



**Period Ending:** July 31, 2013

**Issued By:** Administration/Finance

# **City of South Bend**

## **Monthly Departmental Financial Report**

<b>Page</b>	<b>Contents</b>
2 - 2	Narrative
3 - 8	Summaries
9 - 30	General Fund
31 - 62	Special Revenue Funds
63 - 75	Debt Service/Capital Project Funds
76 - 103	Enterprise Funds
104 - 108	Internal Service Funds
109 - 110	Trust Funds
111 - 130	Redevelopment Commission Funds

### **Distribution**

Mayor	Pete Buttigieg
Chief of Staff	Kathryn Roos
South Bend Common Council	
Controller	Mark Neal
Deputy City Controller	John Murphy
City Finance Director	Rahman Johnson
Financial Specialist Senior	Cecil Eastman
Department Heads	
Fiscal Officers	

## **Narrative, July 2013**

### **Description of Monthly Departmental Financial Report**

Beginning with the March 2013 fiscal period, the City of South Bend has developed the attached Monthly Departmental Financial Report. The purpose of the report is to provide current year financial information for each City fund and individual departments within the General Fund in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports ("blue sheets") for their funds and General Fund departments no later than the 20<sup>th</sup> of the month following the reporting period. The staff of the Department of Administration & Finance is then asked to summarize the information and publish this consolidated report no later than 30 days after the end of the reporting period.

The Monthly Departmental Financial Report supplements (but does not replace) other financial reports that the City prepares including the Monthly Financial Report, Controller's Cash Report, Gateway City and Town Annual Report (CTAR), and Comprehensive Annual Financial Report (CAFR).

### **Summary Trends & Observations**

One of the purposes of this report is to focus the reader's attention on current year revenue and expenditure trends in individual funds and General Fund departments. Please refer to the attached pages for this information.

As of July 31, 2013, total revenue was \$156,763,388, 52% of estimated revenue. As of July 31, 2012 total revenue received was \$162,438,364. Property taxes received in June were less than anticipated and July's receipts of over \$15.6 million were less than the expected \$16.8 million monthly average. Individual elements of revenue are received at various times of the year (based on State and other distribution schedules) and it is the job of all City fiscal staff to monitor revenue for timely collection.

The University of Notre Dame's contribution of \$275K and Parks revenue running at higher summer levels were offset by interest income that was significantly lower than expected in a number of funds.

As of July 31, 2013, total expenditures were \$157,814,494 and outstanding encumbrances were \$38,613,021, a total of \$196,427,515 which represents 55% of the amended expenditure budget, less than the expected level of 58% after seven months' activity. If encumbrances were excluded, expenditures were 44% of the amended expenditure budget at the end of the period. Encumbrances represent placeholders for future expenditures anticipated through the rest of the fiscal year but have not yet been incurred. By comparison, total expenditures were \$163,049,180 as of July 31, 2012.

In July, \$1.46 million in semi-annual bond payments made by the City and higher Parks expenditures during their busiest season were offset by generally less-than-anticipated expenditures elsewhere.

We hope that you find this Monthly Departmental Financial Report useful in understanding the finances of the City of South Bend a little bit better. If you have any questions regarding this report, please contact us at 574-235-7702.

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>								
	<b>General Fund</b>		<b>63,932,287</b>	<b>2,966,001</b>	<b>35,296,655</b>	<b>35,870,591</b>	<b>28,635,632</b>	<b>55%</b>
	<b>Special Revenue</b>							
	102	Rainy Day	52,000	1,509	20,050	30,232	31,950	39%
	201	Parks & Recreation	12,362,329	650,471	6,758,774	7,009,206	5,603,555	55%
	202	Motor Vehicle Highway	8,691,971	1,606,089	6,573,726	4,772,703	2,118,245	76%
	203	Recreation Nonreverting	1,636,943	142,844	729,443	725,348	907,500	45%
	209	Studebaker-Oliver Reverting Grants	5,000	190	2,520	3,976	2,480	50%
	210	Economic Development State Grants	1,624,187	175	165,075	201,102	1,459,112	10%
	211	Community & Economic Development Admn.	2,341,808	575,020	1,637,764	1,320,296	704,044	70%
	212	Community & Economic Development	8,800,305	112,624	2,628,509	2,442,734	6,171,796	30%
	216	Police State Seizures	35,900	25	9,275	14,506	26,625	26%
	217	Gift, Donation, Bequest	17,011	12	11,419	17,213	5,592	67%
	218	Police Curfew Violations	1,025	140	314	267	711	31%
	220	Law Enforcement Continuing Education	347,000	20,228	117,541	180,543	229,459	34%
	227	Loss Recovery	3,829,857	3,799,307	3,814,973	15,796	14,884	100%
	249	Public Safety LOIT	5,900,386	491,431	4,002,936	4,248,738	1,897,450	68%
	251	Local Roads & Streets	1,061,143	92,567	638,133	665,471	423,010	60%
	252	Excess Welfare Distribution	0	0	3	5,109	-3	0%
	258	Human Rights Federal Grant	237,250	127	45,134	87,188	192,116	19%
	271	Eastrace Waterway	100	3	33	79	67	33%
	273	Morris PAC / Palais Royale Marketing	8,100	785	4,663	1,186	3,437	58%
	280	Police Block Grants	185,300	1	9	660	185,291	0%
	281	Economic Develop. Commission-Revenue Bonds	100	5	63	95	37	63%
	289	HAZMAT	3,000	3	16,744	9	-13,744	558%
	291	Indiana River Rescue	31,500	578	42,963	26,273	-11,463	136%
	292	Police Grants	110,000	38,532	38,532	97,000	71,468	35%
	294	Regional Police Academy	28,500	14	19,732	12,458	8,768	69%
	295	COPS MORE Grant	41,600	819	6,705	22,314	34,895	16%
	299	Police Federal Drug Enforcement	102,000	64	70,988	50,120	31,012	70%
	404	County Option Income Tax	8,732,872	696,926	4,918,728	5,998,986	3,814,144	56%
	408	Economic Development Income Tax	8,732,012	683,245	5,217,727	6,041,415	3,514,285	60%
	410	Urban Development Action Grant	70,104	188	3,289	4,051	66,815	5%
	655	Project Releaf	431,700	36,198	253,541	252,616	178,160	59%
	705	Police K-9 Unit	2,000	1	6	8	1,994	0%
	<b>Special Revenue Total</b>		<b>65,423,003</b>	<b>8,950,121</b>	<b>37,749,312</b>	<b>34,247,699</b>	<b>27,673,691</b>	<b>58%</b>
	<b>City Debt Service</b>							
	313	Football Hall of Fame Debt Service	1,257,789	5,956	769,174	722,286	488,615	61%
	<b>City Debt Service Total</b>		<b>1,257,789</b>	<b>5,956</b>	<b>769,174</b>	<b>722,286</b>	<b>488,615</b>	<b>61%</b>
	<b>Capital Project</b>							
	288	Emergency Medical Services Capital Improv.	3,730,084	230,331	1,686,181	1,532,640	2,043,903	45%
	377	Professional Sports Development	687,801	36,362	377,089	837,271	310,712	55%
	401	Coveleski Stadium Capital	500	5	62	271	438	12%
	403	Zoo Endowment	2,900	9	114	13,143	2,786	4%
	405	Park Nonreverting Capital	203,500	5,925	17,311	16,559	186,189	9%
	406	Cumulative Capital Development	614,325	3,966	302,432	332,782	311,893	49%
	407	Cumulative Capital Improvement	434,090	150,001	279,193	132,331	154,897	64%
	412	Major Moves Construction	528,662	1,283	255,687	73,893	272,975	48%
	416	Morris Performing Arts Center Capital	101,500	4,063	65,685	60,471	35,815	65%
	434	Community Revitalization Enhancement District	651,000	38	379	713	650,621	0%
	450	Palais Royale Historic Preservation	16,125	2,733	8,258	7,100	7,867	51%
	677	Football Hall of Fame Capital	4,500	127	1,711	110,207	2,789	38%
	<b>Capital Project Total</b>		<b>6,974,987</b>	<b>434,841</b>	<b>2,994,103</b>	<b>3,117,382</b>	<b>3,980,884</b>	<b>43%</b>
	<b>Enterprise</b>							
	600	Consolidated Building Department	1,148,035	73,197	541,437	515,521	606,598	47%
	601	Parking Garages	1,146,812	116,634	589,764	589,071	557,048	51%
	610	Solid Waste Operations	5,257,701	585,350	3,026,085	2,821,432	2,231,616	58%
	611	Solid Waste Capital	784,261	315,937	830,457	135,206	-46,196	106%
	620	Water Works Operations	14,687,748	1,211,136	8,210,571	8,312,224	6,477,177	56%

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fun	Enterp	622 Water Works Capital	14,000	702	9,630	963,838	4,370	69%
		623 Water Works Bond Capital	18,000	813	12,489	8,347,301	5,511	69%
		624 Water Works Customer Deposit	6,100	252	3,269	4,904	2,831	54%
		625 Water Works Sinking	2,108,381	171,124	1,197,535	944,211	910,846	57%
		626 Water Works Bond Reserve	313,509	17,714	165,047	756,750	148,462	53%
		629 Water Works Reserve Operations & Maintenance	52,801	356	49,996	128,376	2,805	95%
		640 Sewer Repair Insurance	549,200	45,561	321,489	319,638	227,711	59%
		641 Sewage Works Operations	33,131,547	2,695,827	18,186,198	18,251,305	14,945,349	55%
		642 Sewage Works Capital	4,560,000	1,296	19,483	1,947,584	4,540,517	0%
		643 Sewage Works Reserve Operations & Maint.	127,098	577	207,709	11,129	-80,611	163%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	1	36	171	-36	0%
		649 Sewage Sinking	8,234,756	774,947	5,585,553	4,806,237	2,649,203	68%
		650 Clay Sewage	0	0	2	2	-2	0%
		651 Sewage Bond 2007B	0	1	65	515	-65	0%
		653 Sewage Debt Service Reserve	1,805,314	0	14,096	304,540	1,791,218	1%
		658 Sewer Bond 2010	0	5	206	3,975	-206	0%
		659 Sewer Bond 2011	60,000	1,518	21,633	69,673	38,367	36%
		661 Sewer Bond 2012	60,000	4,011	42,119	0	17,881	70%
		663 Sewer Bond 2013	21,200,000	0	0	0	21,200,000	0%
		664 2013A Cost of Issuance Fund	0	2	85,742	0	-85,742	0%
		670 Century Center	2,935,706	162,697	2,149,037	2,077,711	786,669	73%
		671 Century Center Capital	100,500	0	100,135	1,444,293	365	100%
<b>Enterprise Total</b>			<b>98,301,469</b>	<b>6,179,657</b>	<b>41,369,782</b>	<b>52,755,607</b>	<b>56,931,687</b>	<b>42%</b>
<b>Internal Service</b>								
		222 Central Services	7,922,703	612,324	4,369,277	4,046,491	3,553,426	55%
		226 Liability Insurance	3,033,076	250,040	1,756,268	1,734,125	1,276,808	58%
		278 Take Home Vehicle Police	129,400	9,399	72,061	74,446	57,339	56%
		711 Self-Funded Employee Benefits	12,188,900	1,002,172	7,231,204	6,565,364	4,957,696	59%
		713 Unemployment Compensation	341,450	16,029	172,684	160,453	168,766	51%
<b>Internal Service Total</b>			<b>23,615,529</b>	<b>1,889,963</b>	<b>13,601,495</b>	<b>12,580,878</b>	<b>10,014,034</b>	<b>58%</b>
<b>Trust &amp; Agency</b>								
		701 Firefighters Pension	5,040,279	0	2,519,281	2,619,159	2,520,998	50%
		702 Police Pension	5,873,697	19	2,936,170	3,373,007	2,937,527	50%
<b>Trust &amp; Agency Total</b>			<b>10,913,976</b>	<b>19</b>	<b>5,455,451</b>	<b>5,992,166</b>	<b>5,458,525</b>	<b>50%</b>
<b>City Funds Total</b>			<b>270,419,040</b>	<b>20,426,559</b>	<b>137,235,971</b>	<b>145,286,609</b>	<b>133,183,069</b>	<b>51%</b>
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
		324 TIF Revenue - Airport	13,940,252	82,267	9,814,134	6,424,214	4,126,118	70%
		420 Tax Incremental Financing (TIF) - Downtown	4,663,254	35,446	2,214,515	3,354,607	2,448,739	47%
		422 TIF - West Washington	444,000	81	265,628	228,262	178,372	60%
		425 Redevelopment Retail & Leighton Plaza	156,905	10,322	96,725	74,666	60,180	62%
		426 TIF - Central Medical Service Area	1,730,000	624	621,618	888,218	1,108,382	36%
		429 TIF - Northeast Development	823,000	420	437,157	696,439	385,843	53%
		430 TIF - Southside Development #1	1,840,000	945	1,393,716	2,752,130	446,284	76%
		431 TIF - Southside Development #2	0	0	0	2,329	0	0%
		432 TIF - Southside Development #3	1,346,000	971	672,230	19,991	673,770	50%
		435 TIF - Douglas Road	321,000	25	164,438	265,275	156,562	51%
		436 TIF - Northeast Residential	2,460,000	449	1,346,179	1,258,499	1,113,821	55%
<b>Tax Increment Financing Total</b>			<b>27,724,411</b>	<b>131,550</b>	<b>17,026,340</b>	<b>15,964,630</b>	<b>10,698,071</b>	<b>61%</b>
<b>Redevelopment</b>								
		433 Redevelopment General	150	5	73	120	77	49%
		439 Certified Technology Park	1,448,074	397	1,450,593	2,429	-2,519	100%
		454 Airport Urban Enterprise Zone	1,000	66	876	38,143	124	88%
		619 Blackthorn Golf Course Operations	1,747,379	226,188	1,041,428	1,128,340	705,951	60%
<b>Redevelopment Total</b>			<b>3,196,603</b>	<b>226,656</b>	<b>2,492,970</b>	<b>1,169,032</b>	<b>703,633</b>	<b>78%</b>
<b>Debt Service</b>								

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redevel	Debt S	314 Redevelopment Bond - Central Development	0	0	0	2,910	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	182	2,423	4,117	2,577	48%
		317 Coveleski Debt Service Reserve	3,500	88	1,171	1,769	2,329	33%
		319 Redevelopment Bond - Blackthorn Golf	50	0	464	3,468	-414	928%
		328 Redevelopment Bond - Palais Royale	6,000	304	4,049	5,829	1,951	67%
		<b>Debt Service Total</b>	<b>14,550</b>	<b>574</b>	<b>8,107</b>	<b>18,093</b>	<b>6,443</b>	<b>56%</b>
<b>Redevelopment Commission Controlled Funds Total</b>			<b>30,935,564</b>	<b>358,780</b>	<b>19,527,417</b>	<b>17,151,755</b>	<b>11,408,147</b>	<b>63%</b>
<b>Grand Total</b>			<b>301,354,604</b>	<b>20,785,339</b>	<b>156,763,388</b>	<b>162,438,364</b>	<b>144,591,216</b>	<b>52%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>City Funds</b>									
<b>General Fund</b>									
		101-0101 Mayor's Office	694,229	53,396	364,708	380,752	274	329,248	53%
		101-0104 311 Call Center	320,102	22,094	137,008	0	1,695	181,400	43%
		101-0201 City Clerk	365,170	25,395	182,783	180,003	14,166	168,221	54%
		101-0301 Common Council	515,397	26,512	223,088	228,286	189	292,120	43%
		101-0401 Administration & Finance	1,877,728	136,610	1,026,167	871,089	49,558	802,004	57%
		101-0404 Morris Performing Arts Center	1,033,800	80,811	542,447	521,136	53,447	437,906	58%
		101-0405 Palais Royale	492,830	37,204	227,481	189,456	56,920	208,428	58%
		101-0501 Legal Department	1,028,466	71,415	464,507	458,668	8,000	555,959	46%
		101-0600 Energy Office	0	0	54,256	297,364	0	-54,256	0%
		101-0602 Engineering	1,393,561	116,507	743,443	972,048	43,773	606,345	56%
		101-0607 Traffic & Lighting	111,815	0	109,536	462,796	0	2,279	98%
		101-0801 Police Department	23,795,376	1,733,157	12,598,920	14,084,869	126,458	11,069,998	53%
		101-0802 Communications Center	2,326,560	159,503	1,162,374	1,133,925	0	1,164,186	50%
		101-0805 Public Safety LOIT - Police	3,968,567	282,288	2,284,755	1,786,737	0	1,683,812	58%
		101-0901 Fire Department	20,567,695	1,441,160	11,469,301	11,882,692	221,591	8,876,803	57%
		101-0905 Public Safety LOIT - Fire	3,133,190	466,683	2,033,279	1,378,321	0	1,099,911	65%
		101-1008 Human Rights	346,237	27,355	179,964	150,345	8,994	157,279	55%
		101-1201 Code Enforcement	2,186,969	145,251	890,471	846,118	290,540	1,005,958	54%
		101-1203 Code Hearing Officer	400,000	7,500	19,978	23,578	7,500	12,522	69%
		101-1204 Junk Vehicle	65,829	-1,874	28,203	37,304	2,857	34,769	47%
		101-1205 Unsafe Building	107,684	2,360	17,107	54,354	28,525	62,052	42%
		101-1207 Animal Control	596,111	51,246	329,727	296,794	22,265	244,119	59%
		<b>General Fund Total</b>	<b>64,967,316</b>	<b>4,884,574</b>	<b>35,089,502</b>	<b>36,236,637</b>	<b>936,753</b>	<b>28,941,062</b>	<b>55%</b>
<b>Special Revenue</b>									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,892,463	1,075,566	6,986,670	6,918,269	526,210	5,379,583	58%
		202 Motor Vehicle Highway	9,066,496	588,107	3,807,998	3,731,114	1,331,748	3,926,750	57%
		203 Recreation Nonreverting	1,560,777	168,231	520,878	609,110	98,567	941,332	40%
		209 Studebaker-Oliver Reverting Grants	1,000,000	0	0	162,602	0	1,000,000	0%
		210 Economic Development State Grants	1,260,777	18,003	102,639	115,332	0	1,158,138	8%
		211 Community & Economic Development Admn.	2,354,331	166,317	1,250,819	1,184,521	16,805	1,086,707	54%
		212 Community & Economic Development	8,957,256	211,115	2,738,756	2,499,551	2,433,441	3,785,059	58%
		216 Police State Seizures	45,900	0	10,500	6,197	950	34,450	25%
		217 Gift, Donation, Bequest	0	1,310	1,310	3,007	0	-1,310	0%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	478,131	11,575	189,289	205,654	105,037	183,805	62%
		227 Loss Recovery	526,185	27,550	64,938	148,532	74,294	386,953	26%
		249 Public Safety LOIT	7,101,757	1,775,439	5,344,501	3,984,642	0	1,757,256	75%
		251 Local Roads & Streets	1,235,924	138,450	481,184	288,002	450,974	303,766	75%
		252 Excess Welfare Distribution	0	0	0	1,630,070	0	0	0%
		258 Human Rights Federal Grant	228,930	20,799	107,420	96,034	11,154	110,356	52%
		271 Eastrace Waterway	346	0	0	8,009	346	0	100%
		273 Morris PAC / Palais Royale Marketing	10,149	1,342	5,391	0	0	4,759	53%
		280 Police Block Grants	185,000	0	0	124,539	0	185,000	0%
		281 Economic Develop. Commission-Revenue Bonds	27,102	0	0	0	0	27,102	0%
		289 HAZMAT	3,000	0	3,237	0	0	-237	108%
		291 Indiana River Rescue	51,666	9,757	76,828	13,521	5,421	-30,583	159%
		292 Police Grants	110,000	0	36,911	0	0	73,089	34%
		294 Regional Police Academy	28,500	130	17,252	8,467	0	11,248	61%
		295 COPS MORE Grant	41,980	1,114	8,108	30,849	612	33,260	21%
		299 Police Federal Drug Enforcement	188,573	0	99,342	62,467	8,475	80,756	57%
		404 County Option Income Tax	9,258,915	933,477	6,083,987	6,346,702	419,538	2,755,390	70%
		408 Economic Development Income Tax	8,933,379	2,914,570	6,749,278	5,341,442	490,938	1,693,163	81%
		410 Urban Development Action Grant	268,146	0	0	200,451	0	268,146	0%
		655 Project Releaf	432,065	13,645	289,132	255,126	365	142,568	67%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		<b>Special Revenue Total</b>	<b>66,250,748</b>	<b>8,076,498</b>	<b>34,976,369</b>	<b>33,974,211</b>	<b>5,974,875</b>	<b>25,299,504</b>	<b>62%</b>
<b>City Debt Service</b>									
		313 Football Hall of Fame Debt Service	1,268,000	634,500	1,268,000	1,329,715	0	0	100%
		<b>City Debt Service Total</b>	<b>1,268,000</b>	<b>634,500</b>	<b>1,268,000</b>	<b>1,329,715</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Capital Project</b>									
		288 Emergency Medical Services Capital Improv.	4,581,267	322,486	2,801,098	574,052	2,268,021	-487,852	111%
		377 Professional Sports Development	876,671	388,123	876,470	1,161,747	0	201	100%
		401 Coveleski Stadium Capital	3,540	0	0	38,447	3,540	0	100%
		403 Zoo Endowment	0	0	0	0	0	0	0%
		405 Park Nonreverting Capital	217,316	7,275	72,449	105,851	26,048	118,820	45%
		406 Cumulative Capital Development	911,220	42	353,092	231,042	0	558,129	39%
		407 Cumulative Capital Improvement	367,575	182,700	367,575	402,277	0	0	100%
		412 Major Moves Construction	3,395,846	123,222	1,015,738	584,601	1,397,548	982,559	71%
		416 Morris Performing Arts Center Capital	72,666	10,691	30,429	163,986	21,783	20,454	72%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds	Capital Prc	434 Community Revitalization Enhancement District	873,949	0	36,975	878,554	0	836,975	4%
		450 Palais Royale Historic Preservation	0	0	0	0	0	0	0%
		677 Football Hall of Fame Capital	179,322	13,587	39,018	260,832	0	140,304	22%
		<b>Capital Project Total</b>	<b>11,479,372</b>	<b>1,048,126</b>	<b>5,592,843</b>	<b>4,401,391</b>	<b>3,716,941</b>	<b>2,169,589</b>	<b>81%</b>
		<b>Enterprise</b>							
		600 Consolidated Building Department	1,148,152	77,953	563,731	501,722	15,720	568,701	50%
		601 Parking Garages	1,129,839	97,234	571,622	677,273	192,873	365,344	68%
		610 Solid Waste Operations	5,565,984	786,291	3,619,382	2,940,145	539,542	1,407,060	75%
		611 Solid Waste Capital	784,061	188,809	513,511	139,299	52,750	217,800	72%
		620 Water Works Operations	14,795,947	1,247,338	7,607,533	7,583,514	323,700	6,864,714	54%
		622 Water Works Capital	1,216,792	31,788	238,977	871,524	401,270	576,545	53%
		623 Water Works Bond Capital	4,826,536	295,145	1,480,329	1,417,339	3,770,873	-424,666	109%
		624 Water Works Customer Deposit	4,000	252	3,309	4,904	0	691	83%
		625 Water Works Sinking	2,108,381	471	410,514	353,925	0	1,697,867	19%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	7,500	356	4,695	6,950	0	2,805	63%
		640 Sewer Repair Insurance	555,844	27,995	216,103	178,383	13,852	325,889	41%
		641 Sewage Works Operations	34,982,238	2,272,137	16,710,954	16,427,418	2,385,388	15,885,896	55%
		642 Sewage Works Capital	11,774,073	322,960	2,026,694	2,817,811	7,102,840	2,644,539	78%
		643 Sewage Works Reserve Operations & Maint.	18,000	577	7,413	70,632	0	10,587	41%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0	0%
		647 Sewer Bond 2007	19,017	0	13,616	44,986	5,401	1	100%
		649 Sewage Sinking	8,723,149	300	2,663,015	1,783,238	0	6,060,134	31%
		650 Clay Sewage	0	0	0	0	0	0	0%
		651 Sewage Bond 2007B	39,512	0	35,983	185,183	0	3,529	91%
		653 Sewage Debt Service Reserve	0	0	2,438,087	0	0	-2,438,087	0%
		658 Sewer Bond 2010	112,089	0	99,796	1,733,560	11,148	1,145	99%
		659 Sewer Bond 2011	10,696,720	14,334	1,560,622	1,951,906	573,080	8,563,018	20%
		661 Sewer Bond 2012	19,160,000	978,383	1,576,365	0	3,709,176	13,874,459	28%
		663 Sewer Bond 2013	2,100,000	0	0	0	0	2,100,000	0%
		664 2013A Cost of Issuance Fund	0	0	81,064	0	0	-81,064	0%
		670 Century Center	2,935,707	57,773	1,460,148	2,740,167	0	1,475,559	50%
		671 Century Center Capital	0	0	0	155,825	0	0	0%
		<b>Enterprise Total</b>	<b>122,703,541</b>	<b>6,400,098</b>	<b>43,903,464</b>	<b>42,585,703</b>	<b>19,097,613</b>	<b>59,702,464</b>	<b>51%</b>
		<b>Internal Service</b>							
		222 Central Services	7,979,429	610,818	4,296,065	3,966,341	1,987,261	1,696,103	79%
		226 Liability Insurance	2,915,927	682,723	1,711,153	1,414,363	1,987	1,202,788	59%
		278 Take Home Vehicle Police	103,700	63,700	63,700	4,085	0	40,000	61%
		711 Self-Funded Employee Benefits	13,348,829	1,228,463	7,540,058	7,126,237	2,161	5,806,610	57%
		713 Unemployment Compensation	267,247	1,536	40,469	133,693	0	226,778	15%
		<b>Internal Service Total</b>	<b>24,615,132</b>	<b>2,587,240</b>	<b>13,651,444</b>	<b>12,644,718</b>	<b>1,991,409</b>	<b>8,972,280</b>	<b>64%</b>
		<b>Trust &amp; Agency</b>							
		701 Firefighters Pension	5,900,028	447,416	3,204,259	3,333,679	0	2,695,769	54%
		702 Police Pension	6,929,133	536,439	3,793,051	3,866,194	0	3,136,082	55%
		<b>Trust &amp; Agency Total</b>	<b>12,829,161</b>	<b>983,855</b>	<b>6,997,310</b>	<b>7,199,873</b>	<b>0</b>	<b>5,831,851</b>	<b>55%</b>
<b>City Funds Total</b>			<b>304,113,270</b>	<b>24,614,889</b>	<b>141,478,930</b>	<b>138,372,247</b>	<b>31,717,590</b>	<b>130,916,750</b>	<b>57%</b>
		<b>Redevelopment Commission Controlled Funds</b>							
		<b>Tax Increment Financing</b>							
		324 TIF Revenue - Airport	25,244,592	1,594,315	7,083,653	12,227,446	1,117,509	17,043,430	32%
		420 Tax Incremental Financing (TIF) - Downtown	5,302,102	53,090	1,757,072	5,685,033	595,551	2,949,479	44%
		422 TIF - West Washington	668,815	41,972	177,842	395,094	165,723	325,250	51%
		425 Redevelopment Retail & Leighton Plaza	151,185	7,647	61,502	81,291	0	89,683	41%
		426 TIF - Central Medical Service Area	4,770,544	127,064	756,087	462,775	1,499,773	2,514,684	47%
		429 TIF - Northeast Development	2,388,995	2,736	33,901	26,633	19,300	2,335,794	2%
		430 TIF - Southside Development #1	6,122,885	709,340	1,406,191	1,697,094	3,487,142	1,229,552	80%
		431 TIF - Southside Development #2	0	0	0	1,401,397	0	0	0%
		432 TIF - Southside Development #3	501,268	143,950	490,005	149,809	0	11,263	98%
		435 TIF - Douglas Road	454,782	0	95,488	109,353	4,500	354,794	22%
		436 TIF - Northeast Residential	3,229,957	1,453,324	3,022,532	309,587	0	207,425	94%
		<b>Tax Increment Financing Total</b>	<b>48,835,125</b>	<b>4,133,438</b>	<b>14,884,273</b>	<b>22,545,512</b>	<b>6,889,498</b>	<b>27,061,354</b>	<b>45%</b>
		<b>Redevelopment</b>							
		433 Redevelopment General	6,787	0	854	3,033	5,933	0	100%
		439 Certified Technology Park	0	0	0	0	0	0	0%
		454 Airport Urban Enterprise Zone	0	0	0	0	0	0	0%
		619 Blackthorn Golf Course Operations	1,997,706	234,559	1,117,500	1,289,564	0	880,206	56%
		<b>Redevelopment Total</b>	<b>2,004,493</b>	<b>234,559</b>	<b>1,118,354</b>	<b>1,292,597</b>	<b>5,933</b>	<b>880,206</b>	<b>56%</b>
		<b>Debt Service</b>							
		314 Redevelopment Bond - Central Development	0	0	0	825,410	0	0	0%

