



Period Ending: August 31, 2013

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

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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, August 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 20th 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 August 31, 2013, total revenue was **\$171,311,387**, 57% of estimated revenue. As of August 31, 2012 total revenue received was **\$177,237,322**. Property taxes received in June were less than anticipated and August's non-property tax receipts of nearly \$13.2 million were less than the expected 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 City received a one-time payment of \$575,000 in August for Century Center capital improvements, contributed by the facility's new management team, SMG.

As of August 31, 2013, total expenditures were **\$183,387,815** and outstanding encumbrances were **\$42,628,806**, a total of \$196,427,515 which represents 61% of the amended expenditure budget, less than the expected level of 67% after eight months' activity. If encumbrances were excluded, expenditures were 49% 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 **\$186,314,559** as of August 31, 2012.

In August the Fire Dept spent over \$1 million for capital projects, most notably \$738,000 for the training facility and \$328,000 for the newly-constructed Fire Station #5 on Prairie Ave.

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
August 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 Funds								
	General Fund		63,932,287	1,709,878	37,006,534	37,298,353	26,925,753	58%
	Special Revenue							
		102 Rainy Day	52,000	1,913	21,962	32,693	30,038	42%
		201 Parks & Recreation	12,362,329	557,516	7,316,290	7,658,096	5,046,039	59%
		202 Motor Vehicle Highway	8,691,971	475,730	7,049,456	5,132,558	1,642,515	81%
		203 Recreation Nonreverting	1,636,943	94,898	824,341	868,599	812,602	50%
		209 Studebaker-Oliver Reverting Grants	5,000	240	2,761	4,285	2,239	55%
		210 Economic Development State Grants	1,624,187	36,225	201,301	219,389	1,422,886	12%
		211 Community & Economic Development Admn.	2,341,808	16,601	1,654,365	1,662,503	687,443	71%
		212 Community & Economic Development	8,800,305	129,902	2,758,411	3,031,323	6,041,894	31%
		216 Police State Seizures	35,900	32	9,307	19,448	26,593	26%
		217 Gift, Donation, Bequest	17,011	16	11,436	17,534	5,575	67%
		218 Police Curfew Violations	1,025	90	403	333	622	39%
		220 Law Enforcement Continuing Education	347,000	10,767	128,309	209,675	218,691	37%
		227 Loss Recovery	3,829,857	1,502	3,816,474	17,047	13,383	100%
		249 Public Safety LOIT	5,900,386	491,351	4,494,287	4,754,083	1,406,099	76%
		251 Local Roads & Streets	1,061,143	22,361	660,494	688,638	400,649	62%
		252 Excess Welfare Distribution	0	0	3	5,294	-3	0%
		258 Human Rights Federal Grant	237,250	20,097	65,231	87,337	172,019	27%
		271 Eastrace Waterway	100	3	37	83	63	37%
		273 Morris PAC / Palais Royale Marketing	8,100	26	4,689	1,931	3,411	58%
		280 Police Block Grants	185,300	1	9	677	185,291	0%
		281 Economic Develop. Commission-Revenue Bonds	100	6	69	103	31	69%
		289 HAZMAT	3,000	3	16,744	9	-13,744	558%
		291 Indiana River Rescue	31,500	19,520	62,483	26,296	-30,983	198%
		292 Police Grants	110,000	0	38,532	97,000	71,468	35%
		294 Regional Police Academy	28,500	17	19,749	12,481	8,751	69%
		295 COPS MORE Grant	41,600	1,144	7,848	23,282	33,752	19%
		299 Police Federal Drug Enforcement	102,000	13,725	84,711	67,208	17,289	83%
		404 County Option Income Tax	8,732,872	698,465	5,617,193	6,683,794	3,115,679	64%
		408 Economic Development Income Tax	8,732,012	683,467	5,901,194	6,738,186	2,830,818	68%
		410 Urban Development Action Grant	70,104	143	3,431	4,905	66,673	5%
		655 Project Releaf	431,700	36,419	289,960	288,784	141,740	67%
		705 Police K-9 Unit	2,000	1	6	8	1,994	0%
	Special Revenue Total		65,423,003	3,312,180	41,061,486	38,353,583	24,361,517	63%
	City Debt Service							
		313 Football Hall of Fame Debt Service	1,257,789	5,956	775,129	730,040	482,660	62%
	City Debt Service Total		1,257,789	5,956	775,129	730,040	482,660	62%
	Capital Project							
		288 Emergency Medical Services Capital Improv.	2,987,084	253,354	1,939,535	1,648,032	1,047,550	65%
		377 Professional Sports Development	687,801	65,750	442,840	939,799	244,961	64%
		401 Coveleski Stadium Capital	500	6	68	284	432	14%
		403 Zoo Endowment	2,900	11	125	13,157	2,775	4%
		405 Park Nonreverting Capital	203,500	854	18,166	17,420	185,334	9%
		406 Cumulative Capital Development	614,325	4,012	306,444	336,694	307,881	50%
		407 Cumulative Capital Improvement	434,090	17	279,210	282,331	154,880	64%
		412 Major Moves Construction	528,662	43,043	298,730	117,865	229,932	57%
		416 Morris Performing Arts Center Capital	101,500	96	65,781	60,580	35,719	65%
		434 Community Revitalization Enhancement District	651,000	39	418	827	650,582	0%
		450 Palais Royale Historic Preservation	16,125	1,771	10,029	8,428	6,096	62%
		677 Football Hall of Fame Capital	4,500	154	1,865	118,388	2,635	41%
	Capital Project Total		6,231,987	369,107	3,363,210	3,543,803	2,868,777	54%
	Enterprise							
		600 Consolidated Building Department	1,148,035	103,141	644,578	638,562	503,457	56%
		601 Parking Garages	1,058,939	79,205	668,969	661,007	389,970	63%
		610 Solid Waste Operations	5,257,701	411,196	3,437,281	3,234,053	1,820,420	65%
		611 Solid Waste Capital	784,261	47	830,504	259,410	-46,243	106%
		620 Water Works Operations	14,687,748	1,689,138	9,899,709	10,507,955	4,788,039	67%

City of South Bend
Monthly Department Financial Report
REVENUE SUMMARY
August 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 Funds	Enterprise	622 Water Works Capital	14,000	871	10,501	1,111,618	3,499	75%
		623 Water Works Bond Capital	18,000	1,006	13,495	8,349,468	4,505	75%
		624 Water Works Customer Deposit	6,100	321	3,589	5,304	2,511	59%
		625 Water Works Sinking	2,108,381	171,127	1,368,662	1,085,746	739,719	65%
		626 Water Works Bond Reserve	313,509	17,785	182,831	782,342	130,678	58%
		629 Water Works Reserve Operations & Maintenance	52,801	447	50,444	128,946	2,357	96%
		640 Sewer Repair Insurance	549,200	47,122	368,611	366,008	180,589	67%
		641 Sewage Works Operations	33,131,547	2,821,890	21,008,087	20,932,436	12,123,460	63%
		642 Sewage Works Capital	4,560,000	149,658	169,142	1,950,089	4,390,858	4%
		643 Sewage Works Reserve Operations & Maint.	127,098	732	208,441	12,017	-81,343	164%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	1	37	178	-37	0%
		649 Sewage Sinking	8,234,756	775,266	6,360,819	5,492,699	1,873,937	77%
		650 Clay Sewage	0	0	2	3	-2	0%
		651 Sewage Bond 2007B	0	1	66	530	-66	0%
		653 Sewage Debt Service Reserve	1,805,314	0	14,096	328,862	1,791,218	1%
		658 Sewer Bond 2010	0	3	209	4,114	-209	0%
		659 Sewer Bond 2011	60,000	1,917	23,550	75,017	36,450	39%
		661 Sewer Bond 2012	60,000	4,885	47,004	0	12,996	78%
		663 Sewer Bond 2013	21,200,000	0	0	0	21,200,000	0%
		664 2013A Cost of Issuance Fund	0	1	85,743	0	-85,743	0%
		670 Century Center	2,935,706	125,037	2,274,074	2,152,938	661,632	77%
		671 Century Center Capital	675,500	575,052	675,187	1,444,337	313	100%
		Enterprise Total	98,788,596	6,975,849	48,345,630	59,523,637	50,442,966	49%
		Internal Service						
		222 Central Services	7,922,703	581,693	4,950,970	4,638,531	2,971,733	62%
		226 Liability Insurance	3,033,076	251,823	2,008,091	1,979,046	1,024,985	66%
		278 Take Home Vehicle Police	129,400	14,196	86,257	89,129	43,143	67%
		711 Self-Funded Employee Benefits	12,188,900	994,404	8,225,608	7,465,037	3,963,292	67%
		713 Unemployment Compensation	341,450	16,040	188,724	183,365	152,726	55%
		Internal Service Total	23,615,529	1,858,155	15,459,650	14,355,107	8,155,879	65%
		Trust & Agency						
		701 Firefighters Pension	5,040,279	240	2,519,522	2,621,291	2,520,757	50%
		702 Police Pension	5,873,697	434	2,936,604	3,381,661	2,937,093	50%
		Trust & Agency Total	10,913,976	674	5,456,126	6,002,952	5,457,850	50%
City Funds Total			270,163,167	14,231,800	151,467,764	159,807,475	118,695,403	56%
Redevelopment Commission Controlled Funds								
		Tax Increment Financing						
		324 TIF Revenue - Airport	13,940,252	14,395	9,828,529	6,429,993	4,111,723	71%
		420 Tax Incremental Financing (TIF) - Downtown	4,663,254	30,325	2,244,840	3,387,323	2,418,414	48%
		422 TIF - West Washington	444,000	124	265,753	228,502	178,247	60%
		425 Redevelopment Retail & Leighton Plaza	156,905	12,500	109,225	82,749	47,680	70%
		426 TIF - Central Medical Service Area	1,730,000	835	622,454	889,392	1,107,546	36%
		429 TIF - Northeast Development	823,000	583	437,740	696,890	385,260	53%
		430 TIF - Southside Development #1	1,840,000	1,267	1,394,983	2,753,523	445,017	76%
		431 TIF - Southside Development #2	0	0	0	2,329	0	0%
		432 TIF - Southside Development #3	1,346,000	1,296	673,526	21,613	672,474	50%
		435 TIF - Douglas Road	321,000	51	164,489	265,375	156,511	51%
		436 TIF - Northeast Residential	2,460,000	718	1,346,897	1,259,395	1,113,103	55%
		Tax Increment Financing Total	27,724,411	62,094	17,088,436	16,017,084	10,635,975	62%
		Redevelopment						
		433 Redevelopment General	150	7	80	129	70	53%
		439 Certified Technology Park	1,448,074	504	1,451,096	2,663	-3,022	100%
		454 Airport Urban Enterprise Zone	1,000	84	959	38,229	41	96%
		619 Blackthorn Golf Course Operations	1,747,379	252,788	1,294,216	1,352,329	453,163	74%
		Redevelopment Total	3,196,603	253,383	2,746,351	1,393,350	450,252	86%

