

Saint Joseph County, Indiana
Cash Reserves Tracking Schedule
December 31, 2020

Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Expenditures	Notes	Cash Reserve Policy	
									Percent	Annual Expenditures
Regular County Funds										
1000	General Fund	25,000,292.46	4,030,409.02	20,969,883.44	14,188,990.95	6,780,892.49	29.6%	Property tax funded - cash will decline until June	20%	70,944,954.73
1101	Accident Reports Sheriff	189,006.80	0.00	189,006.80	0.00	189,006.80	8770.4%	Positive Cash Balance Required	0%	2,155.05
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	669,133.14	0.00	669,133.14	0.00	669,133.14	5.9%	Positive Cash Balance Required	0%	11,269,062.28
1111	Campaign Finance Enforcement	0.00	0.00	0.00	0.00	0.00	0.0%		20%	0.00
1112	LIT Economic Development	6,931,517.17	912,079.86	6,019,437.31	2,911,142.45	3,108,294.86	41.4%		20%	14,555,712.27
1116	City/Town Court Cost	496,611.53	0.00	496,611.53	0.00	496,611.53	0.0%	Positive Cash Balance Required	0%	0.00
1119	Clerks Perpetuation Fund	486,670.30	5,526.01	481,144.29	41,986.21	439,158.08	229.2%	Only personnel costs are budgeted	20%	209,931.06
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	153,306.78	0.00	153,306.78	4,944.26	148,362.52	620.1%		20%	24,721.28
1135	Cumulative Bridge	753,476.46	269,473.20	484,003.26	227,768.16	256,235.10	42.5%	Property tax funded - cash will decline until June	20%	1,138,840.80
1138	Cumulative Capital Development Fund	1,108,825.55	229,597.61	879,227.94	536,816.04	342,411.90	32.8%	Property tax funded - cash will decline until June	20%	2,684,080.20
1148	County Drug Free Fund	71,966.77	6,250.00	65,716.77	7,500.00	58,216.77	175.2%		20%	37,500.00
1152	Local Emergency Planning Fund	40,936.32	0.00	40,936.32	886.42	40,049.90	923.6%		20%	4,432.09
1154	Enhanced Access Fee/IT	14,879.26	0.00	14,879.26	0.00	14,879.26	0.0%	IT spending limited to cash balance	0%	0.00
1155	Remote Enhanced Access Laredo	650,490.37	0.00	650,490.37	0.00	650,490.37	0.0%	Positive Cash Balance Required	0%	0.00
1156	Firearms Training & Police Education	207,992.64	36,723.27	171,269.37	9,356.53	161,912.84	366.1%		20%	46,782.67
1158	General Drain Improvements	296.34	0.00	296.34	0.00	296.34	0.0%	Positive Cash Balance Required	0%	0.00
1159	County Health Department	1,947,518.68	7,599.16	1,939,919.52	620,136.37	1,319,783.15	62.6%	Property tax funded - cash will decline until June	20%	3,100,681.85
1160	SJC Identity Security Protect	175,992.86	0.00	175,992.86	0.00	175,992.86	0.0%	Positive Cash Balance Required	0%	0.00
1167	Excess Levy Fund	85,228.30	0.00	85,228.30	0.00	85,228.30	0.0%	Property tax revenue	0%	0.00
1169	Local Roads & Streets	4,189,372.75	741,581.43	3,447,791.32	272,621.70	3,175,169.62	252.9%		20%	1,363,108.49
1170	LIT Public Safety	1,408,121.24	64,974.49	1,343,146.75	1,202,779.10	140,367.65	22.3%	Funds balance is under target	20%	6,013,895.52
1171	Major Cumulative Bridge	2,028,621.56	0.00	2,028,621.56	529,689.71	1,498,931.85	76.6%	Property tax funded - cash will decline until June	20%	2,648,448.53
1172	Local Major Moves Construction Fund	645,148.27	0.00	645,148.27	0.00	645,148.27	532.0%	Positive Cash Balance Required	0%	121,276.62
1173	MVH Restricted Fund	0.00	0.00	0.00	0.00	0.00	0.0%	Subaccount of Fund 1176 - Highway	0%	3,737,523.25
1175	County Misdemeanant Fund	223,473.32	78,876.72	144,596.60	19,279.89	125,316.71	150.0%		20%	96,399.47
1176	County Highway (MVH)	336,015.63	69,573.32	266,442.31	699,169.66	(432,727.35)	3.8%	Funds balance is under target.	10%	6,991,696.58
1177	Omitted Property Audits (TMA)	211,136.92	0.00	211,136.92	0.00	211,136.92	70.9%	TMA invoice to be paid	0%	297,875.00
1178	Parks & Recreation Capital	145,664.68	0.00	145,664.68	0.00	145,664.68	0.0%	Positive Cash Balance Required	20%	0.00
1179	Parks & Recreation Non Reverting	499,392.28	5,500.39	493,891.89	55,028.61	438,863.28	179.5%		20%	275,143.05
1181	Plat Book Maintenance Fund	275,405.97	298.00	275,107.97	23,684.08	251,423.89	232.3%		20%	118,420.38
1186	County Rainy Day Fund	6,160,872.44	0.00	6,160,872.44	4,000,000.00	2,160,872.44	218.2%		\$4.0 M	282,248.00
1188	Cumulative Reassessment	1,516,426.97	0.00	1,516,426.97	240,558.18	1,275,868.79	126.1%	Property tax funded - cash will decline until June	20%	1,202,790.88
1189	Recorder Perpetuation	1,674,706.21	9,334.95	1,665,371.26	73,424.70	1,591,946.56	453.6%		20%	367,123.50
1193	Coutty Police Pension Trust	653,491.02	0.00	653,491.02	100,000.00	553,491.02	130.7%		20%	500,000.00
1194	Solid Waste Management	3,036,252.25	0.00	3,036,252.25	710,806.75	2,325,445.50	85.4%		20%	3,554,033.76
1201	Auditor Tax Overpayments	869,986.82	0.00	869,986.82	0.00	869,986.82	137.2%	Positive Cash Balance Required	0%	634,124.36
1202	Surveyor Corner Fund	262,068.58	34,063.00	228,005.58	0.00	228,005.58	180.4%	Positive Cash Balance Required	0%	126,409.14
1204	Tax Sale Redemption	57,625.72	0.00	57,625.72	0.00	57,625.72	3.0%	Positive Cash Balance Required	0%	1,908,798.06
1205	Tax Sale Surplus	8,072,544.37	0.00	8,072,544.37	0.00	8,072,544.37	93.2%	Positive Cash Balance Required	0%	8,663,787.42
1208	Special Vehicle Inspection	12,195.83	1,030.00	11,165.83	890.40	10,275.43	250.8%		20%	4,452.00
1213	GAL/CASA Program	387,413.24	13.00	387,400.24	54,885.04	332,515.20	141.2%		20%	274,425.22
1215	HAVA 102 Funds	325.79	0.00	325.79	0.00	325.79	0.0%	Most fund proceeds spent during 2019	0%	0.00
1216	Ineligible Deductions Fund	26,942.38	0.00	26,942.38	0.00	26,942.38	60.5%	Positive Cash Balance Required	0%	44,508.16
1217	County Elected Officials Training	206,126.96	549.00	205,577.96	675.85	204,902.11	6083.5%		20%	3,379.25
1219	Parks & Recreation Fund	700,797.33	4,855.04	695,942.29	372,272.26	323,670.03	37.4%	Property tax funded - cash will decline until June	20%	1,861,361.31
1222	Statewide 911 Fund	2,946,544.84	0.00	2,946,544.84	569,029.33	2,377,515.51	103.6%		20%	2,845,146.65
1229	LOIT County Special Distribution	0.00	0.00	0.00	0.00	0.00	0.0%	Fund spent down to zero at year end	0%	2,720,086.07
1300	Ineligible Deduction - 7/1/13	53,838.45	0.00	53,838.45	0.00	53,838.45	25.7%	Positive Cash Balance Required	0%	209,728.86
2000	Adult Probation Fees	99,928.05	604.37	99,323.68	20,112.99	79,210.69	98.8%		20%	100,564.97
2050	Juvenile Probation Fees	203,486.65	0.00	203,486.65	449.17	203,037.48	9060.6%		20%	2,245.84
2501	Problem Solving Court Fee/CSAP	69,596.39	0.00	69,596.39	0.00	69,596.39	0.0%		20%	0.00