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**July 31, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelop	Debt Servi	315 Redevelopment Bond - Airport Taxable	5,000	182	2,423	4,117	0	2,577	48%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		319 Redevelopment Bond - Blackthorn Golf	326,050	0	326,464	3,468	0	-414	100%
		328 Redevelopment Bond - Palais Royale	6,000	304	4,049	5,829	0	1,951	67%
		<b>Debt Service Total</b>	<b>337,050</b>	<b>486</b>	<b>332,936</b>	<b>838,824</b>	<b>0</b>	<b>4,114</b>	<b>99%</b>
<b>Redevelopment Commission Controlled Funds Total</b>			<b>51,176,668</b>	<b>4,368,483</b>	<b>16,335,563</b>	<b>24,676,933</b>	<b>6,895,431</b>	<b>27,945,674</b>	<b>45%</b>
<b>Grand Total</b>			<b>355,289,938</b>	<b>28,983,372</b>	<b>157,814,494</b>	<b>163,049,180</b>	<b>38,613,021</b>	<b>158,862,423</b>	<b>55%</b>



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Mayor's Office	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0101	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	689,612	53,144	363,437	377,247	-	326,175	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	60	95	-	-	(95)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,017	151	1,136	1,136	-	2,881	28%
Other Income	600	40	40	2,369	-	560	7%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>694,229</b>	<b>53,396</b>	<b>364,708</b>	<b>380,752</b>	<b>-</b>	<b>329,521</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	588,684	46,215	299,371	330,801	-	289,313	51%
Supplies	35,167	3,367	26,732	15,171	-	8,435	76%
Services	70,378	3,813	38,604	34,781	274	31,500	55%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>694,229</b>	<b>53,396</b>	<b>364,708</b>	<b>380,752</b>	<b>274</b>	<b>329,248</b>	<b>53%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(274)</b>	<b>274</b>	
<b>Cash Balance</b>			-	-			

<b>Staffing</b>			
Full Time	7.00	7.00	7.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Personnel costs below budget as position of Communications Director was filled in April, 2013. Promotional expenditures in the first quarter included items encumbered at December 31, 2013. The allocation to the print shop was increased for 2013. Salaries in 2012 were higher than 2013 because 2012 salaries included compensatory time payouts to former Mayor's office employees. Chief of Staff Mike Schmuhl resigned in June, 2013 and Kathryn Roos became the new Chief of Staff.

**Explain Significant Spending on Capital Projects Below:**

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	311 Call Center	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0104	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	22,094	137,008	-	-	(137,008)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	320,102	-	-	-	-	320,102	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>320,102</b>	<b>22,094</b>	<b>137,008</b>	<b>-</b>	<b>-</b>	<b>183,094</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	269,102	18,740	131,456	-	-	137,646	49%
Supplies	2,500	51	1,591	-	1,295	(385)	115%
Services	28,500	3,304	3,961	-	400	24,139	15%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	-	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>320,102</b>	<b>22,094</b>	<b>137,008</b>	<b>-</b>	<b>1,695</b>	<b>181,400</b>	<b>43%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,695)</b>	<b>1,695</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	4.50	4.50	4.50
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

New department for 2013. Supplies account includes start up supply costs. Advertising and promotional costs below budget. Will invoice other departments for services rendered starting in August 2013 and monthly thereafter. A draft AJ to allocate costs has been prepared.

**Explain Significant Spending on Capital Projects Below:**

No capital costs expended to date. The budget for \$20,000 is for office furniture and telephone equipment.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Clerk	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0201	<b>Date Updated</b>	8/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	365,170	25,395	182,783	180,003	-	182,387	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>365,170</b>	<b>25,395</b>	<b>182,783</b>	<b>180,003</b>	<b>-</b>	<b>182,387</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	280,655	20,925	155,301	147,883	-	125,354	55%
Supplies	7,988	24	2,371	1,815	54	5,563	30%
Services	62,936	4,446	25,111	23,591	14,112	23,712	62%
Debt Service	-	-	-	-	-	-	0%
Capital	13,591	-	-	6,644	-	13,591	0%
Transfers Out	-	-	-	70	-	-	0%
<b>Total Expenditures</b>	<b>365,170</b>	<b>25,395</b>	<b>182,783</b>	<b>180,003</b>	<b>14,166</b>	<b>168,221</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,166)</b>	<b>14,166</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	5.00	5.00	5.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

No significant changes at this time.

**Explain Significant Spending on Capital Projects Below:**

No significant changes at this time.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Common Council	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0301	<b>Date Updated</b>	8/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	507,097	25,809	217,821	223,433	-	289,276	43%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	703	5,267	4,853	-	3,033	63%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>515,397</b>	<b>26,512</b>	<b>223,088</b>	<b>228,286</b>	<b>-</b>	<b>292,309</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	289,758	13,932	103,998	100,035	-	185,760	36%
Supplies	11,512	438	5,384	3,351	189	5,938	48%
Services	183,838	12,143	107,416	117,332	-	76,422	58%
Debt Service	-	-	-	-	-	-	0%
Capital	30,289	-	6,289	5,559	-	24,000	21%
Transfers Out	-	-	-	2,009	-	-	0%
<b>Total Expenditures</b>	<b>515,397</b>	<b>26,512</b>	<b>223,088</b>	<b>228,286</b>	<b>189</b>	<b>292,120</b>	<b>43%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(189)</b>	<b>189</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	9.00	9.00	9.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Technically there are nine (9) Council Members. One member has declined to receive a salary, therefore he/she is not budgeted. \$43,000 paid to WNIT for public access channel. Paid \$65,000 in 2012.

**Explain Significant Spending on Capital Projects Below:**

In 2012, Council budgeted \$8,400 for purchase of I-Pads and related equipment. The money (\$6,289) was encumbered in 2012, but spent in 2013. In 2013, another \$14,000 was budgeted for related equipment along with \$10,000 for the council committee room renovations.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Administration &amp; Finance</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-0401</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	1,877,678	136,610	1,025,760	871,089	-	851,918	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	50	-	406	-	-	(356)	813%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,877,728</b>	<b>136,610</b>	<b>1,026,167</b>	<b>871,089</b>	<b>-</b>	<b>851,561</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	1,635,638	120,525	849,601	775,211	-	786,037	52%
Supplies	50,301	3,468	20,901	16,233	7,338	22,062	56%
Services	187,316	12,617	155,665	79,645	42,220	(10,569)	106%
Debt Service	4,473	-	-	-	-	4,473	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,877,728</b>	<b>136,610</b>	<b>1,026,167</b>	<b>871,089</b>	<b>49,558</b>	<b>802,004</b>	<b>57%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49,558)</b>	<b>49,558</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	20.00	20.00	20.00
Part-Time /Seasonal/Temporary	1.51	1.51	1.51
<b>Total</b>	<b>21.51</b>	<b>21.51</b>	<b>21.51</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Higher professional services expended so far in 2013 included amounts for temporary help, 311 call center consulting and AECOM economic impact study. Higher personnel costs for temporary and interns in 2013 than in 2012. Higher education & training costs than anticipated so far in 2013. A mid-year budget transfer from personnel to services account is in process for Council consideration on August 26, 2013. A new Talent Manager in Human Resources was hired in June, 2013. The department is fully staffed now in 2013 and was not fully staffed in 2012.

**Explain Significant Spending on Capital Projects Below:**

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-0404</b>	<b>Date Updated</b>	<b>8/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	151,800	55,857	(14,774)	33,044	-	166,574	-10%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	24,615	552,617	483,495	-	323,383	63%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	338	4,604	4,596	-	1,396	77%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,033,800</b>	<b>80,811</b>	<b>542,447</b>	<b>521,136</b>	<b>-</b>	<b>491,353</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	652,134	48,620	366,966	354,336	2,000	283,168	57%
Supplies	30,346	1,636	12,346	13,276	7,534	10,466	66%
Services	351,320	30,555	163,135	153,523	43,913	144,272	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,033,800</b>	<b>80,811</b>	<b>542,447</b>	<b>521,136</b>	<b>53,447</b>	<b>437,906</b>	<b>58%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(53,447)</b>	<b>53,447</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	12.00	12.00	12.00
Part-Time /Seasonal/Temporary	4.00	4.00	4.00
<b>Total</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Thank you Wicked! The acclaimed Broadway musical Wicked played at the Morris Performing Arts Center in the spring and resulted in large attendance and activity in the downtown (May 2013).  
The summer months are traditionally slow.

**Explain Significant Spending on Capital Projects Below:**

Fund 416 is used to support renovating, remodeling, or otherwise improving the facilities and / or service to the patrons at the Morris Performing Arts Center. Not all of the expenses are Capital expenses.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0405	<b>Date Updated</b>	8/9/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	182,849	(11,328)	55,677	40,240	-	127,173	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	46,000	162,482	140,362	-	129,499	56%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	2,532	9,323	8,855	-	8,677	52%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>492,830</b>	<b>37,204</b>	<b>227,481</b>	<b>189,456</b>	<b>-</b>	<b>265,349</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	226,174	16,052	119,012	106,533	600	106,563	53%
Supplies	15,730	168	7,862	4,129	3,923	3,945	75%
Services	220,526	20,984	100,608	78,374	52,397	67,521	69%
Debt Service	-	-	-	-	-	-	0%
Capital	30,400	-	-	-	-	30,400	0%
Transfers Out	-	-	-	420	-	-	0%
<b>Total Expenditures</b>	<b>492,830</b>	<b>37,204</b>	<b>227,481</b>	<b>189,456</b>	<b>56,920</b>	<b>208,428</b>	<b>58%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(56,920)</b>	<b>56,920</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

More knots were tied and we were blessed with many bridal receptions compared to the same period last year.

**Explain Significant Spending on Capital Projects Below:**

No Capital projects were completed in July.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Legal Department	<b>Month</b>	July, 2013
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<b>Fund/Department Number</b>	101-0501	<b>Date Updated</b>	8/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	956,116	71,397	463,401	424,288	-	492,715	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	790	515	-	1,210	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	18	316	33,865	-	70,034	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,028,466</b>	<b>71,415</b>	<b>464,507</b>	<b>458,668</b>	<b>-</b>	<b>563,959</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	959,774	65,668	423,137	428,037	-	536,637	44%
Supplies	8,684	940	4,350	3,105	3,041	1,293	85%
Services	51,992	4,807	29,066	25,594	4,959	17,967	65%
Debt Service	2,000	-	1,938	-	-	62	97%
Capital	6,016	-	6,016	-	-	-	100%
Transfers Out	-	-	-	1,932	-	-	0%
<b>Total Expenditures</b>	<b>1,028,466</b>	<b>71,415</b>	<b>464,507</b>	<b>458,668</b>	<b>8,000</b>	<b>555,959</b>	<b>46%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,000)</b>	<b>8,000</b>	
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	9.60	10.00	10.00
Part-Time /Seasonal/Temporary	-	2.00	4.00
<b>Total</b>	<b>9.60</b>	<b>12.00</b>	<b>14.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Fully staffed with the hire of two part-time Deputy City Attorneys.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Energy Office	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0600	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	-	54,256	297,364	-	(54,256)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>54,256</b>	<b>297,364</b>	<b>-</b>	<b>(54,256)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	54,256	104,639	-	(54,256)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	192,725	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>54,256</b>	<b>297,364</b>	<b>-</b>	<b>(54,256)</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Staffing**

Full Time							
Part-Time /Seasonal/Temporary							
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The Energy Office was moved to Central Services fund 222 for 2012. The amount of \$54,256 was paid in 2013 to reimburse Fund 222 for grant proceeds deposited in the General Fund but expended in the Central Services Fund, as requested by the State Board of Accounts. An additional appropriation of \$54,256 was include on the 2013 mid-year listing which will be considered by the Common Council on August 26, 2013.

**Explain Significant Spending on Capital Projects Below:**

No capital spending in this department for 2013.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Engineering</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-0602</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	1,357,461	116,308	739,108	897,539	-	618,353	54%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	30,000	-	-	51,776	-	30,000	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,100	199	4,335	22,734	-	1,765	71%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,393,561</b>	<b>116,507</b>	<b>743,443</b>	<b>972,048</b>	<b>-</b>	<b>650,118</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	637,072	53,997	350,131	644,629	-	286,941	55%
Supplies	18,624	1,324	9,261	8,690	1,802	7,560	59%
Services	725,865	59,877	382,079	289,307	38,688	305,099	58%
Debt Service	12,000	1,310	1,973	-	3,283	6,744	44%
Capital	-	-	-	8,549	-	-	0%
Transfers Out	-	-	-	20,874	-	-	0%
<b>Total Expenditures</b>	<b>1,393,561</b>	<b>116,507</b>	<b>743,443</b>	<b>972,048</b>	<b>43,773</b>	<b>606,345</b>	<b>56%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,773)</b>	<b>43,773</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	8.20	8.05	8.05
Part-Time /Seasonal/Temporary	1.81	3.10	3.10
<b>Total</b>	<b>10.01</b>	<b>11.15</b>	<b>11.15</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

3 Interns remaining in the department for the summer. PT people total 1.10 FTE's

**Explain Significant Spending on Capital Projects Below:**

The lease/purchase of one Ricoh plotter/scanner is on the Board of Public Works agenda for approval on March 26, 2013. The lease cost is \$648.00 quarterly for five years and has been included in the 2013 budget.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Traffic & Lighting	<b>Month</b>	July 2013
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<b>Fund/Department Number</b>	101-0607	<b>Date Updated</b>	8/19/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	111,815	(100)	109,186	438,748	-	2,629	98%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	100	350	24,047	-	(350)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>111,815</b>	<b>-</b>	<b>109,536</b>	<b>462,796</b>	<b>-</b>	<b>2,279</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	74,820	-	-	0%
Supplies	110,147	-	108,173	324,201	-	1,974	98%
Services	1,668	-	1,363	55,958	-	305	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	7,816	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>111,815</b>	<b>-</b>	<b>109,536</b>	<b>462,796</b>	<b>-</b>	<b>2,279</b>	<b>98%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Fund is winding down. Will be de-activated after encumbrances have been exhausted.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Department</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-0801</b>	<b>Date Updated</b>	<b>8/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	23,434,876	1,700,843	12,397,281	12,859,362	-	11,037,595	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	1,022,206	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	7,500	-	-	-	-	7,500	0%
Other Income	353,000	32,314	201,639	203,300	-	151,361	57%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>23,795,376</b>	<b>1,733,157</b>	<b>12,598,920</b>	<b>14,084,869</b>	<b>-</b>	<b>11,196,456</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	20,376,883	1,466,756	10,903,761	11,600,694	-	9,473,122	54%
Supplies	467,988	40,249	270,708	753,708	63,008	134,272	71%
Services	2,617,924	226,152	1,380,453	1,605,281	53,450	1,184,021	55%
Debt Service	24,185	-	15,602	15,151	-	8,583	65%
Capital	308,396	-	28,396	94,824	10,000	270,000	12%
Transfers Out	-	-	-	15,211	-	-	0%
<b>Total Expenditures</b>	<b>23,795,376</b>	<b>1,733,157</b>	<b>12,598,920</b>	<b>14,084,869</b>	<b>126,458</b>	<b>11,069,998</b>	<b>53%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(126,458)</b>	<b>126,458</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	250.00	243.00	243.00
Part-Time /Seasonal/Temporary	43.00	16.00	16.00
<b>Total</b>	<b>293.00</b>	<b>259.00</b>	<b>259.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The decrease in revenue compared to 2012 for the Grants/Intergovernmental account is that 2012 was the final year of the COPS Hiring Recovery Program funding. The decrease in Personnel Expenditures in 2013 compared to 2012 is due to the transfer of an additional ten officer's salary to the LOIT fund. This decrease is partially offset by the 2.5% increase in salary for the department. There is a corresponding increase in the LOIT fund. Supplies of \$270,708 are down from the 2012 expenditure level due to an accounting change. Police gas costs of \$511,514 for 2013 are recorded in Fund 404.