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

Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
Redevelt		Debt Service						
		314 Redevelopment Bond - Central Development	0	0	0	3,009	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	231	2,654	4,415	2,346	53%
		317 Coveleski Debt Service Reserve	3,500	112	1,283	1,913	2,217	37%
		319 Redevelopment Bond - Blackthorn Golf	50	0	464	3,749	-414	928%
		328 Redevelopment Bond - Palais Royale	6,000	386	4,435	6,327	1,565	74%
		Debt Service Total	14,550	729	8,836	19,413	5,714	61%
Redevelopment Commission Controlled Funds Total			30,935,564	316,206	19,843,623	17,429,847	11,091,941	64%
Grand Total			301,098,731	14,548,006	171,311,387	177,237,322	129,787,344	57%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 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									
General Fund									
		101-0101 Mayor's Office	694,229	61,305	426,013	444,390	274	267,942	61%
		101-0104 311 Call Center	320,102	28,209	165,216	0	1,245	153,641	52%
		101-0201 City Clerk	365,170	33,573	216,356	212,469	11,544	137,269	62%
		101-0301 Common Council	515,397	22,380	245,468	250,067	0	269,740	48%
		101-0401 Administration & Finance	1,877,728	198,230	1,224,397	1,046,635	45,627	607,704	68%
		101-0404 Morris Performing Arts Center	1,033,800	106,419	648,866	630,179	40,289	344,645	67%
		101-0405 Palais Royale	492,830	36,977	264,459	233,927	56,197	172,174	65%
		101-0501 Legal Department	1,028,466	113,283	577,790	538,094	3,501	447,176	57%
		101-0600 Energy Office	54,256	0	54,256	341,790	0	0	100%
		101-0602 Engineering	1,393,561	125,076	868,520	1,139,804	45,571	479,470	66%
		101-0607 Traffic & Lighting	111,815	0	109,536	506,841	0	2,279	98%
		101-0801 Police Department	23,795,376	2,430,254	15,029,176	16,424,207	341,347	8,424,853	65%
		101-0802 Communications Center	2,326,560	215,488	1,377,862	1,347,064	0	948,698	59%
		101-0805 Public Safety LOIT - Police	3,968,567	395,478	2,680,233	2,077,309	0	1,288,334	68%
		101-0901 Fire Department	20,607,695	2,081,013	13,550,317	13,850,128	214,295	6,843,083	67%
		101-0905 Public Safety LOIT - Fire	3,133,190	347,547	2,380,826	1,588,113	0	752,364	76%
		101-1008 Human Rights	346,237	29,233	209,197	179,153	7,952	129,088	63%
		101-1201 Code Enforcement	2,270,969	197,092	1,087,563	1,007,240	605,450	577,956	75%
		101-1203 Code Hearing Officer	40,000	3,500	23,478	30,665	4,000	12,522	69%
		101-1204 Junk Vehicle	65,829	1,187	29,390	43,818	2,335	34,105	48%
		101-1205 Unsafe Building	53,684	1,105	18,212	57,249	27,420	8,052	85%
		101-1207 Animal Control	596,111	60,067	389,794	356,482	19,500	186,817	69%
		General Fund Total	65,091,572	6,487,418	41,576,924	42,305,624	1,426,547	22,087,911	66%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,927,463	1,469,609	8,456,276	8,367,452	449,637	4,021,550	69%
		202 Motor Vehicle Highway	9,176,496	630,306	4,438,304	4,564,233	1,295,328	3,442,864	62%
		203 Recreation Nonreverting	1,560,777	137,825	658,703	745,127	90,851	811,223	48%
		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	11,483	114,121	115,332	0	1,146,656	9%
		211 Community & Economic Development Admn.	2,354,331	223,856	1,474,676	1,397,735	15,691	863,964	63%
		212 Community & Economic Development	8,957,256	412,496	3,151,252	3,090,105	1,948,888	3,857,116	57%
		216 Police State Seizures	45,900	0	10,500	6,197	950	34,450	25%
		217 Gift, Donation, Bequest	10,752	-1,310	0	3,007	0	10,752	0%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	478,131	90,588	279,877	214,978	14,502	183,752	62%
		227 Loss Recovery	526,185	24,907	89,845	148,532	75,870	360,470	31%
		249 Public Safety LOIT	7,101,757	0	5,344,501	3,984,642	0	1,757,256	75%
		251 Local Roads & Streets	1,235,924	215,509	696,694	299,002	235,897	303,333	75%
		252 Excess Welfare Distribution	0	0	0	2,276,693	0	0	0%
		258 Human Rights Federal Grant	228,930	17,494	124,914	111,575	9,615	94,401	59%
		271 Eastrace Waterway	346	0	0	8,009	346	0	100%
		273 Morris PAC / Palais Royale Marketing	10,149	621	6,012	0	0	4,137	59%
		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	3,500	0	3,237	0	0	263	92%
		291 Indiana River Rescue	92,126	4,456	81,287	13,852	5,082	5,757	94%
		292 Police Grants	110,000	0	36,911	0	19,450	53,639	51%
		294 Regional Police Academy	28,500	105	17,357	8,579	0	11,143	61%
		295 COPS MORE Grant	41,980	2,253	10,358	32,012	453	31,169	26%
		299 Police Federal Drug Enforcement	188,573	12,129	111,470	65,501	10,994	66,109	65%
		404 County Option Income Tax	9,443,417	352,864	6,436,851	6,622,984	448,846	2,557,720	73%
		408 Economic Development Income Tax	8,993,379	107,618	6,856,896	5,452,299	441,578	1,694,905	81%
		410 Urban Development Action Grant	268,146	0	0	200,451	0	268,146	0%
		655 Project Relief	432,065	2,246	291,378	257,809	0	140,688	67%
		705 Police K-9 Unit	2,000	0	0	0	0	2,000	0%
		Special Revenue Total	66,691,962	3,715,055	38,691,420	38,273,247	5,063,979	22,936,563	66%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,000	0	1,268,000	1,329,715	0	0	100%
		City Debt Service Total	1,268,000	0	1,268,000	1,329,715	0	0	100%
Capital Project									
		288 Emergency Medical Services Capital Improv.	11,078,163	1,470,246	4,271,347	597,333	4,548,923	2,067,297	80%
		377 Professional Sports Development	876,671	0	876,470	1,202,509	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	16,742	89,191	108,271	26,488	101,637	53%
		406 Cumulative Capital Development	911,220	42	353,134	231,095	0	558,087	39%
		407 Cumulative Capital Improvement	367,575	0	367,575	402,277	0	0	100%
		412 Major Moves Construction	3,395,846	47,384	1,063,122	584,601	1,350,164	982,559	71%
		416 Morris Performing Arts Center Capital	72,666	5,555	35,984	164,611	16,584	20,098	72%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 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	836,975	873,949	878,554	0	0	100%
		450 Palais Royale Historic Preservation	0	0	0	0	0	0	0%
		677 Football Hall of Fame Capital	179,322	4,360	43,378	268,930	0	135,944	24%
		Capital Project Total	17,976,268	2,381,304	7,974,149	4,476,629	5,945,700	3,865,823	77%
		Enterprise							
		600 Consolidated Building Department	1,148,152	108,750	672,481	597,042	15,567	460,104	60%
		601 Parking Garages	1,129,839	48,417	620,039	807,125	196,888	312,912	72%
		610 Solid Waste Operations	5,647,984	444,213	4,063,595	3,594,838	512,458	1,071,931	81%
		611 Solid Waste Capital	964,061	98,617	612,128	218,916	33,750	318,183	67%
		620 Water Works Operations	14,795,947	1,184,491	8,792,024	8,918,158	327,246	5,676,677	62%
		622 Water Works Capital	1,216,792	236,762	475,739	896,147	165,908	575,145	53%
		623 Water Works Bond Capital	5,566,203	662,260	2,142,588	1,782,789	3,108,613	315,002	94%
		624 Water Works Customer Deposit	4,000	321	3,629	5,304	0	371	91%
		625 Water Works Sinking	2,108,381	524	411,038	354,068	0	1,697,343	19%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	7,500	447	5,143	7,520	0	2,357	69%
		640 Sewer Repair Insurance	555,844	33,955	250,058	190,353	4,861	300,925	46%
		641 Sewage Works Operations	35,318,740	2,406,264	19,117,218	18,670,554	2,339,611	13,861,911	61%
		642 Sewage Works Capital	11,499,571	335,613	2,362,307	3,193,045	6,762,717	2,374,547	79%
		643 Sewage Works Reserve Operations & Maint.	18,000	732	8,145	71,520	0	9,855	45%
		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	9,804,044	300	2,663,315	1,783,538	0	7,140,729	27%
		650 Clay Sewage	0	698	698	0	0	-698	0%
		651 Sewage Bond 2007B	39,512	0	35,983	185,183	0	3,529	91%
		653 Sewage Debt Service Reserve	2,438,088	0	2,438,087	0	0	1	100%
		658 Sewer Bond 2010	112,089	0	99,796	1,855,496	11,148	1,145	99%
		659 Sewer Bond 2011	10,696,720	121,611	1,682,233	3,527,146	6,050,269	2,964,218	72%
		661 Sewer Bond 2012	19,160,000	702,522	2,278,887	0	3,006,654	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	81,065	0	81,064	0	0	1	100%
		670 Century Center	3,547,459	470,380	1,930,528	2,946,873	0	1,616,931	54%
		671 Century Center Capital	246,770	0	0	155,825	0	246,770	0%
		Enterprise Total	128,225,778	6,856,877	50,760,339	49,806,424	22,541,090	54,924,348	57%
		Internal Service							
		222 Central Services	7,979,429	638,598	4,934,663	4,616,657	1,644,072	1,400,694	82%
		226 Liability Insurance	2,915,927	270,745	1,981,898	1,686,769	1,987	932,043	68%
		278 Take Home Vehicle Police	103,700	0	63,700	72,826	0	40,000	61%
		711 Self-Funded Employee Benefits	13,348,829	987,317	8,527,375	8,133,671	3,637	4,817,818	64%
		713 Unemployment Compensation	267,247	4,581	45,049	152,224	0	222,198	17%
		Internal Service Total	24,615,132	1,901,241	15,552,685	14,662,148	1,649,696	7,412,751	70%
		Trust & Agency							
		701 Firefighters Pension	5,900,028	449,953	3,654,212	3,809,168	0	2,245,816	62%
		702 Police Pension	6,929,133	545,830	4,338,880	4,418,557	0	2,590,253	63%
		Trust & Agency Total	12,829,161	995,783	7,993,092	8,227,725	0	4,836,069	62%
City Funds Total			316,697,873	22,337,678	163,816,610	159,081,514	36,627,012	116,063,466	63%
Redevelopment Commission Controlled Funds									
		Tax Increment Financing							
		324 TIF Revenue - Airport	25,244,592	718,029	7,801,683	13,424,520	1,163,872	16,279,037	36%
		420 Tax Incremental Financing (TIF) - Downtown	5,302,102	1,281,364	3,038,435	5,717,764	576,147	1,687,520	68%
		422 TIF - West Washington	668,815	96,240	274,082	632,904	69,483	325,250	51%
		425 Redevelopment Retail & Leighton Plaza	151,185	4,871	66,372	86,468	0	84,813	44%
		426 TIF - Central Medical Service Area	4,770,544	128,803	884,890	711,700	1,375,650	2,510,004	47%
		429 TIF - Northeast Development	2,388,995	0	33,901	26,633	19,300	2,335,794	2%
		430 TIF - Southside Development #1	6,122,885	726,794	2,132,985	1,741,621	2,790,181	1,199,719	80%
		431 TIF - Southside Development #2	0	0	0	1,401,397	0	0	0%
		432 TIF - Southside Development #3	501,268	0	490,005	149,809	0	11,263	98%
		435 TIF - Douglas Road	454,782	95,230	190,718	305,183	4,500	259,564	43%
		436 TIF - Northeast Residential	3,229,957	0	3,022,532	309,587	0	207,425	94%
		Tax Increment Financing Total	48,835,125	3,051,331	17,935,603	24,507,586	5,999,133	24,900,389	49%
		Redevelopment							
		433 Redevelopment General	6,787	3,272	4,126	3,033	2,661	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	180,423	1,297,923	1,882,426	0	699,783	65%
		Redevelopment Total	2,004,493	183,695	1,302,049	1,885,459	2,661	699,783	65%
		Debt Service							
		314 Redevelopment Bond - Central Development	0	0	0	825,509	0	0	0%

City of South Bend
Monthly Department Financial Report
EXPENDITURE SUMMARY
August 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	231	2,654	4,415	0	2,346	53%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		319 Redevelopment Bond - Blackthorn Golf	326,050	0	326,464	3,749	0	-414	100%
		328 Redevelopment Bond - Palais Royale	6,000	386	4,435	6,327	0	1,565	74%
		Debt Service Total	337,050	617	333,553	840,000	0	3,497	99%
Redevelopment Commission Controlled Funds Total			51,176,668	3,235,643	19,571,205	27,233,045	6,001,794	25,603,669	50%
<hr/>									
Grand Total			367,874,541	25,573,321	183,387,815	186,314,559	42,628,806	141,667,135	61%

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	August
Fund/Department Number	101-0101	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	689,612	61,048	424,485	440,657	-	265,127	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	30	125	-	-	(125)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,017	227	1,363	1,363	-	2,654	34%
Other Income	600	-	40	2,369	-	560	7%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	694,229	61,305	426,013	444,390	-	268,216	61%
Expenditures							
Personnel	588,684	56,210	355,582	388,002	-	233,102	60%
Supplies	35,167	2,854	29,586	17,813	-	5,581	84%
Services	70,378	592	39,196	38,575	274	30,908	56%
Debt Service	-	1,649	1,649	-	-	(1,649)	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	694,229	61,305	426,013	444,390	274	267,942	61%
Net	-	-	-	-	(274)	274	
Cash Balance							

Staffing			
Full Time	7.00	7.00	7.00
Part-Time /Seasonal/Temporary	-	-	-
Total	7.00	7.00	7.00

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

Fund/Department Name	311 Call Center	Month	August
Fund/Department Number	101-0104	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	28,209	165,216	-	-	(165,216)	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%
Total Revenue	320,102	28,209	165,216	-	-	154,886	52%
Expenditures							
Personnel	269,102	26,914	158,370	-	-	110,732	59%
Supplies	2,500	1,295	3,689	-	845	(2,034)	181%
Services	28,500	-	3,157	-	400	24,943	12%
Debt Service	-	-	-	-	-	-	0%
Capital	20,000	-	-	-	-	20,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	320,102	28,209	165,216	-	1,245	153,641	52%
Net	-	-	-	-	(1,245)	1,245	
Cash Balance			-	-			

Staffing			
Full Time	4.50	4.50	4.50
Part-Time /Seasonal/Temporary	-	-	-
Total	4.50	4.50	4.50

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	City Clerk	Month	August
Fund/Department Number	101-0201	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	365,170	33,573	216,356	212,469	-	148,814	59%
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%
Total Revenue	365,170	33,573	216,356	212,469	-	148,814	59%
Expenditures							
Personnel	280,655	30,200	185,501	175,540	-	95,154	66%
Supplies	7,988	78	2,449	3,132	-	5,539	31%
Services	62,936	3,296	28,407	27,072	11,544	22,985	63%
Debt Service	-	-	-	-	-	-	0%
Capital	13,591	-	-	6,644	-	13,591	0%
Transfers Out	-	-	-	80	-	-	0%
Total Expenditures	365,170	33,573	216,356	212,469	11,544	137,269	62%
Net	-	-	-	-	(11,544)	11,544	
Cash Balance			-	-			

Staffing			
Full Time	5.00	5.00	5.00
Part-Time /Seasonal/Temporary	-	-	-
Total	5.00	5.00	5.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Common Council	Month	August
Fund/Department Number	101-0301	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	507,097	21,325	239,146	244,179	-	267,951	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	1,055	6,322	5,887	-	1,978	76%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	515,397	22,380	245,468	250,067	-	269,929	48%
Expenditures							
Personnel	289,758	20,229	124,227	119,599	-	165,531	43%
Supplies	11,512	6,854	12,239	3,684	-	(727)	106%
Services	183,838	1,586	109,002	118,929	-	74,836	59%
Debt Service	-	-	-	-	-	-	0%
Capital	30,289	(6,289)	-	5,559	-	30,289	0%
Transfers Out	-	-	-	2,296	-	-	0%
Total Expenditures	515,397	22,380	245,468	250,067	-	269,929	48%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	9.00	9.00	9.00
Part-Time /Seasonal/Temporary	-	-	-
Total	9.00	9.00	9.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 iPads 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

Fund/Department Name	Administration & Finance	Month	August
Fund/Department Number	101-0401	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,877,678	198,230	1,223,991	1,046,635	-	653,687	65%
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%
Total Revenue	1,877,728	198,230	1,224,397	1,046,635	-	653,331	65%
Expenditures							
Personnel	1,635,638	174,049	1,023,649	931,299	-	611,989	63%
Supplies	50,301	2,695	23,596	20,633	8,097	18,608	63%
Services	187,316	21,486	177,152	94,703	37,530	(27,366)	115%
Debt Service	4,473	-	-	-	-	4,473	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,877,728	198,230	1,224,397	1,046,635	45,627	607,704	68%
Net	-	-	-	-	(45,627)	45,627	
Cash Balance							

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 accounts was approved by Council 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

