualty Insurance | 276,384.30 | 1,185.00 | 275,199.30 | 327,905.67 | (52,706.37) | 12.6% | More cash reserves needed in this fund | 15% | 2,186,037.78 |
| 4703 | Airport Authority Group Insurance | 644,089.76 | 0.00 | 644,089.76 | 0.00 | 644,089.76 | 0.0% | Interlocal Insurance Fund - not budgeted | 0% | 0.00 |
| 4704 | Solid Waste Group Insurance | 247,479.10 | 0.00 | 247,479.10 | 0.00 | 247,479.10 | 0.0% | Interlocal Insurance Fund - not budgeted | 0% | 0.00 |
| 4708 | South Bend Transpo Insurance | 909,115.66 | 0.00 | 909,115.66 | 0.00 | 909,115.66 | 0.0% | Interlocal Insurance Fund - not budgeted | 0% | 0.00 |
| 4709 | County Retiree Health Insurance | 1,339,178.80 | 0.00 | 1,339,178.80 | 241,786.36 | 1,097,392.44 | 83.1% | Exceeds target capital reserves | 15% | 1,611,909.04 |
| 4900 | D.R.C.B. Fee/Domestic Relations | 33,856.68 | 0.00 | 33,856.68 | 428.60 | 33,428.08 | 1579.9% | | 20% | 2,142.98 |
| 4901 | Alternate Dispute Resolution | 61,848.36 | 0.00 | 61,848.36 | 2,009.70 | 59,838.66 | 615.5% | | 20% | 10,048.50 |
| 4903 | Continuing Education Fund/Sheriff | 61,785.85 | 0.00 | 61,785.85 | 2,453.17 | 59,332.68 | 503.7% | | 20% | 12,265.85 |
| 4906 | Portage Manor Farm | 27,664.22 | 110.80 | 27,553.42 | 99.71 | 27,453.71 | 5526.6% | | 20% | 498.56 |
| 4908 | County Owned Tax Sale | 320,541.74 | 0.00 | 320,541.74 | 0.00 | 320,541.74 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4909 | Drug Testing Fees/JJC | 111,689.64 | 39,628.45 | 72,061.19 | 74.31 | 71,986.88 | 19394.7% | | 20% | 371.55 |
| 4910 | Adult Drug Testing Fees | 4,554.33 | 0.00 | 4,554.33 | 0.00 | 4,554.33 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4911 | Community Development | 14,564.55 | 0.00 | 14,564.55 | 0.00 | 14,564.55 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4912 | Federal D.E.A./Sheriff | 169,208.83 | 0.00 | 169,208.83 | 0.00 | 169,208.83 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4913 | Sheriff D.E.A. Fund | 7,134.88 | 0.00 | 7,134.88 | 0.00 | 7,134.88 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4914 | Prosecutor D.E.A. Fund | 11,482.30 | 0.00 | 11,482.30 | 0.00 | 11,482.30 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4915 | Federal D.E.A./Prosecutor | 8,894.41 | 0.00 | 8,894.41 | 0.00 | 8,894.41 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4916 | Healthwin | 924,590.36 | 0.00 | 924,590.36 | 3,135.00 | 921,455.36 | 5898.5% | | 20% | 15,675.00 |
| 4917 | Recorder's Escrow Fund | 110,553.47 | 0.00 | 110,553.47 | 0.00 | 110,553.47 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4919 | Public Defenders Fees | 231,722.14 | 0.00 | 231,722.14 | 6,199.61 | 225,522.53 | 747.5% | | 20% | 30,998.06 |
| 4920 | County Emergency Command Center Fund | 484.50 | 0.00 | 484.50 | 0.00 | 484.50 | 0.0% | Fund being spent down to zero | 20% | 0.00 |
| 4923 | Local Highway User (Wheel) Tax | 2,858,898.28 | 814,649.95 | 2,044,248.33 | 370,389.66 | 1,673,858.67 | 110.4% | Fund balance is above target | 20% | 1,851,948.29 |
| 4924 | Miscellaneous State Monies Trust Fund | 1,112.37 | 0.00 | 1,112.37 | 0.00 | 1,112.37 | 0.0% | | 0% | 0.00 |
| 4925 | Adult Probation Administration Fee | 187,609.99 | 0.00 | 187,609.99 | 7,453.80 | 180,156.19 | 503.4% | | 20% | 37,269.00 |
| 4926 | Mishawaka Sports Complex Fund | 2,440,967.76 | 0.00 | 2,440,967.76 | 0.00 | 2,440,967.76 | 0.0% | Hotel/Motel Tax Fund | 0% | 0.00 |

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| | | | | | | | | | Percent | Annual Exp Factor |
| 4927 | Potawatomi Zoo Capital Fund | 789,701.13 | 0.00 | 789,701.13 | 0.00 | 789,701.13 | 0.0% | Hotel/Motel Tax Fund | 0% | 0.00 |
| 4930 | Dispatch Operating | 3,606,934.09 | 1,059,693.22 | 2,547,240.87 | 2,166,106.75 | 381,134.12 | 23.5% | Cash balance reduced due to capital spending | 20% | 10,830,533.76 |
| 4931 | Dispatch Capital Non-Reverting | 0.45 | 0.00 | 0.45 | 0.00 | 0.45 | 0.0% | Cash has been spent down and fund is inactive. | 0% | 0.00 |
| 4932 | Dispatch Bond Debt Service | 0.00 | 0.00 | 0.00 | 103,125.94 | (103,125.94) | 0.0% | Debt service transfer from Fund 4930 in December | 15% | 687,506.26 |
| 4934 | Coroner Non-Reverting Fund | 43,553.14 | 0.00 | 43,553.14 | 0.00 | 43,553.14 | 0.0% | Minimal spending in this fund | 20% | 0.00 |
| 4935 | Prosecutor Investigator Interlocal | (148,819.05) | 0.00 | (148,819.05) | 0.00 | (148,819.05) | -54.4% | Funding SB Interlocal Agreement, SB slow to pay | 0% | 273,623.01 |
| 4936 | Local Ordinance Violations | 674,150.68 | 0.00 | 674,150.68 | 0.00 | 674,150.68 | 0.0% | Positive Cash Balance Required | 20% | 0.00 |
| 4937 | Sheriff Sex/Offender Fee | 86,698.85 | 157.95 | 86,540.90 | 0.00 | 86,540.90 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 4940 | County-Wide Lead Initiative | 378,839.24 | 142.50 | 378,696.74 | 50,637.10 | 328,059.64 | 149.6% | Annual \$200,000 transfer from the General Fund | 20% | 253,185.48 |
| 4941 | Pros. High Tech Crime Unit | 46,408.69 | 6,253.67 | 40,155.02 | 0.00 | 40,155.02 | 0.0% | New fund | 0% | 0.00 |
| 7304 | Hotel/Motel Tax Fund | 6,242,204.65 | 200,000.00 | 6,042,204.65 | 795,037.97 | 5,247,166.68 | 152.0% | Original Hotel/Motel Tax Fund - Century Center & CVB | 20% | 3,975,189.84 |
| 7398 | Prosecutor Diversion Fees | 183,197.25 | 0.00 | 183,197.25 | 0.00 | 183,197.25 | 0.0% | Fund being spent down in recent years | 0% | 0.00 |
| 7402 | County Tourism Development | 39,591.04 | 0.00 | 39,591.04 | 0.00 | 39,591.04 | 0.0% | County to spend down balance to zero | 0% | 0.00 |
| 7403 | Morris PAC Capital | 522,531.59 | 0.00 | 522,531.59 | 0.00 | 522,531.59 | 0.0% | New Hotel/Motel Tax Fund effective 10/1/21 | 0% | 0.00 |
| 7404 | Tourism Cap Improvements | 1,415,155.50 | 0.00 | 1,415,155.50 | 0.00 | 1,415,155.50 | 0.0% | New Hotel/Motel Tax Fund effective 10/1/21 | 0% | 0.00 |
| | Federal Grant Funds | | | | | | | | | |
| | (most are reimbursement grants) | | | | | | | | | |
| 8099 | Prosecutor P.C.A. | 8,442.37 | 0.00 | 8,442.37 | 0.00 | 8,442.37 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8100 | Federal Grant Fund | 4,372.06 | 0.00 | 4,372.06 | 0.00 | 4,372.06 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8106 | S.T.O.P.Violence Against Women | (62,903.02) | 0.00 | (62,903.02) | 0.00 | (62,903.02) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8117 | Victims of Crime Act - Assistance | (3,032.69) | 0.00 | (3,032.69) | 0.00 | (3,032.69) | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8129 | F.I.M.R. Program/Health Department | 1,191.84 | 1,191.84 | 0.00 | 0.00 | 0.00 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8131 | Health Immunization CoAg Grant | (69,598.98) | 380.00 | (69,978.98) | 0.00 | (69,978.98) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8133 | Cyber Crimes Against Children | 1,169.95 | 0.00 | 1,169.95 | 0.00 | 1,169.95 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8134 | Health P.H.E.P.C.A. Grant | (11,251.40) | 3,552.83 | (14,804.23) | 0.00 | (14,804.23) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8137 | Justice Assistance Grant - JAG | (12,240.60) | 0.00 | (12,240.60) | 0.00 | (12,240.60) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8138 | Federal Grant Public Works | (1,558,764.85) | 2,109.52 | (1,560,874.37) | 0.00 | (1,560,874.37) | 0.0% | Deficit cash, reimbursement grants | 0% | 0.00 |
| 8144 | Cybercrimes ND Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8146 | Portage Manor Transpo Mobility Grant | (17,943.60) | 0.00 | (17,943.60) | 0.00 | (17,943.60) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8147 | Domestic Violence Grant | 125,856.05 | 0.00 | 125,856.05 | 0.00 | 125,856.05 | 0.0% | Reimbursement grant | 0% | 0.00 |
| 8148 | EMA Fed Foundation Grants | 382.00 | 0.00 | 382.00 | 0.00 | 382.00 | 0.0% | Positive cash, reimbursement grant | 0% | 0.00 |
| 8895 | Title IV-D County Incentive | 266,705.53 | 366.69 | 266,338.84 | 0.00 | 266,338.84 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8897 | Title IV-D Prosecutor Incentive | 391,642.96 | 0.00 | 391,642.96 | 0.00 | 391,642.96 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8899 | Title IV-D Clerk Incentive | 1,655,313.09 | 299.00 | 1,655,014.09 | 0.00 | 1,655,014.09 | 0.0% | High unspent cash reserves | 0% | 0.00 |
| 8901 | Police COVID Support Grant | 37,333.38 | 0.00 | 37,333.38 | 0.00 | 37,333.38 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8908 | PM COVID HRSA Relief Phase 3 | 6,020.94 | 0.00 | 6,020.94 | 0.00 | 6,020.94 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |
| 8909 | Emergency Rental Assistance #1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Grant proceeds received in advance, spend to zero | 0% | 0.00 |
| 8911 | Health Issues & Challenge Lead | 14,434.93 | 0.00 | 14,434.93 | 0.00 | 14,434.93 | 0.0% | New Fund-Reserve percentage of Cash Bal | 0% | 0.00 |
| 8926 | VOCa Formula Grant | (13,208.39) | 0.00 | (13,208.39) | 0.00 | (13,208.39) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8928 | Health COVID Vaccinations | (113,898.19) | 0.00 | (113,898.19) | 0.00 | (113,898.19) | 0.0% | Deficit cash, reimbursement grant | 0% | 0.00 |
| 8929 | Community Connections Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Reimbursement grant, closed out | 0% | 0.00 |
| 8930 | Health TB Elimination | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | | 0% | 0.00 |
| 8950 | American Rescue Plan | 33,416,131.44 | 8,579,911.81 | 24,836,219.63 | 0.00 | 24,836,219.63 | 0.0% | Grant proceeds werereceived in two installments | 0% | 0.00 |
| 8951 | Emergency Rental Assistance # 2 | 170,311.45 | 2,380.00 | 167,931.45 | 0.00 | 167,931.45 | 0.0% | Grant proceeds received in advance, spend to zero | 0% | 0.00 |
| 8952 | Health CHWs COVID Response | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Error, s/b Fund 1159. Health Department to correct. | 0% | 0.00 |
| 8953 | Indiana Emergency Rental Assistance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Grant proceeds received in advance, spend to zero | 0% | 0.00 |
| 8954 | Health COVID Crisis CoAg | 531,852.40 | 0.00 | 531,852.40 | 0.00 | 531,852.40 | 0.0% | Grant proceeds received in advance. | 0% | 0.00 |
| 8955 | Health UND COVID Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | Reimbursement grant | 0% | 0.00 |
| 8956 | Public Defender IV-E | 22,347.44 | 0.00 | 22,347.44 | 0.00 | 22,347.44 | 0.0% | New grant to collect IV-E revenue | 0% | 0.00 |
| | State and Local Grant Funds | | | | | | | | | |
| | (most are reimbursement grants) | | | | | | | | | |
| 9101 | Health Local Health Services Grant | 46,084.20 | 0.00 | 46,084.20 | 0.00 | 46,084.20 | 0.0% | Positive Cash Balance Required | 0% | 0.00 |