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							Percentage of Expenditures		Percent	Annual Expenditures
2502	Alcohol & Drug Service Program	187,222.35	0.00	187,222.35	17,183.98	170,038.37	217.9%	✔	20%	85,919.91
2503	Veteran's Court Fees/CSAP	10,945.00	0.00	10,945.00	0.00	10,945.00	0.0%	✔	0%	0.00
2700	Drainage Maintenance	1,846,671.37	0.00	1,846,671.37	0.00	1,846,671.37	283.2%	✔	0%	652,030.86
4019	Portage Manor Fund	1,678,285.79	415.90	1,677,869.89	503,814.69	1,174,055.20	66.6%	✔	20%	2,519,073.46
4100	Parks & Recreation Gift & Grant	92,267.28	0.00	92,267.28	0.00	92,267.28	1728.2%	✔	0%	5,338.88
4101	County Special Gifts/Miscellaneous	4,478.80	0.00	4,478.80	0.00	4,478.80	0.0%	✔	0%	0.00
4104	Special Gifts-Sheriff	16,758.23	0.00	16,758.23	0.00	16,758.23	6093.9%	✔	0%	275.00
4106	Special Gifts-Prosecutor	25.00	0.00	25.00	0.00	25.00	0.0%	✔	0%	0.00
4109	Portage Manor Gifts/Donations	30,965.93	294.36	30,671.57	0.00	30,671.57	49.1%	✔	0%	62,470.97
4110	Gifts/Donations - Veteran's	914.73	0.00	914.73	0.00	914.73	1819.6%	✔	0%	50.27
4111	Special Gifts-Prosecutor H.E.R.O.	32,828.34	0.00	32,828.34	0.00	32,828.34	222.1%	✔	0%	14,777.86
4300	Wyatt Economic Development Area #1	398,490.61	0.00	398,490.61	2,104.50	396,386.11	3787.0%	✔	20%	10,522.50
4301	New Carlisle Development AA#2	1,453,172.20	112,240.00	1,340,932.20	152,585.57	1,188,346.63	175.8%	✔	20%	762,927.86
4302	New Carlisle Development AA #1	3,932,997.35	358,803.42	3,574,193.93	702,314.84	2,871,879.09	101.8%	✔	20%	3,511,574.22
4303	Capital Fund Special Tax Dist Bond	3,578,040.63	1,731,662.50	1,846,378.13	0.00	1,846,378.13	321.5%	✔	0%	574,286.66
4401	AM General Allocation Area	2,137,305.33	59,220.00	2,078,085.33	76,114.21	2,001,971.12	546.0%	✔	20%	380,571.06
4402	NW Cleveland Road Development Area	257,087.78	0.00	257,087.78	44,021.03	213,066.75	87.6%	✔	15%	293,473.56
4403	Redevelopment Commission General Fund	109,531.44	10,596.19	98,935.25	12,790.70	86,144.55	154.7%	✔	20%	63,953.51
4404	2019 Red. Bond Debt Service	318,614.77	0.00	318,614.77	32,143.44	286,471.33	148.7%	✔	15%	214,289.58
4602	2017 Energy Savings Capital	0.00	0.00	0.00	0.00	0.00	0.0%	✔	0%	182,851.73
4603	2017 Energy Savings Debt	134,512.44	0.00	134,512.44	130,837.50	3,674.94	15.4%	✔	15%	872,250.02
4604	County Poor Relief Bond	198,164.68	0.00	198,164.68	0.00	198,164.68	0.0%	✔	0%	0.00
4700	County Health Insurance	362,862.19	538.26	362,323.93	3,136,572.76	(2,774,248.83)	1.7%	✘	15%	20,910,485.07
4702	Workers Compensation/Casualty Insurance	484,035.46	353,350.50	130,684.96	312,974.05	(182,289.09)	6.3%	✘	15%	2,086,493.69
4703	Airport Authority Group Insurance	531,165.99	0.00	531,165.99	0.00	531,165.99	68.6%	✔	0%	773,851.50
4704	Solid Waste Group Insurance	277,912.97	0.00	277,912.97	0.00	277,912.97	346.4%	✔	0%	80,225.02
4705	Clay Fire Group Insurance	0.00	0.00	0.00	0.00	0.00	0.0%	✔	0%	1,311,493.26
4707	Southwest/Portage Fire Insurance	0.00	0.00	0.00	0.00	0.00	0.0%	✔	0%	32,351.87
4708	South Bend Transpo Insurance	192,904.61	0.00	192,904.61	0.00	192,904.61	15.6%	✔	0%	1,233,981.23
4709	County Retiree Health Insurance	705,050.90	0.00	705,050.90	354,495.90	350,555.00	29.8%	✔	15%	2,363,306.01
4900	D.R.C.B. Fee/Domestic Relations	31,991.98	0.00	31,991.98	692.72	31,299.26	923.7%	✔	20%	3,463.60
4901	Alternate Dispute Resolution	49,272.13	600.00	48,672.13	1,129.20	47,542.93	862.1%	✔	20%	5,646.00
4903	Continuing Education Fund/Sheriff	41,302.21	0.00	41,302.21	1,398.64	39,903.57	590.6%	✔	20%	6,993.18
4906	Portage Manor Farm	21,642.70	0.00	21,642.70	847.94	20,794.76	510.5%	✔	20%	4,239.72
4908	County Owned Tax Sale	1,368,667.39	0.00	1,368,667.39	0.00	1,368,667.39	748.0%	✔	0%	182,977.98
4909	Drug Testing Fees/JJC	107,954.00	0.00	107,954.00	4,736.29	103,217.71	455.9%	✔	20%	23,681.44
4910	Adult Drug Testing Fees	4,554.33	0.00	4,554.33	0.00	4,554.33	0.0%	✔	0%	0.00
4911	Community Development	14,564.55	0.00	14,564.55	0.00	14,564.55	0.0%	✔	0%	0.00
4912	Federal D.E.A./Sheriff	92,816.73	286.65	92,530.08	0.00	92,530.08	562.0%	✔	0%	16,463.03
4913	Sheriff D.E.A. Fund	7,347.18	212.30	7,134.88	0.00	7,134.88	1585.5%	✔	0%	450.01
4914	Prosecutor D.E.A. Fund	11,482.30	0.00	11,482.30	0.00	11,482.30	0.0%	✔	0%	0.00
4915	Federal D.E.A./Prosecutor	6,869.41	0.00	6,869.41	0.00	6,869.41	56.3%	✔	0%	12,198.39
4916	Healthwin	921,461.74	49,800.00	871,661.74	10,442.54	861,219.20	1669.4%	✔	20%	52,212.70
4917	Recorder's Escrow Fund	145,320.93	0.00	145,320.93	0.00	145,320.93	8.8%	✔	0%	1,651,883.14
4919	Public Defenders Fees	223,601.40	345.76	223,255.64	3,517.46	219,738.18	1269.4%	✔	20%	17,587.30
4920	County Emergency Command Center Fund	484.50	0.00	484.50	2,505.45	(2,020.95)	3.9%	✘	20%	12,527.26
4923	Local Highway User (Wheel) Tax	302,597.30	0.00	302,597.30	570,982.67	(268,385.37)	10.6%	✘	20%	2,854,913.37
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	114,884.99	0.00	114,884.99	0.00	114,884.99	0.0%	✔	20%	0.00
4926	Mishawaka Sports Complex Fund	694,496.60	0.00	694,496.60	0.00	694,496.60	0.0%	✔	0%	0.00
4927	Potawatomi Zoo Capital Fund	463,229.21	0.00	463,229.21	0.00	463,229.21	0.0%	✔	0%	0.00
4930	Dispatch Operating	3,103,412.97	16,052.56	3,087,360.41	1,291,436.88	1,795,923.53	47.8%	✔	20%	6,457,184.40
4931	Dispatch Capital Non-Reverting	482,972.74	0.00	482,972.74	49,420.41	433,552.33	97.7%	✔	10%	494,204.14
4932	Dispatch Bond	1,957.37	0.00	1,957.37	103,137.19	(101,179.82)	0.3%	✘	15%	687,581.26
4934	Coroner Non-Reverting Fund	9,423.14	0.00	9,423.14	62.77	9,360.37	3002.3%	✔	20%	313.86