Fund/Department Name	Morris Performing Arts Center	Month	August
Fund/Department Number	101-0404	Date Updated	9/9/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	151,800	104,319	89,545	139,893	-	62,255	59%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	1,944	554,561	485,529	-	321,439	63%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	156	4,760	4,756	-	1,240	79%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,033,800	106,420	648,866	630,179	-	384,934	63%
Expenditures							
Personnel	652,134	69,128	436,094	422,292	1,600	214,440	67%
Supplies	30,346	1,686	14,032	14,960	7,659	8,654	71%
Services	351,320	35,605	198,740	192,927	31,029	121,551	65%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,033,800	106,419	648,866	630,179	40,289	344,645	67%
Net	-	0	(0)	(0)	(40,289)	40,289	
Cash Balance							

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Palais Royale	Month	August
Fund/Department Number	101-0405	Date Updated	9/9/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	182,849	43	55,720	64,093	-	127,129	30%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	34,091	196,573	159,079	-	95,408	67%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	2,843	12,166	10,755	-	5,834	68%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	492,830	36,977	264,459	233,927	-	228,371	54%
Expenditures							
Personnel	226,174	22,022	141,034	127,154	480	84,660	63%
Supplies	15,730	311	8,173	4,908	3,644	3,913	75%
Services	220,526	14,644	115,252	96,330	52,073	53,201	76%
Debt Service	-	-	-	-	-	-	0%
Capital	30,400	-	-	5,056	-	30,400	0%
Transfers Out	-	-	-	480	-	-	0%
Total Expenditures	492,830	36,977	264,459	233,927	56,197	172,174	65%
Net	-	-	-	-	(56,197)	56,197	
Cash Balance			-	-			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 August.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	August, 2013
Fund/Department Number	101-0501	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	956,116	113,057	576,459	468,522	-	379,657	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	168	958	524	-	1,043	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	58	374	69,048	-	69,976	1%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,028,466	113,283	577,790	538,094	-	450,676	56%
Expenditures							
Personnel	959,774	106,572	529,710	505,365	-	430,064	55%
Supplies	8,684	7,988	12,338	3,315	1,284	(4,938)	157%
Services	51,992	4,739	33,804	27,206	2,217	15,971	69%
Debt Service	2,000	-	1,938	-	-	62	97%
Capital	6,016	(6,016)	-	-	-	6,016	0%
Transfers Out	-	-	-	2,208	-	-	0%
Total Expenditures	1,028,466	113,283	577,790	538,094	3,501	447,176	57%
Net	-	-	-	-	(3,501)	3,501	
Cash Balance							

Staffing			
Full Time	9.60	10.00	10.00
Part-Time /Seasonal/Temporary	-	4.00	4.00
Total	9.60	14.00	14.00

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

Revenue currently less than last year as contracted services with Redevelopment Commission in the amount of \$72,450 is outstanding.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Energy Office	Month	August
Fund/Department Number	101-0600	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	-	54,256	341,790	-	(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%
Total Revenue	-	-	54,256	341,790	-	(54,256)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	54,256	-	54,256	149,064	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	192,725	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	54,256	-	54,256	341,790	-	-	100%
Net	(54,256)	-	-	-	-	(54,256)	
Cash Balance			-	-			

Staffing			
Full Time		-	
Part-Time /Seasonal/Temporary		-	
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 included on the 2013 mid-year listing which was adopted 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

Fund/Department Name		Engineering			Month	August	
Fund/Department Number		101-0602			Date Updated	9/16/2013	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,357,461	124,876	863,985	1,064,744	-	493,476	64%
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	200	4,535	23,284	-	1,565	74%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,393,561	125,076	868,520	1,139,804	-	525,041	62%
Expenditures							
Personnel	637,072	75,162	425,293	772,619	65	211,714	67%
Supplies	18,624	1,001	10,262	11,442	3,162	5,199	72%
Services	725,865	48,266	430,344	323,488	39,709	255,812	65%
Debt Service	12,000	648	2,621	-	2,635	6,744	44%
Capital	-	-	-	8,399	-	-	0%
Transfers Out	-	-	-	23,856	-	-	0%
Total Expenditures	1,393,561	125,076	868,520	1,139,804	45,571	479,470	66%
Net							
	-	-	-	-	(45,571)	45,571	
Cash Balance							
			-	-			
Staffing							
Full Time	8.20	8.05	8.05				
Part-Time /Seasonal/Temporary	1.81	1.60	1.60				
Total	10.01	9.65	9.65				
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:							
Largest portion of \$39,709 encumbrance for Services is Cardno/JFNew MSA for \$16,462							
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

Fund/Department Name	Traffic & Lighting	Month	August 2013
Fund/Department Number	101-0607	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	111,815	-	109,186	481,199	-	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	-	-	350	25,641	-	(350)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	111,815	-	109,536	506,841	-	2,279	98%
Expenditures							
Personnel	-	-	-	92,457	-	-	0%
Supplies	110,147	-	108,173	343,679	-	1,974	98%
Services	1,668	-	1,363	62,889	-	305	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	7,816	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	111,815	-	109,536	506,841	-	2,279	98%
Net	-	-	-	-	-	(0)	
Cash Balance			-	-			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Police Department	Month	August
Fund/Department Number	101-0801	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	23,434,876	2,396,057	14,793,341	15,150,743	-	8,641,535	63%
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	34,197	235,835	251,258	-	117,165	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	23,795,376	2,430,254	15,029,176	16,424,207	-	8,766,200	63%
Expenditures							
Personnel	20,376,883	2,045,159	12,948,920	13,487,240	-	7,427,963	64%
Supplies	467,988	31,571	302,279	867,024	54,706	111,003	76%
Services	2,617,924	353,524	1,733,979	1,942,584	274,176	609,769	77%
Debt Service	24,185	-	15,602	17,384	-	8,583	65%
Capital	308,396	-	28,396	94,824	12,465	267,535	13%
Transfers Out	-	-	-	15,151	-	-	0%
Total Expenditures	23,795,376	2,430,254	15,029,176	16,424,207	341,347	8,424,853	65%
Net	-	-	-	-	(341,347)	341,347	
Cash Balance							

Staffing			
Full Time	250.00	243.00	243.00
Part-Time /Seasonal/Temporary	43.00	39.00	39.00
Total	293.00	282.00	282.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 officers' salaries 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 \$302,279 are down from the 2012 expenditure level due to an accounting change. Police gas costs of \$519,997 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

Fund/Department Name	Communications Center	Month	August
Fund/Department Number	101-0802	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,326,560	215,488	1,377,862	1,347,064	-	948,698	59%
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%
Total Revenue	2,326,560	215,488	1,377,862	1,347,064	-	948,698	59%
Expenditures							
Personnel	2,298,012	213,557	1,361,874	1,329,832	-	936,138	59%
Supplies	4,029	-	1,246	2,168	-	2,783	31%
Services	24,519	1,931	14,742	15,064	-	9,777	60%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,326,560	215,488	1,377,862	1,347,064	-	948,698	59%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	38.00	38.00	38.00
Part-Time /Seasonal/Temporary	-	-	-
Total	38.00	38.00	38.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Public Safety LOIT - Police	Month	August
Fund/Department Number	101-0805	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	395,478	(314,376)	(160,439)	-	314,376	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	-	2,994,609	2,237,748	-	973,958	75%
Total Revenue	3,968,567	395,478	2,680,233	2,077,309	-	1,288,334	68%
Expenditures							
Personnel	3,968,567	395,478	2,575,076	2,027,578	-	1,393,491	65%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	105,157	49,731	-	(105,157)	0%
Total Expenditures	3,968,567	395,478	2,680,233	2,077,309	-	1,288,334	68%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	47.00	46.00	46.00
Part-Time /Seasonal/Temporary	-	-	-
Total	47.00	46.00	46.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Fire Department	Month	August
Fund/Department Number	101-0901	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	18,991,695	2,043,627	12,625,669	13,543,533	-	6,366,026	66%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	37,258	386,247	277,190	-	68,753	85%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	128	38,401	29,405	-	(32,401)	640%
Transfers In	1,000,000	-	500,000	-	-	500,000	50%
Total Revenue	20,607,695	2,081,013	13,550,317	13,850,128	-	7,057,378	66%
Expenditures							
Personnel	18,549,180	1,917,892	12,349,945	12,467,535	91,573	6,107,662	67%
Supplies	398,387	32,698	253,705	376,370	37,955	106,727	73%
Services	1,652,040	130,423	946,667	1,000,847	84,767	620,606	62%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	5,376	-	-	0%
Transfers Out	8,088	-	-	-	-	8,088	0%
Total Expenditures	20,607,695	2,081,013	13,550,317	13,850,128	214,295	6,843,083	67%
Net	-	-	-	-	(214,295)	214,295	
Cash Balance			-	-			

Staffing			
Full Time	218.00	216.00	216.00
Part-Time /Seasonal/Temporary	1.00	-	-
Total	219.00	216.00	216.00

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

Graduated a recruit class of 8 to fill 10 positions opening throughout 2012 and 2013. Recruit Class decreased by 1. 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/sabbatical to receive training. 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

Fund/Department Name	Public Safety LOIT - Fire	Month	August
Fund/Department Number	101-0905	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	347,547	30,934	(158,781)	-	(30,934)	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	-	2,349,892	1,746,894	-	783,298	75%
Total Revenue	3,133,190	347,547	2,380,826	1,588,113	-	752,364	76%
Expenditures							
Personnel	3,133,190	347,547	1,925,403	1,476,335	-	1,207,787	61%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	455,423	111,778	-	(455,423)	0%
Total Expenditures	3,133,190	347,547	2,380,826	1,588,113	-	752,364	76%
Net	-	-	-	-	-	-	
Cash Balance			-	-			

Staffing			
Full Time	39.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	39.00	-	-

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

PS/LOIT 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

Fund/Department Name	Human Rights	Month	August
Fund/Department Number	101-1008	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	346,237	29,233	208,955	179,153	-	137,282	60%
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%
Total Revenue	346,237	29,233	209,197	179,153	-	137,040	60%
Expenditures							
Personnel	256,834	26,907	166,611	160,120	-	90,223	65%
Supplies	3,861	211	1,944	2,662	400	1,517	61%
Services	82,542	2,115	40,643	16,371	7,552	34,347	58%
Debt Service	-	-	-	-	-	-	0%
Capital	3,000	-	-	-	-	3,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	346,237	29,233	209,197	179,153	7,952	129,088	63%
Net	-	-	-	-	(7,952)	7,952	
Cash Balance			-	-			

Staffing			
Full Time	4.00	4.00	4.00
Part-Time /Seasonal/Temporary	-	-	-
Total	4.00	4.00	4.00

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

Late last year (December 2012), the Human Rights Department 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

Fund/Department Name	Code Enforcement	Month	August
Fund/Department Number	101-1201	Date Updated	9/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,270,669	197,092	1,084,791	1,006,883	-	1,185,878	48%
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	-	2,772	357	-	(2,472)	924%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,270,969	197,092	1,087,563	1,007,240	-	1,183,406	48%
Expenditures							
Personnel	983,883	98,310	641,249	612,304	10,443	332,191	66%
Supplies	89,757	7,945	64,828	60,301	3,053	21,876	76%
Services	985,130	76,097	352,647	296,792	534,113	98,370	90%
Debt Service	2,199	-	1,099	-	1,099	0	100%
Capital	158,000	14,740	14,740	-	56,742	86,518	45%
Transfers Out	52,000	-	13,000	37,843	-	39,000	25%
Total Expenditures	2,270,969	197,092	1,087,563	1,007,240	605,450	577,956	75%
Net	-	-	-	-	(605,450)	605,450	
Cash Balance							

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

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

Dir of Code Enforcement and Director of Admin Services were supposed to 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. Skwarcian's salary for the remainder of 2013; she's a contracted employee through PeopleLink. Services appear lower now because invoices for Illegal Dumping are not current from Solid Waste; budgeted \$306,000. Encumbrances for Site Mowing (Parks) and Illegal Dumping (Solid Waste) are \$448,577 as of 31 Aug.

Explain Significant Spending on Capital Projects Below:

Have encumbered \$56,742 for two pickup trucks were delivered in late summer, paid in September.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Code Hearing Officer	Month	August
Fund/Department Number	101-1203	Date Updated	9/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	40,000	3,500	23,478	30,665	-	16,522	59%
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%
Total Revenue	40,000	3,500	23,478	30,665	-	16,522	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	40,000	3,500	23,478	30,665	4,000	12,522	69%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,000	3,500	23,478	30,665	4,000	12,522	69%
Net	-	-	-	-	(4,000)	4,000	
Cash Balance							

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 of \$5,000 per hearing day has been approved by the Legal Dept. Hoppenheimer is new backup officer.

Explain Significant Spending on Capital Projects Below:

No capital expenditures for this department.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Junk Vehicle	Month	August
Fund/Department Number	101-1204	Date Updated	9/16/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	29,829	(2,173)	23,559	30,342	-	6,270	79%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	3,360	5,831	13,476	-	30,169	16%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	65,829	1,187	29,390	43,818	-	36,439	45%
Expenditures							
Personnel	54,065	18	23,624	33,686	-	30,441	44%
Supplies	1,082	63	609	621	325	148	86%
Services	10,682	1,106	5,156	6,678	2,010	3,516	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,834	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	65,829	1,187	29,390	43,818	2,335	34,105	48%
Net	-	-	-	-	(2,335)	2,335	
Cash Balance							

Staffing			
Full Time	1.00	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	1.00	-	-

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.