**Explain Significant Spending on Capital Projects Below:**

The \$28,396 of capital is the purchase of a Police SUV for the Police Chief.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Communications Center	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0802	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,326,560	159,503	1,162,374	1,133,925	-	1,164,186	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,326,560</b>	<b>159,503</b>	<b>1,162,374</b>	<b>1,133,925</b>	<b>-</b>	<b>1,164,186</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	2,298,012	157,726	1,148,317	1,119,743	-	1,149,695	50%
Supplies	4,029	-	1,246	2,168	-	2,783	31%
Services	24,519	1,777	12,811	12,014	-	11,708	52%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,326,560</b>	<b>159,503</b>	<b>1,162,374</b>	<b>1,133,925</b>	<b>-</b>	<b>1,164,186</b>	<b>50%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	38.00	34.00	34.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>38.00</b>	<b>34.00</b>	<b>34.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Expenditures and staffing levels for the Communications Department are on track with budget.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT - Police	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0805	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	(709,854)	(709,854)	(451,011)	-	709,854	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,968,567	992,142	2,994,609	2,237,748	-	973,958	75%
<b>Total Revenue</b>	<b>3,968,567</b>	<b>282,288</b>	<b>2,284,755</b>	<b>1,786,737</b>	<b>-</b>	<b>1,683,812</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	3,968,567	282,288	2,179,598	1,737,006	-	1,788,969	55%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	105,157	49,731	-	(105,157)	0%
<b>Total Expenditures</b>	<b>3,968,567</b>	<b>282,288</b>	<b>2,284,755</b>	<b>1,786,737</b>	<b>-</b>	<b>1,683,812</b>	<b>58%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	47.00	46.00	46.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>47.00</b>	<b>46.00</b>	<b>46.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The increase in Personnel expenditures in 2013 compared to 2012 is due to the the transfer of 10 additional officers to the LOIT from the General fund in 2013. There are now 47 officers budgeted in the Loit compared to 37 in 2012. The 2.5% increase in salaries also contributed to the increase in expenditures over 2012.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Fire Department</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-0901</b>	<b>Date Updated</b>	<b>8/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	18,951,695	1,405,342	10,582,040	11,631,505	-	8,369,655	56%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	35,689	348,989	244,844	-	106,011	77%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	129	38,272	6,343	-	(32,272)	638%
Transfers In	1,000,000	-	500,000	-	-	500,000	50%
<b>Total Revenue</b>	<b>20,567,695</b>	<b>1,441,160</b>	<b>11,469,301</b>	<b>11,882,692</b>	<b>-</b>	<b>9,098,394</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	18,549,180	1,280,979	10,432,053	10,726,259	93,531	8,023,596	57%
Supplies	398,387	30,450	221,005	315,641	43,465	133,917	66%
Services	1,620,128	129,731	816,243	836,088	84,595	719,290	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	4,704	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>20,567,695</b>	<b>1,441,160</b>	<b>11,469,301</b>	<b>11,882,692</b>	<b>221,591</b>	<b>8,876,803</b>	<b>57%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(221,591)</b>	<b>221,591</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	218.00	208.00	208.00
Part-Time /Seasonal/Temporary	1.00	-	-
<b>Total</b>	<b>219.00</b>	<b>208.00</b>	<b>208.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Currently running recruit class of 8 to fill 10 positions opening throughout 2012 and 2013. Recruit Class decreased by 1. Remaining class due to graduate in August. Expecting retirement of 3-4 individuals throughout 2013 and expect another recruit class to begin in February 2014. Two firefighters pending separation, one for legal reasons and one approved LOA/sabatical to receive training. One permanent part time hired for EMS billing. Office now fully staffed. Augmenting with Temp staffing to continue reducing call backlog for EMS billing.

**Explain Significant Spending on Capital Projects Below:**

Capital projects run through fund 288

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT - Fire	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-0905	<b>Date Updated</b>	8/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	(316,614)	(316,613)	(368,573)	-	316,613	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,133,190	783,297	2,349,892	1,746,894	-	783,298	75%
<b>Total Revenue</b>	<b>3,133,190</b>	<b>466,683</b>	<b>2,033,279</b>	<b>1,378,321</b>	<b>-</b>	<b>1,099,911</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	3,133,190	466,683	1,577,856	1,266,543	-	1,555,334	50%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	455,423	111,778	-	(455,423)	0%
<b>Total Expenditures</b>	<b>3,133,190</b>	<b>466,683</b>	<b>2,033,279</b>	<b>1,378,321</b>	<b>-</b>	<b>1,099,911</b>	<b>65%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	39.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>39.00</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

PSLOIT funds 39 First Class Firefighter positions. No changes in staffing at this level. These are members of the fire department, but their salaries and benefits are paid through this account to demonstrate directly the Fire Department positions that are made possible by the Public Safety Local Option Income Tax.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures through this account



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights	<b>Month</b>	July
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<b>Fund/Department Number</b>	101-1008	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	346,237	27,355	179,722	150,345	-	166,515	52%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	242	-	-	(242)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>346,237</b>	<b>27,355</b>	<b>179,964</b>	<b>150,345</b>	<b>-</b>	<b>166,273</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	256,834	18,777	139,703	134,188	-	117,131	54%
Supplies	3,861	196	1,733	2,416	400	1,728	55%
Services	37,542	1,422	10,689	13,097	8,594	18,259	51%
Debt Service	45,000	6,960	27,839	-	-	17,161	62%
Capital	3,000	-	-	-	-	3,000	0%
Transfers Out	-	-	-	644	-	-	0%
<b>Total Expenditures</b>	<b>346,237</b>	<b>27,355</b>	<b>179,964</b>	<b>150,345</b>	<b>8,994</b>	<b>157,279</b>	<b>55%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,994)</b>	<b>8,994</b>	
<b>Cash Balance</b>			-	-			

<b>Staffing</b>			
Full Time	4.00	4.00	4.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Late last year (December 2012), the Human Rights moved into a new building. Thus, office space was only paid for one month. The services category is much higher because of rent paid this year. Expenditures are consistent with normal operating costs.

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Code Enforcement</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-1201</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,186,669	145,215	887,699	845,772	-	1,298,970	41%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	300	36	2,772	346	-	(2,472)	924%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,186,969</b>	<b>145,251</b>	<b>890,471</b>	<b>846,118</b>	<b>-</b>	<b>1,296,498</b>	<b>41%</b>
<b>Expenditures</b>							
Personnel	929,883	73,710	542,939	511,712	12,566	374,377	60%
Supplies	79,757	6,583	56,882	48,775	1,286	21,588	73%
Services	965,130	64,409	276,550	256,853	218,847	469,734	51%
Debt Service	2,199	550	1,099	-	1,099	0	100%
Capital	158,000	-	-	-	56,742	101,258	36%
Transfers Out	52,000	-	13,000	28,779	-	39,000	25%
<b>Total Expenditures</b>	<b>2,186,969</b>	<b>145,251</b>	<b>890,471</b>	<b>846,118</b>	<b>290,540</b>	<b>1,005,958</b>	<b>54%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(290,540)</b>	<b>290,540</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	16.50	17.00	17.00
Part-Time /Seasonal/Temporary	0.50	1.00	1.00
<b>Total</b>	<b>17.00</b>	<b>18.00</b>	<b>18.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Dir of Code Enforcement and Director of Admin Services were supposed split salaries between Code and Animal Control, but that wasn't happening. Other income of \$2,300 was insurance proceeds from an auto accident. Transfers out are to Solid Waste for landfill fees. The encumbrance in Personnel is for D. Skwarcan's salary for the remainder of 2013; she's a contracted employee through PeopleLink. Services appear lower now because no invoices for Illegal Dumping have been received yet from Solid Waste; budgeted \$306,000.

**Explain Significant Spending on Capital Projects Below:**

Have encumbered \$56,742 for two pickup trucks to be delivered in summer.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Code Hearing Officer</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-1203</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	40,000	7,500	19,978	23,578	-	20,022	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,000</b>	<b>7,500</b>	<b>19,978</b>	<b>23,578</b>	<b>-</b>	<b>20,022</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	40,000	7,500	19,978	23,578	7,500	12,522	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>40,000</b>	<b>7,500</b>	<b>19,978</b>	<b>23,578</b>	<b>7,500</b>	<b>12,522</b>	<b>69%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,500)</b>	<b>7,500</b>	
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Sole expenditure is monthly billing for Hearing Officer. Expenses are a little higher than expected. Engel's rate is higher than Gammage's was. Legal Dept is looking into it.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures for this department.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Junk Vehicle</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-1204</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	29,829	(1,874)	25,732	23,828	-	4,097	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	-	2,471	13,476	-	33,529	7%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>65,829</b>	<b>(1,874)</b>	<b>28,203</b>	<b>37,304</b>	<b>-</b>	<b>37,626</b>	<b>43%</b>
<b>Expenditures</b>							
Personnel	54,065	18	23,606	28,311	-	30,459	44%
Supplies	1,082	7	546	488	332	204	81%
Services	10,682	(1,899)	4,051	5,671	2,525	4,106	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,834	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>65,829</b>	<b>(1,874)</b>	<b>28,203</b>	<b>37,304</b>	<b>2,857</b>	<b>34,769</b>	<b>47%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,857)</b>	<b>2,857</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	1.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>1.00</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Single employee resigned June 2013, transferred to Police. We expect an arrangement where he will continue to tow vehicles and we will pay the Police Dept. Details still pending. July: credit of \$2,300 posted to Services from Central Svcs for Parts, Fuel, & Labor.

**Explain Significant Spending on Capital Projects Below:**

No Capital expenditures.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Unsafe Building</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-1205</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	4,684	(8,932)	(201,000)	(172,152)	-	205,684	-4291%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50,000	6,242	22,678	7,374	-	27,322	45%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	53,000	5,050	195,429	219,133	-	(142,429)	369%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>107,684</b>	<b>2,360</b>	<b>17,107</b>	<b>54,354</b>	<b>-</b>	<b>90,577</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	107,684	2,360	17,107	54,354	28,525	62,052	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>107,684</b>	<b>2,360</b>	<b>17,107</b>	<b>54,354</b>	<b>28,525</b>	<b>62,052</b>	<b>42%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,525)</b>	<b>28,525</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
 Service expenditures are primarily board-ups which haven't been called for as much as anticipated. Revenue from fines & forfeitures includes \$91,531 from 2012 Property Taxes collected. June revenue includes semi-annual tax payment of \$68,797.

**Explain Significant Spending on Capital Projects Below:**  
 No Capital purchases have been made.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Animal Control</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>101-1207</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	542,611	20,956	299,350	266,535	-	243,261	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	52,400	30,291	30,291	30,072	-	22,109	58%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	-	16	187	-	84	16%
Other Income	1,000	-	70	-	-	930	7%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>596,111</b>	<b>51,246</b>	<b>329,727</b>	<b>296,794</b>	<b>-</b>	<b>266,384</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	436,947	33,935	233,842	214,452	-	203,105	54%
Supplies	66,364	6,569	40,429	33,515	2,420	23,515	65%
Services	91,340	10,743	55,252	48,014	19,438	16,651	82%
Debt Service	1,200	-	204	-	408	588	51%
Capital	260	-	-	-	-	260	0%
Transfers Out	-	-	-	812	-	-	0%
<b>Total Expenditures</b>	<b>596,111</b>	<b>51,246</b>	<b>329,727</b>	<b>296,794</b>	<b>22,265</b>	<b>244,119</b>	<b>59%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,265)</b>	<b>22,265</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

<b>Staffing</b>			
Full Time	8.50	6.00	6.00
Part-Time /Seasonal/Temporary	0.40	1.00	1.00
<b>Total</b>	<b>8.90</b>	<b>7.00</b>	<b>7.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Director of Admin Services was supposed to have salary split between Code and Animal Control, but 100% has gone to Code. New Shelter Manager began work 8 July. Staff temporarily reduced by 2 Officers in late July.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures budgeted. \$260 budget appears in error; will be corrected as part of mid-year budget transfers.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Rainy Day	<b>Month</b>	July
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<b>Fund/Department Number</b>	102	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	1,509	20,050	30,232	-	31,950	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>52,000</b>	<b>1,509</b>	<b>20,050</b>	<b>30,232</b>	<b>-</b>	<b>31,950</b>	<b>39%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>52,000</b>	<b>1,509</b>	<b>20,050</b>	<b>30,232</b>	<b>-</b>	<b>31,950</b>	<b>0%</b>
<b>Cash Balance</b>	<b>8,608,230</b>		<b>8,576,174</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

No significant changes at this time. No expenditures are budgeted in this fund. The establishment of a Rainy Day Fund is looked upon favorably by bond rating agencies and is one of the factors resulting in South Bend's good AA bond rating with Standard & Poor's.

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parks &amp; Recreation</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>201</b>	<b>Date Updated</b>	<b>8/19/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	7,800,000	-	3,943,985	4,295,900	-	3,856,015	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	533,081	-	309,952	308,977	-	223,129	58%
Grants/Intergovernmental	696,009	58,001	406,005	359,681	-	290,004	58%
Charges for Services	3,223,789	588,670	2,076,103	1,998,202	-	1,147,686	64%
Interest Earnings	10,000	726	8,292	9,615	-	1,708	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	99,450	3,074	14,437	36,831	-	85,013	15%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,362,329</b>	<b>650,471</b>	<b>6,758,774</b>	<b>7,009,206</b>	<b>-</b>	<b>5,603,555</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	7,991,934	708,555	4,315,981	4,271,063	3,279	3,672,674	54%
Supplies	1,556,880	178,437	1,087,699	1,070,824	310,760	158,421	90%
Services	2,072,505	188,574	1,288,166	1,055,736	118,369	665,970	68%
Debt Service	289,406	-	144,703	100,042	-	144,703	50%
Capital	801,238	-	150,121	300,281	93,802	557,315	30%
Transfers Out	180,500	-	-	120,323	-	180,500	0%
<b>Total Expenditures</b>	<b>12,892,463</b>	<b>1,075,566</b>	<b>6,986,670</b>	<b>6,918,269</b>	<b>526,210</b>	<b>5,379,583</b>	<b>58%</b>
<b>Net</b>	<b>(530,134)</b>	<b>(425,095)</b>	<b>(227,896)</b>	<b>90,937</b>	<b>(526,210)</b>	<b>223,972</b>	
<b>Cash Balance</b>			<b>4,670,111</b>	<b>4,720,172</b>			

<b>Staffing</b>			
Full Time	117.00	111.00	111.00
Part-Time /Seasonal/Temporary	76.00	142.00	69.73
<b>Total</b>	<b>193.00</b>	<b>253.00</b>	<b>180.73</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Golf revenue down from last year because 2012 started early and 2013 has been bad due to weather. Staffing is at peak due to summer programming and maintenance seasonal employees.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Motor Vehicle Highway</b>	<b>Month</b>	<b>July 2013</b>
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<b>Fund/Department Number</b>	<b>202</b>	<b>Date Updated</b>	<b>8/19/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,749,789	205,441	2,601,760	2,820,852	-	2,148,029	55%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	197,000	48,988	326,142	210,087	-	(129,142)	166%
Interest Earnings	7,000	704	6,524	4,392	-	476	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,300	956	12,418	23,085	-	98,882	11%
Transfers In	3,626,882	1,350,000	3,626,882	1,714,287	-	-	100%
<b>Total Revenue</b>	<b>8,691,971</b>	<b>1,606,089</b>	<b>6,573,726</b>	<b>4,772,703</b>	<b>-</b>	<b>2,118,245</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	3,845,935	266,658	2,010,094	1,676,213	-	1,835,841	52%
Supplies	3,058,845	182,230	845,380	1,158,040	1,231,852	981,613	68%
Services	1,686,176	91,554	828,309	754,476	99,896	757,971	55%
Debt Service	198,800	-	53,309	-	-	145,491	27%
Capital	276,740	47,665	70,905	142,384	-	205,835	26%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,066,496</b>	<b>588,107</b>	<b>3,807,998</b>	<b>3,731,114</b>	<b>1,331,748</b>	<b>3,926,750</b>	<b>57%</b>
<b>Net</b>	<b>(374,525)</b>	<b>1,017,982</b>	<b>2,765,728</b>	<b>1,041,589</b>	<b>(1,331,748)</b>	<b>(1,808,505)</b>	
<b>Cash Balance</b>			<b>5,033,416</b>	<b>2,455,804</b>			

<b>Staffing</b>			
Full Time	59.00	58.00	58.00
Part-Time /Seasonal/Temporary	6.16	6.19	6.19
<b>Total</b>	<b>65.16</b>	<b>64.19</b>	<b>64.19</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Information included for Streets, Traffic & Lighting, and Curb & Sidewalk: Increase in personnel costs - in 2013 the Traffic & Lighting budget was moved from the General Fund (101-0607) to MVH; additional salary and benefit allocations from Engineering Department. Staffing changes: Replaced vacancies - General Laborer, Superintendent III - add 1.6 FTE

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Recreation Nonreverting	<b>Month</b>	JULY
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<b>Fund/Department Number</b>	203	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,632,943	133,224	643,350	704,652	-	989,593	39%
Interest Earnings	4,000	150	1,772	2,330	-	2,228	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	9,470	84,320	18,366	-	(84,320)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,636,943</b>	<b>142,844</b>	<b>729,443</b>	<b>725,348</b>	<b>-</b>	<b>907,500</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	668,209	65,702	241,851	277,574	-	426,358	36%
Supplies	288,211	42,223	118,116	109,764	87,103	82,992	71%
Services	485,357	49,931	150,537	172,474	11,464	323,356	33%
Debt Service	-	-	-	-	-	-	0%
Capital	119,000	-	-	34,038	-	119,000	0%
Transfers Out	-	10,375	10,375	15,260	-	(10,375)	0%
<b>Total Expenditures</b>	<b>1,560,777</b>	<b>168,231</b>	<b>520,878</b>	<b>609,110</b>	<b>98,567</b>	<b>941,332</b>	<b>40%</b>
<b>Net</b>	<b>76,166</b>	<b>(25,388)</b>	<b>208,565</b>	<b>116,238</b>	<b>(98,567)</b>	<b>(33,832)</b>	
<b>Cash Balance</b>			<b>879,697</b>	<b>725,190</b>			

<b>Staffing</b>			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	22.50	17.44
<b>Total</b>	<b>26.70</b>	<b>23.50</b>	<b>18.44</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

This fund accounts for programs and events that are self funded through user fees.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Studebaker-Oliver Reverting Grants	<b>Month</b>	July
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<b>Fund/Department Number</b>	209	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	190	2,520	3,976	-	2,480	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>190</b>	<b>2,520</b>	<b>3,976</b>	<b>-</b>	<b>2,480</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,838	-	-	0%
Debt Service	-	-	-	160,764	-	-	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>162,602</b>	<b>-</b>	<b>1,000,000</b>	<b>0%</b>
<b>Net</b>	<b>(995,000)</b>	<b>190</b>	<b>2,520</b>	<b>(158,626)</b>	<b>-</b>	<b>(997,520)</b>	
<b>Cash Balance</b>			<b>1,082,196</b>	<b>1,078,166</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

2012 debt service expense to reimburse for final Section 108 #7 payment.

**Explain Significant Spending on Capital Projects Below:**

Funds to be used for environmental clean up as needed. If not used this year, funds will be appropriated for use next year.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Development State Grants	<b>Month</b>	July
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<b>Fund/Department Number</b>	210	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	161,829	175	44,200	58,616	-	117,629	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,462,358	-	120,875	142,486	-	1,341,483	8%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,624,187</b>	<b>175</b>	<b>165,075</b>	<b>201,102</b>	<b>-</b>	<b>1,459,112</b>	<b>10%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,260,777	18,003	102,639	115,332	-	1,158,138	8%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,260,777</b>	<b>18,003</b>	<b>102,639</b>	<b>115,332</b>	<b>-</b>	<b>1,158,138</b>	<b>8%</b>
<b>Net</b>	<b>363,410</b>	<b>(17,828)</b>	<b>62,436</b>	<b>85,770</b>	<b>-</b>	<b>300,974</b>	
<b>Cash Balance</b>			<b>980,892</b>	<b>990,817</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

No significant issues.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community & Economic Development Admn.	<b>Month</b>	July
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<b>Fund/Department Number</b>	211	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	421,787	68,722	139,636	31,192	-	282,151	33%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	110	1,707	2,053	-	493	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	76,808	208,282	141,691	-	(7,982)	104%
Transfers In	1,717,521	429,380	1,288,139	1,145,360	-	429,382	75%
<b>Total Revenue</b>	<b>2,341,808</b>	<b>575,020</b>	<b>1,637,764</b>	<b>1,320,296</b>	<b>-</b>	<b>704,044</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	1,938,047	131,230	1,025,984	948,586	-	912,063	53%
Supplies	32,861	8,018	20,492	10,639	5,951	6,418	80%
Services	378,703	27,069	199,623	83,462	10,854	168,226	56%
Debt Service	-	-	-	-	-	-	0%
Capital	4,720	-	4,720	-	-	-	100%
Transfers Out	-	-	-	141,834	-	-	0%
<b>Total Expenditures</b>	<b>2,354,331</b>	<b>166,317</b>	<b>1,250,819</b>	<b>1,184,521</b>	<b>16,805</b>	<b>1,086,707</b>	<b>54%</b>
<b>Net</b>	<b>(12,523)</b>	<b>408,703</b>	<b>386,945</b>	<b>135,775</b>	<b>(16,805)</b>	<b>(382,663)</b>	
<b>Cash Balance</b>			<b>970,781</b>	<b>651,911</b>			

<b>Staffing</b>			
Full Time	25.60	23.60	23.60
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
<b>Total</b>	<b>26.60</b>	<b>24.60</b>	<b>24.60</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Have drawn our staff contracts (other income) faster than last year. Admin cost shows in services in 2013, but was in transfers out in 2012.