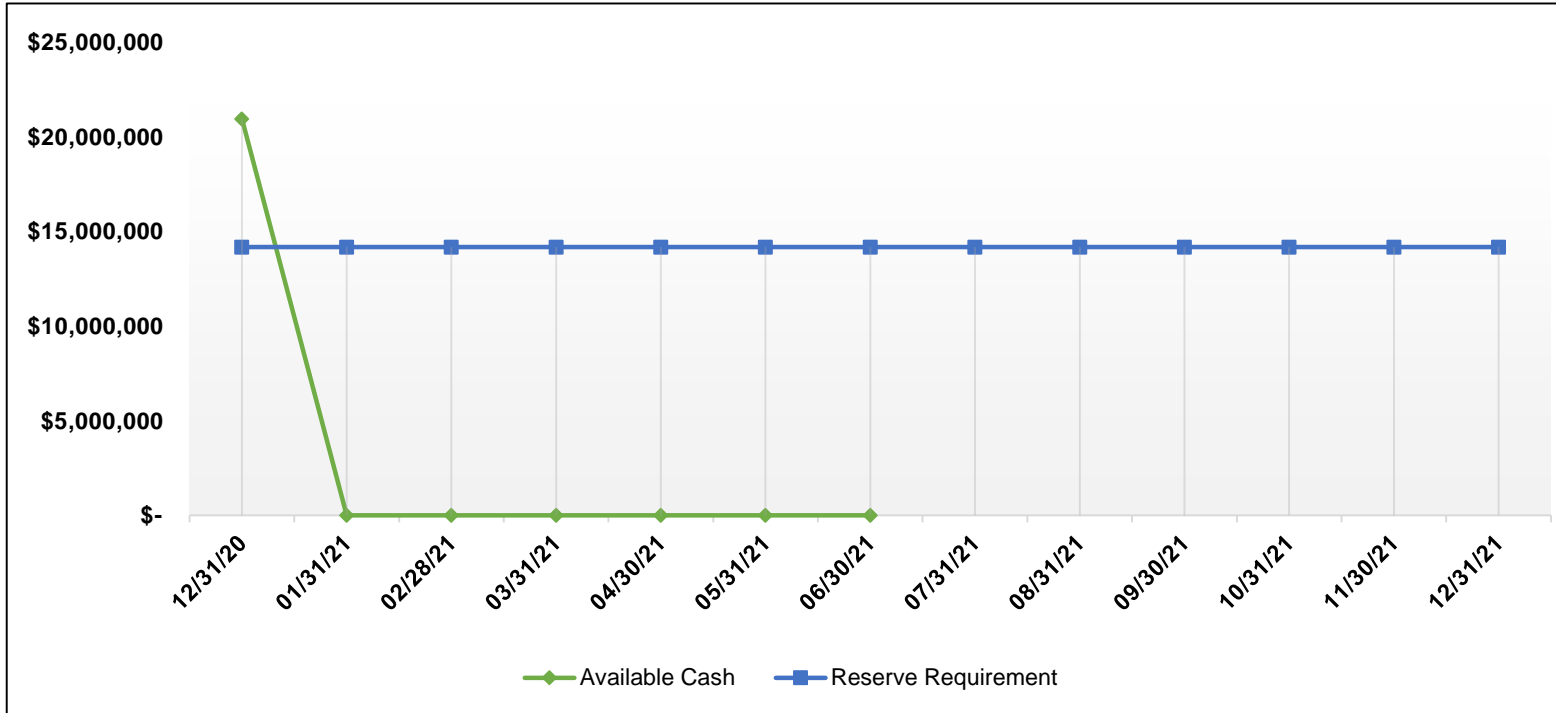
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4935	Prosecutor Investigator Interlocal	134,199.75	0.00	134,199.75	0.00	134,199.75	54.6%	✔	Payments from the City of South Bend	0%	245,646.91
4936	Local Ordinance Violations	506,345.16	0.00	506,345.16	0.00	506,345.16	0.0%	✔	Positive Cash Balance Required	20%	0.00
4937	Sheriff Sex/Offender Fee	74,789.51	0.00	74,789.51	0.00	74,789.51	0.0%	✔	Positive Cash Balance Required	0%	0.00
4938	Adult Interstate Compact	14,740.50	0.00	14,740.50	0.00	14,740.50	0.0%	✔	Positive Cash Balance Required	0%	0.00
4939	JCC Juv.Interstate Compact	912.50	0.00	912.50	0.00	912.50	0.0%	✔	Positive Cash Balance Required	0%	0.00
4940	County-Wide Lead Initiative	566,324.48	282.68	566,041.80	4,297.52	561,744.28	2634.3%	✔	Annual \$200,000 transfer from the General Fund	20%	21,487.62
7304	Hotel/Motel Tax Fund	4,242,389.67	581,647.13	3,660,742.54	814,693.25	2,846,049.29	89.9%	✔	Fund reserves likely to decrease due to COVID	20%	4,073,466.23
7398	Prosecutor User Fees	437,232.56	0.00	437,232.56	0.00	437,232.56	126.0%	✔		0%	346,878.47
7402	County Tourism Development	73,337.04	0.00	73,337.04	0.00	73,337.04	60.9%	✔	County to spend down balance to zero	0%	120,352.75
Federal Grant Funds											
(most are reimbursement grants)											
8099	Prosecutor P.C.A.	30,415.67	0.00	30,415.67	0.00	30,415.67	34.1%	✔	Positive Cash Balance Required	0%	89,195.68
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	(110,384.60)	0.00	(110,384.60)	0.00	(110,384.60)	-59.3%	✘	Deficit cash, reimbursement grant	0%	186,145.98
8113	Health Bioterrorism Grant	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Positive Cash Balance Required	0%	8.74
8117	Victims of Crime Act - Assistance	36,181.55	0.00	36,181.55	0.00	36,181.55	39.7%	✔	Positive Cash Balance Required	0%	91,099.06
8126	Health Ebola Grant	14,522.83	9,340.21	5,182.62	0.00	5,182.62	89.0%	✔	Positive Cash Balance Required	0%	5,823.79
8129	F.I.M.R. Program/Health Department	16,879.13	885.47	15,993.66	0.00	15,993.66	33.4%	✔	Positive Cash Balance Required	0%	47,878.55
8131	Health Immunization CoAg Grant	(27,113.09)	40.91	(27,154.00)	0.00	(27,154.00)	-25.1%	✘	Deficit cash, reimbursement grant	0%	108,173.73
8133	Cyber Crimes Against Children	1,169.95	0.00	1,169.95	0.00	1,169.95	5.4%	✔	Positive Cash Balance Required	0%	21,647.08
8134	Health P.H.E.P.C.A. Grant	9,069.91	0.00	9,069.91	0.00	9,069.91	76.4%	✔	Positive Cash Balance Required	0%	11,879.13
8137	Justice Assistance Grant - JAG	(12,240.60)	0.00	(12,240.60)	0.00	(12,240.60)	-100.0%	✘	Deficit cash, reimbursement grant	0%	12,244.00
8138	Federal Grant Public Works	(377,471.37)	224,152.50	(601,623.87)	0.00	(601,623.87)	-31.7%	✘	Deficit cash, reimbursement grant	0%	1,900,178.60
8140	Health Overdose Response	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Positive Cash Balance Required	0%	0.00
8141	Health Lead Free by 3	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Positive Cash Balance Required	0%	0.00
8142	SHSP SJC Collaborative Radio	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Positive Cash Balance Required	0%	26,358.67
8143	Rapid Deploynt Kit Deobligated	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Positive Cash Balance Required	0%	0.00
8144	Cybercrimes ND Grant	(19,141.15)	0.00	(19,141.15)	0.00	(19,141.15)	-35.0%	✘	Deficit cash, reimbursement grant	0%	54,694.13
8145	Health In. Cares Echo	(25,216.00)	0.00	(25,216.00)	0.00	(25,216.00)	-50.0%	✘	Deficit cash, reimbursement grant	0%	50,432.00
8895	Title IV-D County Incentive	290,794.12	5,004.00	285,790.12	0.00	285,790.12	165.1%	✔	Positive Cash Balance Required	0%	173,113.36
8897	Title IV-D Prosecutor Incentive	256,099.65	0.00	256,099.65	0.00	256,099.65	120.8%	✔	Positive Cash Balance Required	0%	212,020.63
8899	Title IV-D Clerk Incentive	1,477,849.12	0.00	1,477,849.12	0.00	1,477,849.12	2728.5%	✔	Positive Cash Balance Required	0%	54,163.83
8901	Police COVID Support Grant	(3,791.62)	37,302.93	(41,094.55)	0.00	(41,094.55)	-1083.8%	✘	Deficit cash, reimbursement grant	0%	3,791.62
8902	COVID CARES Act Grant	0.00	0.00	0.00	0.00	0.00	0.0%	✔	Fund spent down to zero	0%	8,784,835.00
8904	Elections COVID CARES Act	(42,557.65)	0.00	(42,557.65)	0.00	(42,557.65)	-39.6%	✘	Deficit cash, reimbursement grant	0%	107,422.31
8905	Health COVID Cares Act Testing	(300,000.00)	0.00	(300,000.00)	0.00	(300,000.00)	-100.0%	✘	Deficit cash, reimbursement grant	0%	300,000.00
8906	Portage Manor COVID HRSA Relief	12,439.93	0.00	12,439.93	0.00	12,439.93	35.4%	✔	Positive Cash Balance Required	0%	35,172.74
8907	CARES Act Safety Awareness	(318,835.82)	0.00	(318,835.82)	0.00	(318,835.82)	-100.0%	✘	Deficit cash, reimbursement grant	0%	318,835.82
8908	PM COVID HRSA Relief Phase 3	45,591.22	0.00	45,591.22	0.00	45,591.22	0.0%	✔	Positive Cash Balance Required	0%	0.00
8926	VOCA Formula Grant	(26,307.72)	0.00	(26,307.72)	0.00	(26,307.72)	-100.0%	✘	Deficit cash, reimbursement grant	0%	26,307.72
State and Local Grant Funds											
(most are reimbursement grants)											
9101	Health Local Hlth Services Grant	99,234.71	124.08	99,110.63	0.00	99,110.63	134.2%	✔	Positive Cash Balance Required	0%	73,828.34
9102	Drug Free Comm. Council Grant	21,883.07	2,978.00	18,905.07	0.00	18,905.07	203.0%	✔	Positive Cash Balance Required	0%	9,311.00
9104	2012 Problem Solving Grt/CSAP	14,669.83	0.00	14,669.83	0.00	14,669.83	221.4%	✔	Positive Cash Balance Required	0%	6,626.15
9107	Data Share Initiative Grant	30.00	0.00	30.00	0.00	30.00	0.0%	✔	Positive Cash Balance Required	0%	0.00
9108	Adult Protective Services Grant	(127,447.11)	0.00	(127,447.11)	0.00	(127,447.11)	-32.6%	✘	Deficit cash, reimbursement grant	0%	390,608.86
9111	Health Trust Fund	130,392.72	615.76	129,776.96	0.00	129,776.96	153.4%	✔	Positive Cash Balance Required	0%	84,617.56
9112	Juvenile Detention Alternative	38,065.71	0.00	38,065.71	0.00	38,065.71	574.4%	✔	Positive Cash Balance Required	0%	6,626.97
9117	Court Interpreter Grant	(256.34)	0.00	(256.34)	0.00	(256.34)	-2.4%	✘	Deficit cash, reimbursement grant	0%	10,510.00
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	44,172.26	174.90	43,997.36	0.00	43,997.36	807.5%	✔	Positive Cash Balance Required	0%	5,448.40
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