Saint Joseph County, Indiana
Cash Reserves Tracking Schedule
December 31, 2022
Prepared - January 28, 2023

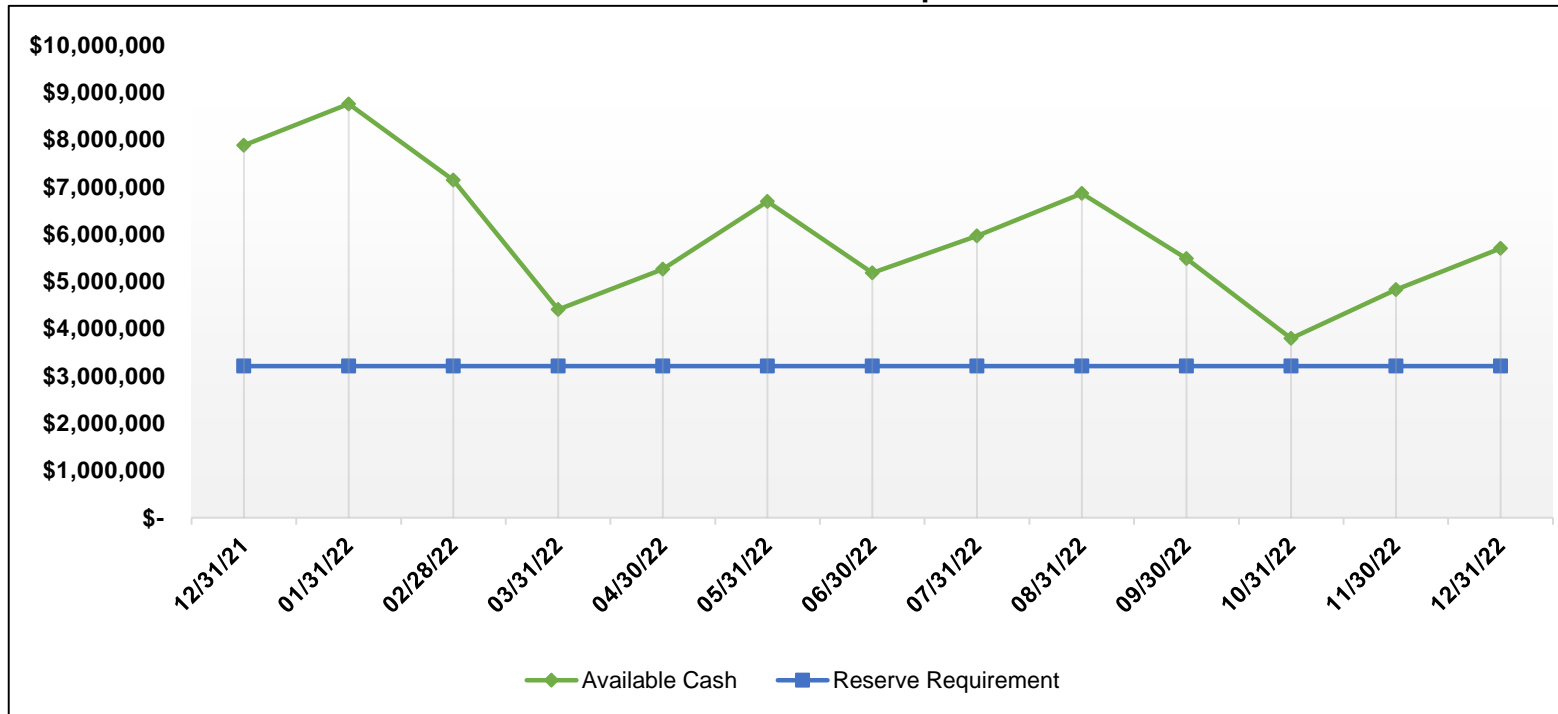
| Fund | Fund Name | Cash Balance | Outstanding Encumbrances | Available Cash | Cash Reserve Requirement | Variance | Actual Percentage of Expenditures | Notes | Cash Reserve Policy | |
|-----------|--|-----------------------|--------------------------|-----------------------|--------------------------|-----------------------|-----------------------------------|---|---------------------|-----------------------|
| | | | | | | | | | Percent | Annual Exp Factor |
| 9102 | Drug Free Comm. Council Grant | 2,293.88 | 0.00 | 2,293.88 | 0.00 | 2,293.88 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9104 | 2012 Problem Solving Grt/CSAP | 15,187.62 | 0.00 | 15,187.62 | 0.00 | 15,187.62 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9107 | Data Share Initiative Grant | 30.00 | 0.00 | 30.00 | 0.00 | 30.00 | 0.0% | ✔ Deficit Cash, reimbrsement grant | 0% | 0.00 |
| 9108 | Adult Protective Services Grant | (102,524.61) | 333.52 | (102,858.13) | 0.00 | (102,858.13) | 0.0% | ✘ Deficit cash, reimbursement grant | 0% | 0.00 |
| 9111 | Health Trust Fund | 296,519.51 | 0.00 | 296,519.51 | 0.00 | 296,519.51 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9117 | Court Interpreter Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Deficit cash, reimbursement grant | 0% | 0.00 |
| 9118 | Polling Place ADA Compliance | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9122 | DARE Program - Sheriff | 44,464.17 | 0.00 | 44,464.17 | 0.00 | 44,464.17 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9123 | SUDS Program - Sheriff | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9124 | Real Services Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9125 | Community Based Correction - Ducomb | 4,844.80 | 299.94 | 4,544.86 | 0.00 | 4,544.86 | 0.0% | ✔ Positive cash, reimbursement grant, fiscal officer review | 0% | 0.00 |
| 9126 | Community Transition Program - Ducomb | 13,999.42 | 0.00 | 13,999.42 | 0.00 | 13,999.42 | 0.0% | ✔ Deficit cash, reimbursement grant | 0% | 0.00 |
| 9127 | Project Income-C.B.C./Ducomb | 623,285.08 | 3,565.77 | 619,719.31 | 0.00 | 619,719.31 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9129 | JJC - DOC Grant (CBC) | 54,845.56 | 0.00 | 54,845.56 | 0.00 | 54,845.56 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9130 | JJC - Project Income (CTP) | 37,897.01 | 0.00 | 37,897.01 | 0.00 | 37,897.01 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9133 | CASA Capacity Building Grant | 64,304.67 | 104.96 | 64,199.71 | 0.00 | 64,199.71 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9134 | Cooking Healthy Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9135 | Big Box Appeals Fund | 73,519.18 | 0.00 | 73,519.18 | 0.00 | 73,519.18 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9137 | Veterans Court Grant | 2,048.00 | 0.00 | 2,048.00 | 0.00 | 2,048.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9139 | Prosecutor/IDOC Pretrial FY17 | 53,604.62 | 0.00 | 53,604.62 | 0.00 | 53,604.62 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9141 | Adult Probation/IDOC-Pretrial FY17 | 25,633.90 | 0.00 | 25,633.90 | 0.00 | 25,633.90 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9143 | Pretrial Services - Adult Probation | 11,206.50 | 0.00 | 11,206.50 | 0.00 | 11,206.50 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9145 | EMA Foundation Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Deficit balance, reimbursement grant, EMA to review | 0% | 0.00 |
| 9147 | 2018 Family Court Project/JJC | 2,080.00 | 0.00 | 2,080.00 | 0.00 | 2,080.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9148 | Discretionary Grant/JJC | 1,930.38 | 0.00 | 1,930.38 | 0.00 | 1,930.38 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9154 | CASA Triage Tool Pilot | 715.37 | 0.00 | 715.37 | 0.00 | 715.37 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9156 | Justice Addictions Response | 55,000.00 | 0.00 | 55,000.00 | 0.00 | 55,000.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9157 | Court Security Grant | 823.34 | 0.00 | 823.34 | 0.00 | 823.34 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9158 | Health Vector Grant | 11,924.80 | 0.00 | 11,924.80 | 0.00 | 11,924.80 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9159 | 2020 Family recovery Court Gnt | 25,500.00 | 0.00 | 25,500.00 | 0.00 | 25,500.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9162 | Health National Birth Equity | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9163 | JJC DOC Grant (CBC) | 15,714.23 | 0.00 | 15,714.23 | 0.00 | 15,714.23 | 0.0% | ✔ Deficit Cash, reimbursement grant | 0% | 0.00 |
| 9164 | Health COVID Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9166 | Beacon Safety PIN Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Deficit balance, reimbursement grant | 0% | 0.00 |
| 9167 | Health Trailblazer Planning | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 9168 | Health Safety Pin Grant | (3,600.58) | 855.66 | (4,456.24) | 0.00 | (4,456.24) | 0.0% | ✘ Deficit balance, reimbursement grant | 0% | 0.00 |
| 9169 | Health CHW Safety PIN | (15,752.70) | 0.00 | (15,752.70) | 0.00 | (15,752.70) | 0.0% | ✘ Deficit balance, reimbursement grant | 0% | 0.00 |
| 9170 | Health NACCHO SPACECAT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | ✔ Reimbursement grant | 0% | 0.00 |
| 9171 | LJRAC Community Coordination | 58,712.92 | 0.00 | 58,712.92 | 0.00 | 58,712.92 | 0.0% | ✔ New reimbursement grant | 0% | 0.00 |
| | Other Non-budgeted Funds | | | | | | | | | |
| 0001-0031 | Departmental Funds | 67,906,907.25 | 0.00 | 67,906,907.25 | 0.00 | 67,906,907.25 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 0032 | GO Bond issuance Fees | 46,561.02 | 0.00 | 46,561.02 | 0.00 | 46,561.02 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 5100-5364 | Payroll Custodial Funds | 312.00 | 0.00 | 312.00 | 0.00 | 312.00 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| 6000-7399 | Other Custodial Funds (ex 7304, 7398) | 8,100,520.21 | 0.00 | 8,100,520.21 | 0.00 | 8,100,520.21 | 0.0% | ✔ Positive Cash Balance Required | 0% | 0.00 |
| | Grand Total | 257,007,971.31 | 21,362,613.15 | 235,645,358.16 | 37,425,095.11 | 198,220,263.05 | | | | 177,025,492.93 |