**Explain Significant Spending on Capital Projects Below:**

Capital expenditures relate to purchase of whiteboard for conference room and electrical work associated with move to 14th floor.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community & Economic Development	<b>Month</b>	July
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<b>Fund/Department Number</b>	212	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	8,148,705	104,588	2,448,281	2,166,847	-	5,700,424	30%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	389	1,588	1,791	-	412	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	649,600	7,647	178,640	274,096	-	470,960	28%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,800,305</b>	<b>112,624</b>	<b>2,628,509</b>	<b>2,442,734</b>	<b>-</b>	<b>6,171,796</b>	<b>30%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	8,957,256	211,115	2,738,756	2,499,551	2,433,441	3,785,059	58%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,957,256</b>	<b>211,115</b>	<b>2,738,756</b>	<b>2,499,551</b>	<b>2,433,441</b>	<b>3,785,059</b>	<b>58%</b>
<b>Net</b>	<b>(156,951)</b>	<b>(98,491)</b>	<b>(110,247)</b>	<b>(56,817)</b>	<b>(2,433,441)</b>	<b>2,386,737</b>	
<b>Cash Balance</b>			<b>402,937</b>	<b>238,165</b>			

**Staffing**

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This fund covers multiple federal grants. There will likely be little predictable trend in revenue and expenditure from year to year because not all grants are on-going and the timing of funding varies widely.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police State Seizures</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>216</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	8,939	14,048	-	26,061	26%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	25	336	458	-	(36)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>35,900</b>	<b>25</b>	<b>9,275</b>	<b>14,506</b>	<b>-</b>	<b>26,625</b>	<b>26%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	22,500	-	500	6,197	950	21,050	6%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	10,000	-	-	3,400	75%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>45,900</b>	<b>-</b>	<b>10,500</b>	<b>6,197</b>	<b>950</b>	<b>34,450</b>	<b>25%</b>
<b>Net</b>	<b>(10,000)</b>	<b>25</b>	<b>(1,225)</b>	<b>8,309</b>	<b>(950)</b>	<b>(7,825)</b>	
<b>Cash Balance</b>			<b>143,701</b>	<b>135,017</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Revenue stream is not a steady flow. It is dependent upon the processing and release of funds from the State for seized assets in drug activities. Expenditures are to be used to support the Police Departments effort to combat drug activity.

**Explain Significant Spending on Capital Projects Below:**

The \$10,000 Capital purchase was the VMWare Center Server and Switch for Police Communications.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Gift, Donation, Bequest</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>217</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	12	150	201	-	50	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	16,811	-	11,269	17,012	-	5,542	67%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,011</b>	<b>12</b>	<b>11,419</b>	<b>17,213</b>	<b>-</b>	<b>5,592</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,007	-	-	0%
Services	-	1,310	1,310	-	-	(1,310)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>1,310</b>	<b>1,310</b>	<b>3,007</b>	<b>-</b>	<b>(1,310)</b>	<b>0%</b>
<b>Net</b>	<b>17,011</b>	<b>(1,298)</b>	<b>10,109</b>	<b>14,205</b>	<b>-</b>	<b>6,902</b>	
<b>Cash Balance</b>			<b>73,342</b>	<b>60,835</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

In July, spring taxes (\$1,310.22) were charged to the services account in error. Correction made in August. The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). Donations received during June, 2013 were \$9,810 and included \$7,311 from Well Fargo Bank for code demolitions and property taxes on certain properties. This amount has been included on the 2013 mid-year appropriation ordinance for consideration by the Common Council on August 26, 2013.

**Explain Significant Spending on Capital Projects Below:**

None



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Curfew Violations</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>218</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	138	288	230	-	712	29%
Interest Earnings	25	2	26	37	-	(1)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,025</b>	<b>140</b>	<b>314</b>	<b>267</b>	<b>-</b>	<b>711</b>	<b>31%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	500	-	-	-	-	500	0%
Services	500	-	-	-	-	500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>25</b>	<b>140</b>	<b>314</b>	<b>267</b>	<b>-</b>	<b>(289)</b>	
<b>Cash Balance</b>			<b>11,198</b>	<b>10,682</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

This fund was established to collect Curfew and Prostitution fines. Expenditures are used for Police enforcement and training.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Law Enforcement Continuing Education</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>220</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	108,000	-	6,964	74,468	-	101,036	6%
Charges for Services	180,000	19,344	103,697	87,080	-	76,303	58%
Interest Earnings	3,000	176	2,429	3,734	-	571	81%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	1,965	1,780	-	35	98%
Other Income	54,000	708	2,486	13,481	-	51,514	5%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>347,000</b>	<b>20,228</b>	<b>117,541</b>	<b>180,543</b>	<b>-</b>	<b>229,459</b>	<b>34%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	58,512	5,695	32,973	16,751	90,057	(64,518)	210%
Services	117,500	5,880	33,197	40,461	2,180	82,123	30%
Debt Service	2,000	-	-	-	-	2,000	0%
Capital	300,119	-	123,119	148,442	12,800	164,200	45%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>478,131</b>	<b>11,575</b>	<b>189,289</b>	<b>205,654</b>	<b>105,037</b>	<b>183,805</b>	<b>62%</b>
<b>Net</b>	<b>(131,131)</b>	<b>8,653</b>	<b>(71,748)</b>	<b>(25,111)</b>	<b>(105,037)</b>	<b>45,654</b>	
<b>Cash Balance</b>			<b>1,015,456</b>	<b>1,016,127</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Grant revenue results from reimbursement of expenditures specified in the grant plus fees for accident reports, gun permits and false alarm and loud noise fines. Grant revenue is dependent on the timing of the expenditure and does not flow ratably over the course of the year. Grant Revenue for 2013 is down from 2012 as a result of timing on the reimbursement of grants and fewer grants available in 2013. Charges for services are up over the prior year due to an increase in the number of gun permits issued and the timing of the receipt of Court fines. In 2013, Court fines of \$13,588 have been received while 2012, Court fines of 15,400 were not received until August. Gun permits year to date are \$22,495 in 2013 compared to \$15,368 year to date in 2012. Other Income for 2013 compared to 2012 is down to the timing of receipt of annual rent reimbursement for the ATF office in 2012.

**Explain Significant Spending on Capital Projects Below:**

The \$123,119 of Capital is the result of \$100,000 which is a portion of the purchase of the armor vehicle and \$23,119 is the purchase of Dell VM/Ware Center Server.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Loss Recovery</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>227</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	759	10,115	15,796	-	14,885	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,804,857	3,798,548	3,804,857	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,829,857</b>	<b>3,799,307</b>	<b>3,814,973</b>	<b>15,796</b>	<b>-</b>	<b>14,884</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	208,000	-	-	-	-	208,000	0%
Services	316,033	27,550	64,938	1,601	74,294	176,801	44%
Debt Service	-	-	-	-	-	-	0%
Capital	2,152	-	-	146,931	-	2,152	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>526,185</b>	<b>27,550</b>	<b>64,938</b>	<b>148,532</b>	<b>74,294</b>	<b>386,953</b>	<b>26%</b>
<b>Net</b>	<b>3,303,672</b>	<b>3,771,757</b>	<b>3,750,034</b>	<b>(132,736)</b>	<b>(74,294)</b>	<b>(372,068)</b>	
<b>Cash Balance</b>			<b>8,091,595</b>	<b>4,360,919</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Encumbrances include \$20K for SB Ethanol Real Estate (neighborhood association taking over pumps), \$57,417 to Weaver Boos Consultants for groundwater sampling. Budget for capital are Park & Rec items that should be removed.

On 3 Jul the City received a settlement of \$3.87 million for litigation from the Oliver brownfield. The Budget balances have been adjusted in July to reflect this activity. The budgeted interest income will also be adjusted accordingly.

**Explain Significant Spending on Capital Projects Below:**

No significant capital projects planned for 2013. There is \$2,152 encumbered to replace Parks & Rec playground equipment that should be reclassified out of Capital.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT	<b>Month</b>	July
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<b>Fund/Department Number</b>	249	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	5,892,386	491,032	3,437,225	4,082,128	-	2,455,161	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	399	5,131	5,100	-	2,869	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	560,580	161,509	-	(560,580)	0%
<b>Total Revenue</b>	<b>5,900,386</b>	<b>491,431</b>	<b>4,002,936</b>	<b>4,248,738</b>	<b>-</b>	<b>1,897,450</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,101,757	1,775,439	5,344,501	3,984,642	-	1,757,256	75%
<b>Total Expenditures</b>	<b>7,101,757</b>	<b>1,775,439</b>	<b>5,344,501</b>	<b>3,984,642</b>	<b>-</b>	<b>1,757,256</b>	<b>75%</b>
<b>Net</b>	<b>(1,201,371)</b>	<b>(1,284,008)</b>	<b>(1,341,565)</b>	<b>264,096</b>	<b>-</b>	<b>140,194</b>	
<b>Cash Balance</b>			<b>1,648,375</b>	<b>1,941,238</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Monies in Fund 249 are transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation is prepared and any unspent money is transferred back to Fund 249. For 2014, the City has been advised by the DLGF and SBOA that it should budget personnel costs directly from Fund 249. Fund 249 is budgeted to spend over \$1.0 million dollars more than it takes in as revenue during 2013 to support public safety personnel costs. The third quarter transfer was made during July 2013. The second quarter accounting summary and reconciliation was prepared on July 5, 2013. This resulted in a return of \$338,839.38 (recorded as a transfer in during June) for monies unspent by the police and fire departments in the General Fund. During July, the fire department posted a journal entry to reclassify costs to their public safety LOIT department in the General Fund to correct an accounting error.

**Explain Significant Spending on Capital Projects Below:**

None. No capital is purchased from this fund.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Local Roads & Streets	<b>Month</b>	July
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<b>Fund/Department Number</b>	251	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,052,643	92,229	633,873	660,444	-	418,771	60%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	338	4,260	5,027	-	4,240	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,061,143</b>	<b>92,567</b>	<b>638,133</b>	<b>665,471</b>	<b>-</b>	<b>423,010</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	400,000	137,020	139,589	-	260,411	-	100%
Services	77,500	-	7,500	67,550	70,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	758,424	1,430	334,095	220,452	120,563	303,766	60%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,235,924</b>	<b>138,450</b>	<b>481,184</b>	<b>288,002</b>	<b>450,974</b>	<b>303,766</b>	<b>75%</b>
<b>Net</b>	<b>(174,781)</b>	<b>(45,883)</b>	<b>156,948</b>	<b>377,469</b>	<b>(450,974)</b>	<b>119,245</b>	
<b>Cash Balance</b>			<b>1,871,246</b>	<b>1,603,473</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The 2013 budget includes \$400,000 for paving that will be spent during the summer months. PO 210585 to Walsh & Kelly for the material was encumbered in May. First significant purchases for material in July for \$137K.

Revenue is provided by state-shared gasoline taxes, which are remitted monthly, ~ \$90K per month.

**Explain Significant Spending on Capital Projects Below:**

Made final payment to INDOT for Riverside Trail Phase II - \$33,453

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Excess Welfare Distribution	<b>Month</b>	July
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<b>Fund/Department Number</b>	252	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	3	5,109	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>0</b>	<b>3</b>	<b>5,109</b>	<b>-</b>	<b>(3)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	1,630,070	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,630,070</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>0</b>	<b>3</b>	<b>(1,624,961)</b>	<b>-</b>	<b>(3)</b>	<b>0%</b>
<b>Cash Balance</b>			<b>1,149</b>	<b>647,471</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

In 2009, the City received a one-time \$2.9 million distribution for this fund. In 2012, the City spent approximately \$2.1 million for portable radios for the both the Police and Fire departments. Money in this fund, may only be used for public safety purposes. The final fund balance will be spent in during 2014.

**Explain Significant Spending on Capital Projects Below:**

Last year, portable radios were purchased for the Police Department. For 2013, there is no capital budgeted.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights Federal Grant	<b>Month</b>	July
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<b>Fund/Department Number</b>	258	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	199,000	-	30,450	52,950	-	168,550	15%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,100	127	1,135	1,600	-	965	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,150	-	13,550	32,638	-	22,601	37%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>237,250</b>	<b>127</b>	<b>45,134</b>	<b>87,188</b>	<b>-</b>	<b>192,116</b>	<b>19%</b>
<b>Expenditures</b>							
Personnel	105,514	8,142	61,578	57,283	-	43,936	58%
Supplies	4,668	-	1,111	1,718	811	2,746	41%
Services	117,248	12,353	44,427	37,033	10,343	62,479	47%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	304	304	-	-	1,196	20%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>228,930</b>	<b>20,799</b>	<b>107,420</b>	<b>96,034</b>	<b>11,154</b>	<b>110,356</b>	<b>52%</b>
<b>Net</b>	<b>8,320</b>	<b>(20,672)</b>	<b>(62,286)</b>	<b>(8,846)</b>	<b>(11,154)</b>	<b>81,760</b>	
<b>Cash Balance</b>			<b>423,878</b>	<b>460,919</b>			

<b>Staffing</b>			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Revenue higher in prior year due to timing of receipts. This same time last year, the Human Rights received grant money in the amount of \$20,000 to continue to promote awareness of fair housing and fair employment. Expenditures are higher this year with the addition of the new grant money.

**Explain Significant Spending on Capital Projects Below:**

A drop down projector and large screen TV has been budgeted in capital for the conference room in the new Human Rights building.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Eastrace Waterway	<b>Month</b>	JULY
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<b>Fund/Department Number</b>	271	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	3	33	79	-	67	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>100</b>	<b>3</b>	<b>33</b>	<b>79</b>	<b>-</b>	<b>67</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	346	-	-	8,009	346	(0)	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>8,009</b>	<b>346</b>	<b>(0)</b>	<b>100%</b>
<b>Net</b>	<b>(246)</b>	<b>3</b>	<b>33</b>	<b>(7,930)</b>	<b>(346)</b>	<b>67</b>	
<b>Cash Balance</b>			<b>14,354</b>	<b>14,303</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This fund was originally dedicated to accounting for revenues and expenses from East Race Waterway events and races. In past years there have been no races.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris PAC / Palais Royale Marketing	<b>Month</b>	July
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<b>Fund/Department Number</b>	273	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	780	4,598	1,100	-	3,402	57%
Interest Earnings	100	5	65	86	-	35	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,100</b>	<b>785</b>	<b>4,663</b>	<b>1,186</b>	<b>-</b>	<b>3,437</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,149	1,342	5,391	-	-	4,759	53%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,149</b>	<b>1,342</b>	<b>5,391</b>	<b>-</b>	<b>-</b>	<b>4,759</b>	<b>53%</b>
<b>Net</b>	<b>(2,049)</b>	<b>(557)</b>	<b>(728)</b>	<b>1,186</b>	<b>-</b>	<b>(1,321)</b>	
<b>Cash Balance</b>			<b>28,035</b>	<b>24,910</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The Morris Performance Arts Center and Palais Royale Marketing Fund was established as a separate non-reverting fund to receive monies from the solicitation of funds for commercial promotion sponsorships such as commercial ads on ticket envelopes and Morris Marquee sponsorships; and to accept donations to The Morris Performing Arts Center and Palais Royale. All sums so collected and deposited in this fund are to be used for the sole purpose of assisting with continued promotions of and within both the Morris Performing Arts Center and Palais Royale. The funds in this account at the end of the fiscal year shall not revert to the general fund.

**Explain Significant Spending on Capital Projects Below:**

No Capital spending in this fund

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Block Grants</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>280</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	185,000	-	-	-	-	185,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	1	9	438	-	291	3%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	222	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>185,300</b>	<b>1</b>	<b>9</b>	<b>660</b>	<b>-</b>	<b>185,291</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	45,000	-	-	-	-	45,000	0%
Services	40,000	-	-	-	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	124,539	-	100,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>124,539</b>	<b>-</b>	<b>185,000</b>	<b>0%</b>
<b>Net</b>	<b>300</b>	<b>1</b>	<b>9</b>	<b>(123,879)</b>	<b>-</b>	<b>291</b>	<b>0%</b>
<b>Cash Balance</b>			<b>3,813</b>	<b>3,783</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Justice Assistance Grant 2009-SB-B9-1280 was essentially completed last year. Revenue and Expenditures for 2013 will depend on completion of grant related activity for remaining open grants.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Develop. Commission-Revenue Bonds	<b>Month</b>	July
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<b>Fund/Department Number</b>	281	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	5	63	95	-	37	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>100</b>	<b>5</b>	<b>63</b>	<b>95</b>	<b>-</b>	<b>37</b>	<b>63%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	27,102	-	-	-	-	27,102	0%
<b>Total Expenditures</b>	<b>27,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,102</b>	<b>0%</b>
<b>Net</b>	<b>(27,002)</b>	<b>5</b>	<b>63</b>	<b>95</b>	<b>-</b>	<b>(27,065)</b>	
<b>Cash Balance</b>			<b>27,098</b>	<b>26,997</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Fund to be used only for the expenses of EDC revenue bonds

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>HAZMAT</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>289</b>	<b>Date Updated</b>	<b>8/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	-	16,722	-	-	(13,722)	557%
Interest Earnings	-	3	22	9	-	(22)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,000</b>	<b>3</b>	<b>16,744</b>	<b>9</b>	<b>-</b>	<b>(13,744)</b>	<b>558%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,000	-	3,237	-	-	(237)	108%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,000</b>	<b>-</b>	<b>3,237</b>	<b>-</b>	<b>-</b>	<b>(237)</b>	<b>108%</b>
<b>Net</b>	<b>-</b>	<b>3</b>	<b>13,507</b>	<b>9</b>	<b>-</b>	<b>(13,507)</b>	<b>-</b>
<b>Cash Balance</b>			<b>16,186</b>	<b>2,679</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Charges for Service for HAZ-MAT responses. By ordinance the South Bend Fire Department charges business for Hazardous Materials Response. This typically happens once or twice a year. There are no employees associated with this fund, responses are made by firefighters of the South Bend Fire Department.

**Explain Significant Spending on Capital Projects Below:**

No major capital expenditures are planned through this fund. Major purchases are funded through the Fire Department and EMS Capital and the minimal fees collected in this fund are used to replace equipment and gear used in responses.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Indiana River Rescue	<b>Month</b>	July
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<b>Fund/Department Number</b>	291	<b>Date Updated</b>	8/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	31,300	560	42,700	26,000	-	(11,400)	136%
Interest Earnings	200	18	263	273	-	(63)	132%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>31,500</b>	<b>578</b>	<b>42,963</b>	<b>26,273</b>	<b>-</b>	<b>(11,463)</b>	<b>136%</b>
<b>Expenditures</b>							
Personnel	2,000	1,507	1,507	-	-	493	75%
Supplies	26,666	8,250	35,221	7,176	639	(9,194)	134%
Services	20,700	-	12,640	4,296	4,782	3,278	84%
Debt Service	-	-	-	-	-	-	0%
Capital	2,300	-	27,460	2,049	-	(25,160)	1194%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>51,666</b>	<b>9,757</b>	<b>76,828</b>	<b>13,521</b>	<b>5,421</b>	<b>(30,583)</b>	<b>159%</b>
<b>Net</b>	<b>(20,166)</b>	<b>(9,179)</b>	<b>(33,865)</b>	<b>12,752</b>	<b>(5,421)</b>	<b>19,120</b>	
<b>Cash Balance</b>			<b>85,555</b>	<b>84,502</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

No staffing associated with this fund. The fund collects tuition fees for students attending the Indiana River Rescue School. There are typically 2-4 schools a year, each a week in duration.

**Explain Significant Spending on Capital Projects Below:**

Purchased a new tow vehicle for Indiana River Rescue School Trailer at a cost of \$27,460. Fund also maintains and replaces boats, motors and equipment as needed.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Grants</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>292</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	110,000	38,532	38,532	97,000	-	71,468	35%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>110,000</b>	<b>38,532</b>	<b>38,532</b>	<b>97,000</b>	<b>-</b>	<b>71,468</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	36,911	-	-	(36,911)	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	-	-	100,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>110,000</b>	<b>-</b>	<b>36,911</b>	<b>-</b>	<b>-</b>	<b>73,089</b>	<b>34%</b>
<b>Net</b>	<b>-</b>	<b>38,532</b>	<b>1,621</b>	<b>97,000</b>	<b>-</b>	<b>(1,621)</b>	
<b>Cash Balance</b>			<b>99,746</b>	<b>98,125</b>			

**Staffing**

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Change in cash balance is due to the timing of receipts for grant expenditures. The \$36,911 Supplies amount is for the purchase of computer software and maintenance for police car communication. Funding from a Federal Grant was received in July.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Regional Police Academy	<b>Month</b>	July
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<b>Fund/Department Number</b>	294	<b>Date Updated</b>	8/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	26,000	-	19,545	12,170	-	6,455	75%
Interest Earnings	-	14	187	288	-	(187)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	-	-	-	-	2,500	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>28,500</b>	<b>14</b>	<b>19,732</b>	<b>12,458</b>	<b>-</b>	<b>8,768</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	71	71	156	-	1,429	5%
Services	27,000	59	17,181	8,311	-	9,819	64%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>28,500</b>	<b>130</b>	<b>17,252</b>	<b>8,467</b>	<b>-</b>	<b>11,248</b>	<b>61%</b>
<b>Net</b>	<b>-</b>	<b>(116)</b>	<b>2,480</b>	<b>3,991</b>	<b>-</b>	<b>(2,480)</b>	
<b>Cash Balance</b>			<b>76,296</b>	<b>80,354</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This fund was established to fund the cost of course material and instructors at the South Bend Police Academy. The enforcement courses are offered to other police departments who pay a fee to attend the training. Increase in Revenue over 2012 is due to additional tuition received for attendance at instruction offered at the SBPD Academy. The increase in expenditures in 2013 over 2012 was due to the cost of offering a course for officers that will be assigned to train new officers.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	COPS MORE Grant	<b>Month</b>	July
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<b>Fund/Department Number</b>	295	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	15,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	19	249	356	-	101	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	-	100	-	3,250	0%
Other Income	38,000	800	6,456	6,858	-	31,544	17%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>41,600</b>	<b>819</b>	<b>6,705</b>	<b>22,314</b>	<b>-</b>	<b>34,895</b>	<b>16%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	14,030	148	2,073	3,184	612	11,345	19%
Services	16,875	966	6,035	7,665	-	10,840	36%
Debt Service	500	-	-	-	-	500	0%
Capital	10,575	-	-	20,000	-	10,575	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>41,980</b>	<b>1,114</b>	<b>8,108</b>	<b>30,849</b>	<b>612</b>	<b>33,260</b>	<b>21%</b>
<b>Net</b>	<b>(380)</b>	<b>(295)</b>	<b>(1,403)</b>	<b>(8,535)</b>	<b>(612)</b>	<b>1,635</b>	
<b>Cash Balance</b>			<b>105,887</b>	<b>97,362</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

This fund was established to track Federal Grants received for specific purposes outlined in each grant. The cash balance results from funds received from the grants along with impound towing fees.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Federal Drug Enforcement	<b>Month</b>	July
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<b>Fund/Department Number</b>	299	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	47,406	49,273	-	52,594	47%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	64	564	527	-	436	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	23,018	320	-	(22,018)	2302%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>102,000</b>	<b>64</b>	<b>70,988</b>	<b>50,120</b>	<b>-</b>	<b>31,012</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	60,867	-	23,867	28,794	8,475	28,525	53%
Services	45,000	-	9,530	22,981	-	35,470	21%
Debt Service	-	-	-	-	-	-	0%
Capital	82,706	-	65,945	10,692	-	16,761	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>188,573</b>	<b>-</b>	<b>99,342</b>	<b>62,467</b>	<b>8,475</b>	<b>80,756</b>	<b>57%</b>
<b>Net</b>	<b>(86,573)</b>	<b>64</b>	<b>(28,354)</b>	<b>(12,347)</b>	<b>(8,475)</b>	<b>(49,744)</b>	
<b>Cash Balance</b>			<b>306,987</b>	<b>298,912</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. The \$23,018 of Other Income is grant reimbursement for the purchase of the bomb suit acquired by the police department. Expenditures are to be used to fund drug enforcement and training.