Saint Joseph County, Indiana
Cash Reserves Tracking Schedule
December 31, 2020

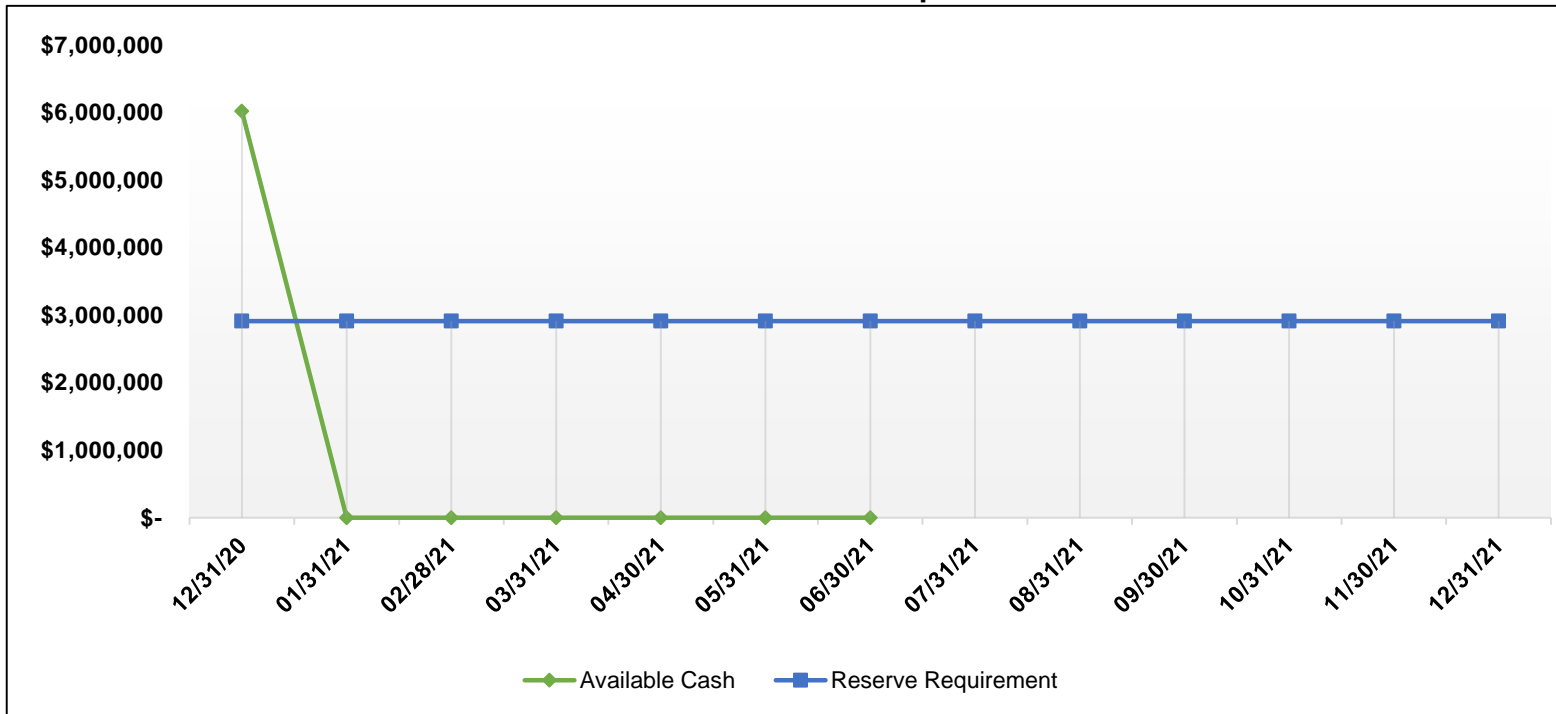
Fund	Fund Name	Cash Balance	Outstanding Encumbrances	Available Cash	Cash Reserve Requirement	Variance	Actual Percentage of Expenditures	Notes	Cash Reserve Policy	
									Percent	Annual Expenditures
9124	Real Services Grant	0.00	0.00	0.00	0.00	0.00	0.0%	✔ Positive Cash Balance Required	0%	75,000.00
9125	Community Based Correction - Ducomb	(137,494.44)	12,500.12	(149,994.56)	0.00	(149,994.56)	-6.3%	✘ Deficit cash, reimbursement grant	0%	2,389,724.84
9126	Community Transition Program - Ducomb	17,414.21	0.00	17,414.21	0.00	17,414.21	19.2%	✔ Positive Cash Balance Required	0%	90,699.67
9127	Project Income-C.B.C./Ducomb	407,348.47	33,023.87	374,324.60	0.00	374,324.60	121.3%	✔ Positive Cash Balance Required	0%	308,630.02
9129	JJC - DOC Grant (CBC)	127,327.68	13.00	127,314.68	0.00	127,314.68	53.1%	✔ Positive Cash Balance Required	0%	239,989.21
9130	JJC - Project Income (CTP)	26,917.17	193.67	26,723.50	0.00	26,723.50	70.1%	✔ Positive Cash Balance Required	0%	38,101.50
9133	CASA Capacity Building Grant	52,669.97	0.00	52,669.97	0.00	52,669.97	128.0%	✔ Positive Cash Balance Required	0%	41,147.30
9134	Cooking Healthy Program	634.62	0.00	634.62	0.00	634.62	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
9138	Adult IDOC 1006 Add/Ducomb	0.00	330.90	(330.90)	0.00	(330.90)	-82.3%	✘ Deficit cash, reimbursement grant	0%	402.06
9139	Prosecutor/IDOC Pretrial FY17	34,482.81	0.00	34,482.81	0.00	34,482.81	35.3%	✔ Positive Cash Balance Required	0%	97,669.09
9140	IDOC - CRRP FY17	12,274.03	0.00	12,274.03	0.00	12,274.03	0.0%	✔ Positive Cash Balance Required	0%	0.00
9141	Adult Probation/IDOC-Pretrial FY17	131,160.25	0.00	131,160.25	0.00	131,160.25	94.7%	✔ Positive Cash Balance Required	0%	138,523.15
9142	Prosecutor Drug Investigation Unit	0.21	0.00	0.21	0.00	0.21	0.0%	✔ Positive Cash Balance Required	0%	0.00
9143	Pretrial Services - Adult Probation	142,906.32	0.00	142,906.32	0.00	142,906.32	91.4%	✔ Positive Cash Balance Required	0%	156,391.87
9147	2018 Family Court Project/JJC	2,046.33	0.00	2,046.33	0.00	2,046.33	41.3%	✔ Positive Cash Balance Required	0%	4,949.31
9148	Discretionary Grant/JJC	1,930.38	0.00	1,930.38	0.00	1,930.38	52.9%	✔ Positive Cash Balance Required	0%	3,650.00
9149	IDOC - Jail Treatment Services	0.02	0.00	0.02	0.00	0.02	0.0%	✔ Positive Cash Balance Required	0%	0.00
9154	CASA Triage Tool Pilot	5,228.77	0.00	5,228.77	0.00	5,228.77	17.8%	✔ Positive Cash Balance Required	0%	29,364.44
9155	NIPSCO PSAP Training Grant	0.00	0.00	0.00	0.00	0.00	0.0%	✔ Positive Cash Balance Required	0%	3,680.00
9156	Justice Addictions Response	95,000.00	0.00	95,000.00	0.00	95,000.00	380.0%	✔ Positive Cash Balance Required	0%	25,000.00
9157	Court Security Grant	(30,176.66)	0.00	(30,176.66)	0.00	(30,176.66)	-100.0%	✘ Deficit cash, reimbursement grant	0%	30,176.66
9158	Health Vector Grant	11,924.80	0.00	11,924.80	0.00	11,924.80	91.2%	✔ Positive Cash Balance Required	0%	13,075.20
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
Other Non-budgeted Funds										
0001-0028	Departmental Funds (not in accounting system)	76,596,245.60	0.00	76,596,245.60	0.00	76,596,245.60	232.9%	✔ Positive Cash Balance Required	0%	32,888,929.07
5201-5364	Payroll Agency Funds	19,760.07	0.00	19,760.07	0.00	19,760.07	0.1%	✔ Positive Cash Balance Required	0%	15,852,719.11
6000-7399	Other Agency Funds (except 7304, 7398)	7,380,316.73	0.00	7,380,316.73	0.00	7,380,316.73	1.7%	✔ Positive Cash Balance Required	0%	428,457,820.31
Grand Total		195,422,369.45	10,111,940.37	185,310,429.08	35,832,138.94	149,478,290.14				701,373,675.20

County General Fund 1000



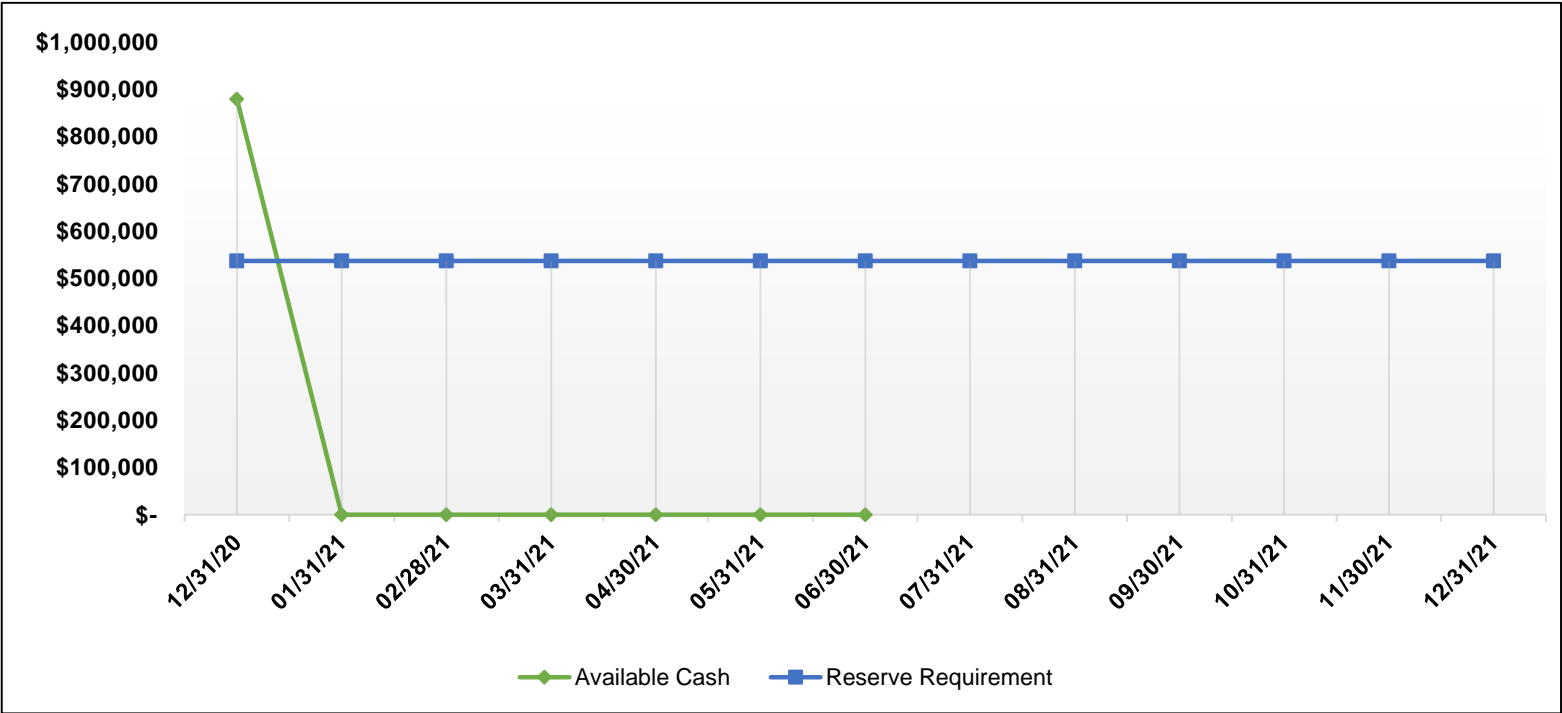
Date	Available Cash	Reserve Requirement
12/31/20	\$ 20,969,883.44	\$ 14,188,990.95
01/31/21		\$ 14,188,990.95
02/28/21		\$ 14,188,990.95
03/31/21		\$ 14,188,990.95
04/30/21		\$ 14,188,990.95
05/31/21		\$ 14,188,990.95
06/30/21		\$ 14,188,990.95
07/31/21		\$ 14,188,990.95
08/31/21		\$ 14,188,990.95
09/30/21		\$ 14,188,990.95
10/31/21		\$ 14,188,990.95
11/30/21		\$ 14,188,990.95
12/31/21		\$ 14,188,990.95

LIT Economic Development Fund 1112



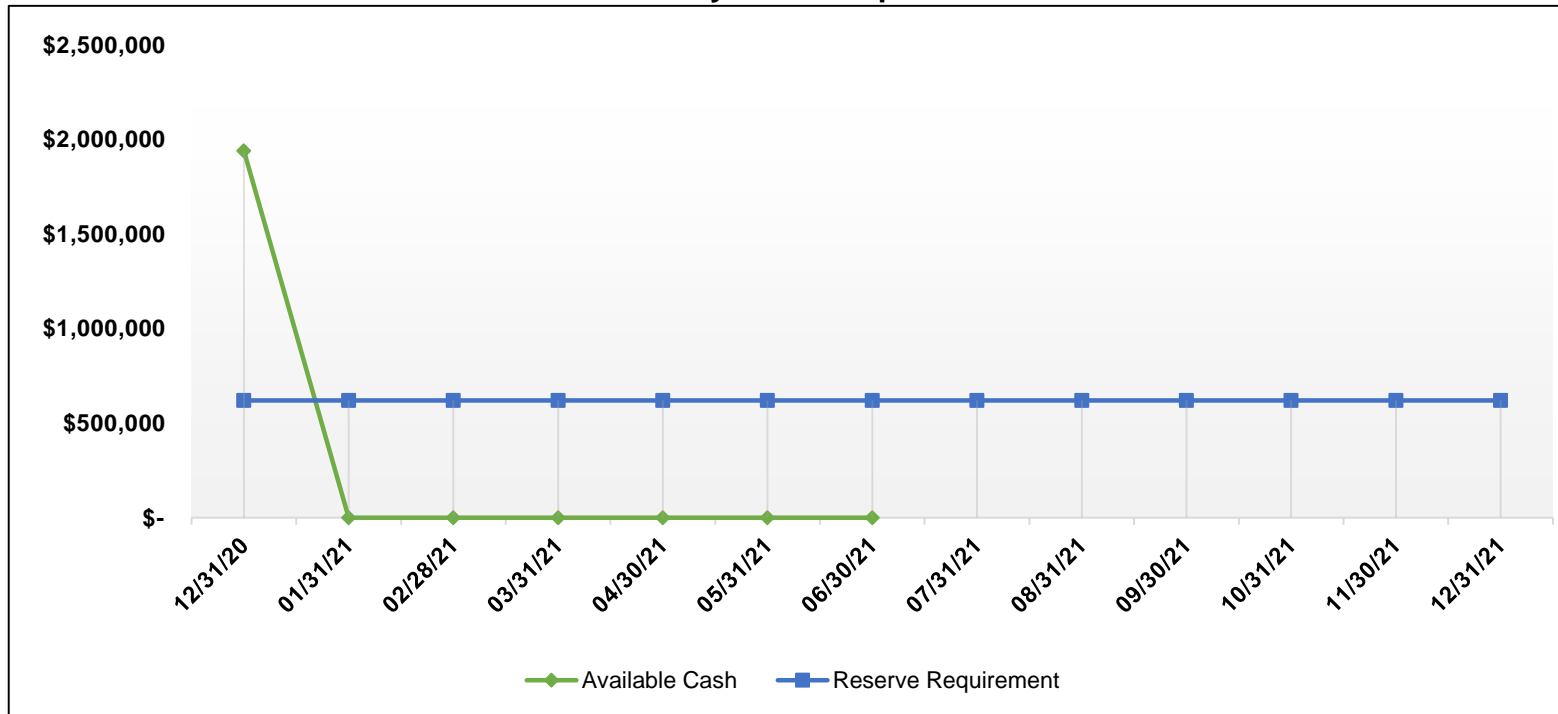
Date	Available Cash	Reserve Requirement
12/31/20	\$ 6,019,437.31	\$ 2,911,142.45
01/31/21		\$ 2,911,142.45
02/28/21		\$ 2,911,142.45
03/31/21		\$ 2,911,142.45
04/30/21		\$ 2,911,142.45
05/31/21		\$ 2,911,142.45
06/30/21		\$ 2,911,142.45
07/31/21		\$ 2,911,142.45
08/31/21		\$ 2,911,142.45
09/30/21		\$ 2,911,142.45
10/31/21		\$ 2,911,142.45
11/30/21		\$ 2,911,142.45
12/31/21		\$ 2,911,142.45