County General Fund 1000



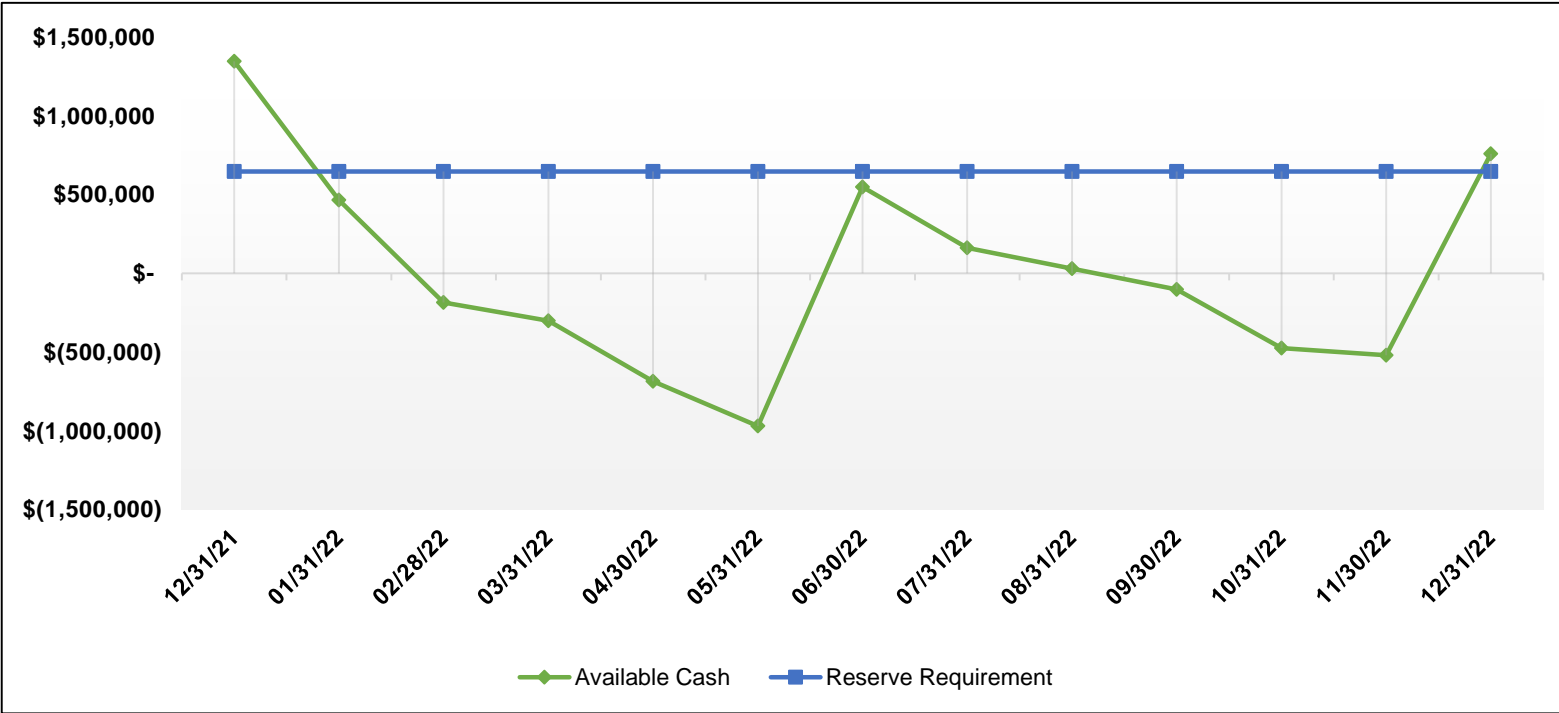
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 22,859,264.30 | \$ 15,718,816.39 |
| 01/31/22 | 15,853,666.18 | \$ 15,718,816.39 |
| 02/28/22 | 12,540,233.64 | \$ 15,718,816.39 |
| 03/31/22 | 6,162,066.22 | \$ 15,718,816.39 |
| 04/30/22 | 1,582,570.92 | \$ 15,718,816.39 |
| 05/31/22 | (950,059.45) | \$ 15,718,816.39 |
| 06/30/22 | 21,904,523.09 | \$ 15,718,816.39 |
| 07/31/22 | 18,384,087.20 | \$ 15,718,816.39 |
| 08/31/22 | 17,810,943.75 | \$ 15,718,816.39 |
| 09/30/22 | 9,524,914.29 | \$ 15,718,816.39 |
| 10/31/22 | 5,379,580.16 | \$ 15,718,816.39 |
| 11/30/22 | 4,241,762.12 | \$ 15,718,816.39 |
| 12/31/22 | 24,026,801.77 | \$ 15,718,816.39 |

LIT Economic Development Fund 1112



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 7,875,871.92 | 3,207,087.20 |
| 01/31/22 | 8,753,465.42 | 3,207,087.20 |
| 02/28/22 | 7,145,443.29 | 3,207,087.20 |
| 03/31/22 | 4,405,471.91 | 3,207,087.20 |
| 04/30/22 | 5,258,965.34 | 3,207,087.20 |
| 05/31/22 | 6,691,692.84 | 3,207,087.20 |
| 06/30/22 | 5,180,546.18 | 3,207,087.20 |
| 07/31/22 | 5,959,271.65 | 3,207,087.20 |
| 08/31/22 | 6,862,350.35 | 3,207,087.20 |
| 09/30/22 | 5,482,066.29 | 3,207,087.20 |
| 10/31/22 | 3,793,297.10 | 3,207,087.20 |
| 11/30/22 | 4,827,602.60 | 3,207,087.20 |
| 12/31/22 | 5,695,655.90 | 3,207,087.20 |