**Explain Significant Spending on Capital Projects Below:**

The \$65,945 of capital includes \$62,706 which is the balance of the \$162,706 purchase of the SWAT vehicle.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>County Option Income Tax</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>404</b>	<b>Date Updated</b>	<b>8/14/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,846,940	653,912	4,577,381	5,407,167	-	3,269,559	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	80,000	2,500	34,343	49,005	-	45,657	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	805,932	40,514	307,004	542,815	-	498,928	38%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,732,872</b>	<b>696,926</b>	<b>4,918,728</b>	<b>5,998,986</b>	<b>-</b>	<b>3,814,144</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,140,918	32,631	656,637	16,256	7,242	477,039	58%
Services	4,129,385	233,048	2,566,068	2,032,655	299,435	1,263,881	69%
Debt Service	2,178,168	657,862	1,936,128	1,958,784	-	242,040	89%
Capital	1,133,562	9,936	248,271	1,582,279	112,860	772,431	32%
Transfers Out	676,882	-	676,882	756,728	-	-	100%
<b>Total Expenditures</b>	<b>9,258,915</b>	<b>933,477</b>	<b>6,083,987</b>	<b>6,346,702</b>	<b>419,538</b>	<b>2,755,390</b>	<b>70%</b>
<b>Net</b>	<b>(526,043)</b>	<b>(236,551)</b>	<b>(1,165,259)</b>	<b>(347,715)</b>	<b>(419,538)</b>	<b>1,058,754</b>	
<b>Cash Balance</b>			<b>14,161,744</b>	<b>13,859,729</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Significant revenue increase in 2013, due to the City receiving approximately \$136,000 more per month in COIT distribution than in the prior year. The 2013 amended budget is negative because it includes \$680,993 in encumbrances at 12/31/12 for projects that were in process. Supplies category shows huge variance (approx. \$615,000) as a result of gasoline being budgeted in this fund for 2013. This was not in place in the prior year. For 2013, COIT distributions from the County are \$653,911.59 per month and are paid through June 30, 2013. The amount shown as Transfers Out of \$676,882 is for the curb and sidewalk program. The amount is transferred to the MVH fund 202.

**Explain Significant Spending on Capital Projects Below:**

At this same time in June, there was roughly \$1.3 million more spent in 2012. Projects include the Northside Trail and the Greenhouse Conservatory which have since been completed.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Economic Development Income Tax</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>408</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,177,352	681,446	4,770,122	5,600,191	-	3,407,230	58%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	300	-	-	(300)	0%
Interest Earnings	50,000	1,799	22,980	32,064	-	27,020	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,660	-	424,325	409,160	-	80,335	84%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,732,012</b>	<b>683,245</b>	<b>5,217,727</b>	<b>6,041,415</b>	<b>-</b>	<b>3,514,285</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,472,389	175,528	1,722,139	651,712	486,467	1,263,783	64%
Debt Service	1,039,000	959,663	1,039,000	1,901,453	-	-	100%
Capital	4,471	-	-	22,918	4,471	(0)	100%
Transfers Out	4,417,519	1,779,380	3,988,139	2,765,360	-	429,380	90%
<b>Total Expenditures</b>	<b>8,933,379</b>	<b>2,914,570</b>	<b>6,749,278</b>	<b>5,341,442</b>	<b>490,938</b>	<b>1,693,163</b>	<b>81%</b>
<b>Net</b>	<b>(201,367)</b>	<b>(2,231,325)</b>	<b>(1,531,551)</b>	<b>699,973</b>	<b>(490,938)</b>	<b>1,821,122</b>	
<b>Cash Balance</b>			<b>8,452,860</b>	<b>9,080,233</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	-	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Included in the 2013 Transfers Out budget is a \$2,700,000 transfer to the MVH Fund 202 for costs of the Street Department. A total of \$1,350,000 (50%) was transferred in April, 2013 and \$1,350,000 during July, 2013. This fund also pays debt service for the CEDIT and Morris Performing Arts Center bonds and these bond payments are due in February and July. The 2013 amended budget is negative because it includes \$302,741 in encumbrances carried over from 2012 for projects in process at 12/31/12. EDIT tax revenue is received monthly from St. Joseph County as certified by the DLGF. A target penalty fee in the amount of \$354,660 was received from TJX Corporation (AJ Wright) in April, 2013. EDIT revenue during 2012 includes \$743,906.84 received from the State of Indiana due to a 2011 accounting error. EDIT revenue from the State is \$681,445.98 per month and is paid through July, 2013. A total of \$1,288,139 has been transferred to the DCI Administration Fund 211. This represents three quarterly payments. All debt service payments have been made for 2013.

**Explain Significant Spending on Capital Projects Below:**

Capital spending in 2012 in the amount of \$22,918 was for the CSO Trunk Sewer project before the project was discontinued.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Urban Development Action Grant	<b>Month</b>	July
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<b>Fund/Department Number</b>	410	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	142	-	-	-	-	142	0%
Interest Earnings	1,405	5	65	830	-	1,340	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,557	183	3,224	3,221	-	65,333	5%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>70,104</b>	<b>188</b>	<b>3,289</b>	<b>4,051</b>	<b>-</b>	<b>66,815</b>	<b>5%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	268,146	-	-	200,451	-	268,146	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>268,146</b>	<b>-</b>	<b>-</b>	<b>200,451</b>	<b>-</b>	<b>268,146</b>	<b>0%</b>
<b>Net</b>	<b>(198,042)</b>	<b>188</b>	<b>3,289</b>	<b>(196,400)</b>	<b>-</b>	<b>(201,331)</b>	
<b>Cash Balance</b>			<b>27,043</b>	<b>20,135</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The 2013 amended budget is negative because it includes \$268,146 in principal payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Project Releaf</b>	<b>Month</b>	<b>July 2013</b>
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<b>Fund/Department Number</b>	<b>655</b>	<b>Date Updated</b>	<b>8/19/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,061	251,582	249,557	-	177,418	59%
Interest Earnings	2,700	137	1,958	3,060	-	742	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>431,700</b>	<b>36,198</b>	<b>253,541</b>	<b>252,616</b>	<b>-</b>	<b>178,160</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	64,378	28	1,118	173	-	63,260	2%
Supplies	7,432	-	347	-	365	6,720	10%
Services	67,756	1,998	14,429	14,953	-	53,327	21%
Debt Service	42,499	11,619	23,238	-	-	19,261	55%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	250,000	240,000	-	-	100%
<b>Total Expenditures</b>	<b>432,065</b>	<b>13,645</b>	<b>289,132</b>	<b>255,126</b>	<b>365</b>	<b>142,568</b>	<b>67%</b>
<b>Net</b>	<b>(365)</b>	<b>22,554</b>	<b>(35,591)</b>	<b>(2,509)</b>	<b>(365)</b>	<b>35,592</b>	
<b>Cash Balance</b>			<b>825,817</b>	<b>765,173</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	-	-
<b>Total</b>	<b>2.16</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Program runs from approximately first week in November until the middle of December. Personnel will be hired, supplies will be bought at that time. Any personnel expenditures between now and then will be for unemployment compensation charges.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police K-9 Unit	<b>Month</b>	July
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<b>Fund/Department Number</b>	705	<b>Date Updated</b>	8/14/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	1	5	8	-	5	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	-	-	-	1,990	0%
Other Income	-	-	1	-	-	(1)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>1</b>	<b>6</b>	<b>8</b>	<b>-</b>	<b>1,994</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	-	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>1</b>	<b>6</b>	<b>8</b>	<b>-</b>	<b>(6)</b>	
<b>Cash Balance</b>			<b>1,936</b>	<b>2,283</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Fund is for receiving donations for the care of the K-9 units as well as the acquisition of new dogs. No activity yet in 2013.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Football Hall of Fame Debt Service	<b>Month</b>	July
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<b>Fund/Department Number</b>	313	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,118,460	-	693,822	622,017	-	424,638	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,861	-	33,662	40,096	-	34,199	50%
Grants/Intergovernmental	71,468	5,956	41,690	54,273	-	29,778	58%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,900	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,257,789</b>	<b>5,956</b>	<b>769,174</b>	<b>722,286</b>	<b>-</b>	<b>488,615</b>	<b>61%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,000	634,500	1,268,000	1,329,715	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,000</b>	<b>634,500</b>	<b>1,268,000</b>	<b>1,329,715</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(10,211)</b>	<b>(628,544)</b>	<b>(498,826)</b>	<b>(607,429)</b>	<b>-</b>	<b>488,615</b>	
<b>Cash Balance</b>			<b>78,546</b>	<b>(8,809)</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes received in the amount of \$693,822.13 during June, 2013 eliminated the negative cash balance in this fund. The property tax collections of \$693,822.13 represented 51.73% of the levy amount and 62.03% of the 2013 budgeted revenue amount. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. Both debt service payments have been made for 2013.

**Explain Significant Spending on Capital Projects Below:**

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Emergency Medical Services Capital Improv.	<b>Month</b>	July
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<b>Fund/Department Number</b>	288	<b>Date Updated</b>	8/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	898,084	-	-	-	-	898,084	0%
Charges for Services	2,796,000	229,422	1,652,277	1,484,283	-	1,143,723	59%
Interest Earnings	20,000	909	12,583	21,286	-	7,417	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	-	21,322	27,070	-	(5,322)	133%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,730,084</b>	<b>230,331</b>	<b>1,686,181</b>	<b>1,532,640</b>	<b>-</b>	<b>2,043,903</b>	<b>45%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	103,539	19,681	143,897	37,871	53,496	(93,854)	191%
Services	1,045,768	272,343	1,267,635	108,582	2,168,434	(2,390,301)	329%
Debt Service	1,270,596	-	-	-	-	1,270,596	0%
Capital	1,161,364	30,462	889,566	427,599	46,091	225,707	81%
Transfers Out	1,000,000	-	500,000	-	-	500,000	50%
<b>Total Expenditures</b>	<b>4,581,267</b>	<b>322,486</b>	<b>2,801,098</b>	<b>574,052</b>	<b>2,268,021</b>	<b>(487,852)</b>	<b>111%</b>
<b>Net</b>	<b>(851,183)</b>	<b>(92,155)</b>	<b>(1,114,917)</b>	<b>958,588</b>	<b>(2,268,021)</b>	<b>2,531,755</b>	
<b>Cash Balance</b>			<b>4,416,170</b>	<b>6,488,009</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire trucks, ambulances and major construction projects. There are no employees associated with this fund. Incurring project expenses for construction of Fire Training Facility and Fire Station 5 which will be reimbursed through bond.

**Explain Significant Spending on Capital Projects Below:**

February PO for new SCBA purchase of \$730,095 awaiting 80% grant pay out.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Professional Sports Development</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>377</b>	<b>Date Updated</b>	<b>8/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	326,101	-	-	0%
Grants/Intergovernmental	600,000	-	297,215	419,408	-	302,785	50%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,500	157	2,023	3,739	-	4,477	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	81,301	36,205	77,851	88,023	-	3,450	96%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>687,801</b>	<b>36,362</b>	<b>377,089</b>	<b>837,271</b>	<b>-</b>	<b>310,712</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	776,671	388,123	776,470	776,408	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	100,000	385,339	-	-	100%
<b>Total Expenditures</b>	<b>876,671</b>	<b>388,123</b>	<b>876,470</b>	<b>1,161,747</b>	<b>-</b>	<b>201</b>	<b>100%</b>
<b>Net</b>	<b>(188,870)</b>	<b>(351,761)</b>	<b>(499,381)</b>	<b>(324,476)</b>	<b>-</b>	<b>310,511</b>	
<b>Cash Balance</b>			<b>541,442</b>	<b>777,945</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt the 2010 Coveleski Stadium bonds (payments due in January and July) and a \$100,000 capital transfer to Century Center (paid in January, 2013). PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. Both debt service payments have been made for 2013.

**Explain Significant Spending on Capital Projects Below:**

A \$100,000 transfer is made annually to the Century Center Capital Fund 671.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Stadium Capital	<b>Month</b>	JULY
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<b>Fund/Department Number</b>	401	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	5	62	271	-	438	12%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>5</b>	<b>62</b>	<b>271</b>	<b>-</b>	<b>438</b>	<b>12%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	4,985	2,002	(0)	100%
Services	1,538	-	-	33,462	1,538	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,540</b>	<b>-</b>	<b>-</b>	<b>38,447</b>	<b>3,540</b>	<b>(0)</b>	<b>100%</b>
<b>Net</b>	<b>(3,040)</b>	<b>5</b>	<b>62</b>	<b>(38,176)</b>	<b>(3,540)</b>	<b>438</b>	
<b>Cash Balance</b>			<b>26,821</b>	<b>44,418</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Due to recent lease agreements, no capital revenues have been collected for this fund, limiting its budget.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Zoo Endowment	<b>Month</b>	JULY
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<b>Fund/Department Number</b>	403	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	9	114	143	-	86	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	13,000	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,900</b>	<b>9</b>	<b>114</b>	<b>13,143</b>	<b>-</b>	<b>2,786</b>	<b>4%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>2,900</b>	<b>9</b>	<b>114</b>	<b>13,143</b>	<b>-</b>	<b>2,786</b>	<b>4%</b>
<b>Cash Balance</b>			<b>48,960</b>	<b>48,778</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

This fund was established to account for donations dedicated to Potawatomi Zoo. In the past few years several endowments that were funding this fund were liquidated resulting in a drop in revenues to this fund.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Park Nonreverting Capital</b>	<b>Month</b>	<b>JULY</b>
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<b>Fund/Department Number</b>	<b>405</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	858	3,011	2,443	-	(11)	100%
Interest Earnings	2,200	67	995	1,353	-	1,205	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	5,000	13,305	12,764	-	(13,305)	0%
Transfers In	198,300	-	-	-	-	198,300	0%
<b>Total Revenue</b>	<b>203,500</b>	<b>5,925</b>	<b>17,311</b>	<b>16,559</b>	<b>-</b>	<b>186,189</b>	<b>9%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	13,816	7,339	60,046	30,236	9,999	(56,230)	507%
Services	-	20	20	11,929	4,850	(4,870)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	203,500	(85)	12,382	63,686	11,198	179,919	12%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>217,316</b>	<b>7,275</b>	<b>72,449</b>	<b>105,851</b>	<b>26,048</b>	<b>118,820</b>	<b>45%</b>
<b>Net</b>	<b>(13,816)</b>	<b>(1,350)</b>	<b>(55,137)</b>	<b>(89,292)</b>	<b>(26,048)</b>	<b>67,369</b>	
<b>Cash Balance</b>			<b>437,248</b>	<b>377,738</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The cash balance includes \$60,300 that is restricted to expenditures in voorde Park.

**Explain Significant Spending on Capital Projects Below:**

This fund is for expending nonreverting revenue collected from the Zoo, golf courses, East Race Waterway, picnic sites and forestry revenue.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Cumulative Capital Development</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>406</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	530,000	-	253,553	284,256	-	276,447	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,271	-	19,926	20,445	-	14,345	58%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	129	1,876	2,550	-	2,124	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,054	-	212	-	-	45,842	0%
Transfers In	-	3,838	26,865	25,531	-	(26,865)	0%
<b>Total Revenue</b>	<b>614,325</b>	<b>3,966</b>	<b>302,432</b>	<b>332,782</b>	<b>-</b>	<b>311,893</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	504	42	294	371	-	210	58%
Debt Service	874,716	-	352,798	217,072	-	521,919	40%
Capital	36,000	-	-	13,600	-	36,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>911,220</b>	<b>42</b>	<b>353,092</b>	<b>231,042</b>	<b>-</b>	<b>558,129</b>	<b>39%</b>
<b>Net</b>	<b>(296,895)</b>	<b>3,924</b>	<b>(50,659)</b>	<b>101,740</b>	<b>-</b>	<b>(246,236)</b>	
<b>Cash Balance</b>			<b>785,110</b>	<b>923,970</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment. The fund also receives PILOT payments from the Water Works and Wastewater utilities on a monthly basis. Property tax revenue in the amount of \$253,553 was received on June 18, 2013. This amount represents 51.73% of the tax levy and 47.84% of the 2013 revenue budget. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404.

**Explain Significant Spending on Capital Projects Below:**

The 2013 budget includes \$36,000 for three street crime (SOS) vehicles and various leased vehicles.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Cumulative Capital Improvement</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	407	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	408,990	150,000	279,108	126,415	-	129,882	68%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	1	85	15	-	15	85%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	5,900	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>434,090</b>	<b>150,001</b>	<b>279,193</b>	<b>132,331</b>	<b>-</b>	<b>154,897</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,575	182,700	367,575	402,277	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>367,575</b>	<b>182,700</b>	<b>367,575</b>	<b>402,277</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>66,515</b>	<b>(32,699)</b>	<b>(88,382)</b>	<b>(269,946)</b>	<b>-</b>	<b>154,897</b>	
<b>Cash Balance</b>			<b>9,339</b>	<b>(219,187)</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

Revenue in this fund includes \$150,000 in hotel/motel taxes and \$258,990 in cigarette taxes from other units of government. The hotel/motel tax distribution is usually received in July or August and the cigarette tax allocation is usually received in June and December. In 2013, this fund is used to pay 75% of the 2011 Century Center Refunding bonds (paid 100% in 2012). Payments on the Century Center bond are due in February and July. Because of timing of revenue and expenditures, this fund will often have a negative cash balance during the year. Cigarette tax revenue in the amount of \$129,108.07 was received on June 10, 2013, which is approximately 50% of the 2013 budgeted revenue amount. The hotel/motel tax amount of \$150,000 was received on July 24, 2013. Both debt service payments have been made for 2013.

### Explain Significant Spending on Capital Projects Below:

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Major Moves Construction</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>412</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	54,000	1,283	18,356	32,451	-	35,644	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	474,662	-	237,331	41,442	-	237,331	50%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>528,662</b>	<b>1,283</b>	<b>255,687</b>	<b>73,893</b>	<b>-</b>	<b>272,975</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,395,846	123,222	1,015,738	584,601	1,397,548	982,559	71%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,395,846</b>	<b>123,222</b>	<b>1,015,738</b>	<b>584,601</b>	<b>1,397,548</b>	<b>982,559</b>	<b>71%</b>
<b>Net</b>	<b>(2,867,184)</b>	<b>(121,939)</b>	<b>(760,052)</b>	<b>(510,708)</b>	<b>(1,397,548)</b>	<b>(709,584)</b>	
<b>Cash Balance</b>			<b>7,136,645</b>	<b>8,813,647</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Initial funding for the Major Moves fund in the amount of \$12,823,151 was received from the State of Indiana on September 15, 2006. The money was derived from the State lease of the I-80 tollroad to a private company. This fund has been used in the past to provide seed money for economic development projects at Douglas Road, Eddy Street Commons, and the Triangle Development near Notre Dame. The amounts advanced for these projects are being repaid by the respective tax increment financing (TIF) funds as per formal amortization schedules. The amounts outstanding were \$941,728 (Douglas Road) and \$5,068,653 (Eddy Street/Triangle) at April 30, 2013.

**Explain Significant Spending on Capital Projects Below:**

DLZ for Olive/Sample Overpass: 279,189  
 DLZ for 2-way streets feasibility: 110,018  
 HRP for Triangle neighborhood: 53,196  
 INDOT US 31 Utility Relocation \$573,335 in June

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris Performing Arts Center Capital	<b>Month</b>	July
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<b>Fund/Department Number</b>	416	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	3,986	64,745	59,005	-	35,255	65%
Interest Earnings	1,500	77	940	1,466	-	560	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>101,500</b>	<b>4,063</b>	<b>65,685</b>	<b>60,471</b>	<b>-</b>	<b>35,815</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	25,500	1,413	2,656	6,274	7,400	15,444	39%
Services	20,970	-	11,945	9,436	4,265	4,760	77%
Debt Service	-	-	-	-	-	-	0%
Capital	26,196	9,278	15,828	148,276	10,118	250	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>72,666</b>	<b>10,691</b>	<b>30,429</b>	<b>163,986</b>	<b>21,783</b>	<b>20,454</b>	<b>72%</b>
<b>Net</b>	<b>28,834</b>	<b>(6,628)</b>	<b>35,256</b>	<b>(103,515)</b>	<b>(21,783)</b>	<b>15,361</b>	
<b>Cash Balance</b>			<b>431,524</b>	<b>377,269</b>			

<b>Staffing</b>			
Full Time	N/A	N/A	N/A
Part-Time /Seasonal/Temporary	N/A	N/A	N/A
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Summer months are "slow" months.

**Explain Significant Spending on Capital Projects Below:**

During 2012, Fund 416 was used to pay for major upgrades throughout the building: replaced all of the windows and doors in the Lobby (main floor) and Rotunda / Mezzanine (second floor), remodelled Restrooms at the Bistro level.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community Revitalization Enhancement District	<b>Month</b>	July
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<b>Fund/Department Number</b>	434	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	38	379	713	-	621	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>651,000</b>	<b>38</b>	<b>379</b>	<b>713</b>	<b>-</b>	<b>650,621</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	873,949	-	36,975	878,554	-	836,975	4%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>873,949</b>	<b>-</b>	<b>36,975</b>	<b>878,554</b>	<b>-</b>	<b>836,975</b>	<b>4%</b>
<b>Net</b>	<b>(222,949)</b>	<b>38</b>	<b>(36,596)</b>	<b>(877,841)</b>	<b>-</b>	<b>(186,354)</b>	
<b>Cash Balance</b>			<b>186,991</b>	<b>(430,144)</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Variance relates to change in interest cost on amortization schedule. Revenue not expected until October or November. Principal payment made in August.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale Historic Preservation	<b>Month</b>	July
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<b>Fund/Department Number</b>	450	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	125	11	140	177	-	(15)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	2,722	8,118	6,924	-	7,882	51%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,125</b>	<b>2,733</b>	<b>8,258</b>	<b>7,100</b>	<b>-</b>	<b>7,867</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>16,125</b>	<b>2,733</b>	<b>8,258</b>	<b>7,100</b>	<b>-</b>	<b>7,867</b>	
<b>Cash Balance</b>			<b>66,562</b>	<b>53,285</b>			

<b>Staffing</b>			
Full Time	N/A	N/A	N/A
Part-Time /Seasonal/Temporary	N/A	N/A	N/A
<b>Total</b>	-	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

This fund is established to help maintain the Palais Royale. Funding is through a portion of revenues received from functions held at the Palais. No capital projects are planned for 2013.