Cumulative Capital Development Fund 1138



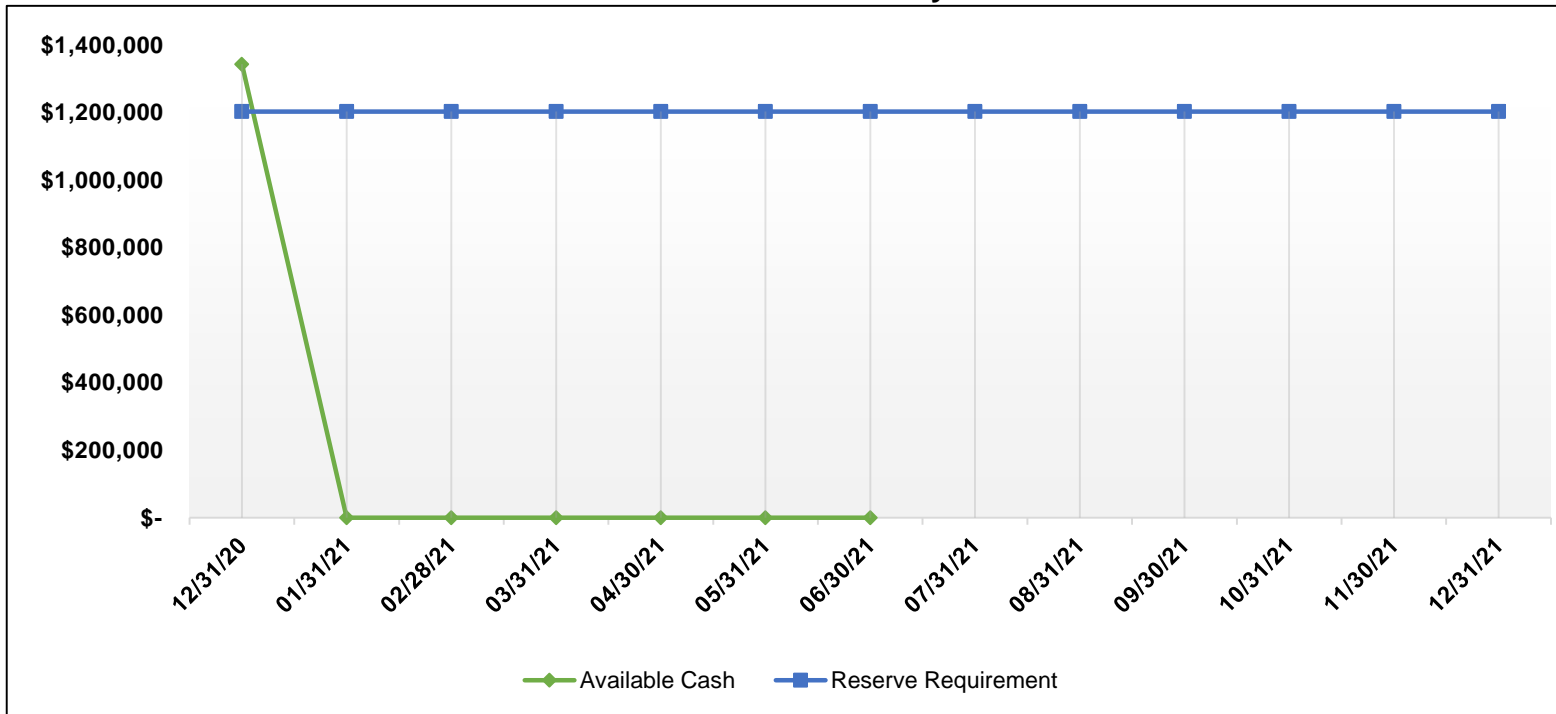
Date	Available Cash	Reserve Requirement
12/31/20	\$ 879,227.94	\$ 536,816.04
01/31/21	\$ 0	\$ 536,816.04
02/28/21	\$ 0	\$ 536,816.04
03/31/21	\$ 0	\$ 536,816.04
04/30/21	\$ 0	\$ 536,816.04
05/31/21	\$ 0	\$ 536,816.04
06/30/21	\$ 0	\$ 536,816.04
07/31/21	\$ 0	\$ 536,816.04
08/31/21	\$ 0	\$ 536,816.04
09/30/21	\$ 0	\$ 536,816.04
10/31/21	\$ 0	\$ 536,816.04
11/30/21	\$ 0	\$ 536,816.04
12/31/21	\$ 0	\$ 536,816.04

County Health Department Fund 1159



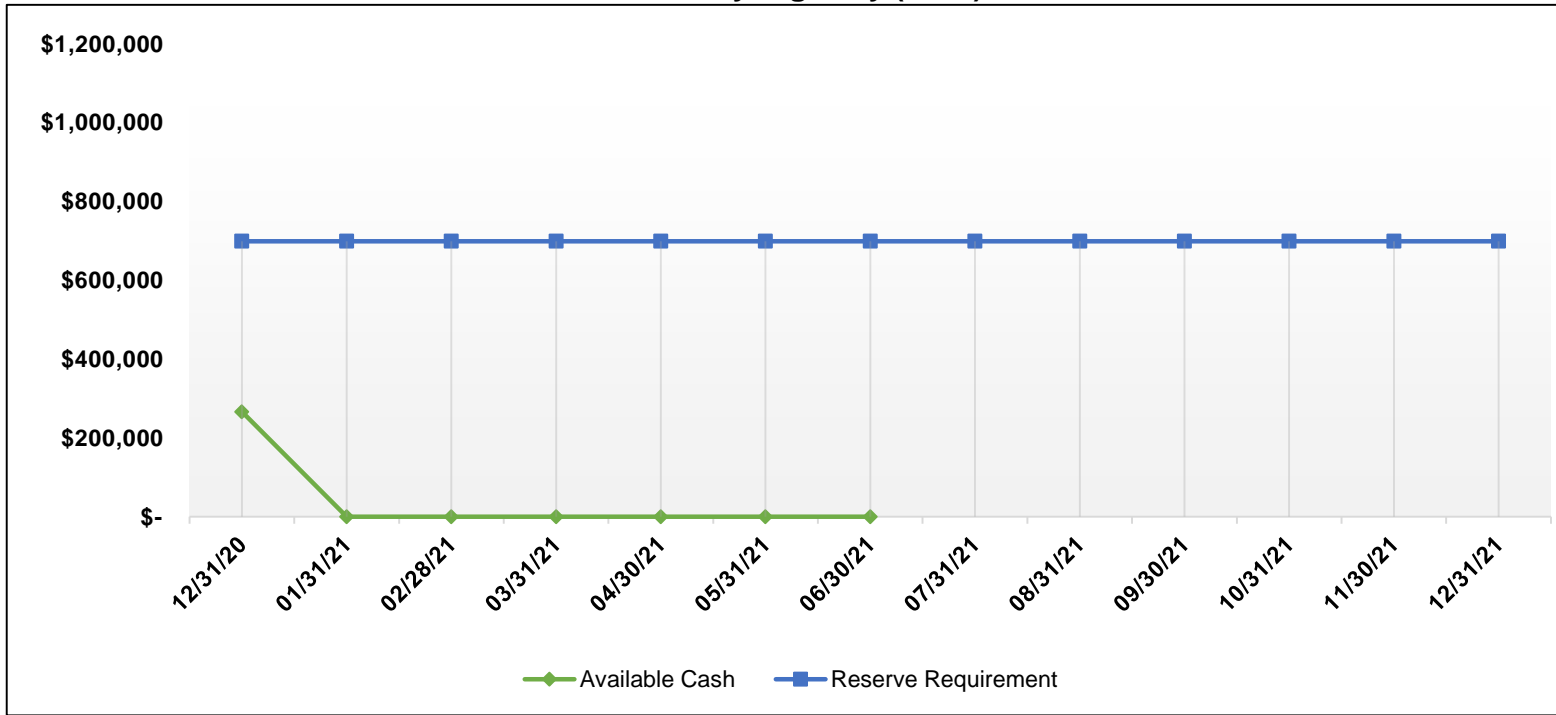
Date	Available Cash	Reserve Requirement
12/31/20	\$ 1,939,919.52	\$ 620,136.37
01/31/21		\$ 620,136.37
02/28/21		\$ 620,136.37
03/31/21		\$ 620,136.37
04/30/21		\$ 620,136.37
05/31/21		\$ 620,136.37
06/30/21		\$ 620,136.37
07/31/21		\$ 620,136.37
08/31/21		\$ 620,136.37
09/30/21		\$ 620,136.37
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11/30/21		\$ 620,136.37
12/31/21		\$ 620,136.37