Cumulative Capital Development Fund 1138



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 1,345,518.09 | \$ 646,324.98 |
| 01/31/22 | 464,216.72 | \$ 646,324.98 |
| 02/28/22 | (185,118.13) | \$ 646,324.98 |
| 03/31/22 | (300,206.51) | \$ 646,324.98 |
| 04/30/22 | (685,813.90) | \$ 646,324.98 |
| 05/31/22 | (969,382.53) | \$ 646,324.98 |
| 06/30/22 | 547,967.89 | \$ 646,324.98 |
| 07/31/22 | 162,582.66 | \$ 646,324.98 |
| 08/31/22 | 30,690.82 | \$ 646,324.98 |
| 09/30/22 | (101,531.17) | \$ 646,324.98 |
| 10/31/22 | (474,130.88) | \$ 646,324.98 |
| 11/30/22 | (520,629.63) | \$ 646,324.98 |
| 12/31/22 | 759,609.64 | \$ 646,324.98 |

County Health Department Fund 1159



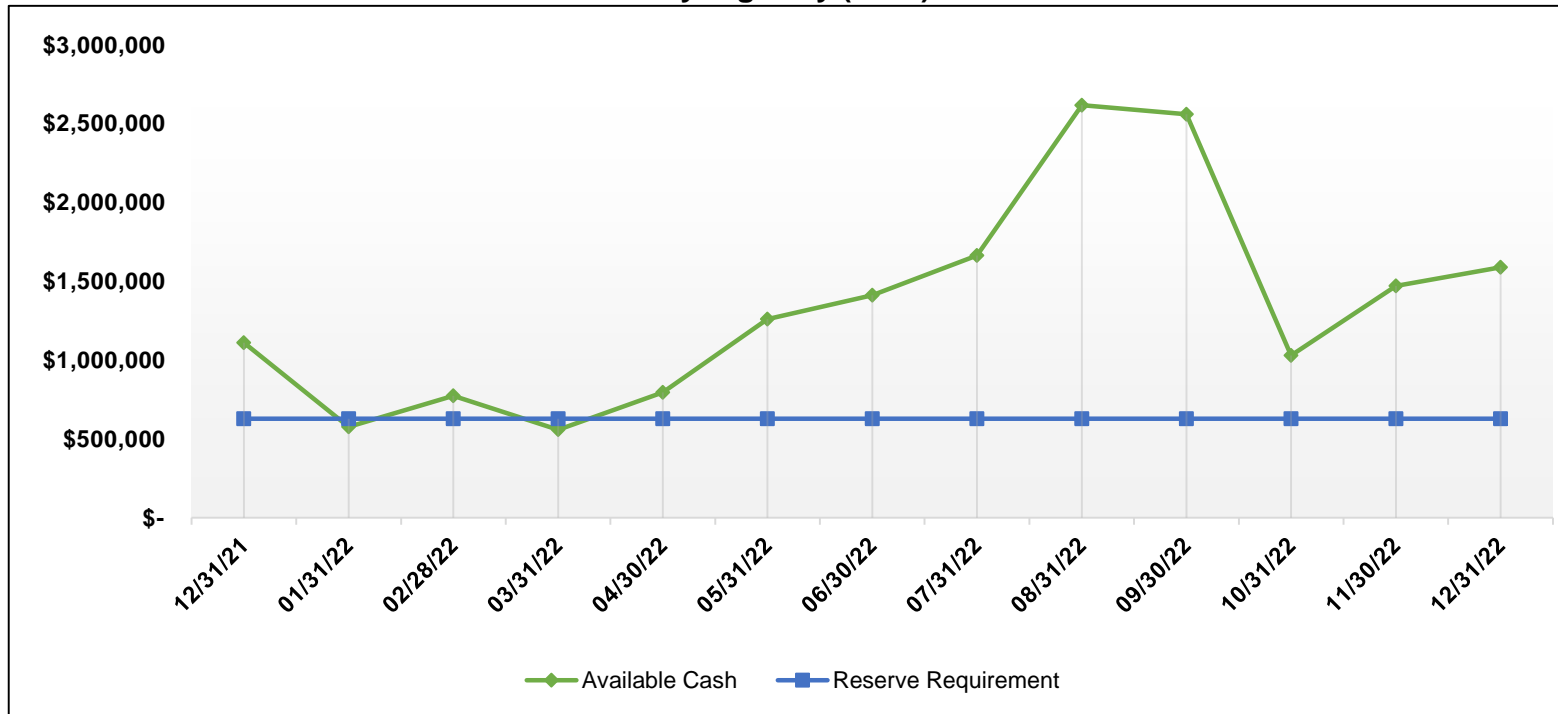
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 1,878,519.28 | \$ 738,736.46 |
| 01/31/22 | 1,950,553.86 | \$ 738,736.46 |
| 02/28/22 | 1,447,720.23 | \$ 738,736.46 |
| 03/31/22 | 2,463,232.02 | \$ 738,736.46 |
| 04/30/22 | 3,156,329.96 | \$ 738,736.46 |
| 05/31/22 | 3,074,121.91 | \$ 738,736.46 |
| 06/30/22 | 3,896,926.08 | \$ 738,736.46 |
| 07/31/22 | 3,802,967.10 | \$ 738,736.46 |
| 08/31/22 | 3,724,868.02 | \$ 738,736.46 |
| 09/30/22 | 3,385,036.27 | \$ 738,736.46 |
| 10/31/22 | 3,075,175.20 | \$ 738,736.46 |
| 11/30/22 | 2,983,650.69 | \$ 738,736.46 |
| 12/31/22 | 3,729,382.19 | \$ 738,736.46 |

LIT - Public Safety Fund 1170



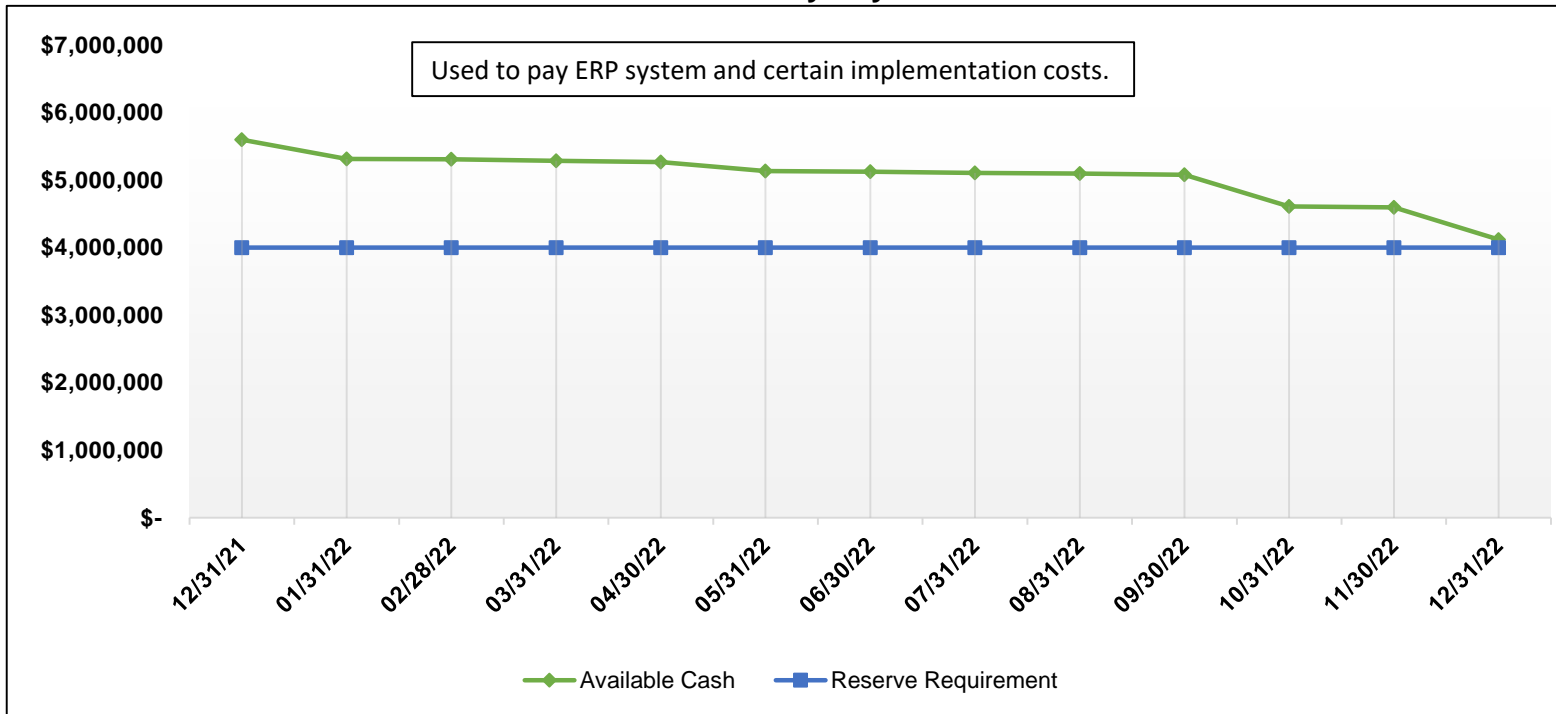
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 1,170,792.25 | \$ 1,371,195.57 |
| 01/31/22 | 435,390.11 | \$ 1,371,195.57 |
| 02/28/22 | 1,880,376.12 | \$ 1,371,195.57 |
| 03/31/22 | 521,825.73 | \$ 1,371,195.57 |
| 04/30/22 | 651,970.24 | \$ 1,371,195.57 |
| 05/31/22 | 491,897.60 | \$ 1,371,195.57 |
| 06/30/22 | 597,063.02 | \$ 1,371,195.57 |
| 07/31/22 | 613,288.58 | \$ 1,371,195.57 |
| 08/31/22 | 119,459.63 | \$ 1,371,195.57 |
| 09/30/22 | 379,212.69 | \$ 1,371,195.57 |
| 10/31/22 | 540,972.38 | \$ 1,371,195.57 |
| 11/30/22 | (637,437.56) | \$ 1,371,195.57 |
| 12/31/22 | 804,538.73 | \$ 1,371,195.57 |