**Explain Significant Spending on Capital Projects Below:**

No Capital spending in this fund.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Football Hall of Fame Capital	<b>Month</b>	July
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<b>Fund/Department Number</b>	677	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	127	1,669	2,894	-	2,831	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	42	107,313	-	(42)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,500</b>	<b>127</b>	<b>1,711</b>	<b>110,207</b>	<b>-</b>	<b>2,789</b>	<b>38%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	766	3,124	-	-	11,876	21%
Services	164,322	12,821	35,894	260,832	-	128,428	22%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>179,322</b>	<b>13,587</b>	<b>39,018</b>	<b>260,832</b>	<b>-</b>	<b>140,304</b>	<b>22%</b>
<b>Net</b>	<b>(174,822)</b>	<b>(13,460)</b>	<b>(37,307)</b>	<b>(150,625)</b>	<b>-</b>	<b>(137,515)</b>	
<b>Cash Balance</b>			<b>681,780</b>	<b>723,827</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012.

**Explain Significant Spending on Capital Projects Below:**

No Capital expenditures budgeted for 2013.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Consolidated Building Department</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>600</b>	<b>Date Updated</b>	<b>8/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,147,035	73,164	539,880	507,315	-	607,155	47%
Interest Earnings	1,000	33	468	189	-	532	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	1,089	8,017	-	(1,089)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,148,035</b>	<b>73,197</b>	<b>541,437</b>	<b>515,521</b>	<b>-</b>	<b>606,598</b>	<b>47%</b>
<b>Expenditures</b>							
Personnel	957,635	67,303	496,130	442,182	10,771	450,734	53%
Supplies	28,079	1,923	16,981	13,967	4,466	6,632	76%
Services	105,031	5,822	40,461	29,939	483	64,087	39%
Debt Service	14,707	2,905	10,159	4,350	-	4,548	69%
Capital	42,700	-	-	-	-	42,700	0%
Transfers Out	-	-	-	11,284	-	-	0%
<b>Total Expenditures</b>	<b>1,148,152</b>	<b>77,953</b>	<b>563,731</b>	<b>501,722</b>	<b>15,720</b>	<b>568,701</b>	<b>50%</b>
<b>Net</b>	<b>(117)</b>	<b>(4,756)</b>	<b>(22,294)</b>	<b>13,799</b>	<b>(15,720)</b>	<b>37,897</b>	
<b>Cash Balance</b>			<b>181,556</b>	<b>83,455</b>			

<b>Staffing</b>			
Full Time	15.00	14.00	14.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>15.00</b>	<b>14.00</b>	<b>14.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

July's fees were lower than previous year's; and reflects 10.75% drop in permit fees.

**Explain Significant Spending on Capital Projects Below:**

The Capital Accounts are set up for a new copier for the office and Ipads with software to get the Inspectors computerized and eliminate paperwork. However, it will not be reflected in the Capital Accounts; but in leases and supplies accounts, which is shown in our increase in supplies and services.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parking Garages</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>601</b>	<b>Date Updated</b>	<b>8/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,635	77,271	506,521	511,165	-	437,114	54%
Interest Earnings	4,000	143	1,967	2,995	-	2,033	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	199,177	39,220	81,276	74,911	-	117,901	41%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,146,812</b>	<b>116,634</b>	<b>589,764</b>	<b>589,071</b>	<b>-</b>	<b>557,048</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	688,645	94,346	418,899	377,883	-	269,746	61%
Debt Service	-	-	-	-	-	-	0%
Capital	441,194	2,888	152,723	299,390	192,873	95,598	78%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,129,839</b>	<b>97,234</b>	<b>571,622</b>	<b>677,273</b>	<b>192,873</b>	<b>365,344</b>	<b>68%</b>
<b>Net</b>	<b>16,973</b>	<b>19,400</b>	<b>18,142</b>	<b>(88,202)</b>	<b>(192,873)</b>	<b>191,704</b>	
<b>Cash Balance</b>			<b>873,586</b>	<b>826,688</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Last year's capital projects were: upgrade automation in garages. 2013 projects are: upgrade lighting; new signage; trash receptacles; and membrane in Leighton. Operations under outside contract with Downtown South Bend, Inc. so all expenses except capital are shown under Services line to show consistently with Redevelopment Retail and Blackthorn Golf Course.

**Explain Significant Spending on Capital Projects Below:**

Lighting project underway.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Operations</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>610</b>	<b>Date Updated</b>	<b>8/8/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	4,815,830	406,398	2,831,442	2,791,428	-	1,984,388	59%
Interest Earnings	6,000	132	2,823	4,004	-	3,177	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	178,820	191,820	26,000	-	244,051	44%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,257,701</b>	<b>585,350</b>	<b>3,026,085</b>	<b>2,821,432</b>	<b>-</b>	<b>2,231,616</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	1,661,801	143,608	980,205	877,602	1,637	679,959	59%
Supplies	241,565	98,184	227,134	148,918	7,745	6,686	97%
Services	2,878,557	228,599	1,581,804	1,778,625	530,160	766,593	73%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	784,061	315,900	830,239	135,000	-	(46,178)	106%
<b>Total Expenditures</b>	<b>5,565,984</b>	<b>786,291</b>	<b>3,619,382</b>	<b>2,940,145</b>	<b>539,542</b>	<b>1,407,060</b>	<b>75%</b>
<b>Net</b>	<b>(308,283)</b>	<b>(200,940)</b>	<b>(593,297)</b>	<b>(118,713)</b>	<b>(539,542)</b>	<b>824,556</b>	
<b>Cash Balance</b>			<b>605,825</b>	<b>1,055,211</b>			

<b>Staffing</b>			
Full Time	28.10	26.10	27.10
Part-Time /Seasonal/Temporary	7.00	7.00	7.00
<b>Total</b>	<b>35.10</b>	<b>33.10</b>	<b>34.10</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Service revenue is on track with budget projections. Other Income is expected to reach budgeted levels by year end. Operating costs in some areas are running on the high side. Careful monitoring will be required during the last half of the year to avert budget shortfalls. A grant totaling \$178,820 was received from IDEM in July 2013, to be used for 2 CNG-powered refuse trucks. Encumbrances for Services of \$530,000 are comprised mainly of reserves for Green Tech Transfer & Recycling (\$257,000) and the Solid Waste dept (\$212,000).

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Capital</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>611</b>	<b>Date Updated</b>	<b>7/30/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	37	218	206	-	(18)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	784,061	315,900	830,239	135,000	-	(46,178)	106%
<b>Total Revenue</b>	<b>784,261</b>	<b>315,937</b>	<b>830,457</b>	<b>135,206</b>	<b>-</b>	<b>(46,196)</b>	<b>106%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	734,061	188,809	513,511	135,893	-	220,550	70%
Capital	50,000	-	-	3,406	52,750	(2,750)	106%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>784,061</b>	<b>188,809</b>	<b>513,511</b>	<b>139,299</b>	<b>52,750</b>	<b>217,800</b>	<b>72%</b>
<b>Net</b>	<b>200</b>	<b>127,128</b>	<b>316,946</b>	<b>(4,092)</b>	<b>(52,750)</b>	<b>(263,996)</b>	
<b>Cash Balance</b>			<b>317,054</b>	<b>11,728</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Debt Service payments increased in 2013 due to four new trucks, additional containers, and tag readers lease-purchased late in 2012.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Operations</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>620</b>	<b>Date Updated</b>	<b>8.14.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,526,748	1,208,876	8,109,693	8,139,140	-	6,417,055	56%
Interest Earnings	9,000	299	3,715	6,286	-	5,285	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,500	1,182	88,295	119,602	-	47,205	65%
Transfers In	16,500	779	8,868	47,196	-	7,632	54%
<b>Total Revenue</b>	<b>14,687,748</b>	<b>1,211,136</b>	<b>8,210,571</b>	<b>8,312,224</b>	<b>-</b>	<b>6,477,177</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	4,434,851	337,241	2,393,299	2,360,027	7,493	2,034,059	54%
Supplies	1,107,134	89,824	531,779	450,791	77,552	497,803	55%
Services	5,037,006	499,074	2,274,492	1,967,128	217,099	2,545,415	49%
Debt Service	58,732	4,304	32,718	32,718	21,556	4,458	92%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,158,224	316,895	2,375,245	2,772,850	-	1,782,979	57%
<b>Total Expenditures</b>	<b>14,795,947</b>	<b>1,247,338</b>	<b>7,607,533</b>	<b>7,583,514</b>	<b>323,700</b>	<b>6,864,714</b>	<b>54%</b>

<b>Net</b>	<b>(108,199)</b>	<b>(36,202)</b>	<b>603,038</b>	<b>728,710</b>	<b>(323,700)</b>	<b>(387,537)</b>
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<b>Cash Balance</b>		<b>2,274,915</b>	<b>2,232,127</b>
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<b>Staffing</b>			
Full Time	72.05	69.05	69.05
Part-Time /Seasonal/Temporary	3.00	3.50	3.50
<b>Total</b>	<b>75.05</b>	<b>72.55</b>	<b>72.55</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Current year to date operating revenues are 1% below same time period in 2012. Supplies previously purchased in the capital fund have contributed to the category increase. Several service providers are engaged in performing basic system maintenance work as well as the continuation of the leak detection program. No operating transfers are required to fund capital improvement projects. Other Income is slightly higher than budgeted due to one-time revenues of \$34,000 for the sale of used water meters in June.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Capital</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>622</b>	<b>Date Updated</b>	<b>8.14.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	702	9,630	4,223	-	4,370	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	585,516	-	-	0%
Transfers In	-	-	-	374,099	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>702</b>	<b>9,630</b>	<b>963,838</b>	<b>-</b>	<b>4,370</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,050	6,000	20,050	28,700	6,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,190,742	25,788	218,927	842,824	395,270	576,545	52%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,216,792</b>	<b>31,788</b>	<b>238,977</b>	<b>871,524</b>	<b>401,270</b>	<b>576,545</b>	<b>53%</b>
<b>Net</b>	<b>(1,202,792)</b>	<b>(31,086)</b>	<b>(229,347)</b>	<b>92,314</b>	<b>(401,270)</b>	<b>(572,175)</b>	
<b>Cash Balance</b>			<b>3,915,971</b>	<b>1,495,278</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Prior year to date revenue reflects reimbursement monies (\$585,516) from the 2012 revenue bond proceeds for previously purchased water meters. Current year reduction in spending is due to change in capitalization practice with most budgeted items being accounted for in the O & M Fund. The variance in the cash balance is caused by a \$2,300,000 transfer in of surplus monies from the operating fund in Dec. 2012.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Bond Capital</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>623</b>	<b>Date Updated</b>	<b>8.14.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	813	12,489	1,968	-	5,511	69%
Bond Proceeds	-	-	-	8,345,333	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,000</b>	<b>813</b>	<b>12,489</b>	<b>8,347,301</b>	<b>-</b>	<b>5,511</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	320,700	595,608	-	1,427,253	(2,022,861)	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	4,826,536	(25,555)	884,721	1,417,339	2,343,620	1,598,195	67%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,826,536</b>	<b>295,145</b>	<b>1,480,329</b>	<b>1,417,339</b>	<b>3,770,873</b>	<b>(424,666)</b>	<b>109%</b>
<b>Net</b>	<b>(4,808,536)</b>	<b>(294,332)</b>	<b>(1,467,840)</b>	<b>6,929,962</b>	<b>(3,770,873)</b>	<b>430,177</b>	
<b>Cash Balance</b>			<b>4,334,996</b>	<b>7,076,776</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

In period 7, a \$320,700 meter supply expenditure was reclassified from capital. Water meter purchases for the year are expected to be in the range of \$1,296,525. A Mid-Year Budget Transfer Request was submitted to establish a meter supply budget. Other transfer requests included were for the reallocation of budget dollars for the Pinhook WTP Efficiency Improvements Projec. An Additional Appropriation Request was also necessary to establish a budget for additional improvements awarded to the Pinhook Project.

**Explain Significant Spending on Capital Projects Below:**

The Pinhook Construction Project is 8.72% complete for services provided through 6.30.13.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Customer Deposit	<b>Month</b>	July
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<b>Fund/Department Number</b>	624	<b>Date Updated</b>	8.14.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,100	252	3,269	4,904	-	2,831	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,100</b>	<b>252</b>	<b>3,269</b>	<b>4,904</b>	<b>-</b>	<b>2,831</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,000	252	3,309	4,904	-	691	83%
<b>Total Expenditures</b>	<b>4,000</b>	<b>252</b>	<b>3,309</b>	<b>4,904</b>	<b>-</b>	<b>691</b>	<b>83%</b>
<b>Net</b>	<b>2,100</b>	<b>-</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>2,140</b>	
<b>Cash Balance</b>			<b>1,446,456</b>	<b>1,395,600</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Minimal change in customer meter deposit fund.

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Sinking</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>625</b>	<b>Date Updated</b>	<b>8.14.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	171	864	2,821	-	4,136	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,103,381	170,953	1,196,671	941,390	-	906,710	57%
<b>Total Revenue</b>	<b>2,108,381</b>	<b>171,124</b>	<b>1,197,535</b>	<b>944,211</b>	<b>-</b>	<b>910,846</b>	<b>57%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,103,381	300	409,650	351,104	-	1,693,731	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	171	864	2,821	-	4,136	17%
<b>Total Expenditures</b>	<b>2,108,381</b>	<b>471</b>	<b>410,514</b>	<b>353,925</b>	<b>-</b>	<b>1,697,867</b>	<b>19%</b>
<b>Net</b>	<b>-</b>	<b>170,653</b>	<b>787,021</b>	<b>590,286</b>	<b>-</b>	<b>(787,021)</b>	
<b>Cash Balance</b>			<b>791,657</b>	<b>599,680</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The increase in the current year to date transfer in is predominantly due to an upcoming first principle installment due on the 2012 Revenue Bonds.

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Bond Reserve	<b>Month</b>	July
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<b>Fund/Department Number</b>	626	<b>Date Updated</b>	8.12.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,700	252	3,137	1,671	-	2,563	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	307,809	17,462	161,910	755,079	-	145,899	53%
<b>Total Revenue</b>	<b>313,509</b>	<b>17,714</b>	<b>165,047</b>	<b>756,750</b>	<b>-</b>	<b>148,462</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>313,509</b>	<b>17,714</b>	<b>165,047</b>	<b>756,750</b>	<b>-</b>	<b>148,462</b>	<b>53%</b>
<b>Cash Balance</b>			<b>1,476,735</b>	<b>1,183,152</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

The higher year to date cash balance is attributed to the additional debt service reserve requirement for the Revenue Bonds of 2012.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Reserve Operations & Maintenance	<b>Month</b>	July
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<b>Fund/Department Number</b>	629	<b>Date Updated</b>	8.14.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,500	356	4,695	6,950	-	2,805	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	45,301	-	45,301	121,426	-	-	100%
<b>Total Revenue</b>	<b>52,801</b>	<b>356</b>	<b>49,996</b>	<b>128,376</b>	<b>-</b>	<b>2,805</b>	<b>95%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,500	356	4,695	6,950	-	2,805	63%
<b>Total Expenditures</b>	<b>7,500</b>	<b>356</b>	<b>4,695</b>	<b>6,950</b>	<b>-</b>	<b>2,805</b>	<b>63%</b>
<b>Net</b>	<b>45,301</b>	<b>-</b>	<b>45,301</b>	<b>121,426</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>2,031,532</b>	<b>1,986,231</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Current year to date transfer in is to satisfy the 16.7% O& M Reserve Requirement for 2013.

**Explain Significant Spending on Capital Projects Below:**

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Repair Insurance	<b>Month</b>	July 2013
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<b>Fund/Department Number</b>	640	<b>Date Updated</b>	8/19/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	45,344	318,709	316,187	-	229,291	58%
Interest Earnings	1,200	217	2,781	3,451	-	(1,581)	232%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>549,200</b>	<b>45,561</b>	<b>321,489</b>	<b>319,638</b>	<b>-</b>	<b>227,711</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	117,515	8,743	64,149	39,783	-	53,366	55%
Supplies	16,771	856	12,799	19,969	1,908	2,065	88%
Services	393,083	18,396	124,937	118,631	11,944	256,202	35%
Debt Service	28,475	-	14,218	-	-	14,257	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>555,844</b>	<b>27,995</b>	<b>216,103</b>	<b>178,383</b>	<b>13,852</b>	<b>325,889</b>	<b>41%</b>
<b>Net</b>	<b>(6,644)</b>	<b>17,566</b>	<b>105,386</b>	<b>141,254</b>	<b>(13,852)</b>	<b>(98,179)</b>	
<b>Cash Balance</b>			<b>1,267,695</b>	<b>1,062,394</b>			

<b>Staffing</b>			
Full Time	1.30	1.30	1.30
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>1.30</b>	<b>1.30</b>	<b>1.30</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Increase in year to date actual versus ytd 2012 is due to the approval of stand-by pay for sewer personnel who are on 24 hour rotating on-call status for after-hours sewer calls.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Operations</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>641</b>	<b>Date Updated</b>	<b>8/12/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	33,083,547	2,688,744	18,136,445	18,124,566	-	14,947,102	55%
Interest Earnings	12,000	881	9,853	10,901	-	2,147	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	5,624	28,962	45,206	-	(10,962)	161%
Transfers In	18,000	577	10,937	70,632	-	7,063	61%
<b>Total Revenue</b>	<b>33,131,547</b>	<b>2,695,827</b>	<b>18,186,198</b>	<b>18,251,305</b>	<b>-</b>	<b>14,945,349</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	6,750,288	492,822	3,647,061	3,172,129	2,888	3,100,339	54%
Supplies	2,117,515	130,918	944,359	930,679	487,584	685,572	68%
Services	9,639,925	765,513	6,082,875	5,904,017	1,894,916	1,662,134	83%
Debt Service	314,896	108,371	241,750	83,333	-	73,146	77%
Capital	-	-	-	-	-	-	0%
Transfers Out	16,159,614	774,514	5,794,909	6,337,260	-	10,364,705	36%
<b>Total Expenditures</b>	<b>34,982,238</b>	<b>2,272,137</b>	<b>16,710,954</b>	<b>16,427,418</b>	<b>2,385,388</b>	<b>15,885,896</b>	<b>55%</b>

<b>Net</b>	<b>(1,850,691)</b>	<b>423,690</b>	<b>1,475,244</b>	<b>1,823,887</b>	<b>(2,385,388)</b>	<b>(940,546)</b>
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<b>Cash Balance</b>		<b>5,720,371</b>	<b>4,384,177</b>
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<b>Staffing</b>			
Full Time	96.80	95.80	95.80
Part-Time /Seasonal/Temporary	13.28	7.58	7.58
<b>Total</b>	<b>110.08</b>	<b>103.38</b>	<b>103.38</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Service expenses are high because a number of Wastewater projects budgeted as Capital (Fund 642) spending no longer qualify under the new 2013 guidelines. A mid-year appropriation from fund 642 back to this fund will help reconcile some of this overage. Transfers out are well below budget because the funds don't need to be moved for those projects that no longer qualify as capital. Lower than expected PT/Seasonal help due to reduced usage at Sewer Dept and Organic resources.

**Explain Significant Spending on Capital Projects Below:**

Capital spending for Sewage Works is in Fund 642.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Capital</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>642</b>	<b>Date Updated</b>	<b>7/30/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,296	19,483	32,952	-	40,517	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	4,500,000	-	-	1,914,632	-	4,500,000	0%
<b>Total Revenue</b>	<b>4,560,000</b>	<b>1,296</b>	<b>19,483</b>	<b>1,947,584</b>	<b>-</b>	<b>4,540,517</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	335,200	-	79,814	-	255,386	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	11,438,873	322,960	1,946,880	2,817,811	6,847,455	2,644,539	77%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,774,073</b>	<b>322,960</b>	<b>2,026,694</b>	<b>2,817,811</b>	<b>7,102,840</b>	<b>2,644,539</b>	<b>78%</b>
<b>Net</b>	<b>(7,214,073)</b>	<b>(321,664)</b>	<b>(2,007,211)</b>	<b>(870,227)</b>	<b>(7,102,840)</b>	<b>1,895,978</b>	
<b>Cash Balance</b>			<b>6,855,898</b>	<b>8,903,066</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

2013 Budgeted transfers in for Capital spending will be minimal this year due to the revised thresholds for items to qualify as Capital.