LIT - Public Safety Fund 1170



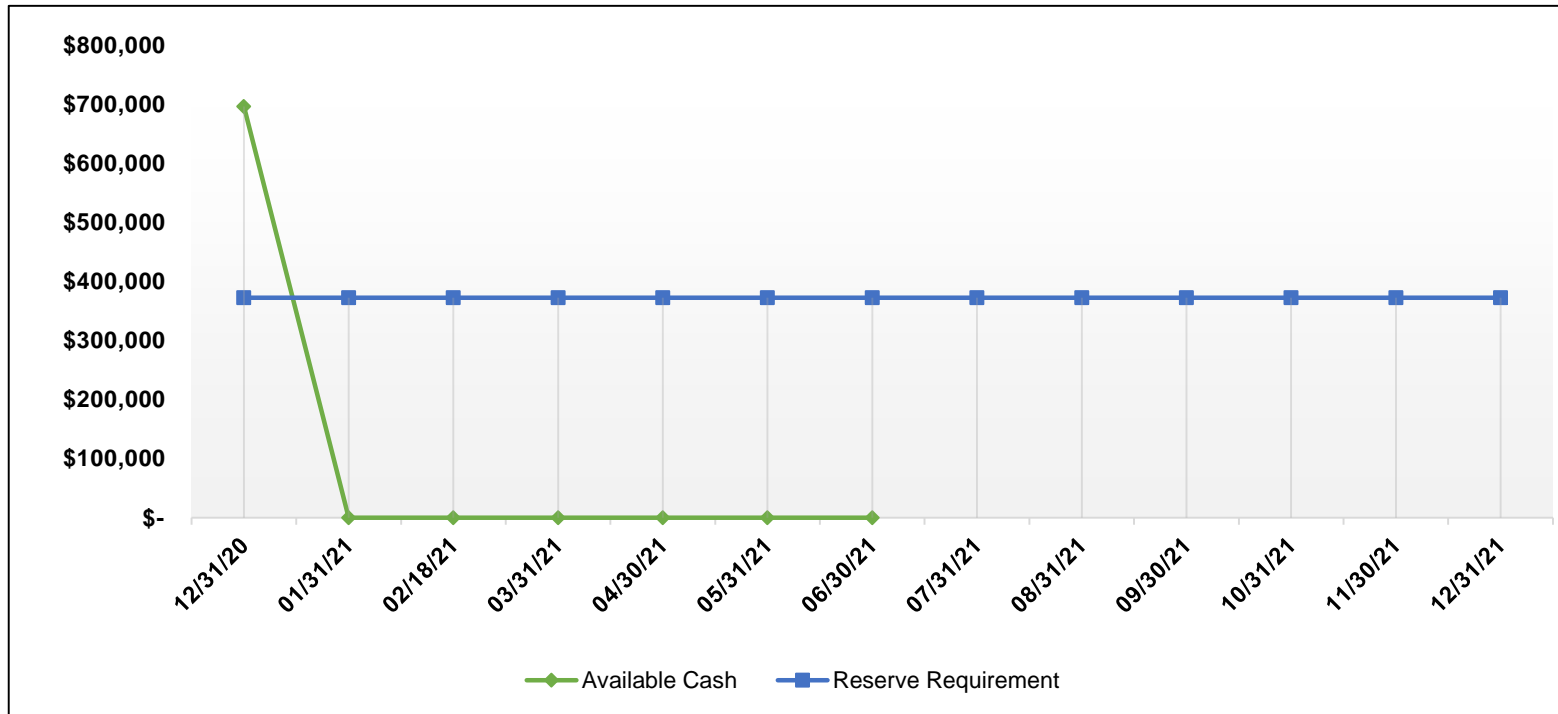
Date	Available Cash	Reserve Requirement
12/31/20	\$ 1,343,146.75	\$ 1,202,779.10
01/31/21		\$ 1,202,779.10
02/28/21		\$ 1,202,779.10
03/31/21		\$ 1,202,779.10
04/30/21		\$ 1,202,779.10
05/31/21		\$ 1,202,779.10
06/30/21		\$ 1,202,779.10
07/31/21		\$ 1,202,779.10
08/31/21		\$ 1,202,779.10
09/30/21		\$ 1,202,779.10
10/31/21		\$ 1,202,779.10
11/30/21		\$ 1,202,779.10
12/31/21		\$ 1,202,779.10

County Highway (MVH) Fund 1176



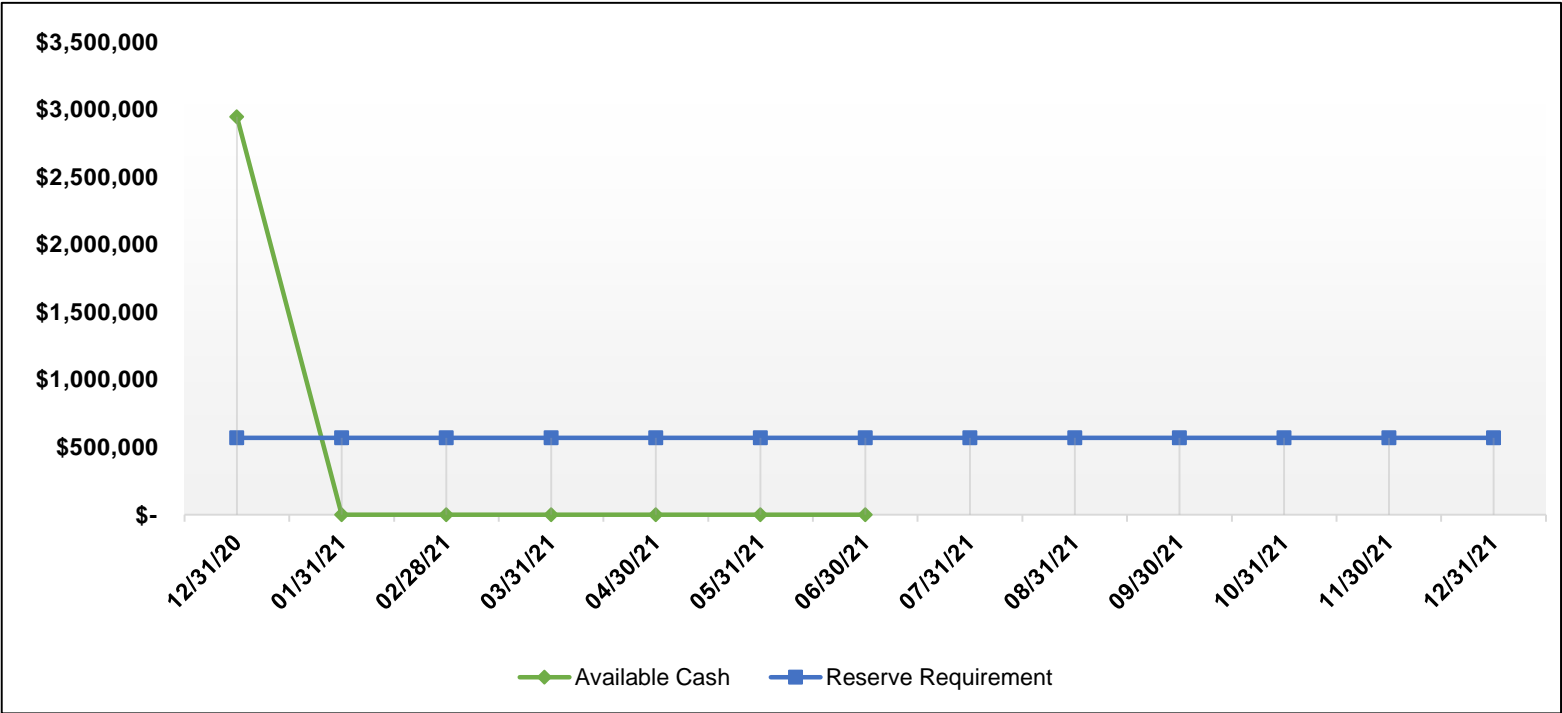
Date	Available Cash	Reserve Requirement
12/31/20	\$ 266,442.31	\$ 699,169.66
01/31/21		\$ 699,169.66
02/28/21		\$ 699,169.66
03/31/21		\$ 699,169.66
04/30/21		\$ 699,169.66
05/31/21		\$ 699,169.66
06/30/21		\$ 699,169.66
07/31/21		\$ 699,169.66
08/31/21		\$ 699,169.66
09/30/21		\$ 699,169.66
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11/30/21		\$ 699,169.66
12/31/21		\$ 699,169.66

Parks & Recreation Fund 1219



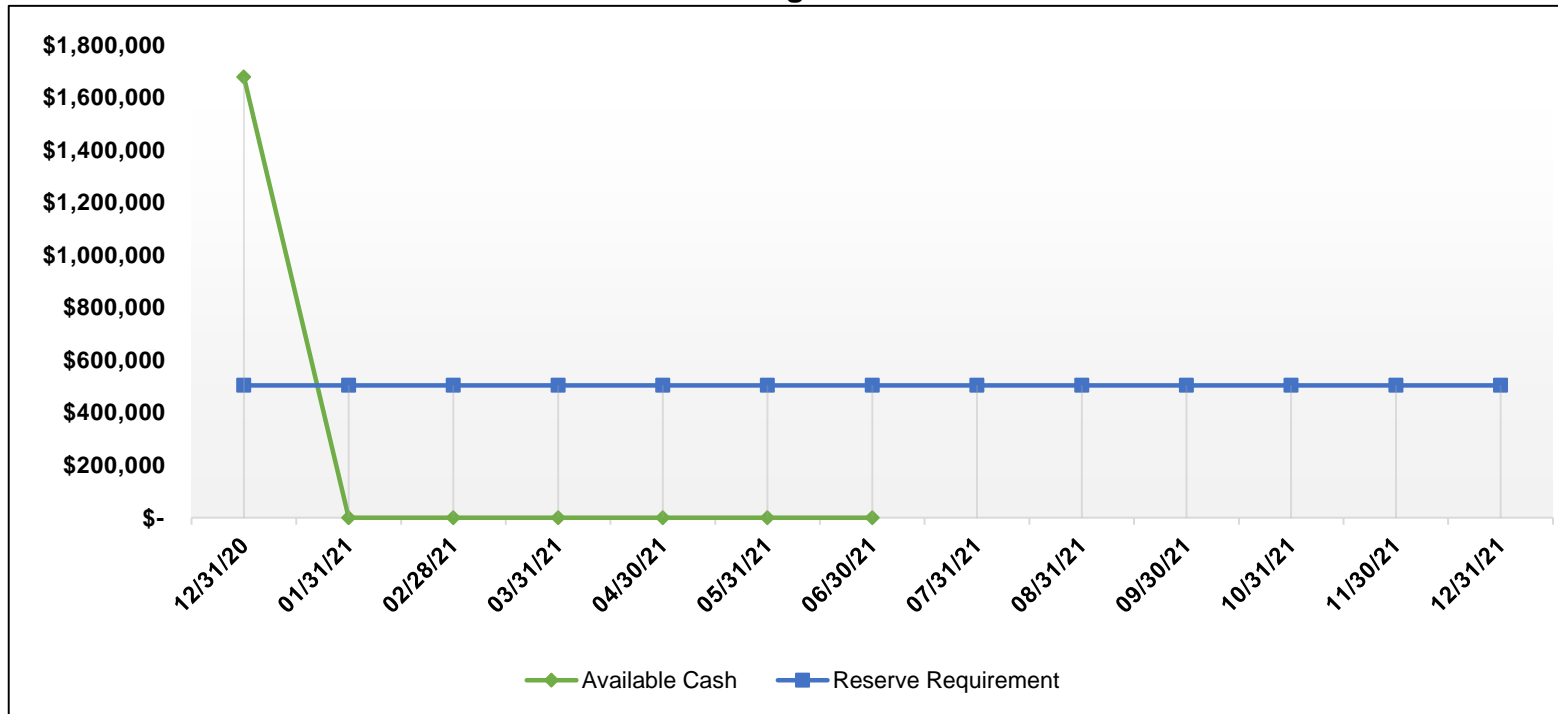
Date	Available Cash	Reserve Requirement
12/31/20	\$ 695,942.29	\$ 372,272.26
01/31/21		\$ 372,272.26
02/18/21		\$ 372,272.26
03/31/21		\$ 372,272.26
04/30/21		\$ 372,272.26
05/31/21		\$ 372,272.26
06/30/21		\$ 372,272.26
07/31/21		\$ 372,272.26
08/31/21		\$ 372,272.26
09/30/21		\$ 372,272.26
10/31/21		\$ 372,272.26
11/30/21		\$ 372,272.26
12/31/21		\$ 372,272.26