County Highway (MVH) Fund 1173 & 1176



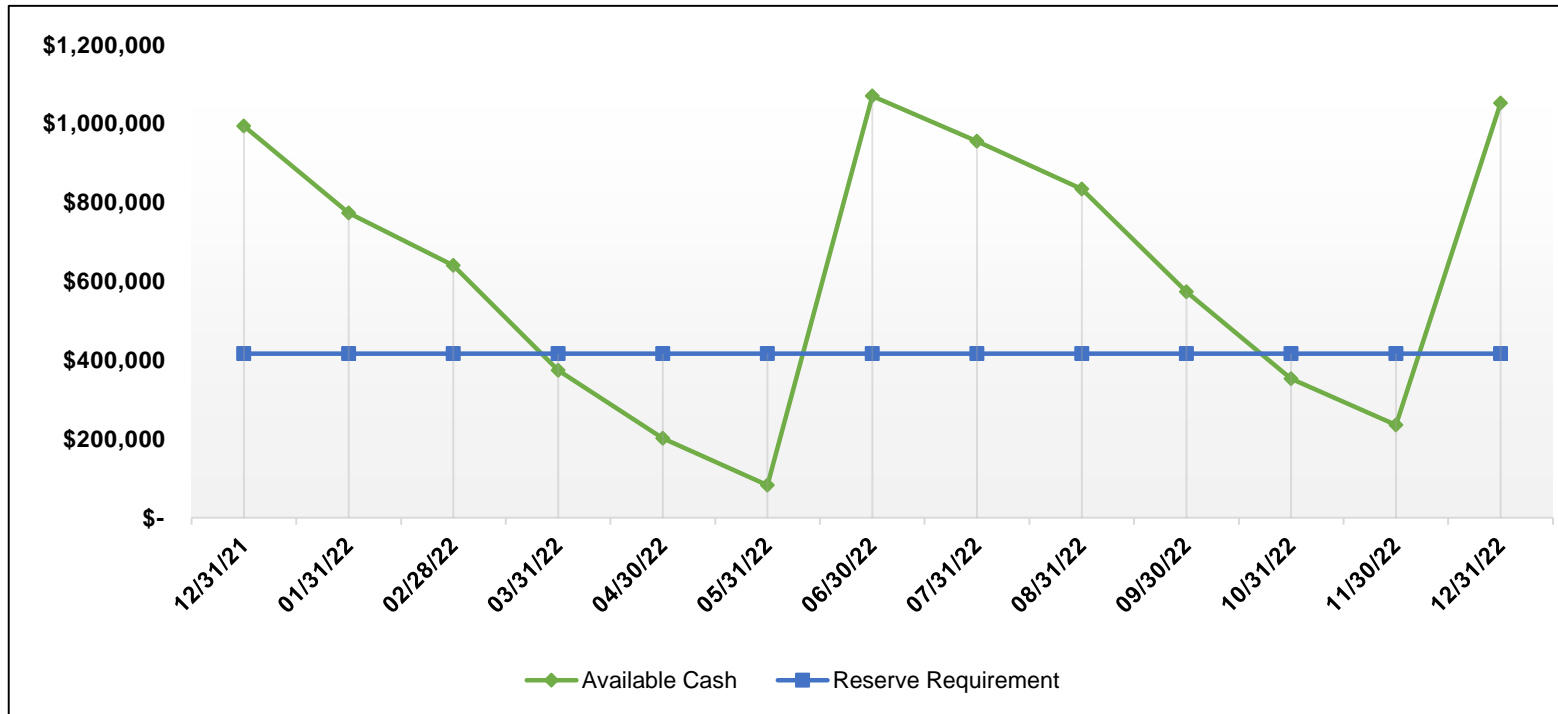
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 1,111,003.32 | \$ 628,234.23 |
| 01/31/22 | 576,047.76 | \$ 628,234.23 |
| 02/28/22 | 773,754.76 | \$ 628,234.23 |
| 03/31/22 | 558,095.10 | \$ 628,234.23 |
| 04/30/22 | 794,391.58 | \$ 628,234.23 |
| 05/31/22 | 1,259,273.35 | \$ 628,234.23 |
| 06/30/22 | 1,412,510.50 | \$ 628,234.23 |
| 07/31/22 | 1,664,760.53 | \$ 628,234.23 |
| 08/31/22 | 2,618,154.34 | \$ 628,234.23 |
| 09/30/22 | 2,560,659.04 | \$ 628,234.23 |
| 10/31/22 | 1,029,839.46 | \$ 628,234.23 |
| 11/30/22 | 1,471,903.73 | \$ 628,234.23 |
| 12/31/22 | 1,588,266.82 | \$ 628,234.23 |

Rainy Day Fund 1186



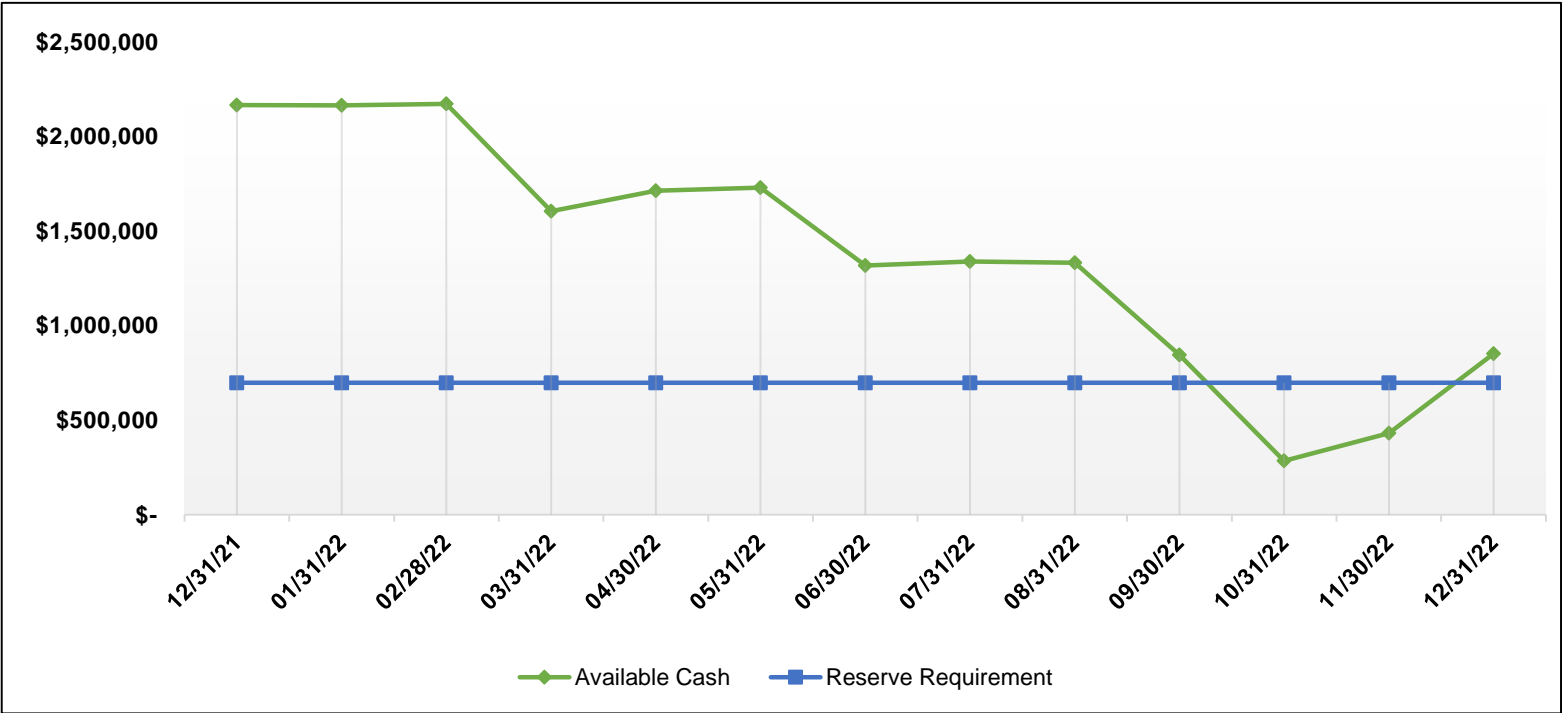
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 5,597,104.80 | \$ 4,000,000.00 |
| 01/31/22 | 5,310,708.36 | \$ 4,000,000.00 |
| 02/28/22 | 5,306,440.50 | \$ 4,000,000.00 |
| 03/31/22 | 5,284,452.64 | \$ 4,000,000.00 |
| 04/30/22 | 5,267,052.96 | \$ 4,000,000.00 |
| 05/31/22 | 5,134,657.08 | \$ 4,000,000.00 |
| 06/30/22 | 5,123,898.96 | \$ 4,000,000.00 |
| 07/31/22 | 5,107,047.02 | \$ 4,000,000.00 |
| 08/31/22 | 5,096,224.38 | \$ 4,000,000.00 |
| 09/30/22 | 5,078,892.61 | \$ 4,000,000.00 |
| 10/31/22 | 4,607,797.90 | \$ 4,000,000.00 |
| 11/30/22 | 4,596,789.78 | \$ 4,000,000.00 |
| 12/31/22 | 4,119,034.13 | \$ 4,000,000.00 |