**Explain Significant Spending on Capital Projects Below:**

Year to date: Michigan St. Lift Station replacement \$403K, Automation of DO Controls at WWTP \$190K, Engineering work on upcoming projects \$54K, Site improvement work at Organic Resources \$31K, Completion of Triangle Neighborhood infrastructure \$41K, Work on 27th St Lift Station \$20K, Pumps at WWTP \$75K, Primary Clarifier Rehab \$79K, Manhole rehab \$258K, and trenching safety equipment at Sewers \$16K.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Reserve Operations &amp; Maint.</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>643</b>	<b>Date Updated</b>	<b>7/30/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	577	7,413	11,129	-	10,587	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	109,098	-	200,296	-	-	(91,198)	184%
<b>Total Revenue</b>	<b>127,098</b>	<b>577</b>	<b>207,709</b>	<b>11,129</b>	<b>-</b>	<b>(80,611)</b>	<b>163%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,000	577	7,413	70,632	-	10,587	41%
<b>Total Expenditures</b>	<b>18,000</b>	<b>577</b>	<b>7,413</b>	<b>70,632</b>	<b>-</b>	<b>10,587</b>	<b>41%</b>
<b>Net</b>	<b>109,098</b>	<b>-</b>	<b>200,296</b>	<b>(59,503)</b>	<b>-</b>	<b>(91,198)</b>	
<b>Cash Balance</b>			<b>3,292,600</b>	<b>3,092,304</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Amount transferred in from Fund 641 was to bring O&M reserve account balance equal to two months budgeted O&M expense. "Budgeted" transfers in will be adjusted with the mid-year transfers & appropriations.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2004/2006	<b>Month</b>	July
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<b>Fund/Department Number</b>	645	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	-	-	-	-	-	-	0%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	-	-	-	-	-	-	0%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	-	-	-	-	-	-	0%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>	
<b>Expenditures</b>								
Personnel	-	-	-	-	-	-	0%	
Supplies	-	-	-	-	-	-	0%	
Services	-	-	-	-	-	-	0%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	-	-	-	0%	
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>0%</b>	
<b>Net</b>	-	-	-	-	-	-	-	
<b>Cash Balance</b>			<b>12</b>	<b>12</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Bond is spent. The \$12.43 cash balance in the fund needs to be transferred elsewhere so this fund number can be closed out.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2007	<b>Month</b>	July
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<b>Fund/Department Number</b>	647	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	36	171	-	(36)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>1</b>	<b>36</b>	<b>171</b>	<b>-</b>	<b>(36)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	19,017	-	13,616	6,715	5,401	1	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,271	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>19,017</b>	<b>-</b>	<b>13,616</b>	<b>44,986</b>	<b>5,401</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(19,017)</b>	<b>1</b>	<b>(13,580)</b>	<b>(44,815)</b>	<b>(5,401)</b>	<b>(36)</b>	
<b>Cash Balance</b>			<b>5,461</b>	<b>21,884</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Bond is fully encumbered and should be closed out before the end of 2013.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Sinking</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>649</b>	<b>Date Updated</b>	<b>7/30/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	433	5,035	8,025	-	3,465	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	8,226,256	774,514	5,580,517	4,798,213	-	2,645,739	68%
<b>Total Revenue</b>	<b>8,234,756</b>	<b>774,947</b>	<b>5,585,553</b>	<b>4,806,237</b>	<b>-</b>	<b>2,649,203</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	8,723,149	300	2,663,015	1,783,238	-	6,060,134	31%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,723,149</b>	<b>300</b>	<b>2,663,015</b>	<b>1,783,238</b>	<b>-</b>	<b>6,060,134</b>	<b>31%</b>
<b>Net</b>	<b>(488,393)</b>	<b>774,647</b>	<b>2,922,537</b>	<b>3,022,999</b>	<b>-</b>	<b>(3,410,930)</b>	
<b>Cash Balance</b>			<b>3,758,583</b>	<b>3,715,057</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Monthly transfers in are mandatory, per bond covenants. 2013 Debt Service is higher than 2012 mainly due to costs associated with the refunding of the 2004 Bond and 1998 SRF Loans, and the first interest payment due on the 2012 Bond.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Clay Sewage	<b>Month</b>	July
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<b>Fund/Department Number</b>	650	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	2	2	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	2	2	-	(2)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	-	-	-	-	0%
<b>Net</b>	-	-	2	2	-	(2)	
<b>Cash Balance</b>			698	695			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Fund has been dormant for a number of years. Cash balance to be transferred to Fund 641 to fully close this fund.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Bond 2007B	<b>Month</b>	July
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<b>Fund/Department Number</b>	651	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	65	515	-	(65)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>1</b>	<b>65</b>	<b>515</b>	<b>-</b>	<b>(65)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,582	-	4,582	32,874	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	34,930	-	31,402	152,309	-	3,528	90%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,512</b>	<b>-</b>	<b>35,983</b>	<b>185,183</b>	<b>-</b>	<b>3,529</b>	<b>91%</b>
<b>Net</b>	<b>(39,512)</b>	<b>1</b>	<b>(35,918)</b>	<b>(184,667)</b>	<b>-</b>	<b>(3,594)</b>	
<b>Cash Balance</b>			<b>3,639</b>	<b>43,437</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Bond balance of \$3,600 expected to be spent or encumbered before year end.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Debt Service Reserve	<b>Month</b>	July
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<b>Fund/Department Number</b>	653	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	-	-	30,124	-	60,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,745,314	-	14,096	274,415	-	1,731,218	1%
<b>Total Revenue</b>	<b>1,805,314</b>	<b>-</b>	<b>14,096</b>	<b>304,540</b>	<b>-</b>	<b>1,791,218</b>	<b>1%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	2,434,563	-	-	(2,434,563)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	3,524	-	-	(3,524)	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>2,438,087</b>	<b>-</b>	<b>-</b>	<b>(2,438,087)</b>	<b>0%</b>
<b>Net</b>	<b>1,805,314</b>	<b>-</b>	<b>(2,423,992)</b>	<b>304,540</b>	<b>-</b>	<b>4,229,306</b>	
<b>Cash Balance</b>			<b>7,286,825</b>	<b>8,048,610</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Debt Reserve, which is now held in a separate bank, is fully funded for existing debt. Interest earnings do not show up in Naviline; they are not budgeted for 2014. The debt service pay-out was part of the re-funding of the 2004 Bond and 1998 SRF Loan. A mid-year budget adjustment will be requested to cover this unanticipated activity.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2010	<b>Month</b>	July
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<b>Fund/Department Number</b>	658	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	5	206	3,975	-	(206)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>5</b>	<b>206</b>	<b>3,975</b>	<b>-</b>	<b>(206)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	112,089	-	99,796	300,522	11,148	1,145	99%
Debt Service	-	-	-	12,009	-	-	0%
Capital	-	-	-	1,421,029	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>112,089</b>	<b>-</b>	<b>99,796</b>	<b>1,733,560</b>	<b>11,148</b>	<b>1,145</b>	<b>99%</b>
<b>Net</b>	<b>(112,089)</b>	<b>5</b>	<b>(99,590)</b>	<b>(1,729,584)</b>	<b>(11,148)</b>	<b>(1,351)</b>	
<b>Cash Balance</b>			<b>12,614</b>	<b>320,559</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Bond has been almost fully encumbered. It is scheduled to be spent by the end of the year.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2011	<b>Month</b>	July
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<b>Fund/Department Number</b>	659	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,518	21,633	69,673	-	38,367	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>1,518</b>	<b>21,633</b>	<b>69,673</b>	<b>-</b>	<b>38,367</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	425,228	5,585	234,675	439	23,268	167,285	61%
Debt Service	-	-	-	-	-	-	0%
Capital	10,271,492	8,749	1,325,946	1,951,466	549,812	8,395,733	18%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,696,720</b>	<b>14,334</b>	<b>1,560,622</b>	<b>1,951,906</b>	<b>573,080</b>	<b>8,563,018</b>	<b>20%</b>
<b>Net</b>	<b>(10,636,720)</b>	<b>(12,816)</b>	<b>(1,538,989)</b>	<b>(1,882,233)</b>	<b>(573,080)</b>	<b>(8,524,651)</b>	
<b>Cash Balance</b>			<b>8,627,521</b>	<b>17,853,563</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

**Explain Significant Spending on Capital Projects Below:**

Year to date, East Bank Sewer Sep, Phase 2 \$608K, East Bank Sewer Sep, Phase 3 \$532K, LaSalle School area Sewer Sep \$85K, Diamond Ave. Sewer Sep, Phase 3 \$92K, East Bank Sewer Sep, Phase 4 \$84K, and Southwood Sewer Sep \$143K.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2012	<b>Month</b>	July
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<b>Fund/Department Number</b>	661	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	4,011	42,119	-	-	17,881	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>4,011</b>	<b>42,119</b>	<b>-</b>	<b>-</b>	<b>17,881</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	104,981	-	-	(104,981)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	19,160,000	978,383	1,471,384	-	3,709,176	13,979,440	27%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>19,160,000</b>	<b>978,383</b>	<b>1,576,365</b>	<b>-</b>	<b>3,709,176</b>	<b>13,874,459</b>	<b>28%</b>
<b>Net</b>	<b>(19,100,000)</b>	<b>(974,372)</b>	<b>(1,534,246)</b>	<b>-</b>	<b>(3,709,176)</b>	<b>(13,856,578)</b>	
<b>Cash Balance</b>			<b>21,712,642</b>	<b>-</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Bond closed in late December 2012.

**Explain Significant Spending on Capital Projects Below:**

Year to date: East Bank Sewer Separation Phase 4 \$700K, Diamond Ave.Phase III Sewer Sep. \$771K.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2013	<b>Month</b>	July
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<b>Fund/Department Number</b>	663	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	21,200,000	-	-	-	-	21,200,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,200,000</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	400,000	-	-	-	-	400,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	1,700,000	-	-	-	-	1,700,000	0%
<b>Total Expenditures</b>	<b>2,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,100,000</b>	<b>0%</b>
<b>Net</b>	<b>19,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,100,000</b>	<b>0%</b>
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

No activity yet. Bond should close in late November or December, 2013.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2013A Cost of Issuance Fund	<b>Month</b>	July
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<b>Fund/Department Number</b>	664	<b>Date Updated</b>	7/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	2	2	-	-	(2)	0%
Bond Proceeds	-	-	85,740	-	-	(85,740)	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>2</b>	<b>85,742</b>	<b>-</b>	<b>-</b>	<b>(85,742)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	81,064	-	-	(81,064)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>81,064</b>	<b>-</b>	<b>-</b>	<b>(81,064)</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>2</b>	<b>4,678</b>	<b>-</b>	<b>-</b>	<b>(4,678)</b>	<b>0%</b>
<b>Cash Balance</b>			<b>4,678</b>	<b>-</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Year to date revenue shown came from the re-funding of the 2004 Sewer bond and 1998 SRF Loan to pay issuance costs related to the bond re-funding. Mid year budget transfers will be done to adjust budget amounts to reflect actual account activity.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center	<b>Month</b>	July
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<b>Fund/Department Number</b>	670	<b>Date Updated</b>	8/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	1,313,436	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,476,332	159,262	784,973	707,546	-	691,359	53%
Interest Earnings	360	-	228	163	-	132	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,578	3,435	50,400	56,567	-	95,178	35%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,935,706</b>	<b>162,697</b>	<b>2,149,037</b>	<b>2,077,711</b>	<b>-</b>	<b>786,669</b>	<b>73%</b>
<b>Expenditures</b>							
Personnel	1,650,627	614	862,743	865,684	-	787,884	52%
Supplies	54,875	20,249	21,185	29,903	-	33,690	39%
Services	899,905	36,910	576,221	500,522	-	323,684	64%
Debt Service	1,300	-	-	-	-	1,300	0%
Capital	329,000	-	-	-	-	329,000	0%
Transfers Out	-	-	-	1,344,057	-	-	0%
<b>Total Expenditures</b>	<b>2,935,707</b>	<b>57,773</b>	<b>1,460,148</b>	<b>2,740,167</b>	<b>-</b>	<b>1,475,559</b>	<b>50%</b>

<b>Net</b>	(1)	104,924	688,889	(662,456)	-	(688,890)
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<b>Cash Balance</b>		1,550,913	1,269,941
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<b>Staffing</b>			
Full Time	24.00	-	-
Part-Time /Seasonal/Temporary	6.00	-	-
<b>Total</b>	<b>30.00</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**  
 SMG will assume management of Century Center effective 1 July 2013. One of their contractual duties is to reduce the operating deficit in the fund. Covered by hotel/motel tax revenue.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center Capital	<b>Month</b>	July
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<b>Fund/Department Number</b>	671	<b>Date Updated</b>	8/21/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	100,000	100,000	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	-	135	236	-	365	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,344,057	-	-	0%
<b>Total Revenue</b>	<b>100,500</b>	<b>-</b>	<b>100,135</b>	<b>1,444,293</b>	<b>-</b>	<b>365</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	155,825	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,825</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>100,500</b>	<b>-</b>	<b>100,135</b>	<b>1,288,468</b>	<b>-</b>	<b>365</b>	
<b>Cash Balance</b>			<b>1,375,012</b>	<b>1,288,468</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The Century Center Capital fund receives an annual transfer of PSDA tax money in the amount of \$100,000 per year. The Century Center Board of Managers has not approved a 2013 capital budget in this fund.

**Explain Significant Spending on Capital Projects Below:**

The Century Center Board of Managers has not approved a capital budget in this fund for 2013.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Central Services	<b>Month</b>	July
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<b>Fund/Department Number</b>	222	<b>Date Updated</b>	8/15/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,891,203	606,206	4,275,427	4,004,206	-	3,615,776	54%
Interest Earnings	1,500	190	2,345	3,307	-	(845)	156%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	18,750	-	-	0%
Other Income	30,000	5,928	91,505	20,228	-	(61,505)	305%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,922,703</b>	<b>612,324</b>	<b>4,369,277</b>	<b>4,046,491</b>	<b>-</b>	<b>3,553,426</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	2,813,983	192,527	1,450,539	1,398,612	-	1,363,444	52%
Supplies	165,665	35,452	113,278	78,399	86,433	(34,046)	121%
Services	4,746,899	381,426	2,702,979	2,370,462	1,853,642	190,278	96%
Debt Service 3700	6,275	1,414	4,452	4,242	1,834	(11)	100%
Capital	246,607	-	24,817	114,627	45,352	176,438	28%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>7,979,429</b>	<b>610,818</b>	<b>4,296,065</b>	<b>3,966,341</b>	<b>1,987,261</b>	<b>1,696,103</b>	<b>79%</b>
<b>Net</b>	<b>(56,726)</b>	<b>1,506</b>	<b>73,212</b>	<b>80,150</b>	<b>(1,987,261)</b>	<b>1,857,323</b>	
<b>Cash Balance</b>			<b>1,103,931</b>	<b>1,082,690</b>			

<b>Staffing</b>			
Full Time	44.00	43.00	43.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
<b>Total</b>	<b>45.00</b>	<b>44.00</b>	<b>44.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Supplies--allocation for Printshop increases from \$27 to \$149. Accts 2312 & 2398 are not budgeted, tool acct 2320 was used for a capital purchase from 2013 that monies will have to be transferred midyear. Natural Gas utilities were higher TY vs. LY. The encumbrance amount is high due to blanket PO's issued to AEP and Nipsco for city-wide utility costs paid from this fund and charged back to departments. Revenue--Energy Dept.--reclass of revenue from 101 General Fund to Fund 222-0616.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Liability Insurance</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>226</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,988,576	249,048	1,743,336	1,703,022	-	1,245,240	58%
Interest Earnings	26,000	992	12,637	16,596	-	13,363	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	-	295	14,507	-	18,205	2%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,033,076</b>	<b>250,040</b>	<b>1,756,268</b>	<b>1,734,125</b>	<b>-</b>	<b>1,276,808</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	179,100	13,368	93,311	92,099	-	85,789	52%
Supplies	22,356	2,430	9,699	10,833	682	11,975	46%
Services	2,689,771	644,490	1,584,855	1,311,431	1,305	1,103,611	59%
Debt Service	-	-	-	-	-	-	0%
Capital	24,700	22,435	23,288	-	-	1,412	94%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,915,927</b>	<b>682,723</b>	<b>1,711,153</b>	<b>1,414,363</b>	<b>1,987</b>	<b>1,202,788</b>	<b>59%</b>
<b>Net</b>	<b>117,149</b>	<b>(432,684)</b>	<b>45,116</b>	<b>319,762</b>	<b>(1,987)</b>	<b>74,020</b>	
<b>Cash Balance</b>			<b>5,290,527</b>	<b>4,771,117</b>			

<b>Staffing</b>			
Full Time	3.00	3.00	3.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The largest component of the services category is for liability and property claims paid which are 67% of the 2013 budget at July 31, 2013 due to the settlement of some large claims. The City Legal Department evaluates claims and determines the proper amounts to be paid out. Revenue is derived from allocations to other City departments and these amounts are posted monthly to the accounts. The cost of operating the Safety & Risk department is 53% of the budget at July 31, 2013.

**Explain Significant Spending on Capital Projects Below:**

2013 budgeted capital is for computers and a new vehicle.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Take Home Vehicle Police</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>278</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	79	969	1,300	-	1,031	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	127,400	9,320	71,093	73,147	-	56,307	56%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>129,400</b>	<b>9,399</b>	<b>72,061</b>	<b>74,446</b>	<b>-</b>	<b>57,339</b>	<b>56%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	63,700	63,700	63,700	-	-	-	100%
Services	40,000	-	-	4,085	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>103,700</b>	<b>63,700</b>	<b>63,700</b>	<b>4,085</b>	<b>-</b>	<b>40,000</b>	<b>61%</b>
<b>Net</b>	<b>25,700</b>	<b>(54,301)</b>	<b>8,361</b>	<b>70,362</b>	<b>-</b>	<b>17,339</b>	
<b>Cash Balance</b>			<b>400,167</b>	<b>409,808</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

This fund charges police officers for liability insurance and gasoline costs through payroll deduction. No expenditures for vehicle claims have been paid so far in 2013. The cash reserves in this fund have been increasing in recent years and are expected to increase during 2013. Claims have been minimal in this fund since it was created. Gasoline charges of \$63,700.00 were deducted by Central Services during July 2013 to cover take home vehicle gasoline for fiscal 2013. This fund is classified as an Internal Service Fund for financial reporting.

### Explain Significant Spending on Capital Projects Below:

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>711</b>	<b>Date Updated</b>	<b>8/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	11,937,800	1,000,798	7,003,132	6,534,112	-	4,934,668	59%
Interest Earnings	40,600	1,374	17,575	31,167	-	23,025	43%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,500	-	210,498	86	-	2	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,188,900</b>	<b>1,002,172</b>	<b>7,231,204</b>	<b>6,565,364</b>	<b>-</b>	<b>4,957,696</b>	<b>59%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	24,444	630	5,038	7,152	1,868	17,538	28%
Services	485,085	43,282	330,874	139,391	293	153,918	68%
Insurance	12,839,300	1,184,551	7,204,145	6,874,253	-	5,635,155	56%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	105,441	-	-	0%
<b>Total Expenditures</b>	<b>13,348,829</b>	<b>1,228,463</b>	<b>7,540,058</b>	<b>7,126,237</b>	<b>2,161</b>	<b>5,806,610</b>	<b>57%</b>
<b>Net</b>	<b>(1,159,929)</b>	<b>(226,291)</b>	<b>(308,853)</b>	<b>(560,873)</b>	<b>(2,161)</b>	<b>(848,915)</b>	
<b>Cash Balance</b>			<b>7,119,337</b>	<b>8,292,747</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Medical claims paid so far are in line with the budget. Wellness costs have been broken out between supplies and contractual for 2013. Typically, a large amount of medical claims are paid in the last quarter of the year.

**Explain Significant Spending on Capital Projects Below:**

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Unemployment Compensation	<b>Month</b>	July
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<b>Fund/Department Number</b>	713	<b>Date Updated</b>	8/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	341,250	15,996	172,403	160,381	-	168,847	51%
Interest Earnings	200	32	281	71	-	(81)	141%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>341,450</b>	<b>16,029</b>	<b>172,684</b>	<b>160,453</b>	<b>-</b>	<b>168,766</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	262,963	1,179	37,970	130,375	-	224,993	14%
Supplies	-	-	-	-	-	-	0%
Services	4,284	357	2,499	3,318	-	1,785	58%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>267,247</b>	<b>1,536</b>	<b>40,469</b>	<b>133,693</b>	<b>-</b>	<b>226,778</b>	<b>15%</b>
<b>Net</b>	<b>74,203</b>	<b>14,493</b>	<b>132,215</b>	<b>26,760</b>	<b>-</b>	<b>(58,012)</b>	
<b>Cash Balance</b>			<b>204,781</b>	<b>17,351</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:

This fund charges an allocation of 1% of payroll to most departments to cover the cost of unemployment claims paid. The cost of claims paid has been low for 2013 and less than the allocation amount. Effective April 1, 2013, the allocation amount was reduced to .75% of payroll to reduce the costs paid by departments. For the 2014 budget, the rate charged to departments will be reduced to .50% due to favorable claims history and increasing cash reserves. At July 31, 2013, claims paid on behalf of former Parks & Recreation department employees was \$30,465.25, or 80% of total claims paid. Due to continuing low claims paid, the rate to departments was reduced to .5% of payroll beginning in July, 2013. Cash reserves are increasing in this fund.

### Explain Significant Spending on Capital Projects Below:

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Firefighters Pension</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>701</b>	<b>Date Updated</b>	<b>8/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,035,292	-	2,517,646	2,616,693	-	2,517,646	50%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,987	-	1,635	2,466	-	3,352	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,040,279</b>	<b>-</b>	<b>2,519,281</b>	<b>2,619,159</b>	<b>-</b>	<b>2,520,998</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	5,894,925	447,315	3,203,569	3,332,849	-	2,691,356	54%
Supplies	200	-	-	69	-	200	0%
Services	4,903	101	690	642	-	4,213	14%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	119	-	-	0%
<b>Total Expenditures</b>	<b>5,900,028</b>	<b>447,416</b>	<b>3,204,259</b>	<b>3,333,679</b>	<b>-</b>	<b>2,695,769</b>	<b>54%</b>
<b>Net</b>	<b>(859,749)</b>	<b>(447,416)</b>	<b>(684,978)</b>	<b>(714,520)</b>	<b>-</b>	<b>(174,771)</b>	
<b>Cash Balance</b>			<b>662,887</b>	<b>1,002,042</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

The Fire Pension fund receives State of Indiana pension relief payments in June and September to reimburse the City for actual pension costs paid and reported in the previous year. Per an INPERS letter dated June 3, 2013, the state pension relief payments will be \$2,517,646.17 each on July 1, 2013 and October 2, 2013. The projected cash balance in this fund is \$819,988.57 at December 31, 2013, a projected decrease of \$527,875.84 during the year. The pension relief payments do not cover retiree insurance premiums paid by the fund.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures are purchased through this account.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Pension</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>702</b>	<b>Date Updated</b>	<b>8/21/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,863,697	-	2,931,849	3,365,810	-	2,931,848	50%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	19	3,210	3,368	-	2,790	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	1,111	3,828	-	2,889	28%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,873,697</b>	<b>19</b>	<b>2,936,170</b>	<b>3,373,007</b>	<b>-</b>	<b>2,937,527</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	6,922,721	536,274	3,791,343	3,864,273	-	3,131,378	55%
Supplies	1,100	-	642	663	-	458	58%
Services	5,312	165	1,066	643	-	4,246	20%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	616	-	-	0%
<b>Total Expenditures</b>	<b>6,929,133</b>	<b>536,439</b>	<b>3,793,051</b>	<b>3,866,194</b>	<b>-</b>	<b>3,136,082</b>	<b>55%</b>
<b>Net</b>	<b>(1,055,436)</b>	<b>(536,420)</b>	<b>(856,881)</b>	<b>(493,188)</b>	<b>-</b>	<b>(198,555)</b>	
<b>Cash Balance</b>			<b>1,451,745</b>	<b>1,670,677</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The Police Pension fund receives pension relief distributions from the State of Indiana to reimburse the City for pension costs paid and reported in the previous fiscal year. Per an INPERS letter dated June 3, 2013, the state pension relief payments will be \$2,931,848.71 each on July 1, 2013 and October 2, 2013. The projected cash balance in the fund is \$1,544,07.43 at December 31, 2013, a decrease of \$764,618.46 during the year. The pension relief payments do not cover retiree health insurance premiums paid by the fund.