Statewide 911 Fund 1222



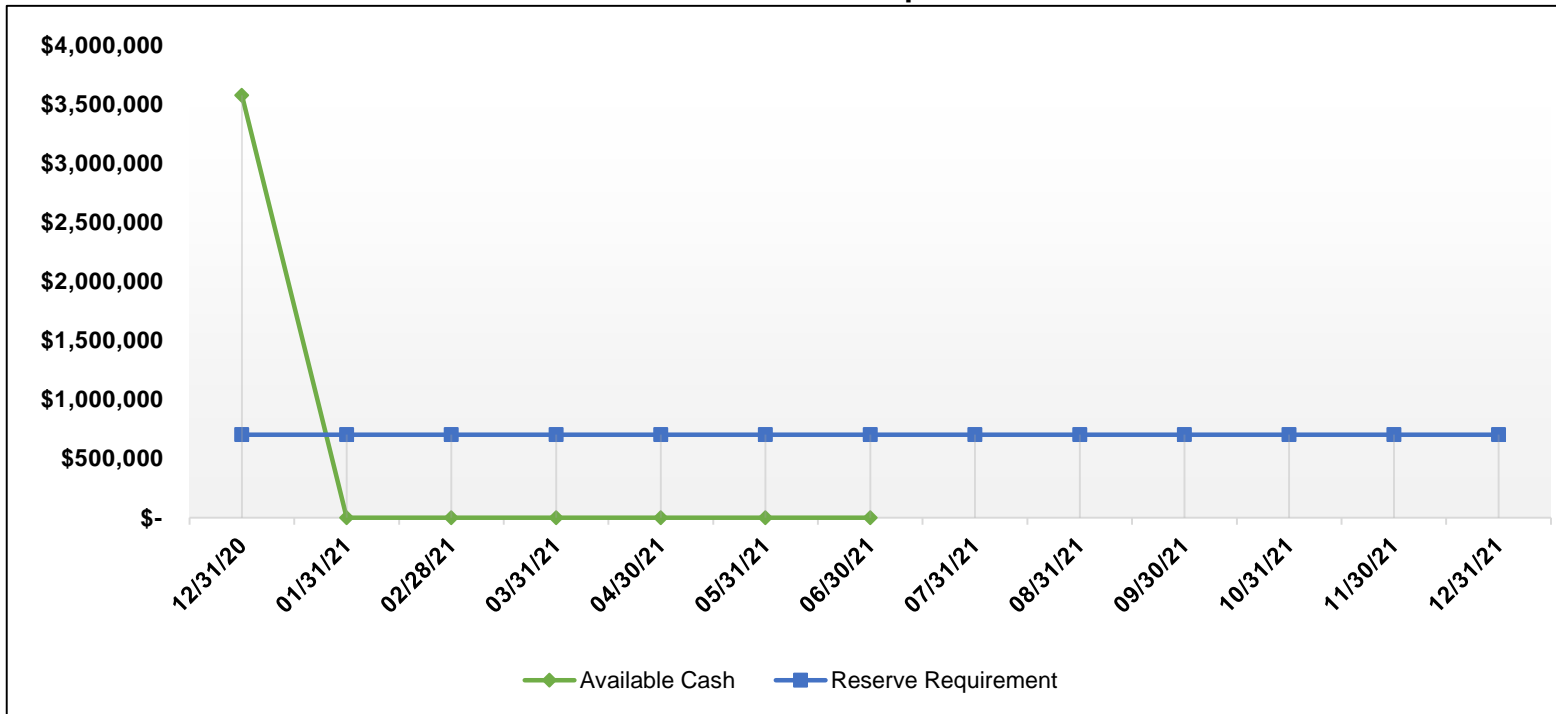
Date	Available Cash	Reserve Requirement
12/31/20	\$ 2,946,544.84	\$ 569,029.33
01/31/21	\$ 0	\$ 569,029.33
02/28/21	\$ 0	\$ 569,029.33
03/31/21	\$ 0	\$ 569,029.33
04/30/21	\$ 0	\$ 569,029.33
05/31/21	\$ 0	\$ 569,029.33
06/30/21	\$ 0	\$ 569,029.33
07/31/21	\$ 0	\$ 569,029.33
08/31/21	\$ 0	\$ 569,029.33
09/30/21	\$ 0	\$ 569,029.33
10/31/21	\$ 0	\$ 569,029.33
11/30/21	\$ 0	\$ 569,029.33
12/31/21	\$ 0	\$ 569,029.33

Portage Manor Fund 4019



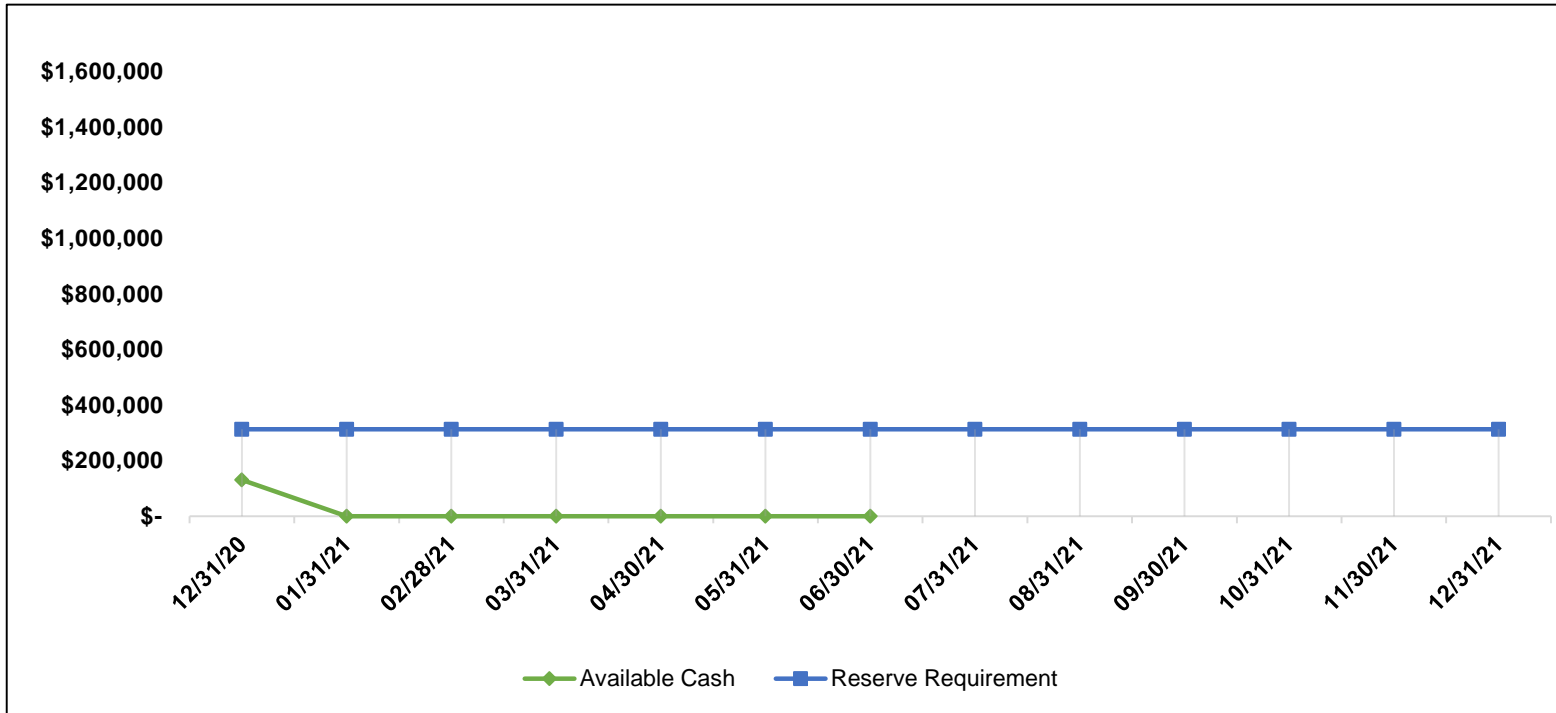
Date	Available Cash	Reserve Requirement
12/31/20	\$ 1,677,869.89	\$ 503,814.69
01/31/21		\$ 503,814.69
02/28/21		\$ 503,814.69
03/31/21		\$ 503,814.69
04/30/21		\$ 503,814.69
05/31/21		\$ 503,814.69
06/30/21		\$ 503,814.69
07/31/21		\$ 503,814.69
08/31/21		\$ 503,814.69
09/30/21		\$ 503,814.69
10/31/21		\$ 503,814.69
11/30/21		\$ 503,814.69
12/31/21		\$ 503,814.69