Parks & Recreation Fund 1219



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 994,486.79 | \$ 416,495.48 |
| 01/31/22 | 773,350.93 | \$ 416,495.48 |
| 02/28/22 | 640,365.09 | \$ 416,495.48 |
| 03/31/22 | 374,071.37 | \$ 416,495.48 |
| 04/30/22 | 201,536.28 | \$ 416,495.48 |
| 05/31/22 | 82,519.08 | \$ 416,495.48 |
| 06/30/22 | 1,070,272.76 | \$ 416,495.48 |
| 07/31/22 | 955,415.01 | \$ 416,495.48 |
| 08/31/22 | 833,863.68 | \$ 416,495.48 |
| 09/30/22 | 573,313.87 | \$ 416,495.48 |
| 10/31/22 | 352,460.75 | \$ 416,495.48 |
| 11/30/22 | 235,321.69 | \$ 416,495.48 |
| 12/31/22 | 1,052,856.18 | \$ 416,495.48 |

Statewide 911 Fund 1222



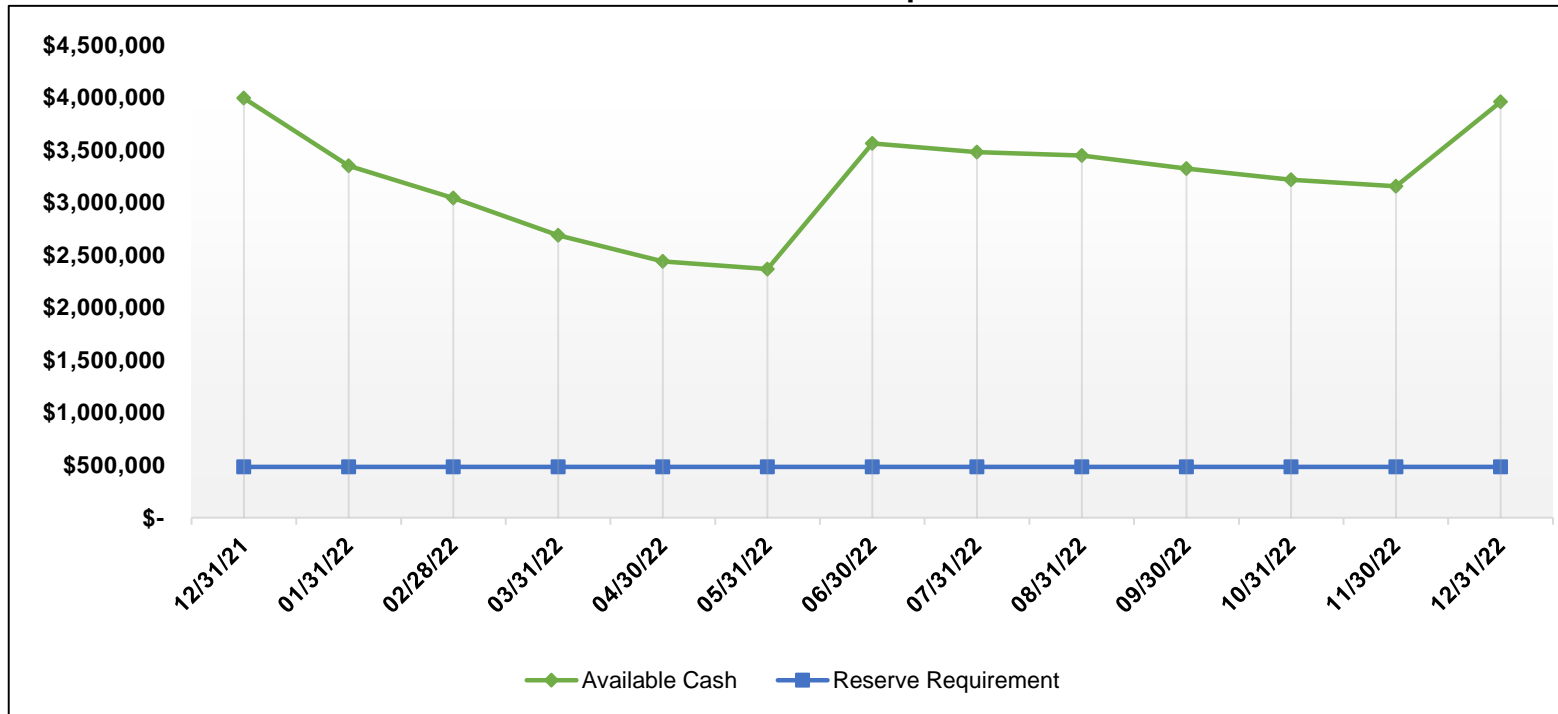
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 2,167,237.01 | \$ 697,881.43 |
| 01/31/22 | 2,164,557.44 | \$ 697,881.43 |
| 02/28/22 | 2,172,570.54 | \$ 697,881.43 |
| 03/31/22 | 1,604,233.54 | \$ 697,881.43 |
| 04/30/22 | 1,712,763.61 | \$ 697,881.43 |
| 05/31/22 | 1,729,042.70 | \$ 697,881.43 |
| 06/30/22 | 1,317,768.44 | \$ 697,881.43 |
| 07/31/22 | 1,339,623.46 | \$ 697,881.43 |
| 08/31/22 | 1,332,583.95 | \$ 697,881.43 |
| 09/30/22 | 845,392.80 | \$ 697,881.43 |
| 10/31/22 | 284,628.47 | \$ 697,881.43 |
| 11/30/22 | 430,543.79 | \$ 697,881.43 |
| 12/31/22 | 850,965.14 | \$ 697,881.43 |

Portage Manor Fund 4019



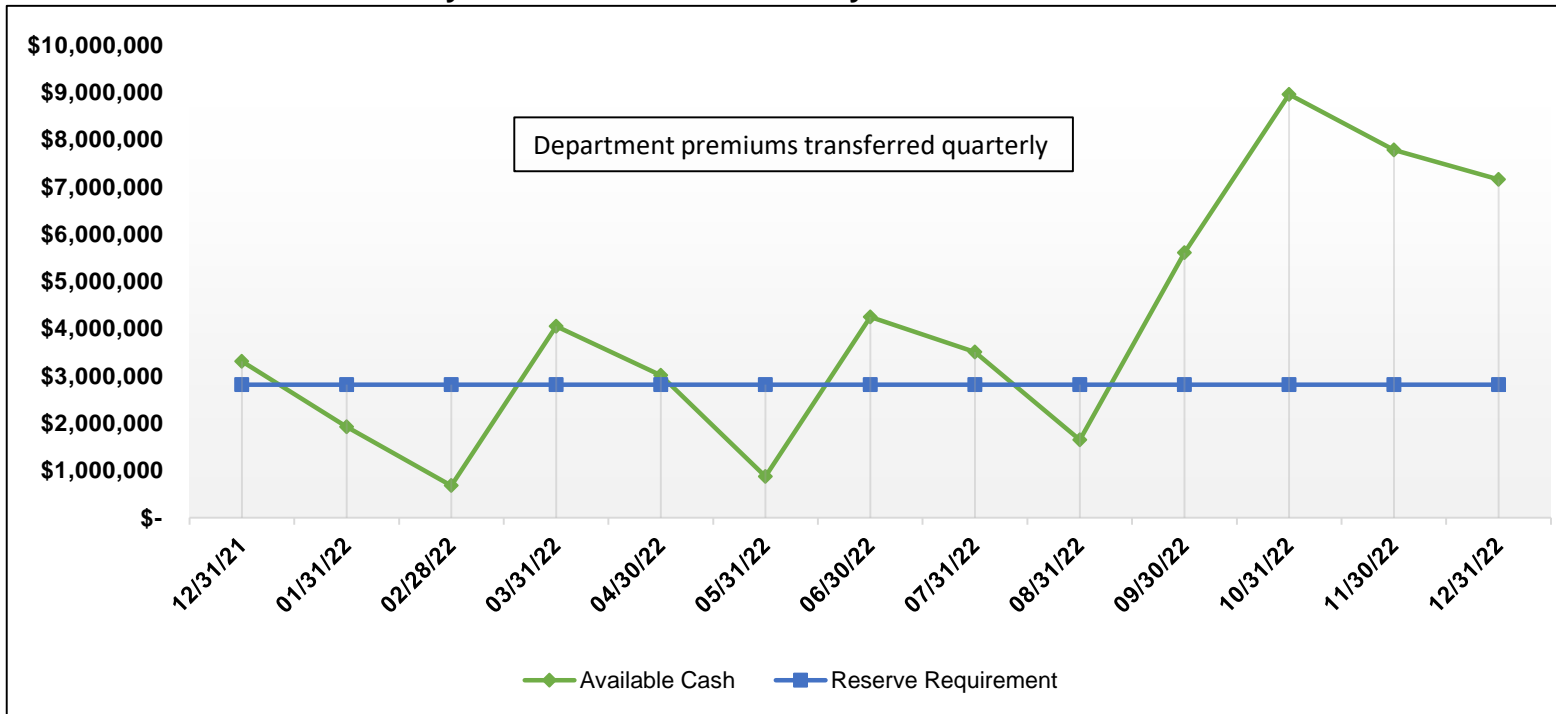
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 1,200,200.02 | \$ 506,475.74 |
| 01/31/22 | 1,168,105.62 | \$ 506,475.74 |
| 02/28/22 | 1,163,234.79 | \$ 506,475.74 |
| 03/31/22 | 1,132,654.99 | \$ 506,475.74 |
| 04/30/22 | 996,115.78 | \$ 506,475.74 |
| 05/31/22 | 1,058,519.76 | \$ 506,475.74 |
| 06/30/22 | 1,129,749.16 | \$ 506,475.74 |
| 07/31/22 | 984,867.99 | \$ 506,475.74 |
| 08/31/22 | 974,468.88 | \$ 506,475.74 |
| 09/30/22 | 813,580.67 | \$ 506,475.74 |
| 10/31/22 | 736,841.14 | \$ 506,475.74 |
| 11/30/22 | 786,429.05 | \$ 506,475.74 |
| 12/31/22 | 764,505.25 | \$ 506,475.74 |