Explain Significant Spending on Capital Projects Below:

No Capital expenditures.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Unsafe Building	Month	August
Fund/Department Number	101-1205	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	(49,316)	(8,063)	(209,063)	(170,666)	-	159,747	424%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50,000	8,168	30,846	7,983	-	19,154	62%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	53,000	1,000	196,429	219,933	-	(143,429)	371%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,684	1,105	18,212	57,249	-	35,472	34%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	53,684	1,105	18,212	57,249	27,420	8,052	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,684	1,105	18,212	57,249	27,420	8,052	85%
Net	-	-	-	-	(27,420)	27,420	
Cash Balance							

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

Explain Significant Spending on Capital Projects Below:

No Capital purchases have been made.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Animal Control	Month	August
Fund/Department Number	101-1207	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	542,611	55,359	355,274	323,030	-	187,337	65%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	52,400	4,546	32,410	33,265	-	19,991	62%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	162	2,040	187	-	(1,940)	2040%
Other Income	1,000	-	70	-	-	930	7%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	596,111	60,067	389,794	356,482	-	206,317	65%
Expenditures							
Personnel	436,947	45,430	279,272	255,945	-	157,675	64%
Supplies	66,364	2,707	43,136	41,746	4,301	18,927	71%
Services	91,340	11,930	67,182	57,864	14,791	9,367	90%
Debt Service	1,200	-	204	-	408	588	51%
Capital	260	-	-	-	-	260	0%
Transfers Out	-	-	-	928	-	-	0%
Total Expenditures	596,111	60,067	389,794	356,482	19,500	186,817	69%
Net	-	-	-	-	(19,500)	19,500	
Cash Balance							

Staffing			
Full Time	8.50	8.00	8.00
Part-Time /Seasonal/Temporary	0.40	1.00	1.00
Total	8.90	9.00	9.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 up to full at 31 August.

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	August
Fund/Department Number	102	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	1,913	21,962	32,693	-	30,038	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	1,913	21,962	32,693	-	30,038	42%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	1,913	21,962	32,693	-	30,038	
Cash Balance			8,610,143	8,578,635			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	Parks & Recreation			Month	August		
Fund/Department Number	201			Date Updated	9/18/2013		

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	464,006	411,064	-	232,003	67%
Charges for Services	3,239,789	491,364	2,575,994	2,572,697	-	663,795	80%
Interest Earnings	10,000	1,049	9,286	11,047	-	714	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,450	7,102	13,067	58,411	-	70,383	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,362,329	557,516	7,316,290	7,658,096	-	5,046,039	59%
Expenditures							
Personnel	7,941,934	1,004,481	5,320,461	5,228,005	2,741	2,618,732	67%
Supplies	1,670,053	186,830	1,274,528	1,242,427	252,665	142,860	91%
Services	2,331,375	187,299	1,475,465	1,272,667	115,169	740,741	68%
Debt Service	289,406	922	145,625	100,042	-	143,781	50%
Capital	504,195	90,077	240,197	386,799	79,062	184,936	63%
Transfers Out	190,500	-	-	137,512	-	190,500	0%
Total Expenditures	12,927,463	1,469,609	8,456,276	8,367,452	449,637	4,021,550	69%
Net	(565,134)	(912,093)	(1,139,986)	(709,356)	(449,637)	1,024,489	
Cash Balance			3,753,978	3,932,691			

Staffing			
Full Time	117.00	111.00	111.00
Part-Time /Seasonal/Temporary	76.00	23.50	77.50
Total	193.00	134.50	188.50

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

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

Explain Significant Spending on Capital Projects Below:

Three trucks were purchased during August.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	August 2013
Fund/Department Number	202	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,749,789	436,603	3,038,363	3,164,133	-	1,711,426	64%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	197,000	26,737	352,880	215,583	-	(155,880)	179%
Interest Earnings	7,000	1,121	7,646	4,880	-	(646)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,300	11,268	23,686	30,490	-	87,614	21%
Transfers In	3,626,882	-	3,626,882	1,717,472	-	-	100%
Total Revenue	8,691,971	475,730	7,049,456	5,132,558	-	1,642,515	81%
Expenditures							
Personnel	3,845,935	379,408	2,389,502	1,969,866	-	1,456,433	62%
Supplies	3,124,845	142,500	987,880	1,529,583	1,183,839	953,126	69%
Services	1,756,176	108,398	936,708	922,401	111,488	707,980	60%
Debt Service	172,800	-	53,309	-	-	119,491	31%
Capital	276,740	-	70,905	142,384	-	205,835	26%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,176,496	630,306	4,438,304	4,564,233	1,295,328	3,442,864	62%
Net	(484,525)	(154,576)	2,611,152	568,325	(1,295,328)	(1,800,349)	
Cash Balance			4,882,617	2,115,457			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Recreation Nonreverting	Month	AUGUST
Fund/Department Number	203	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,632,943	94,349	737,700	827,335	-	895,243	45%
Interest Earnings	4,000	195	1,968	2,540	-	2,032	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	354	84,674	38,724	-	(84,674)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,636,943	94,898	824,341	868,599	-	812,602	50%
Expenditures							
Personnel	668,209	75,358	317,208	355,201	-	351,001	47%
Supplies	288,211	26,015	144,130	143,462	79,601	64,479	78%
Services	485,357	36,452	186,990	190,531	11,250	287,117	41%
Debt Service	-	-	-	-	-	-	0%
Capital	119,000	-	-	38,492	-	119,000	0%
Transfers Out	-	-	10,375	17,440	-	(10,375)	0%
Total Expenditures	1,560,777	137,825	658,703	745,127	90,851	811,223	48%
Net	76,166	(42,926)	165,638	123,472	(90,851)	1,379	
Cash Balance			836,770	735,493			

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

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

Fund/Department Name Studebaker-Oliver Reverting Grants

Month August

Fund/Department Number 209

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	240	2,761	4,285	-	2,239	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	240	2,761	4,285	-	2,239	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,838	-	-	0%
Debt Service	-	-	-	160,764	-	-	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000,000	-	-	162,602	-	1,000,000	0%
Net	(995,000)	240	2,761	(158,317)	-	(997,761)	
Cash Balance			1,082,436	1,078,475			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Economic Development State Grants	Month	August
Fund/Department Number	210	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	161,829	8,193	52,393	63,249	-	109,436	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,462,358	28,032	148,908	156,140	-	1,313,450	10%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,624,187	36,225	201,301	219,389	-	1,422,886	12%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,260,777	11,483	114,121	115,332	-	1,146,656	9%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,260,777	11,483	114,121	115,332	-	1,146,656	9%
Net	363,410	24,742	87,180	104,057	-	276,230	
Cash Balance			1,005,635	1,009,105			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name Community & Economic Development Admn.

Month August

Fund/Department Number 211

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	421,787	-	139,636	322,997	-	282,151	33%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,200	189	1,896	2,196	-	304	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	200,300	16,412	224,694	191,950	-	(24,394)	112%
Transfers In	1,717,521	-	1,288,139	1,145,360	-	429,382	75%
Total Revenue	2,341,808	16,601	1,654,365	1,662,503	-	687,443	71%
Expenditures							
Personnel	1,929,047	189,682	1,215,666	1,134,108	-	713,381	63%
Supplies	36,561	2,861	23,353	12,785	4,540	8,668	76%
Services	384,003	31,313	230,937	88,746	11,151	141,915	63%
Debt Service	-	-	-	-	-	-	0%
Capital	4,720	-	4,720	-	-	-	100%
Transfers Out	-	-	-	162,096	-	-	0%
Total Expenditures	2,354,331	223,856	1,474,676	1,397,735	15,691	863,964	63%
Net	(12,523)	(207,255)	179,689	264,768	(15,691)	(176,521)	
Cash Balance			763,759	781,023			

Staffing

Full Time	25.60	23.60	23.60
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	26.60	24.60	24.60

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name Community & Economic Development

Month August

Fund/Department Number 212

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	8,148,705	122,929	2,571,210	2,751,424	-	5,577,495	32%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	145	1,733	2,053	-	267	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	649,600	6,828	185,468	277,846	-	464,132	29%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,800,305	129,902	2,758,411	3,031,323	-	6,041,894	31%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	8,957,256	412,496	3,151,252	3,090,105	1,948,888	3,857,116	57%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,957,256	412,496	3,151,252	3,090,105	1,948,888	3,857,116	57%
Net	(156,951)	(282,594)	(392,841)	(58,782)	(1,948,888)	2,184,778	
Cash Balance			119,071	372,846			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	Police State Seizures	Month	August
Fund/Department Number	216	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	8,939	18,951	-	26,061	26%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	32	368	497	-	(68)	123%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	32	9,307	19,448	-	26,593	26%
Expenditures							
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%
Total Expenditures	45,900	-	10,500	6,197	950	34,450	25%
Net	(10,000)	32	(1,193)	13,251	(950)	(7,857)	
Cash Balance			143,733	139,959			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Gift, Donation, Bequest	Month	August
Fund/Department Number	217	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	16	167	218	-	33	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	16,811	-	11,269	17,316	-	5,542	67%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,011	16	11,436	17,534	-	5,575	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	3,007	-	-	0%
Services	10,752	(1,310)	-	-	-	10,752	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,752	(1,310)	-	3,007	-	10,752	0%
Net	6,259	1,327	11,436	14,527	-	(5,177)	
Cash Balance			74,669	61,157			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 Wells Fargo Bank for code demolitions and property taxes on certain properties. This amount has been included on the 2013 mid-year appropriation ordinance that was adopted by the Common Council on August 26, 2013.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Curfew Violations	Month	August
Fund/Department Number	218	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	88	375	293	-	625	38%
Interest Earnings	25	2	28	40	-	(3)	112%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	90	403	333	-	622	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	500	-	-	-	-	500	0%
Services	500	-	-	-	-	500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	25	90	403	333	-	(378)	
Cash Balance			11,288	10,748			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Law Enforcement Continuing Education	Month	August
Fund/Department Number	220	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	10,198	113,896	115,923	-	66,104	63%
Interest Earnings	3,000	224	2,653	4,023	-	347	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	1,965	1,780	-	35	98%
Other Income	54,000	345	2,831	13,481	-	51,169	5%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	347,000	10,767	128,309	209,675	-	218,691	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	148,512	88,408	121,381	17,251	1,702	25,429	83%
Services	119,500	2,180	35,377	45,831	-	84,123	30%
Debt Service	-	-	-	-	-	-	0%
Capital	210,119	-	123,119	151,896	12,800	74,200	65%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	478,131	90,588	279,877	214,978	14,502	183,752	62%
Net	(131,131)	(79,821)	(151,568)	(5,303)	(14,502)	34,939	
Cash Balance			935,635	1,035,935			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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. Other Income for 2013 compared to 2012 is down to the timing of receipt of annual rent reimbursement for the ATF office in 2012. The increase in Supplies over 2012 is due to \$88,355 purchase of In Car Videos in 2013. This purchase will be reimbursed by a grant.

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

Fund/Department Name	Loss Recovery	Month	August
Fund/Department Number	227	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,502	11,617	17,047	-	13,383	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	3,804,857	-	3,804,857	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,829,857	1,502	3,816,474	17,047	-	13,383	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	208,000	-	-	-	-	208,000	0%
Services	316,033	24,907	89,845	1,601	75,870	150,318	52%
Debt Service	-	-	-	-	-	-	0%
Capital	2,152	-	-	146,931	-	2,152	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	526,185	24,907	89,845	148,532	75,870	360,470	31%
Net	3,303,672	(23,405)	3,726,629	(131,485)	(75,870)	(347,087)	
Cash Balance			8,068,190	4,362,170			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Public Safety LOIT	Month	August
Fund/Department Number	249	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	5,892,386	491,032	3,928,257	4,586,823	-	1,964,129	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	319	5,450	5,751	-	2,550	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	560,580	161,509	-	(560,580)	0%
Total Revenue	5,900,386	491,351	4,494,287	4,754,083	-	1,406,099	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,101,757	-	5,344,501	3,984,642	-	1,757,256	75%
Total Expenditures	7,101,757	-	5,344,501	3,984,642	-	1,757,256	75%
Net	(1,201,371)	491,351	(850,214)	769,441	-	(351,157)	
Cash Balance			2,139,726	2,446,583			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	Local Roads & Streets	Month	August
Fund/Department Number	251	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,052,643	21,934	655,806	683,168	-	396,837	62%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	428	4,688	5,471	-	3,812	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,061,143	22,361	660,494	688,638	-	400,649	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	400,000	176,818	316,407	-	83,593	-	100%
Services	77,500	-	7,500	77,200	70,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	758,424	38,692	372,787	221,802	82,304	303,333	60%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,235,924	215,509	696,694	299,002	235,897	303,333	75%
Net	(174,781)	(193,148)	(36,200)	389,636	(235,897)	97,316	
Cash Balance			1,678,098	1,615,641			

Staffing							
Full Time	-	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

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

Fund/Department Name	Excess Welfare Distribution	Month	August
Fund/Department Number	252	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	3	5,294	-	(3)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	3	5,294	-	(3)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,276,693	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,276,693	-	-	0%
Net	-	0	3	(2,271,399)	-	(3)	
Cash Balance			1,149	1,033			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 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

Fund/Department Name	Human Rights Federal Grant	Month	August
Fund/Department Number	258	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	199,000	20,000	50,450	52,950	-	148,550	25%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,100	47	1,181	1,749	-	919	56%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,150	50	13,600	32,638	-	22,551	38%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	237,250	20,097	65,231	87,337	-	172,019	27%
Expenditures							
Personnel	105,514	11,734	73,312	68,388	-	32,202	69%
Supplies	4,668	-	1,111	1,897	811	2,746	41%
Services	117,248	5,760	50,186	41,290	8,804	58,257	50%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	304	-	-	1,196	20%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	228,930	17,494	124,914	111,575	9,615	94,401	59%
Net	8,320	2,603	(59,683)	(24,238)	(9,615)	77,618	
Cash Balance			426,481	446,296			

Staffing			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	-	-	-
Total	2.00	2.00	2.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Eastrace Waterway	Month	AUGUST
Fund/Department Number	271	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	3	37	83	-	63	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	3	37	83	-	63	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	346	-	-	8,009	346	(0)	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	346	-	-	8,009	346	(0)	100%
Net	(246)	3	37	(7,926)	(346)	64	
Cash Balance			14,360	14,307			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name **Morris PAC / Palais Royale Marketing**

Month **August**

Fund/Department Number **273**

Date Updated **9/9/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	20	4,618	1,838	-	3,382	58%
Interest Earnings	100	6	71	93	-	29	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	26	4,689	1,931	-	3,411	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,149	621	6,012	-	-	4,137	59%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,149	621	6,012	-	-	4,137	59%
Net	(2,049)	(595)	(1,323)	1,931	-	(726)	
Cash Balance			27,440	25,655			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