**Explain Significant Spending on Capital Projects Below:**

No capital expenditures are paid from this fund.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>TIF Revenue - Airport</b>			<b>Month</b>	<b>July</b>
<b>Fund/Department Number</b>	<b>324</b>			<b>Date Updated</b>	<b>8/13/2013</b>

  

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	11,200,000	-	7,111,555	6,111,685	-	4,088,445	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	84,612	3,305	39,090	58,300	-	45,522	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	65,000	-	65,000	-	-	-	100%
Other Income	2,309,640	78,780	2,320,102	246,644	-	(10,462)	100%
Transfers In	281,000	182	278,387	7,585	-	2,613	99%
<b>Total Revenue</b>	<b>13,940,252</b>	<b>82,267</b>	<b>9,814,134</b>	<b>6,424,214</b>	<b>-</b>	<b>4,126,118</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	5,921,251	123,829	1,058,038	3,343,583	767,641	4,095,572	31%
Debt Service	3,476,441	588,000	2,133,058	2,695,543	-	1,343,383	61%
Capital	15,846,900	882,486	3,892,557	6,188,320	349,868	11,604,475	27%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>25,244,592</b>	<b>1,594,315</b>	<b>7,083,653</b>	<b>12,227,446</b>	<b>1,117,509</b>	<b>17,043,430</b>	<b>32%</b>
<b>Net</b>	<b>(11,304,340)</b>	<b>(1,512,048)</b>	<b>2,730,481</b>	<b>(5,803,232)</b>	<b>(1,117,509)</b>	<b>(12,917,312)</b>	
<b>Cash Balance</b>			<b>20,951,853</b>	<b>16,525,008</b>			

  

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

  

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

Revenue variance due to one time payment from AJ Wright of \$2 M received in April along with Blackthorn debt service paid off in 2013 and reserve amount returned to this fund. While one can find usefulness in reviewing revenue trends in TIF funds from one year to the next, because projects change wildly from one year to the next, it is less meaningful to examine year to date expenditures against the prior year to date. Major projects carried out in 2012 were: Ignition Park Infrastructure; Data Realty; final demolition of Underground Pipe & Valve; Mayflower Road Realignment & Improvements; the SB Animal Shelter reconstruction; Mayflower Trunk Sewer; continued acquisition in Ignition Park South and East; and the beginning expenditures of the Renaissance District. In 2013, the major projects thus far approved are: more acquisition in Ignition Park South and East; Bosch facility holding costs; and major expenditure on the Renaissance District project.

  

**Explain Significant Spending on Capital Projects Below:**

Capital projects thus far this year are: Renaissance District; and Ignition Park South & East acquisitions.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Tax Incremental Financing (TIF) - Downtown</b>	<b>Month</b>	<b>July</b>
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<b>Fund/Department Number</b>	<b>420</b>	<b>Date Updated</b>	<b>8/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,650,000	-	1,705,491	1,909,554	-	1,944,509	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	398,500	-	198,500	200,500	-	200,000	50%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	34,000	1,914	18,121	27,878	-	15,879	53%
Interest Earnings	59,993	4,304	38,677	15,637	-	21,316	64%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	520,761	28,924	249,677	369,799	-	271,084	48%
Transfers In	-	304	4,049	831,239	-	(4,049)	0%
<b>Total Revenue</b>	<b>4,663,254</b>	<b>35,446</b>	<b>2,214,515</b>	<b>3,354,607</b>	<b>-</b>	<b>2,448,739</b>	<b>47%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	619,152	49,529	275,734	623,887	207,290	136,128	78%
Debt Service	2,880,922	-	1,440,376	1,444,853	-	1,440,546	50%
Capital	1,802,028	3,561	40,962	3,616,293	388,261	1,372,805	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,302,102</b>	<b>53,090</b>	<b>1,757,072</b>	<b>5,685,033</b>	<b>595,551</b>	<b>2,949,479</b>	<b>44%</b>
<b>Net</b>	<b>(638,848)</b>	<b>(17,644)</b>	<b>457,443</b>	<b>(2,330,426)</b>	<b>(595,551)</b>	<b>(500,740)</b>	
<b>Cash Balance</b>			<b>3,296,800</b>	<b>2,162,775</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

TIF funds are used to fund projects which vary widely from year to year, so no real trend is expected from one year to the next. Major projects undertaken in 2012 were: Century Center Island Improvements; Coveleski Improvements; Sidewalk Improvements outside First Bank Bldg; Demo of Michiana Lock & Key; Restrooms @ Morris Civic; and the Veteran's Clinic. Projects thus far committed in 2013 are: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements. Revenue variances: sold more property in 2012; received funds from debt service reserve account in 2012.

**Explain Significant Spending on Capital Projects Below:**

Capital projects thus far committed in 2013 are: Century Center West Entrance; Studebaker Plaza; and Wayne Street Garage Facade improvements.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - West Washington	<b>Month</b>	July
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<b>Fund/Department Number</b>	422	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	440,000	-	264,690	225,083	-	175,310	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	81	938	3,179	-	3,062	23%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,000</b>	<b>81</b>	<b>265,628</b>	<b>228,262</b>	<b>-</b>	<b>178,372</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	11,496	-	1,678	5,982	891	8,927	22%
Debt Service	-	-	-	-	-	-	0%
Capital	657,319	41,972	176,164	389,112	164,832	316,323	52%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>668,815</b>	<b>41,972</b>	<b>177,842</b>	<b>395,094</b>	<b>165,723</b>	<b>325,250</b>	<b>51%</b>
<b>Net</b>	<b>(224,815)</b>	<b>(41,891)</b>	<b>87,786</b>	<b>(166,832)</b>	<b>(165,723)</b>	<b>(146,878)</b>	
<b>Cash Balance</b>			<b>539,515</b>	<b>765,011</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

TIF projects vary widely from year to year so little can be gained by comparing expenditures from year to year. Major projects for 2012 were: Hansel Center and the beginning of Rushton Square. Major projects committed thus far in 2013 are: Completion of Rushton Square and Williams Streetscape.

**Explain Significant Spending on Capital Projects Below:**

Major projects committed thus far in 2013 are: Completion of Rushton Square and Williams Streetscape.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Retail & Leighton Plaza	<b>Month</b>	July
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<b>Fund/Department Number</b>	425	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	16	202	276	-	298	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,405	10,306	96,523	74,390	-	59,882	62%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>156,905</b>	<b>10,322</b>	<b>96,725</b>	<b>74,666</b>	<b>-</b>	<b>60,180</b>	<b>62%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	144,159	7,647	61,502	63,541	-	82,657	43%
Debt Service	-	-	-	-	-	-	0%
Capital	7,026	-	-	17,750	-	7,026	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>151,185</b>	<b>7,647</b>	<b>61,502</b>	<b>81,291</b>	<b>-</b>	<b>89,683</b>	<b>41%</b>
<b>Net</b>	<b>5,720</b>	<b>2,675</b>	<b>35,223</b>	<b>(6,625)</b>	<b>-</b>	<b>(29,503)</b>	
<b>Cash Balance</b>			<b>130,619</b>	<b>92,852</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

Operations under outside contract with CB Richard Ellis so all expenses except capital are shown under Services line, to show consistently with Parking Garages and Blackthorn Golf Course.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Central Medical Service Area	<b>Month</b>	July
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<b>Fund/Department Number</b>	426	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,720,000	-	613,185	876,401	-	1,106,815	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	624	8,433	11,817	-	1,567	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,730,000</b>	<b>624</b>	<b>621,618</b>	<b>888,218</b>	<b>-</b>	<b>1,108,382</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	304,171	43,872	87,059	151,161	214,461	2,651	99%
Debt Service	-	-	-	-	-	-	0%
Capital	4,466,373	83,192	669,028	311,614	1,285,312	2,512,033	44%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,770,544</b>	<b>127,064</b>	<b>756,087</b>	<b>462,775</b>	<b>1,499,773</b>	<b>2,514,684</b>	<b>47%</b>
<b>Net</b>	<b>(3,040,544)</b>	<b>(126,440)</b>	<b>(134,469)</b>	<b>425,443</b>	<b>(1,499,773)</b>	<b>(1,406,302)</b>	
<b>Cash Balance</b>			<b>3,724,632</b>	<b>3,923,168</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

TIF projects vary widely from year to year and expenditures will not necessarily have any trend from one year to the next. Major projects in 2012 were: Memorial Campus Street Improvements; 400 Block N. Michigan Parking Lot; and Skyway Bridge/Building Improvements. Projects committed thus far in 2013: Completion of projects started in 2012.

**Explain Significant Spending on Capital Projects Below:**

Projects committed thus far in 2013: Completion of projects started in 2012.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Northeast Development	<b>Month</b>	July
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<b>Fund/Department Number</b>	429	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	820,000	-	431,979	693,352	-	388,021	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,000	420	5,178	3,087	-	(2,178)	173%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>823,000</b>	<b>420</b>	<b>437,157</b>	<b>696,439</b>	<b>-</b>	<b>385,843</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	80,105	2,736	33,901	26,633	19,300	26,904	66%
Debt Service	-	-	-	-	-	-	0%
Capital	2,308,890	-	-	-	-	2,308,890	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,388,995</b>	<b>2,736</b>	<b>33,901</b>	<b>26,633</b>	<b>19,300</b>	<b>2,335,794</b>	<b>2%</b>
<b>Net</b>	<b>(1,565,995)</b>	<b>(2,316)</b>	<b>403,256</b>	<b>669,806</b>	<b>(19,300)</b>	<b>(1,949,951)</b>	
<b>Cash Balance</b>			<b>2,622,879</b>	<b>1,571,882</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

TIF projects vary widely from year to year and will not show much trend when reviewing expenditures with prior year. Major projects in 2012 were: Eddy Street Corridor study; Demolition relation to AEP Easement; and 5 points utility study. Commitments thus far in 2013 are: completion of the items begun in 2012.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #1	<b>Month</b>	July
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<b>Fund/Department Number</b>	430	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,820,000	-	1,381,537	1,337,317	-	438,463	76%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	945	12,179	13,416	-	7,821	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,401,397	-	-	0%
<b>Total Revenue</b>	<b>1,840,000</b>	<b>945</b>	<b>1,393,716</b>	<b>2,752,130</b>	<b>-</b>	<b>446,284</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	694,289	57,743	347,203	692,467	318,558	28,528	96%
Debt Service	-	-	-	-	-	-	0%
Capital	5,428,596	651,597	1,058,988	1,004,627	3,168,584	1,201,024	78%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,122,885</b>	<b>709,340</b>	<b>1,406,191</b>	<b>1,697,094</b>	<b>3,487,142</b>	<b>1,229,552</b>	<b>80%</b>
<b>Net</b>	<b>(4,282,885)</b>	<b>(708,395)</b>	<b>(12,475)</b>	<b>1,055,036</b>	<b>(3,487,142)</b>	<b>(783,268)</b>	
<b>Cash Balance</b>			<b>5,382,302</b>	<b>4,805,888</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

TIF projects vary widely from one year to the next so expenditure comparison will not yield reliable trend review. Major projects for 2012 were: Erskine Plaza Ponds; Fellows Street Corridor; Acquisition for Ireland Road project; and continuation of acquisition and engineering for the Main/Lafayette Crossover project. Projects committed thus far in 2013 are: completion of the Fellows Street Corridor project; additional work on the Ireland Street project; and the final acquisition and engineering along with construction of the Main/Lafayette Crossover project.

**Explain Significant Spending on Capital Projects Below:**

Projects committed thus far in 2013 are: completion of the Fellows Street Corridor project; additional work on the Ireland Street project; and the final acquisition and engineering along with construction of the Main/Lafayette Crossover project.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #2	<b>Month</b>	July
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<b>Fund/Department Number</b>	431	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	2,329	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	2,329	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,401,397	-	-	0%
<b>Total Expenditures</b>	-	-	-	1,401,397	-	-	0%
<b>Net</b>	-	-	-	(1,399,068)	-	-	-
<b>Cash Balance</b>	-						

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

This TIF fund is no longer used and should be closed.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #3	<b>Month</b>	July
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<b>Fund/Department Number</b>	432	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,331,000	-	659,735	-	-	671,265	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	15,000	971	12,495	19,991	-	2,505	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,346,000</b>	<b>971</b>	<b>672,230</b>	<b>19,991</b>	<b>-</b>	<b>673,770</b>	<b>50%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,268	-	1,157	-	-	111	91%
Debt Service	500,000	143,950	488,848	149,809	-	11,152	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>501,268</b>	<b>143,950</b>	<b>490,005</b>	<b>149,809</b>	<b>-</b>	<b>11,263</b>	<b>98%</b>
<b>Net</b>	<b>844,732</b>	<b>(142,979)</b>	<b>182,225</b>	<b>(129,818)</b>	<b>-</b>	<b>662,507</b>	
<b>Cash Balance</b>			<b>6,310,945</b>	<b>5,559,817</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

No tax revenue requested in 2011 (which would have been received in 2012).

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Douglas Road	<b>Month</b>	July
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<b>Fund/Department Number</b>	435	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	320,000	-	164,168	264,862	-	155,832	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	25	270	413	-	730	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>321,000</b>	<b>25</b>	<b>164,438</b>	<b>265,275</b>	<b>-</b>	<b>156,562</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,782	-	257	14,123	4,500	25	99%
Debt Service	190,461	-	95,231	95,230	-	95,230	50%
Capital	259,539	-	-	-	-	259,539	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>454,782</b>	<b>-</b>	<b>95,488</b>	<b>109,353</b>	<b>4,500</b>	<b>354,794</b>	<b>22%</b>
<b>Net</b>	<b>(133,782)</b>	<b>25</b>	<b>68,950</b>	<b>155,922</b>	<b>(4,500)</b>	<b>(198,232)</b>	
<b>Cash Balance</b>			<b>229,876</b>	<b>348,595</b>			

### Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	-	-	-

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:

The Douglas Road TIF was established to develop the road and area near Brown Mackie College near the South Bend-Mishawaka border. The fund borrowed money from the City of Mishawak (\$1,086,550) and Major Moves Fund 412 (\$1,000,000) to finance initial construction. The fund uses TIF tax revenue to repay the loans. At April 30, 2013, the amounts due Mishawaka and Major moves were \$343,532 and \$941,728, respectively.

### Explain Significant Spending on Capital Projects Below:

The 2013 budget of \$259,539 is for road improvements.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Northeast Residential	<b>Month</b>	July
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<b>Fund/Department Number</b>	436	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,450,000	-	1,340,028	1,252,275	-	1,109,972	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	449	6,151	6,224	-	3,849	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,460,000</b>	<b>449</b>	<b>1,346,179</b>	<b>1,258,499</b>	<b>-</b>	<b>1,113,821</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,730	-	1,370	1,137	-	360	79%
Debt Service	3,228,227	1,453,324	3,021,162	308,450	-	207,065	94%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,229,957</b>	<b>1,453,324</b>	<b>3,022,532</b>	<b>309,587</b>	<b>-</b>	<b>207,425</b>	<b>94%</b>
<b>Net</b>	<b>(769,957)</b>	<b>(1,452,875)</b>	<b>(1,676,353)</b>	<b>948,912</b>	<b>-</b>	<b>906,396</b>	
<b>Cash Balance</b>			<b>1,824,958</b>	<b>2,823,215</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

2012 Debt service came from savings on project, not from this fund.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment General	<b>Month</b>	July
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<b>Fund/Department Number</b>	433	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	5	73	120	-	77	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>150</b>	<b>5</b>	<b>73</b>	<b>120</b>	<b>-</b>	<b>77</b>	<b>49%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,787	-	854	3,033	5,933	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,787</b>	<b>-</b>	<b>854</b>	<b>3,033</b>	<b>5,933</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(6,637)</b>	<b>5</b>	<b>(781)</b>	<b>(2,913)</b>	<b>(5,933)</b>	<b>77</b>	
<b>Cash Balance</b>			<b>30,662</b>	<b>31,579</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:**

This fund's sole expenditure is for general legal fees for DCI based on an engagement letter

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Certified Technology Park	<b>Month</b>	July
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<b>Fund/Department Number</b>	439	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,446,074	-	1,446,074	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	397	4,519	2,429	-	(2,519)	226%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,448,074</b>	<b>397</b>	<b>1,450,593</b>	<b>2,429</b>	<b>-</b>	<b>(2,519)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>1,448,074</b>	<b>397</b>	<b>1,450,593</b>	<b>2,429</b>	<b>-</b>	<b>(2,519)</b>	
<b>Cash Balance</b>			<b>2,266,954</b>	<b>815,220</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

State money received in 2013 was for 2012. No funds received in 2012. In 2011, funds received in December.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Airport Urban Enterprise Zone	<b>Month</b>	July
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<b>Fund/Department Number</b>	454	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	37,240	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	66	876	903	-	124	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,000</b>	<b>66</b>	<b>876</b>	<b>38,143</b>	<b>-</b>	<b>124</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>1,000</b>	<b>66</b>	<b>876</b>	<b>38,143</b>	<b>-</b>	<b>124</b>	<b>88%</b>
<b>Cash Balance</b>	<b>375,958</b>		<b>300,181</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

No significant issues.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Blackthorn Golf Course Operations	<b>Month</b>	July
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<b>Fund/Department Number</b>	619	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	226,188	990,928	1,128,340	-	705,951	58%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,500	-	50,500	-	-	-	100%
<b>Total Revenue</b>	<b>1,747,379</b>	<b>226,188</b>	<b>1,041,428</b>	<b>1,128,340</b>	<b>-</b>	<b>705,951</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	232,796	904,332	958,775	-	756,796	54%
Debt Service	326,000	-	207,879	325,500	-	118,121	64%
Capital	10,578	1,763	5,289	5,289	-	5,289	50%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,997,706</b>	<b>234,559</b>	<b>1,117,500</b>	<b>1,289,564</b>	<b>-</b>	<b>880,206</b>	<b>56%</b>
<b>Net</b>	<b>(250,327)</b>	<b>(8,371)</b>	<b>(76,072)</b>	<b>(161,224)</b>	<b>-</b>	<b>(174,255)</b>	
<b>Cash Balance</b>			<b>181,464</b>	<b>208,636</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**

The early spring weather in 2012 was phenomenal, but in 2013 spring has been very cold, thus affecting revenue sharply. Trimmed expenses to offset late start as appropriate. Paid off bond in early 2013, so debt service expense in 2013 will be much under 2012. Course operations under outside contract with Kitson & Partners so all expenses except capital are shown under Services to show consistently with Parking Garages and Redevelopment Retail.

**Explain Significant Spending on Capital Projects Below:**

Equipment payments

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Central Development	<b>Month</b>	July
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<b>Fund/Department Number</b>	314	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	2,910	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>2,910</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	825,410	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>825,410</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(822,500)</b>	-	-	<b>0%</b>
<b>Cash Balance</b>							

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	-	-

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This is an old debt service fund for a bond which has paid off and there is no longer any cash in it. Fund can be closed.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Airport Taxable	<b>Month</b>	July
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<b>Fund/Department Number</b>	315	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	182	2,423	4,117	-	2,577	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>182</b>	<b>2,423</b>	<b>4,117</b>	<b>-</b>	<b>2,577</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	182	2,423	4,117	-	2,577	48%
<b>Total Expenditures</b>	<b>5,000</b>	<b>182</b>	<b>2,423</b>	<b>4,117</b>	<b>-</b>	<b>2,577</b>	<b>48%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding bond. Only activity is interest income which is promptly transferred out to the corresponding TIF fund (in this case fund 324). Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Debt Service Reserve	<b>Month</b>	July
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<b>Fund/Department Number</b>	317	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	88	1,171	1,769	-	2,329	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,500</b>	<b>88</b>	<b>1,171</b>	<b>1,769</b>	<b>-</b>	<b>2,329</b>	<b>33%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>3,500</b>	<b>88</b>	<b>1,171</b>	<b>1,769</b>	<b>-</b>	<b>2,329</b>	<b>33%</b>
<b>Cash Balance</b>	<b>502,919</b>		<b>501,046</b>				

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

Debt service reserve fund. The fund is at the proper level per the bond financial advisor, Crowe Horwath. No additional transfers-in are needed. Any interest variations due to City policy on investments and increase in cash available to earn interest.

**Explain Significant Spending on Capital Projects Below:**



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Blackthorn Golf	<b>Month</b>	July
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<b>Fund/Department Number</b>	319	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	-	464	3,468	-	(414)	928%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>-</b>	<b>464</b>	<b>3,468</b>	<b>-</b>	<b>(414)</b>	<b>928%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	326,050	-	326,464	3,468	-	(414)	100%
<b>Total Expenditures</b>	<b>326,050</b>	<b>-</b>	<b>326,464</b>	<b>3,468</b>	<b>-</b>	<b>(414)</b>	<b>100%</b>
<b>Net</b>	<b>(326,000)</b>	<b>-</b>	<b>(326,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>-</b>	<b>980,000</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding bond. Generally only activity is interest income which is promptly transferred out to the corresponding TIF fund (in this case fund 324). Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure. Please note however: the corresponding bond was paid off in early 2013 so debt service reserve is released and no cash remains in the fund. This fund can now be closed.

**Explain Significant Spending on Capital Projects Below:**

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Palais Royale	<b>Month</b>	July
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<b>Fund/Department Number</b>	328	<b>Date Updated</b>	8/13/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	304	4,049	5,829	-	1,951	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>304</b>	<b>4,049</b>	<b>5,829</b>	<b>-</b>	<b>1,951</b>	<b>67%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	304	4,049	5,829	-	1,951	67%
<b>Total Expenditures</b>	<b>6,000</b>	<b>304</b>	<b>4,049</b>	<b>5,829</b>	<b>-</b>	<b>1,951</b>	<b>67%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

<b>Staffing</b>		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:**

This is a debt service fund which exists only to satisfy debt service reserve requirements of the outstanding bond. Only activity is interest income which is promptly transferred out to the corresponding TIF fund (in this case fund 420). Any variance in the trend of interest income will be due to changes in City prevailing interest rates City is able to secure.

**Explain Significant Spending on Capital Projects Below:**