New Carlisle Develop AA #1 Fund 4302



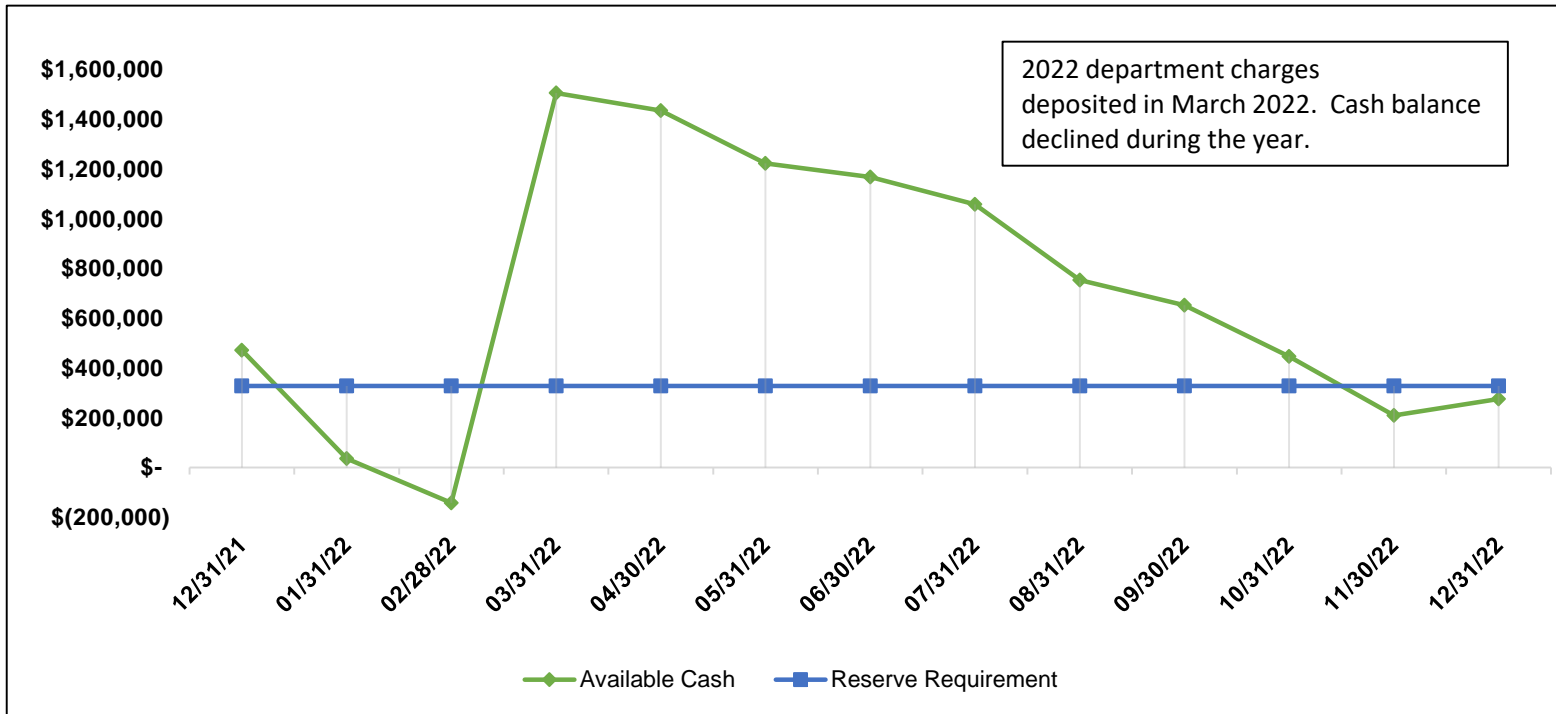
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 3,993,470.96 | \$ 483,541.81 |
| 01/31/22 | 3,349,545.96 | \$ 483,541.81 |
| 02/28/22 | 3,042,131.70 | \$ 483,541.81 |
| 03/31/22 | 2,688,603.34 | \$ 483,541.81 |
| 04/30/22 | 2,441,346.87 | \$ 483,541.81 |
| 05/31/22 | 2,367,309.35 | \$ 483,541.81 |
| 06/30/22 | 3,561,328.06 | \$ 483,541.81 |
| 07/31/22 | 3,479,460.31 | \$ 483,541.81 |
| 08/31/22 | 3,446,942.81 | \$ 483,541.81 |
| 09/30/22 | 3,324,810.40 | \$ 483,541.81 |
| 10/31/22 | 3,216,950.91 | \$ 483,541.81 |
| 11/30/22 | 3,155,102.68 | \$ 483,541.81 |
| 12/31/22 | 3,957,486.85 | \$ 483,541.81 |

County Health Insurance & County Retiree Health Ins. Funds 4700 & 4709



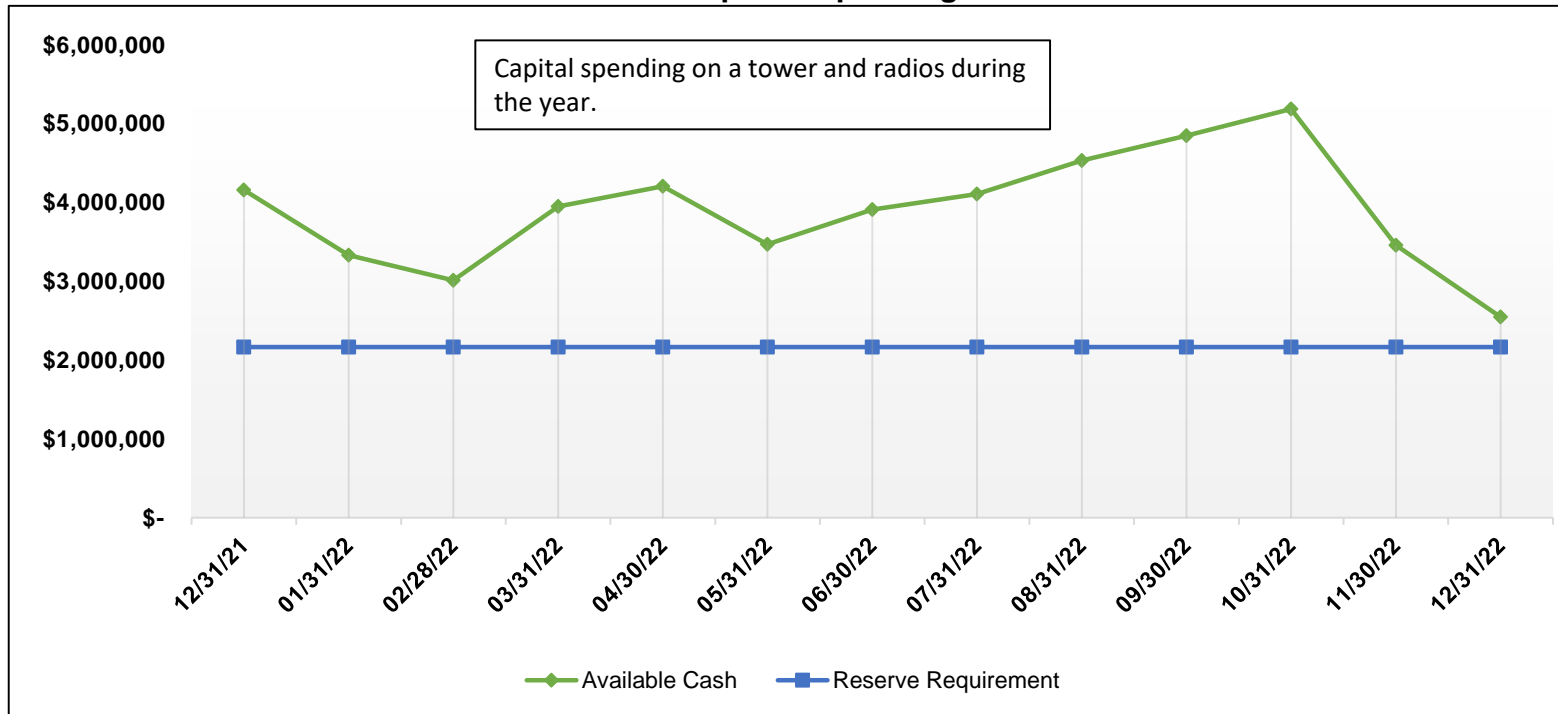
| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 3,308,946.36 | \$ 2,813,915.36 |
| 01/31/22 | 1,921,798.36 | \$ 2,813,915.36 |
| 02/28/22 | 677,928.93 | \$ 2,813,915.36 |
| 03/31/22 | 4,048,963.00 | \$ 2,813,915.36 |
| 04/30/22 | 3,014,176.88 | \$ 2,813,915.36 |
| 05/31/22 | 869,703.96 | \$ 2,813,915.36 |
| 06/30/22 | 4,243,724.92 | \$ 2,813,915.36 |
| 07/31/22 | 3,506,185.21 | \$ 2,813,915.36 |
| 08/31/22 | 1,643,944.11 | \$ 2,813,915.36 |
| 09/30/22 | 5,608,260.53 | \$ 2,813,915.36 |
| 10/31/22 | 8,955,362.70 | \$ 2,813,915.36 |
| 11/30/22 | 7,782,574.86 | \$ 2,813,915.36 |
| 12/31/22 | 7,154,078.32 | \$ 2,813,915.36 |