The Morris Performing 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

Fund/Department Name	Police Block Grants	Month	August
Fund/Department Number	280	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	10	455	-	290	3%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	222	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	185,300	1	10	677	-	185,290	0%
Expenditures							
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%
Total Expenditures	185,000	-	-	124,539	-	185,000	0%
Net	300	1	10	(123,863)	-	290	
Cash Balance			3,814	3,800			

Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name **Economic Develop. Commission-Revenue Bonds**

Month **August**

Fund/Department Number **281**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	6	69	103	-	31	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	6	69	103	-	31	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	27,102	-	-	-	-	27,102	0%
Total Expenditures	27,102	-	-	-	-	27,102	0%
Net	(27,002)	6	69	103	-	(27,071)	
Cash Balance			27,104	27,005			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	HAZMAT	Month	August
Fund/Department Number	289	Date Updated	9/24/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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%
Total Revenue	3,000	3	16,744	9	-	(13,744)	558%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500	-	3,237	-	-	263	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500	-	3,237	-	-	263	92%
Net	(500)	3	13,507	9	-	(14,007)	
Cash Balance			16,193	2,679			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Indiana River Rescue	Month	August
Fund/Department Number	291	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	31,300	19,500	62,200	26,000	-	(30,900)	199%
Interest Earnings	200	20	283	296	-	(83)	141%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,500	19,520	62,483	26,296	-	(30,983)	198%
Expenditures							
Personnel	2,000	-	1,507	-	-	493	75%
Supplies	35,666	452	35,675	7,176	300	(309)	101%
Services	24,700	4,004	16,645	4,627	4,782	3,273	87%
Debt Service	-	-	-	-	-	-	0%
Capital	29,760	-	27,460	2,049	-	2,300	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	92,126	4,456	81,287	13,852	5,082	5,757	94%
Net	(60,626)	15,063	(18,804)	12,445	(5,082)	(36,740)	
Cash Balance			100,958	84,196			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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

Fund/Department Name	Police Grants	Month	August
Fund/Department Number	292	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	110,000	-	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%
Total Revenue	110,000	-	38,532	97,000	-	71,468	35%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	36,911	36,911	-	-	(36,911)	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	-	19,450	80,550	19%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	110,000	36,911	36,911	-	19,450	53,639	51%
Net	-	(36,911)	1,621	97,000	(19,450)	17,829	
Cash Balance			99,746	98,125			

Staffing							
Full Time	-	-	-	-	-	-	
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 originally budgeted as Capital. Funding from a Federal Grant was received in July.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Regional Police Academy	Month	August
Fund/Department Number	294	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	-	-	-	311	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	17	204	-	-	2,296	8%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,500	17	19,749	12,481	-	8,751	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	71	156	-	1,429	5%
Services	27,000	105	17,286	8,423	-	9,714	64%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	28,500	105	17,357	8,579	-	11,143	61%
Net	-	(88)	2,392	3,902	-	(2,392)	
Cash Balance			76,207	80,265			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	COPS MORE Grant	Month	August
Fund/Department Number	295	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	15,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	24	272	384	-	78	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	250	250	100	-	3,000	8%
Other Income	38,000	870	7,326	7,798	-	30,674	19%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	1,144	7,848	23,282	-	33,752	19%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	14,030	626	2,698	3,314	453	10,879	22%
Services	16,875	1,627	7,660	8,698	-	9,215	45%
Debt Service	500	-	-	-	-	500	0%
Capital	10,575	-	-	20,000	-	10,575	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	41,980	2,253	10,358	32,012	453	31,169	26%
Net	(380)	(1,109)	(2,510)	(8,730)	(453)	2,583	
Cash Balance			104,778	97,223			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Police Federal Drug Enforcement	Month	August
Fund/Department Number	299	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	3,881	51,286	56,572	-	48,714	51%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	69	632	610	-	368	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	9,775	32,793	10,026	-	(31,793)	3279%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	102,000	13,725	84,711	67,208	-	17,289	83%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,867	11,204	35,071	28,794	10,994	14,802	76%
Services	45,000	925	10,454	23,751	-	34,546	23%
Debt Service	-	-	-	-	-	-	0%
Capital	82,706	-	65,945	12,956	-	16,761	80%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,573	12,129	111,470	65,501	10,994	66,109	65%
Net	(86,573)	1,596	(26,759)	1,707	(10,994)	(48,820)	
Cash Balance			308,582	312,966			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	County Option Income Tax	Month	August
Fund/Department Number	404	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,846,940	653,912	5,231,293	6,047,882	-	2,615,647	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	80,000	3,139	37,482	53,078	-	42,518	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	805,932	41,414	348,418	582,834	-	457,514	43%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,732,872	698,465	5,617,193	6,683,794	-	3,115,679	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,476,918	91,559	748,196	17,830	7,244	721,478	51%
Services	4,277,887	255,950	2,822,018	2,535,415	334,097	1,121,772	74%
Debt Service	2,178,168	-	1,936,128	1,958,784	-	242,040	89%
Capital	833,562	5,355	253,626	1,628,963	107,505	472,431	43%
Transfers Out	676,882	-	676,882	481,992	-	-	100%
Total Expenditures	9,443,417	352,864	6,436,851	6,622,984	448,846	2,557,720	73%
Net	(710,545)	345,600	(819,658)	60,810	(448,846)	557,959	
Cash Balance			14,507,344	14,290,497			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 August 31, 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 August, there was roughly \$1.4 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

Fund/Department Name	Economic Development Income Tax	Month	August
Fund/Department Number	408	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,177,352	681,446	5,451,568	6,293,910	-	2,725,784	67%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	300	-	-	(300)	0%
Interest Earnings	50,000	2,021	25,001	35,117	-	24,999	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,660	-	424,325	409,160	-	80,335	84%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,732,012	683,467	5,901,194	6,738,186	-	2,830,818	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	3,532,389	107,618	954,543	762,569	437,107	2,140,739	39%
Debt Service	1,039,000	-	1,914,214	1,901,453	-	(875,214)	184%
Capital	4,471	-	-	22,918	4,471	(0)	100%
Transfers Out	4,417,519	-	3,988,139	2,765,360	-	429,380	90%
Total Expenditures	8,993,379	107,618	6,856,896	5,452,299	441,578	1,694,905	81%
Net	(261,367)	575,849	(955,702)	1,285,888	(441,578)	1,135,913	
Cash Balance			9,030,116	9,680,208			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 August, 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

Fund/Department Name	Urban Development Action Grant	Month	August
Fund/Department Number	410	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	142	-	-	-	-	142	0%
Interest Earnings	1,405	6	71	862	-	1,334	5%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,557	137	3,360	4,043	-	65,197	5%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,104	143	3,431	4,905	-	66,673	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	268,146	-	-	200,451	-	268,146	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,146	-	-	200,451	-	268,146	0%
Net	(198,042)	143	3,431	(195,546)	-	(201,473)	
Cash Balance			27,185	20,988			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Project Releaf	Month	August 2013
Fund/Department Number	655	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,238	287,820	285,469	-	141,180	67%
Interest Earnings	2,700	181	2,139	3,315	-	561	79%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,419	289,960	288,784	-	141,740	67%
Expenditures							
Personnel	64,378	28	1,146	197	-	63,232	2%
Supplies	7,432	-	347	-	-	7,085	5%
Services	67,756	2,218	16,647	11,868	-	51,109	25%
Debt Service	42,499	-	23,238	-	-	19,261	55%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	250,000	245,744	-	-	100%
Total Expenditures	432,065	2,246	291,378	257,809	-	140,688	67%
Net	(365)	34,174	(1,418)	30,975	-	1,053	
Cash Balance			859,601	799,699			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	-	-
Total	2.16	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Police K-9 Unit	Month	August
Fund/Department Number	705	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	1	5	9	-	5	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	-	-	-	1,990	0%
Other Income	-	-	1	-	-	(1)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	1	6	9	-	1,994	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	-	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	-	-	-	-	2,000	0%
Net	-	1	6	9	-	(6)	
Cash Balance			1,936	2,284			

Staffing						
Full Time	-	-	-	-	-	
Part-Time /Seasonal/Temporary	-	-	-	-	-	
Total	-	-	-	-	-	

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Football Hall of Fame Debt Service	Month	August
Fund/Department Number	313	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	47,645	62,027	-	23,823	67%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,900	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,257,789	5,956	775,129	730,040	-	482,660	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,000	-	1,268,000	1,329,715	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,000	-	1,268,000	1,329,715	-	-	100%
Net	(10,211)	5,956	(492,871)	(599,676)	-	482,660	
Cash Balance			84,502	(1,055)			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 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

Fund/Department Name **Emergency Medical Services Capital Improv.**

Month **August**

Fund/Department Number **288**

Date Updated **9/17/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,084	-	-	98,703	-	155,084	0%
Charges for Services	2,776,000	242,088	1,909,321	1,505,916	-	866,679	69%
Interest Earnings	20,000	996	13,579	23,144	-	6,421	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,000	10,269	16,635	20,269	-	19,365	46%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,987,084	253,354	1,939,535	1,648,032	-	1,047,550	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	193,539	53,186	197,083	42,299	110	(3,654)	102%
Services	1,125,768	1,009,698	2,236,668	121,387	4,502,722	(5,613,622)	599%
Debt Service	1,190,596	-	40,667	-	-	7,527,593	1%
Capital	7,568,260	407,362	1,296,929	433,646	46,091	(343,020)	0%
Transfers Out	1,000,000	-	500,000	-	-	500,000	50%
Total Expenditures	11,078,163	1,470,246	4,271,347	597,333	4,548,923	2,067,297	80%
Net	(8,091,079)	(1,216,892)	(2,331,812)	1,050,699	(4,548,923)	(1,019,748)	
Cash Balance			3,202,837	6,558,026			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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. Incurred 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

Fund/Department Name	Professional Sports Development	Month	August
Fund/Department Number	377	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	366,864	-	-	0%
Grants/Intergovernmental	600,000	65,580	362,795	480,890	-	237,205	60%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,500	170	2,194	4,022	-	4,307	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	81,301	-	77,851	88,023	-	3,450	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	687,801	65,750	442,840	939,799	-	244,961	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	776,671	-	776,470	776,408	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	100,000	426,101	-	-	100%
Total Expenditures	876,671	-	876,470	1,202,509	-	201	100%
Net	(188,870)	65,750	(433,630)	(262,710)	-	244,760	
Cash Balance			607,192	839,709			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 service of 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

Fund/Department Name	Coveleski Stadium Capital	Month	AUGUST
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Fund/Department Number	401	Date Updated	9/17/2013
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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
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	6	68	284	-	432	14%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	6	68	284	-	432	14%
Expenditures							
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%
Total Expenditures	3,540	-	-	38,447	3,540	(0)	100%
Net	(3,040)	6	68	(38,163)	(3,540)	432	
Cash Balance			26,827	44,431			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Zoo Endowment	Month	AUGUST
Fund/Department Number	403	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	11	125	157	-	75	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	13,000	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	11	125	13,157	-	2,775	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	11	125	13,157	-	2,775	
Cash Balance			48,971	48,792			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Park Nonreverting Capital	Month	AUGUST
Fund/Department Number	405	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	670	3,681	2,932	-	(681)	123%
Interest Earnings	2,200	84	1,079	1,445	-	1,121	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	100	13,405	13,043	-	(13,405)	0%
Transfers In	198,300	-	-	-	-	198,300	0%
Total Revenue	203,500	854	18,166	17,420	-	185,334	9%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	13,816	4,374	64,420	31,712	21,638	(72,242)	623%
Services	-	20	40	12,735	4,850	(4,890)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	203,500	12,348	24,731	63,825	-	178,769	12%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	217,316	16,742	89,191	108,271	26,488	101,637	53%
Net	(13,816)	(15,888)	(71,025)	(90,852)	(26,488)	83,697	
Cash Balance			421,360	376,984			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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

Fund/Department Name	Cumulative Capital Development	Month	August
Fund/Department Number	406	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	174	2,050	2,814	-	1,950	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,054	-	212	-	-	45,842	0%
Transfers In	-	3,838	30,703	29,179	-	(30,703)	0%
Total Revenue	614,325	4,012	306,444	336,694	-	307,881	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	504	42	336	424	-	168	67%
Debt Service	874,716	-	352,798	217,072	-	521,919	40%
Capital	36,000	-	-	13,600	-	36,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	911,220	42	353,134	231,095	-	558,087	39%
Net	(296,895)	3,970	(46,690)	105,598	-	(250,205)	
Cash Balance			789,079	927,828			

Staffing						
Full Time	-	-	-	-	-	
Part-Time /Seasonal/Temporary	-	-	-	-	-	
Total	-	-	-	-	-	

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Cumulative Capital Improvement	Month	August
Fund/Department Number	407	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	150,000	-	150,000	150,000	-	-	0%
Grants/Intergovernmental	258,990	-	129,108	126,415	-	129,882	68%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	17	102	15	-	(2)	102%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	-	5,900	-	25,000	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,090	17	279,210	282,331	-	154,880	64%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,575	-	367,575	402,277	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,575	-	367,575	402,277	-	-	100%
Net	66,515	17	(88,365)	(119,946)	-	154,880	
Cash Balance			9,355	(69,187)			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Major Moves Construction	Month	August
Fund/Department Number	412	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	54,000	1,601	19,957	34,981	-	34,043	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	474,662	41,442	278,773	82,884	-	195,889	59%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	528,662	43,043	298,730	117,865	-	229,932	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,395,846	47,384	1,063,122	584,601	1,350,164	982,559	71%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,395,846	47,384	1,063,122	584,601	1,350,164	982,559	71%
Net	(2,867,184)	(4,341)	(764,393)	(466,736)	(1,350,164)	(752,627)	
Cash Balance			7,132,304	8,857,618			

Staffing							
Full Time	-	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 \$923,829 (Douglas Road) and \$5,068,654 (Eddy Street/Triangle) at August 31, 2013.