New Carlisle Develop AA #1 Fund 4302



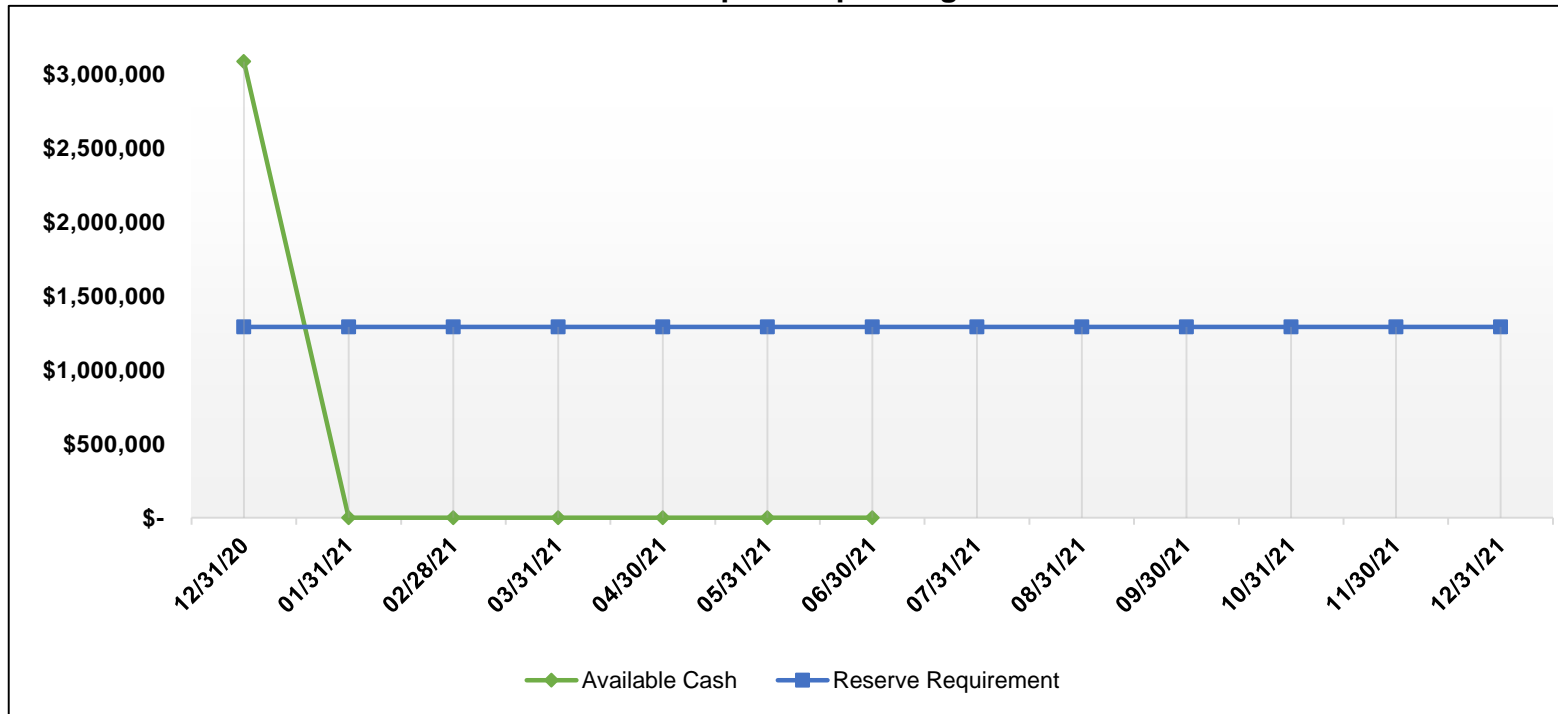
Date	Available Cash	Reserve Requirement
12/31/20	\$ 3,574,193.93	\$ 702,314.84
01/31/21	\$ 0	\$ 702,314.84
02/28/21	\$ 0	\$ 702,314.84
03/31/21	\$ 0	\$ 702,314.84
04/30/21	\$ 0	\$ 702,314.84
05/31/21	\$ 0	\$ 702,314.84
06/30/21	\$ 0	\$ 702,314.84
07/31/21	\$ 0	\$ 702,314.84
08/31/21	\$ 0	\$ 702,314.84
09/30/21	\$ 0	\$ 702,314.84
10/31/21	\$ 0	\$ 702,314.84
11/30/21	\$ 0	\$ 702,314.84
12/31/21	\$ 0	\$ 702,314.84

Worker's Compensation/Casualty Insurance Fund 4702



Date	Available Cash	Reserve Requirement
12/31/20	\$ 130,684.96	\$ 312,974.05
01/31/21		\$ 312,974.05
02/28/21		\$ 312,974.05
03/31/21		\$ 312,974.05
04/30/21		\$ 312,974.05
05/31/21		\$ 312,974.05
06/30/21		\$ 312,974.05
07/31/21		\$ 312,974.05
08/31/21		\$ 312,974.05
09/30/21		\$ 312,974.05
10/31/21		\$ 312,974.05
11/30/21		\$ 312,974.05
12/31/21		\$ 312,974.05

Dispatch Operating Fund 4930



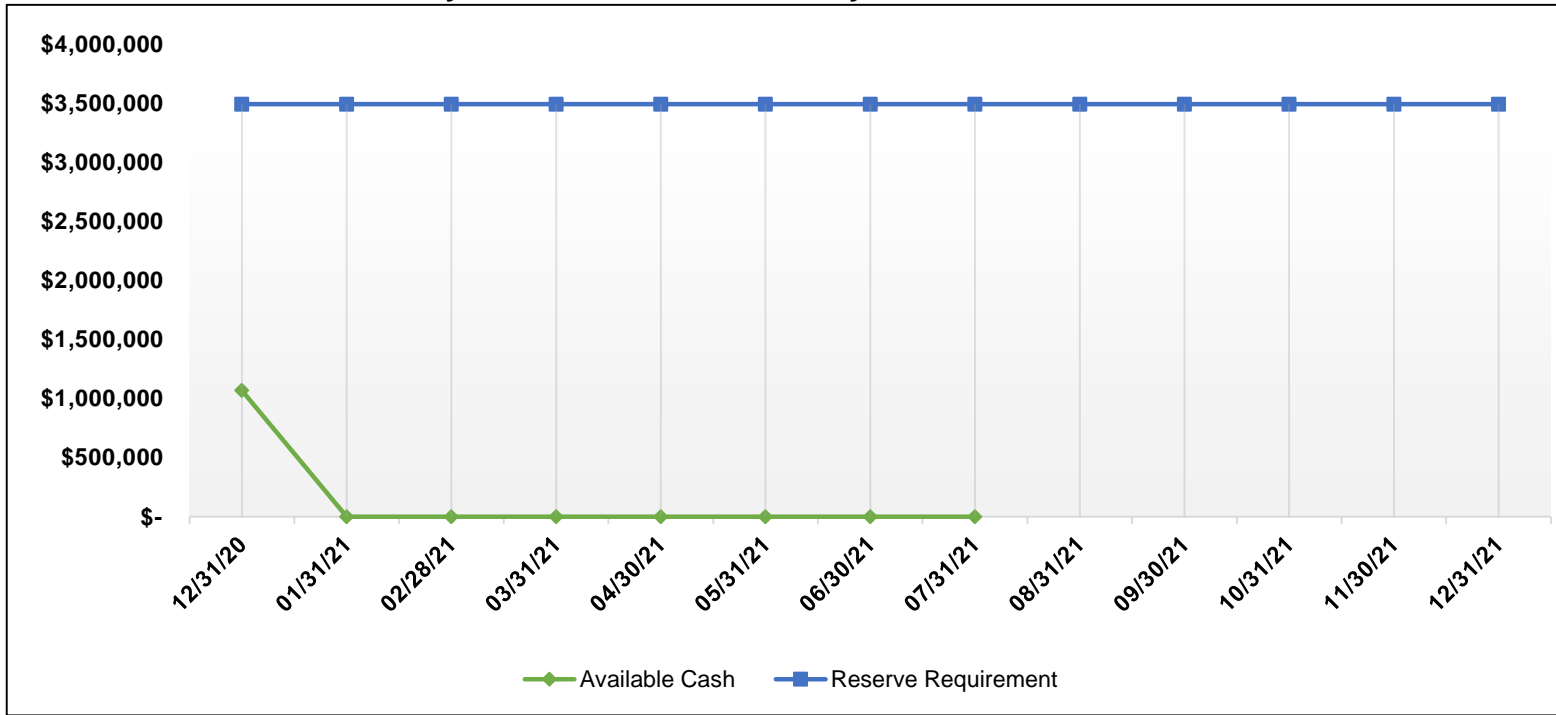
Date	Available Cash	Reserve Requirement
12/31/20	\$ 3,087,260.41	\$ 1,291,436.68
01/31/21		\$ 1,291,436.68
02/28/21		\$ 1,291,436.68
03/31/21		\$ 1,291,436.68
04/30/21		\$ 1,291,436.68
05/31/21		\$ 1,291,436.68
06/30/21		\$ 1,291,436.68
07/31/21		\$ 1,291,436.68
08/31/21		\$ 1,291,436.68
09/30/21		\$ 1,291,436.68
10/31/21		\$ 1,291,436.68
11/30/21		\$ 1,291,436.68
12/31/21		\$ 1,291,436.68

Hotel/Motel Tax Fund 7304



Date	Available Cash	Reserve Requirement
12/31/20	\$ 3,660,742.54	\$ 814,693.25
01/31/21		\$ 814,693.25
02/28/21		\$ 814,693.25
03/31/21		\$ 814,693.25
04/30/21		\$ 814,693.25
05/31/21		\$ 814,693.25
06/30/21		\$ 814,693.25
07/31/21		\$ 814,693.25
08/31/21		\$ 814,693.25
09/30/21		\$ 814,693.25
10/31/21		\$ 814,693.25
11/30/21		\$ 814,693.25
12/31/21		\$ 814,693.25

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



Date	Available Cash	Reserve Requirement
12/31/20	\$ 1,067,374.83	\$ 3,491,068.66
01/31/21	\$ 0	\$ 3,491,068.66
02/28/21	\$ 0	\$ 3,491,068.66
03/31/21	\$ 0	\$ 3,491,068.66
04/30/21	\$ 0	\$ 3,491,068.66
05/31/21	\$ 0	\$ 3,491,068.66
06/30/21	\$ 0	\$ 3,491,068.66
07/31/21	\$ 0	\$ 3,491,068.66
08/31/21	\$ 0	\$ 3,491,068.66
09/30/21	\$ 0	\$ 3,491,068.66
10/31/21	\$ 0	\$ 3,491,068.66
11/30/21	\$ 0	\$ 3,491,068.66
12/31/21	\$ 0	\$ 3,491,068.66

Saint Joseph County, Indiana
Cash Reserve Policy
Attachment A
December 31, 2020

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%
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
2000	Adult Probation Fees	20%

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Fund	Fund Name	Minimum Cash Reserves Percentage of Annual Expenditures
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%
7398	Prosecutor User Fees	None

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Fund	Fund Name	Minimum Cash Reserves Percentage of Annual Expenditures
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