Worker's Compensation/Casualty Insurance Fund 4702



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 471,639.80 | \$ 327,905.67 |
| 01/31/22 | 36,510.86 | \$ 327,905.67 |
| 02/28/22 | (142,181.24) | \$ 327,905.67 |
| 03/31/22 | 1,505,785.78 | \$ 327,905.67 |
| 04/30/22 | 1,434,726.24 | \$ 327,905.67 |
| 05/31/22 | 1,222,699.70 | \$ 327,905.67 |
| 06/30/22 | 1,167,863.14 | \$ 327,905.67 |
| 07/31/22 | 1,058,787.00 | \$ 327,905.67 |
| 08/31/22 | 753,546.44 | \$ 327,905.67 |
| 09/30/22 | 652,990.88 | \$ 327,905.67 |
| 10/31/22 | 446,124.39 | \$ 327,905.67 |
| 11/30/22 | 209,280.79 | \$ 327,905.67 |
| 12/31/22 | 275,199.30 | \$ 327,905.67 |

Dispatch Operating Fund 4930



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 4,160,875.20 | \$ 2,166,106.75 |
| 01/31/22 | 3,333,940.76 | \$ 2,166,106.75 |
| 02/28/22 | 3,012,881.38 | \$ 2,166,106.75 |
| 03/31/22 | 3,952,146.59 | \$ 2,166,106.75 |
| 04/30/22 | 4,206,729.06 | \$ 2,166,106.75 |
| 05/31/22 | 3,468,924.51 | \$ 2,166,106.75 |
| 06/30/22 | 3,909,774.62 | \$ 2,166,106.75 |
| 07/31/22 | 4,108,099.49 | \$ 2,166,106.75 |
| 08/31/22 | 4,532,504.94 | \$ 2,166,106.75 |
| 09/30/22 | 4,849,615.61 | \$ 2,166,106.75 |
| 10/31/22 | 5,187,390.80 | \$ 2,166,106.75 |
| 11/30/22 | 3,458,493.35 | \$ 2,166,106.75 |
| 12/31/22 | 2,547,240.87 | \$ 2,166,106.75 |

Hotel/Motel Tax Fund 7304



| Date | Available Cash | Reserve Requirement |
|----------|----------------|---------------------|
| 12/31/21 | 4,268,538.96 | \$ 795,037.97 |
| 01/31/22 | 3,471,010.59 | \$ 795,037.97 |
| 02/28/22 | 3,816,939.88 | \$ 795,037.97 |
| 03/31/22 | 4,389,469.01 | \$ 795,037.97 |
| 04/30/22 | 4,226,586.50 | \$ 795,037.97 |
| 05/31/22 | 4,347,047.71 | \$ 795,037.97 |
| 06/30/22 | 4,902,096.43 | \$ 795,037.97 |
| 07/31/22 | 4,364,866.00 | \$ 795,037.97 |
| 08/31/22 | 4,712,581.44 | \$ 795,037.97 |
| 09/30/22 | 5,184,273.38 | \$ 795,037.97 |
| 10/31/22 | 5,506,322.05 | \$ 795,037.97 |
| 11/30/22 | 5,877,188.20 | \$ 795,037.97 |
| 12/31/22 | 6,042,204.65 | \$ 795,037.97 |

Saint Joseph County, Indiana
Cash Reserve Policy (Approved January 2021)
Attachment A
December 31, 2022

| Fund | Fund Name | Minimum Cash Reserves Percentage of Annual Expenditures |
|-------------|--------------------------------------|--|
| 1000 | General Fund | 20% |
| 1111 | Campaign Finance Enforcement | 20% |
| 1112 | LIT Economic Development | 20% |
| 1119 | Clerks Perpetuation Fund | 20% |
| 1131 | County Disclosure Fees | 20% |
| 1135 | Cumulative Bridge | 20% |
| 1138 | Cummulative Capital Development Fund | 20% |
| 1148 | County Drug Free Fund | 20% |
| 1152 | Local Emergency Planning Fund | 20% |
| 1156 | Firearms Training & Police Education | 20% |
| 1159 | County Health Department | 20% |
| 1167 | Excess Levy Fund | None |
| 1169 | Local Road and Street | 20% |
| 1170 | LIT Public Safety | 20% |
| 1171 | Major Cumulative Bridge | 20% |
| 1172 | Local Major Moves Construction | None |
| 1173 | County Highway (MVH) - Restricted | None |
| 1175 | County Misdemeanant Fund | 20% |
| 1176 | County Highway (MVH) - Unrestricted | 10% |
| 1177 | Ommitted Property Audits (TMA) | None |
| 1178 | Parks & Recreation Capital | 20% |
| 1179 | Parks & Recreation Non Reverting | 20% |
| 1181 | Plat Book Maintenance Fund | 20% |
| 1182 | JJC Rental Income Fund * | 20% |
| 1186 | Rainy Day Fund | \$4,000,000 |
| 1188 | Cumulative Reassessment | 20% |
| 1189 | Recorder Perpetuation | 20% |
| 1193 | County Police Pension Trust | 20% |
| 1194 | Solid Waste Management | 20% |
| 1208 | Special Vehicle Inspection | 20% |
| 1213 | GAL/CASA Program | 20% |
| 1216 | Ineligible Deduction Fund | None |
| 1217 | County Elected Officials Training | 20% |
| 1219 | Parks & Recreation Fund | 20% |
| 1222 | Statewide 911 Fund | 20% |
| 1229 | LOIT County Special Distribution | None |
| 1300 | Ineligible Deduction Fund - 7/1/13 | None |

Saint Joseph County, Indiana
Cash Reserve Policy (Approved January 2021)
Attachment A
December 31, 2022

| Fund | Fund Name | Minimum Cash Reserves Percentage of Annual Expenditures |
|-------------|--|--|
| 2000 | Adult Probation Fees | 20% |
| 2050 | Juvenile Probation Fees | 20% |
| 2501 | Problem Solving Court Fee/CSAP | 20% |
| 2502 | Alcohol & Drug Service Program | 20% |
| 4019 | Portage Manor Fund | 20% |
| 4300 | Wyatt Economic Development Area #1 | 20% |
| 4301 | New Carlisle Development AA#2 | 20% |
| 4302 | New Carlisle Development AA #1 | 20% |
| 4303 | Capital Fund Special Tax Dist Bond | 20% |
| 4401 | AM General Allocation Area | 20% |
| 4402 | NW Cleveland Road Development Area | 15% |
| 4403 | Redevelopment Commission General Fund | 20% |
| 4404 | 2019 Redevelopment Bond Debt Service | 15% |
| 4603 | 2017 Energy Savings Debt | 15% |
| 4700 | County Health Insurance | 15% |
| 4702 | Worker's Compensation/Casualty Insurance | 15% |
| 4709 | County Retiree Health Insurance | 15% |
| 4900 | D.R.C.B. Free/Domestic Relations | 20% |
| 4901 | Alternate Dispute Resolution | 20% |
| 4903 | Continuing Education Fund/Sheriff | 20% |
| 4906 | Portage Manor Farm | 20% |
| 4909 | Drug Testing Fees/JJC | 20% |
| 4916 | Healthwin | 20% |
| 4919 | Public Defenders Fees | 20% |
| 4920 | County Emergency Command Center Fund | 20% |
| 4923 | Local Highway User (Wheel) Tax | 20% |
| 4925 | Adult Probation Administration Fee | 20% |
| 4926 | Mishawaka Sports Complex Fund | None |
| 4927 | Potawatomi Zoo Capital Fund | None |
| 4930 | Dispatch Operating | 20% |
| 4931 | Dispatch Capital Non-Reverting | 10% |
| 4932 | Dispatch Bond | 15% |
| 4934 | Coroner Non-Reverting Fund | 20% |
| 4935 | Prosecutor Investigator Interlocal | None |
| 4936 | Local Ordinance Violations | 20% |
| 4940 | County-Wide Lead Initiative | 20% |
| 7304 | Hotel/Motel Tax Fund | 20% |

Saint Joseph County, Indiana
Cash Reserve Policy (Approved January 2021)
Attachment A
December 31, 2022

| Fund | Fund Name | Minimum Cash Reserves Percentage of Annual Expenditures |
|-------------|------------------------------|--|
| 7398 | Prosecutor User Fees | None |
| 7402 | County Tourism Development | None |
| 8000's | Federal Grants | None |
| 9000's | State and Local Grants | None |
| 0001-0028 | Departmental Funds | None |
| 5201-5364 | Payroll Agency Funds | None |
| 6000-7399 | Other Agency Funds | None |
| -- | Other Funds Not Listed Above | None |

* new fund