Explain Significant Spending on Capital Projects Below:

DLZ for Olive/Sample Overpass: 323,638
DLZ for 2-way streets feasibility: 112,953
HRP for Triangle neighborhood: 53,196
INDOT US 31 Utility Relocation \$573,335

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	August
Fund/Department Number	416	Date Updated	9/9/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	-	64,745	59,005	-	35,255	65%
Interest Earnings	1,500	96	1,036	1,575	-	464	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	96	65,781	60,580	-	35,719	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	25,500	5,555	8,211	6,274	2,200	15,089	41%
Services	20,970	-	11,945	10,061	4,266	4,759	77%
Debt Service	-	-	-	-	-	-	0%
Capital	26,196	-	15,828	148,276	10,118	250	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	72,666	5,555	35,984	164,611	16,584	20,098	72%
Net	28,834	(5,459)	29,797	(104,031)	(16,584)	15,621	
Cash Balance			426,065	376,753			

Staffing							
Full Time	-	-	-	-	-	-	
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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), remodeled restrooms at the Bistro level.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Community Revitalization Enhancement District	Month	August
Fund/Department Number	434	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	39	418	827	-	582	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	39	418	827	-	650,582	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	873,949	836,975	873,949	878,554	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	873,949	836,975	873,949	878,554	-	-	100%
Net	(222,949)	(836,936)	(873,531)	(877,727)	-	650,582	
Cash Balance			(649,944)	(430,030)			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	Palais Royale Historic Preservation	Month	August
Fund/Department Number	450	Date Updated	9/9/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	125	14	154	185	-	(29)	123%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	1,757	9,875	8,243	-	6,125	62%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	1,771	10,029	8,428	-	6,096	62%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	16,125	1,771	10,029	8,428	-	6,096	
Cash Balance			68,333	54,619			

Staffing				
Full Time	N/A	N/A	N/A	
Part-Time /Seasonal/Temporary	N/A	N/A	N/A	
Total	-	-	-	

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Football Hall of Fame Capital	Month	August
Fund/Department Number	677	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	154	1,823	3,102	-	2,677	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	42	115,286	-	(42)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,500	154	1,865	118,388	-	2,635	41%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	3,124	1,339	-	11,876	21%
Services	164,322	4,360	40,254	267,591	-	124,068	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	179,322	4,360	43,378	268,930	-	135,944	24%
Net	(174,822)	(4,206)	(41,513)	(150,542)	-	(133,309)	
Cash Balance			677,574	726,042			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Consolidated Building Department	Month	August
Fund/Department Number	600	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,147,035	102,504	642,384	625,001	-	504,651	56%
Interest Earnings	1,000	39	507	209	-	493	51%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	598	1,687	13,352	-	(1,687)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,148,035	103,141	644,578	638,562	-	503,457	56%
Expenditures							
Personnel	957,635	97,571	593,701	527,104	7,689	356,245	63%
Supplies	40,579	5,867	22,848	18,139	7,395	10,336	75%
Services	105,031	5,312	45,773	34,553	483	58,775	44%
Debt Service	16,707	-	10,159	4,350	-	6,548	61%
Capital	28,200	-	-	-	-	28,200	0%
Transfers Out	-	-	-	12,896	-	-	0%
Total Expenditures	1,148,152	108,750	672,481	597,042	15,567	460,104	60%
Net	(117)	(5,609)	(27,903)	41,520	(15,567)	43,353	
Cash Balance			176,660	111,182			

Staffing			
Full Time	15.00	14.00	14.00
Part-Time /Seasonal/Temporary	-	-	-
Total	15.00	14.00	14.00

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

Expenditures for August and September will be greater than normal in that August had 3 payrolls and we are purchasing iPads and software for the inspectors.

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

Fund/Department Name	Parking Garages	Month	August
Fund/Department Number	601	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	943,905	68,540	575,061	574,865	-	368,844	61%
Interest Earnings	4,000	190	2,157	3,236	-	1,843	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,034	10,475	91,751	82,906	-	19,283	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,058,939	79,205	668,969	661,007	-	389,970	63%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	688,645	44,973	463,872	434,555	7,407	217,366	68%
Debt Service	-	-	-	-	-	-	0%
Capital	441,194	3,444	156,167	372,570	189,481	95,546	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,839	48,417	620,039	807,125	196,888	312,912	72%
Net	(70,900)	30,788	48,930	(146,118)	(196,888)	77,058	
Cash Balance			904,374	768,773			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Last year's capital projects were an upgrade automation in garages. 2013 projects are: upgrade lighting; new signage; trash receptacles; and membrane sealant updates. 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

Fund/Department Name	Solid Waste Operations	Month	August
Fund/Department Number	610	Date Updated	9/5/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	4,815,830	410,204	3,241,646	3,194,946	-	1,574,184	67%
Interest Earnings	6,000	164	2,370	4,312	-	3,630	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	828	193,265	34,795	-	242,606	44%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	411,196	3,437,281	3,234,053	-	1,820,420	65%
Expenditures							
Personnel	1,661,801	181,885	1,162,090	1,048,326	1,637	498,074	70%
Supplies	337,565	26,655	253,790	193,835	7,084	76,692	77%
Services	2,864,557	235,672	1,817,476	2,093,476	503,738	543,343	81%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	784,061	-	830,239	259,200	-	(46,178)	106%
Total Expenditures	5,647,984	444,213	4,063,595	3,594,838	512,458	1,071,931	81%
Net	(390,283)	(33,016)	(626,313)	(360,784)	(512,458)	748,489	
Cash Balance			569,055	828,516			

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

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

Fuel costs are the main reason Supplies are running about ten percent higher than projected. Although the newer trash truck are more fuel efficient, more loads are now taken to Prairie View Landfill instead of Green Tech. Year to date Service Expenses of \$1,817,476 are 63% of the annual budget of \$2,864,557. The \$500K in encumbrances for landfill tipping and recycling fees push the percentage to 81%. These encumbrances will be fully used by year end.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	August
Fund/Department Number	611	Date Updated	9/5/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	47	265	210	-	(65)	133%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	784,061	-	830,239	259,200	-	(46,178)	106%
Total Revenue	784,261	47	830,504	259,410	-	(46,243)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	734,061	79,617	593,128	215,510	-	140,933	81%
Capital	230,000	19,000	19,000	3,406	33,750	177,250	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	964,061	98,617	612,128	218,916	33,750	318,183	67%
Net	(179,800)	(98,570)	218,376	40,494	(33,750)	(364,426)	
Cash Balance			218,484	56,315			

Staffing	
Full Time	-
Part-Time /Seasonal/Temporary	-
Total	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Water Works Operations	Month	August
Fund/Department Number	620	Date Updated	9.11.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,526,748	1,684,354	9,794,047	10,305,118	-	4,732,701	67%
Interest Earnings	9,000	436	4,152	6,858	-	4,848	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,500	3,407	91,700	143,023	-	43,800	68%
Transfers In	16,500	941	9,810	52,956	-	6,690	59%
Total Revenue	14,687,748	1,689,138	9,899,709	10,507,955	-	4,788,039	67%
Expenditures							
Personnel	4,434,851	460,502	2,853,801	2,805,134	2,705	1,578,345	64%
Supplies	1,107,134	51,785	583,563	539,510	65,430	458,141	59%
Services	5,037,006	351,005	2,625,499	2,604,424	259,111	2,152,396	57%
Debt Service	58,732	4,304	37,021	42,189	-	21,711	63%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,158,224	316,895	2,692,140	2,926,901	-	1,466,084	65%
Total Expenditures	14,795,947	1,184,491	8,792,024	8,918,158	327,246	5,676,677	62%
Net	(108,199)	504,647	1,107,685	1,589,797	(327,246)	(888,638)	
Cash Balance			2,517,615	2,737,274			

Staffing			
Full Time	72.05	69.05	69.05
Part-Time /Seasonal/Temporary	3.00	3.50	3.50
Total	75.05	72.55	72.55

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

Current year to date service revenue is significantly less compared to same time period in 2012. General increase in metered sales to customers, including irrigation, in 2012 was abnormal and was a result of the drought weather conditions we experienced. Other income in 2012 was greater due to an exceptional refund received from the Indiana Department of Revenue. The refund was attributable to a tax status change for fire protection sales. Supplies category rose because of repair part purchases and for supplies that no longer qualify as capital. Decrease in transfer out expenditures is caused by an accounting change of administrative allocations.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	August
Fund/Department Number	622	Date Updated	9.11.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	871	10,501	4,660	-	3,499	75%
Bond Proceeds	-	-	-	638,359	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	468,599	-	-	0%
Total Revenue	14,000	871	10,501	1,111,618	-	3,499	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,050	-	20,050	30,750	6,000	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,190,742	236,762	455,689	865,397	159,908	575,145	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,216,792	236,762	475,739	896,147	165,908	575,145	53%
Net	(1,202,792)	(235,891)	(465,238)	215,471	(165,908)	(571,646)	
Cash Balance			3,680,079	1,618,434			

Staffing							
Full Time	-	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-

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

Prior year to date revenue is reflective of bond proceeds received from the 2012 Revenue Bonds for previously purchased water meters. Also, the 2012 transfers in is a combination of pay as you go capital transfers and surplus monies transferred in from the operating fund. Encumbrance commitment is for vehicle purchases and the North Pumping Station Roof Project.

Explain Significant Spending on Capital Projects Below:

Current YTD: Vehicle- \$22,435 Ireland Rd Tank Improvement-\$175,640 North Pumping Station Roof Project- \$ 20,628
Ewing Main Ext. Project- \$234,282

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	August
Fund/Department Number	623	Date Updated	9.11.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	1,006	13,495	4,135	-	4,505	75%
Bond Proceeds	-	-	-	8,345,333	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	1,006	13,495	8,349,468	-	4,505	75%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,022,863	649,435	1,245,043	-	777,818	2	100%
Services	189,685	-	-	345,231	189,687	(2)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	3,353,655	12,825	897,545	860,272	2,141,108	315,002	91%
Transfers Out	-	-	-	577,286	-	-	0%
Total Expenditures	5,566,203	662,260	2,142,588	1,782,789	3,108,613	315,002	94%
Net	(5,548,203)	(661,254)	(2,129,093)	6,566,679	(3,108,613)	(310,497)	
Cash Balance			3,673,743	6,713,494			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Prior year revenue reflects issuance of Water Works Revenue Bonds of 2012 . Pay out costs for issuance totaled \$345,231. Approved use of bond proceeds included 100% funding of the required debt service reserve, \$577,286. Supplies expended year to date are water meters that were purchased for the meter exchange program. Encumbrance commitment is for the Pinhook Water Treatment Plant Efficiency Improvement Project. Cost of this construction project in total is \$3,260,428.

Explain Significant Spending on Capital Projects Below:

YTD Spent: PinhookWTP Project- \$468,886 Water Meters- \$1,245,043 Vactor Truck- \$361,047 Other- \$67,612

2013 City of South Bend Monthly Financial Report

Fund/Department Name Water Works Customer Deposit

Month August

Fund/Department Number 624

Date Updated 9.12.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,100	321	3,589	5,304	-	2,511	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,100	321	3,589	5,304	-	2,511	59%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,000	321	3,629	5,304	-	371	91%
Total Expenditures	4,000	321	3,629	5,304	-	371	91%
Net	2,100	-	(40)	-	-	2,140	
Cash Balance			1,449,460	1,398,998			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

Fund/Department Name	Water Works Sinking	Month	August
Fund/Department Number	625	Date Updated	9.12.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	174	1,038	2,964	-	3,962	21%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,103,381	170,953	1,367,624	1,082,782	-	735,757	65%
Total Revenue	2,108,381	171,127	1,368,662	1,085,746	-	739,719	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,103,381	350	410,000	351,104	-	1,693,381	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	174	1,038	2,964	-	3,962	21%
Total Expenditures	2,108,381	524	411,038	354,068	-	1,697,343	19%
Net	-	170,603	957,624	731,678	-	(957,624)	
Cash Balance			962,260	741,072			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Current year to date transfer in revenue is greater mostly because of the 2012 Revenue Bonds debt. This debt and the refunding of the 2002 Revenue Bonds in November last year contribute to the expenditure elevation in the 2013 Debt Service.

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	August
Fund/Department Number	626	Date Updated	9.12.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,700	322	3,459	1,866	-	2,241	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	307,809	17,463	179,372	780,476	-	128,437	58%
Total Revenue	313,509	17,785	182,831	782,342	-	130,678	58%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	313,509	17,785	182,831	782,342	-	130,678	
Cash Balance			1,494,519	1,208,745			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Prior year to date transfer in revenue is significantly higher because of proceeds received from the 2012 Revenue Bonds to satisfy the reserve requirement.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name Water Works Reserve Operations & Maintenance

Month August

Fund/Department Number 629

Date Updated 9.12.13

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,500	447	5,143	7,520	-	2,357	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	45,301	-	45,301	121,426	-	-	100%
Total Revenue	52,801	447	50,444	128,946	-	2,357	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,500	447	5,143	7,520	-	2,357	69%
Total Expenditures	7,500	447	5,143	7,520	-	2,357	69%
Net	45,301	0	45,301	121,426	-	-	
Cash Balance			2,031,532	1,986,231			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Current year to date transfer in revenue is for the purpose of satisfying 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

Fund/Department Name	Sewer Repair Insurance	Month	August 2013
Fund/Department Number	640	Date Updated	9/20/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	46,842	365,551	362,254	-	182,449	67%
Interest Earnings	1,200	280	3,060	3,754	-	(1,860)	255%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	47,122	368,611	366,008	-	180,589	67%
Expenditures							
Personnel	117,515	12,627	76,776	47,435	-	40,739	65%
Supplies	16,771	1,561	14,359	20,593	771	1,641	90%
Services	393,083	19,767	144,705	122,325	4,090	244,289	38%
Debt Service	28,475	-	14,218	-	-	14,257	50%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	555,844	33,955	250,058	190,353	4,861	300,925	46%
Net	(6,644)	13,167	118,553	175,655	(4,861)	(120,336)	
Cash Balance			1,280,628	1,099,559			

Staffing			
Full Time	1.30	1.30	1.30
Part-Time /Seasonal/Temporary	-	-	-
Total	1.30	1.30	1.30

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Sewage Works Operations	Month	August
Fund/Department Number	641	Date Updated	9/9/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	33,083,547	2,803,741	20,940,186	20,783,584	-	12,143,361	63%
Interest Earnings	12,000	1,200	11,053	12,044	-	947	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	15,520	44,482	65,289	-	(26,482)	247%
Transfers In	18,000	1,430	12,367	71,520	-	5,633	69%
Total Revenue	33,131,547	2,821,890	21,008,087	20,932,436	-	12,123,460	63%
Expenditures							
Personnel	6,751,188	679,378	4,326,439	3,770,552	2,777	2,421,972	64%
Supplies	2,155,362	130,731	1,075,090	1,066,197	516,946	563,326	74%
Services	12,719,733	821,531	6,904,406	6,703,432	1,819,887	3,995,439	69%
Debt Service	314,896	110	241,861	83,333	-	73,035	77%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,377,561	774,514	6,569,423	7,047,041	-	6,808,138	49%
Total Expenditures	35,318,740	2,406,264	19,117,218	18,670,554	2,339,611	13,861,911	61%
Net	(2,187,193)	415,625	1,890,869	2,261,882	(2,339,611)	(1,738,452)	
Cash Balance			6,149,595	4,783,156			

Staffing			
Full Time	96.80	93.80	93.80
Part-Time /Seasonal/Temporary	13.28	8.58	8.58
Total	110.08	102.38	102.38

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

The impact on revenue levels due to the closing of New Energy continues to affect this fund. Transfers out for capital spending won't be needed until later in the year. Staff at the Wastewater Plant has decreased by two bargaining FTE positions. Realignment of work schedules will eliminate the need to replace them.

Explain Significant Spending on Capital Projects Below:

Capital spending for Sewage Works is in Fund 642.

2013 City of South Bend Monthly Financial Report

Fund/Department Name		Sewage Works Capital				Month	August	
Fund/Department Number		642				Date Updated	9/3/2013	
		Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue								
Property Taxes		-	-	-	-	-	-	0%
Local Income Taxes		-	-	-	-	-	-	0%
Other Taxes		-	-	-	-	-	-	0%
Grants/Intergovernmental		-	-	-	-	-	-	0%
Charges for Services		-	-	-	-	-	-	0%
Interest Earnings		60,000	1,564	21,048	35,457	-	38,952	35%
Bond Proceeds		-	-	-	-	-	-	0%
Donations		-	-	-	-	-	-	0%
Other Income		-	148,094	148,094	-	-	(148,094)	0%
Transfers In		4,500,000	-	-	1,914,632	-	4,500,000	0%
Total Revenue		4,560,000	149,658	169,142	1,950,089	-	4,390,858	4%
Expenditures								
Personnel		-	-	-	-	-	-	0%
Supplies		-	-	-	-	-	-	0%
Services		335,200	44,342	124,157	-	211,043	-	100%
Debt Service		-	-	-	-	-	-	0%
Capital		11,164,371	291,271	2,238,150	3,193,045	6,551,673	2,374,547	79%
Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		11,499,571	335,613	2,362,307	3,193,045	6,762,717	2,374,547	79%
Net		(6,939,571)	(185,955)	(2,193,165)	(1,242,956)	(6,762,717)	2,016,311	
Cash Balance				6,669,943	8,581,405			
Staffing								
Full Time		-	-	-				
Part-Time /Seasonal/Temporary		-	-	-				
Total		-	-	-				
Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:								
The \$148,094 in Other Income was an insurance reimbursement received for a 2007 Sterling Street Sweeper.								

2013 City of South Bend Monthly Financial Report

Fund/Department Name Sewage Works Reserve Operations & Maint.

Month August

Fund/Department Number 643

Date Updated 9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	732	8,145	12,017	-	9,855	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	109,098	-	200,296	-	-	(91,198)	184%
Total Revenue	127,098	732	208,441	12,017	-	(81,343)	164%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,000	732	8,145	71,520	-	9,855	45%
Total Expenditures	18,000	732	8,145	71,520	-	9,855	45%
Net	109,098	-	200,296	(59,503)	-	(91,198)	
Cash Balance			3,292,600	3,092,304			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Amount transferred in from Fund 641 was to bring O&M reserve account balance equal to two months budgeted O&M expense.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Sewer Bond 2004/2006**

Month **August**

Fund/Department Number **645**

Date Updated **8/30/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	-	-	-	-	-	-	
Cash Balance			12	12			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

Bond is fully spent. The \$12.43 cash balance in the fund needs to be closed out.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	August
Fund/Department Number	647	Date Updated	8/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	37	178	-	(37)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	37	178	-	(37)	0%
Expenditures							
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%
Total Expenditures	19,017	-	13,616	44,986	5,401	1	100%
Net	(19,017)	1	(13,579)	(44,808)	(5,401)	(38)	
Cash Balance			5,462	21,891			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Sewage Sinking	Month	August
Fund/Department Number	649	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	752	5,787	9,027	-	2,713	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	8,226,256	774,514	6,355,031	5,483,671	-	1,871,225	77%
Total Revenue	8,234,756	775,266	6,360,819	5,492,699	-	1,873,937	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,804,044	300	2,663,315	1,783,538	-	7,140,729	27%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,804,044	300	2,663,315	1,783,538	-	7,140,729	27%
Net	(1,569,288)	774,966	3,697,503	3,709,161	-	(5,266,791)	
Cash Balance			4,533,549	4,401,218			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Clay Sewage	Month	August
Fund/Department Number	650	Date Updated	8/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	2	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	2	3	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	698	698	-	-	(698)	0%
Total Expenditures	-	698	698	-	-	(698)	0%
Net	-	(698)	(696)	3	-	696	
Cash Balance			-	696			

Staffing						
Full Time		-	-			
Part-Time /Seasonal/Temporary	-	-	-			
Total	-	-	-			

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Bond 2007B	Month	August
Fund/Department Number	651	Date Updated	8/30/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	66	530	-	(66)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	66	530	-	(66)	0%
Expenditures							
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%
Total Expenditures	39,512	-	35,983	185,183	-	3,529	91%
Net	(39,512)	1	(35,918)	(184,653)	-	(3,594)	
Cash Balance			3,640	43,452			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Sewage Debt Service Reserve	Month	August
Fund/Department Number	653	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	298,737	-	1,731,218	1%
Total Revenue	1,805,314	-	14,096	328,862	-	1,791,218	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,434,564	-	2,434,563	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,524	-	3,524	-	-	0	100%
Total Expenditures	2,438,088	-	2,438,087	-	-	1	100%
Net	(632,774)	-	(2,423,992)	328,862	-	1,791,218	
Cash Balance			7,286,825	8,072,932			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	August
Fund/Department Number	658	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	3	209	4,114	-	(209)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	3	209	4,114	-	(209)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	112,089	-	99,796	305,946	11,148	1,145	99%
Debt Service	-	-	-	12,009	-	-	0%
Capital	-	-	-	1,537,542	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	112,089	-	99,796	1,855,496	11,148	1,145	99%
Net	(112,089)	3	(99,587)	(1,851,382)	(11,148)	(1,354)	
Cash Balance			12,616	198,761			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Sewer Bond 2011	Month	August
Fund/Department Number	659	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,917	23,550	75,017	-	36,450	39%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	1,917	23,550	75,017	-	36,450	39%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	425,228	-	234,675	69	23,268	167,285	61%
Debt Service	-	-	-	371	-	-	0%
Capital	10,271,492	121,611	1,447,558	3,526,707	6,027,001	2,796,933	73%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,696,720	121,611	1,682,233	3,527,146	6,050,269	2,964,218	72%
Net	(10,636,720)	(119,694)	(1,658,683)	(3,452,129)	(6,050,269)	(2,927,768)	
Cash Balance			8,544,679	16,552,813			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 \$152K, East Bank Sewer Sep, Phase 4 \$145K, and Southwood Sewer Sep \$143K.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	August
Fund/Department Number	661	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	4,885	47,004	-	-	12,996	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	4,885	47,004	-	-	12,996	78%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	104,981	-	104,981	-	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	19,055,019	702,522	2,173,906	-	3,006,654	13,874,459	27%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,160,000	702,522	2,278,887	-	3,006,654	13,874,459	28%
Net	(19,100,000)	(697,637)	(2,231,883)	-	(3,006,654)	(13,861,463)	
Cash Balance			21,015,005	-			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Sewer Bond 2013	Month	August
Fund/Department Number	663	Date Updated	9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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%
Total Revenue	21,200,000	-	-	-	-	21,200,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	400,000	-	-	-	-	400,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	1,700,000	-	-	-	-	1,700,000	0%
Total Expenditures	2,100,000	-	-	-	-	2,100,000	0%
Net	19,100,000	-	-	-	-	19,100,000	
Cash Balance							

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name 2013A Cost of Issuance Fund

Month August

Fund/Department Number 664

Date Updated 9/3/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	3	-	-	(3)	0%
Bond Proceeds	-	-	85,740	-	-	(85,740)	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	85,743	-	-	(85,743)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	81,065	-	81,064	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,065	-	81,064	-	-	1	100%
Net	(81,065)	1	4,679	-	-	(85,744)	
Cash Balance			4,679				

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	August
Fund/Department Number	670	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	123,843	908,816	773,731	-	567,516	62%
Interest Earnings	360	-	228	181	-	132	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,578	1,194	51,594	65,590	-	93,984	35%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,935,706	125,037	2,274,074	2,152,938	-	661,632	77%
Expenditures							
Personnel	2,006,397	324,712	1,187,454	990,618	-	818,943	59%
Supplies	237,415	61,481	82,666	35,916	-	154,749	35%
Services	973,347	83,882	656,544	572,910	-	316,803	67%
Debt Service	1,300	305	3,864	3,372	-	(2,564)	297%
Capital	329,000	-	-	-	-	329,000	0%
Transfers Out	-	-	-	1,344,057	-	-	0%
Total Expenditures	3,547,459	470,380	1,930,528	2,946,873	-	1,616,931	54%
Net	(611,753)	(345,343)	343,546	(793,935)	-	(955,299)	
Cash Balance			1,282,680	1,156,146			

Staffing			
Full Time	24.00	-	-
Part-Time /Seasonal/Temporary	6.00	-	-
Total	30.00	-	-

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

SMG assumed 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

Fund/Department Name	Century Center Capital	Month	August
Fund/Department Number	671	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	52	187	280	-	313	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	575,000	575,000	575,000	1,344,057	-	-	100%
Total Revenue	675,500	575,052	675,187	1,444,337	-	313	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	134,397	-	-	-	-	134,397	0%
Services	11,000	-	-	-	-	11,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	101,373	-	-	155,825	-	101,373	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	246,770	-	-	155,825	-	246,770	0%
Net	428,730	575,052	675,187	1,288,512	-	(246,457)	
Cash Balance			1,950,065	1,288,512			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

The Century Center Capital fund receives an annual transfer of PSDA tax money in the amount of \$100,000 per year. The fund received a capital contribution of \$575,000 from SMG on August 13, 2013. A total of \$246,770 for food and beverage items and kitchen repairs was appropriated on August 26, 2013.

Explain Significant Spending on Capital Projects Below:

\$246,770 appropriated for food and beverage operations items at the request of SMG

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Central Services	Month	August
Fund/Department Number	222	Date Updated	9/12/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,891,203	576,235	4,851,662	4,591,898	-	3,039,541	61%
Interest Earnings	1,500	193	2,538	3,561	-	(1,038)	169%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	18,750	-	-	0%
Other Income	30,000	5,266	96,770	24,322	-	(66,770)	323%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,922,703	581,693	4,950,970	4,638,531	-	2,971,733	62%
Expenditures							
Personnel	2,813,983	274,312	1,724,850	1,668,648	-	1,089,133	61%
Supplies	230,305	(3,511)	109,767	96,196	69,821	50,716	78%
Services	4,674,822	351,635	3,055,818	2,729,225	1,542,023	76,981	98%
Debt Service 3700	6,322	1,414	4,661	5,171	1,624	37	99%
Capital	253,997	14,749	39,566	117,418	30,604	183,827	28%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,979,429	638,598	4,934,663	4,616,657	1,644,072	1,400,694	82%
Net	(56,726)	(56,905)	16,307	21,873	(1,644,072)	1,571,039	
Cash Balance			1,087,963	1,660,987			

Staffing			
Full Time	44.00	43.00	41.00
Part-Time /Seasonal/Temporary	1.00	-	-
Total	45.00	43.00	41.00

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

Supplies--allocation for Printshop increases from \$27 to \$149. Accts 23-12 & 23-98 are not budgeted, tool acct 23-20 was used for a capital purchase from 2013 that monies will have to be transferred midyear. Natural Gas utilities were higher CY 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

Fund/Department Name	Liability Insurance	Month	August
Fund/Department Number	226	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,988,576	249,048	1,992,384	1,946,592	-	996,192	67%
Interest Earnings	26,000	1,211	13,848	17,947	-	12,152	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	1,564	1,859	14,507	-	16,641	10%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,033,076	251,823	2,008,091	1,979,046	-	1,024,985	66%
Expenditures							
Personnel (1x)	179,100	18,927	112,238	113,468	-	66,862	63%
Supplies (2x)	22,356	2,195	11,894	11,316	682	9,781	56%
Services (3x except Debt Svc)	2,689,771	248,917	1,833,772	1,561,986	1,305	854,694	68%
Debt Service (37.11 & 37.12)	-	-	-	-	-	-	0%
Capital (4x)	24,700	706	23,994	-	-	706	97%
Transfers Out (5x)	-	-	-	-	-	-	0%
Total Expenditures	2,915,927	270,745	1,981,898	1,686,769	1,987	932,043	68%
Net	117,149	(18,922)	26,193	292,277	(1,987)	92,943	
Cash Balance			5,271,605	4,743,656			

Staffing			
Full Time	3.00	3.00	3.00
Part-Time /Seasonal/Temporary	-	-	-
Total	3.00	3.00	3.00

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

The largest component of the services category is for liability and property claims paid which are 67% of the 2013 budget at August 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 62% of the budget at August 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

Fund/Department Name	Take Home Vehicle Police	Month	August
Fund/Department Number	278	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	96	1,064	1,416	-	936	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	127,400	14,100	85,193	87,712	-	42,207	67%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	129,400	14,196	86,257	89,129	-	43,143	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	63,700	-	63,700	65,000	-	-	100%
Services	40,000	-	-	7,826	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	103,700	-	63,700	72,826	-	40,000	61%
Net	25,700	14,196	22,557	16,302	-	3,143	
Cash Balance			414,362	355,748			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Self-Funded Employee Benefits	Month	August
Fund/Department Number	711	Date Updated	9/17/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	11,937,800	992,715	7,995,847	7,431,326	-	3,941,953	67%
Interest Earnings	40,600	1,689	19,264	33,626	-	21,336	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,500	-	210,498	86	-	2	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,188,900	994,404	8,225,608	7,465,037	-	3,963,292	67%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	24,444	1,567	6,605	8,153	3,344	14,496	41%
Services	487,085	32,644	363,519	161,256	293	123,273	75%
Insurance	12,837,300	953,106	8,157,252	7,843,758	-	4,680,048	64%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	120,504	-	-	0%
Total Expenditures	13,348,829	987,317	8,527,375	8,133,671	3,637	4,817,818	64%
Net	(1,159,929)	7,087	(301,767)	(668,634)	(3,637)	(854,526)	
Cash Balance			7,126,424	8,184,986			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Unemployment Compensation	Month	August
Fund/Department Number	713	Date Updated	9/10/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	341,250	15,996	188,399	183,293	-	152,851	55%
Interest Earnings	200	44	325	72	-	(125)	163%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	341,450	16,040	188,724	183,365	-	152,726	55%
Expenditures							
Personnel	262,963	4,224	42,193	148,432	-	220,770	16%
Supplies	-	-	-	-	-	-	0%
Services	4,284	357	2,856	3,792	-	1,428	67%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	267,247	4,581	45,049	152,224	-	222,198	17%
Net	74,203	11,460	143,674	31,141	-	(69,471)	
Cash Balance			216,240	21,732			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 August 31, 2013, claims paid on behalf of former Parks & Recreation department employees were \$31,033 or 74% 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

Fund/Department Name	Firefighters Pension	Month	August
Fund/Department Number	701	Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	240	1,876	2,875	-	3,111	38%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	1,723	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,040,279	240	2,519,522	2,621,291	-	2,520,757	50%
Expenditures							
Personnel	5,894,925	449,796	3,653,365	3,808,179	-	2,241,560	62%
Supplies	200	-	-	69	-	200	0%
Services	4,903	157	847	785	-	4,056	17%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	136	-	-	0%
Total Expenditures	5,900,028	449,953	3,654,212	3,809,168	-	2,245,816	62%
Net	(859,749)	(449,713)	(1,134,690)	(1,187,878)	-	274,941	
Cash Balance			213,175	528,684			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	Police Pension			Month	August
Fund/Department Number	702			Date Updated	9/23/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	434	3,644	3,993	-	2,356	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	1,111	11,857	-	2,889	28%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,873,697	434	2,936,604	3,381,661	-	2,937,093	50%
Expenditures							
Personnel	6,922,721	545,665	4,337,008	4,416,458	-	2,585,713	63%
Supplies	1,100	-	642	663	-	458	58%
Services	5,312	165	1,231	732	-	4,081	23%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	704	-	-	0%
Total Expenditures	6,929,133	545,830	4,338,880	4,418,557	-	2,590,253	63%
Net	(1,055,436)	(545,396)	(1,402,277)	(1,036,896)	-	346,841	
Cash Balance			906,349	1,126,969			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name		TIF Revenue - Airport			Month	August		
Fund/Department Number		324			Date Updated	9/11/2013		
		Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue								
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	4,874	43,964	63,500	-	40,648	52%
Bond Proceeds		-	-	-	-	-	-	0%
Donations		65,000	-	65,000	-	-	-	100%
Other Income		2,309,640	9,290	2,329,392	246,644	-	(19,752)	101%
Transfers In		281,000	231	278,618	8,164	-	2,382	99%
Total Revenue		13,940,252	14,395	9,828,529	6,429,993	-	4,111,723	71%
Expenditures								
Personnel		-	-	-	-	-	-	0%
Supplies		-	-	-	-	-	-	0%
Services		5,931,269	36,546	1,094,584	3,390,973	816,049	4,020,636	32%
Debt Service		3,476,441	679,063	2,812,121	2,833,043	-	664,320	81%
Capital		15,836,882	2,420	3,894,978	7,200,504	347,823	11,594,081	27%
Transfers Out		-	-	-	-	-	-	0%
Total Expenditures		25,244,592	718,029	7,801,683	13,424,520	1,163,872	16,279,037	36%
Net		(11,304,340)	(703,634)	2,026,846	(6,994,527)	(1,163,872)	(12,167,314)	
Cash Balance				20,248,219	15,020,063			
Staffing								
Full Time				-	-			
Part-Time /Seasonal/Temporary				-	-			
Total				-	-			
Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	August
Fund/Department Number	420	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	3,229	21,350	30,831	-	12,650	63%
Interest Earnings	59,993	4,543	43,221	25,850	-	16,772	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	520,761	22,167	271,843	388,751	-	248,918	52%
Transfers In	-	386	4,435	831,837	-	(4,435)	0%
Total Revenue	4,663,254	30,325	2,244,840	3,387,323	-	2,418,414	48%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	627,352	39,886	315,620	656,618	188,786	122,946	80%
Debt Service	2,880,922	1,240,546	2,680,921	1,444,853	-	200,001	93%
Capital	1,793,828	932	41,894	3,616,293	387,361	1,364,573	24%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,302,102	1,281,364	3,038,435	5,717,764	576,147	1,687,520	68%
Net	(638,848)	(1,251,039)	(793,595)	(2,330,441)	(576,147)	730,894	
Cash Balance			2,045,761	2,165,154			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name	TIF - West Washington	Month	August
Fund/Department Number	422	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	124	1,063	3,419	-	2,937	27%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	444,000	124	265,753	228,502	-	178,247	60%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	11,496	180	1,858	5,982	711	8,927	22%
Debt Service	-	-	-	-	-	-	0%
Capital	657,319	96,060	272,224	626,922	68,772	316,323	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	668,815	96,240	274,082	632,904	69,483	325,250	51%
Net	(224,815)	(96,116)	(8,329)	(404,402)	(69,483)	(147,003)	
Cash Balance			443,399	527,441			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

Fund/Department Name **Redevelopment Retail & Leighton Plaza**

Month **August**

Fund/Department Number **425**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	20	222	297	-	278	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	156,405	12,480	109,003	82,452	-	47,402	70%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	156,905	12,500	109,225	82,749	-	47,680	70%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	144,159	4,871	66,372	68,718	-	77,787	46%
Debt Service	-	-	-	-	-	-	0%
Capital	7,026	-	-	17,750	-	7,026	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	151,185	4,871	66,372	86,468	-	84,813	44%
Net	5,720	7,629	42,853	(3,719)	-	(37,133)	
Cash Balance			138,248	95,759			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 consistency with Parking Garages and Blackthorn Golf Course.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Central Medical Service Area	Month	August
Fund/Department Number	426	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	835	9,269	12,991	-	731	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,730,000	835	622,454	889,392	-	1,107,546	36%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	304,171	6,110	93,169	158,926	208,351	2,651	99%
Debt Service	-	-	-	-	-	-	0%
Capital	4,466,373	122,693	791,721	552,774	1,167,299	2,507,353	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,770,544	128,803	884,890	711,700	1,375,650	2,510,004	47%
Net	(3,040,544)	(127,968)	(262,436)	177,692	(1,375,650)	(1,402,458)	
Cash Balance			3,596,664	3,677,373			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	TIF - Northeast Development	Month	August
Fund/Department Number	429	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	583	5,761	3,538	-	(2,761)	192%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	823,000	583	437,740	696,890	-	385,260	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	80,105	-	33,901	26,633	19,300	26,904	66%
Debt Service	-	-	-	-	-	-	0%
Capital	2,308,890	-	-	-	-	2,308,890	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,388,995	-	33,901	26,633	19,300	2,335,794	2%
Net	(1,565,995)	583	403,839	670,257	(19,300)	(1,950,534)	
Cash Balance			2,623,462	1,572,333			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name TIF - Southside Development #1

Month August

Fund/Department Number 430

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	1,267	13,446	14,809	-	6,554	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	1,401,397	-	-	0%
Total Revenue	1,840,000	1,267	1,394,983	2,753,523	-	445,017	76%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	726,819	37,922	385,125	699,592	310,469	31,225	96%
Debt Service	-	-	-	-	-	-	0%
Capital	5,396,066	688,872	1,747,860	1,042,029	2,479,712	1,168,494	78%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,122,885	726,794	2,132,985	1,741,621	2,790,181	1,199,719	80%
Net	(4,282,885)	(725,527)	(738,002)	1,011,902	(2,790,181)	(754,702)	
Cash Balance			4,656,776	4,762,753			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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

Fund/Department Name	TIF - Southside Development #2	Month	August
Fund/Department Number	431	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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%
Total Revenue	-	-	-	2,329	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,401,397	-	-	0%
Total Expenditures	-	-	-	1,401,397	-	-	0%
Net	-	-	-	(1,399,068)	-	-	
Cash Balance			-	-			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name TIF - Southside Development #3

Month August

Fund/Department Number 432

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	1,296	13,791	21,613	-	1,209	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,346,000	1,296	673,526	21,613	-	672,474	50%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,268	-	1,157	-	-	111	91%
Debt Service	500,000	-	488,848	149,809	-	11,152	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	501,268	-	490,005	149,809	-	11,263	98%
Net	844,732	1,296	183,521	(128,196)	-	661,211	
Cash Balance			6,312,241	5,561,439			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	TIF - Douglas Road	Month	August
Fund/Department Number	435	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	51	321	513	-	679	32%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	321,000	51	164,489	265,375	-	156,511	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,782	-	257	14,723	4,500	25	99%
Debt Service	190,461	95,230	190,461	290,460	-	-	100%
Capital	259,539	-	-	-	-	259,539	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	454,782	95,230	190,718	305,183	4,500	259,564	43%
Net	(133,782)	(95,179)	(26,229)	(39,808)	(4,500)	(103,053)	
Cash Balance			134,697	153,465			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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 Mishawaka (\$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

Fund/Department Name	TIF - Northeast Residential	Month	August
Fund/Department Number	436	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	718	6,869	7,120	-	3,131	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,460,000	718	1,346,897	1,259,395	-	1,113,103	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,730	-	1,370	1,137	-	360	79%
Debt Service	3,228,227	-	3,021,162	308,450	-	207,065	94%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,229,957	-	3,022,532	309,587	-	207,425	94%
Net	(769,957)	718	(1,675,635)	949,808	-	905,678	
Cash Balance			1,825,676	2,824,110			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Redevelopment General	Month	August
Fund/Department Number	433	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	7	80	129	-	70	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	7	80	129	-	70	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,787	3,272	4,126	3,033	2,661	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,787	3,272	4,126	3,033	2,661	-	100%
Net	(6,637)	(3,265)	(4,046)	(2,904)	(2,661)	70	
Cash Balance			27,397	31,588			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Certified Technology Park	Month	August
Fund/Department Number	439	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	504	5,022	2,663	-	(3,022)	251%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,448,074	504	1,451,096	2,663	-	(3,022)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,448,074	504	1,451,096	2,663	-	(3,022)	
Cash Balance			2,267,458	815,454			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name Airport Urban Enterprise Zone

Month August

Fund/Department Number 454

Date Updated 9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	37,240	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	84	959	989	-	41	96%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,000	84	959	38,229	-	41	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,000	84	959	38,229	-	41	
Cash Balance			376,041	300,267			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Golf Course Operations	Month	August
Fund/Department Number	619	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,696,879	252,788	1,243,716	1,352,329	-	453,163	73%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,500	-	50,500	-	-	-	100%
Total Revenue	1,747,379	252,788	1,294,216	1,352,329	-	453,163	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	178,660	1,082,991	1,225,637	-	578,137	65%
Debt Service	326,000	-	207,879	651,500	-	118,121	64%
Capital	10,578	1,763	7,053	5,289	-	3,525	67%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,997,706	180,423	1,297,923	1,882,426	-	699,783	65%
Net	(250,327)	72,365	(3,707)	(530,097)	-	(246,620)	
Cash Balance			257,568	184,870			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 consistency with Parking Garages and Redevelopment Retail.

Explain Significant Spending on Capital Projects Below:

Equipment payments

2013 City of South Bend Monthly Financial Report

Fund/Department Name **Redevelopment Bond - Central Development**

Month **August**

Fund/Department Number **314**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
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	-	-	-	3,009	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	3,009	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	825,509	-	-	0%
Total Expenditures	-	-	-	825,509	-	-	0%
Net	-	-	-	(822,500)	-	-	
Cash Balance			-	-			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

This is an old debt service fund for a bond which has been 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

Fund/Department Name **Redevelopment Bond - Airport Taxable**

Month **August**

Fund/Department Number **315**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	231	2,654	4,415	-	2,346	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	231	2,654	4,415	-	2,346	53%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	231	2,654	4,415	-	2,346	53%
Total Expenditures	5,000	231	2,654	4,415	-	2,346	53%
Net	-	-	-	-	-	-	
Cash Balance			1,038,904	1,038,904			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name **Coveleski Debt Service Reserve**

Month **August**

Fund/Department Number **317**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	112	1,283	1,913	-	2,217	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,500	112	1,283	1,913	-	2,217	37%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,500	112	1,283	1,913	-	2,217	
Cash Balance			503,031	501,190			

Staffing

Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

Fund/Department Name	Redevelopment Bond - Blackthorn Golf	Month	August
Fund/Department Number	319	Date Updated	9/11/2013

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	-	464	3,749	-	(414)	928%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	-	464	3,749	-	(414)	928%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	326,050	-	326,464	3,749	-	(414)	100%
Total Expenditures	326,050	-	326,464	3,749	-	(414)	100%
Net	(326,000)	-	(326,000)	-	-	-	
Cash Balance			-	980,000			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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

Fund/Department Name **Redevelopment Bond - Palais Royale**

Month **August**

Fund/Department Number **328**

Date Updated **9/11/2013**

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	386	4,435	6,327	-	1,565	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	386	4,435	6,327	-	1,565	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	386	4,435	6,327	-	1,565	74%
Total Expenditures	6,000	386	4,435	6,327	-	1,565	74%
Net	-	-	-	-	-	-	
Cash Balance			1,735,840	1,735,840			

Staffing

Full Time	-	-	-
Part-Time /Seasonal/Temporary	-	-	-
Total	-	-	-

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: