



**Period Ending:**                    **November 30, 2013**

**Issued By:**                        **Administration/Finance**

# **City of South Bend**

## **Monthly Departmental Financial Report**

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### **Distribution**

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

## **Narrative, November 2013**

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

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

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

### **Summary Trends & Observations**

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

As of November 30, 2013, total revenue was \$220,563,812, 71% of estimated revenue. As of November 30, 2012 total revenue received was \$227,671,851. Property taxes received in June were less than anticipated and November's non-property tax receipts of nearly \$10.9 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.

As of November 30, 2013, total expenditures were \$252,456,463 and outstanding encumbrances were \$32,061,608, a total of \$284,518,071 which represents 77% of the amended expenditure budget, less than the expected level of 92% after eleven months' activity. If encumbrances were excluded, expenditures were 69% 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 \$257,160,374 as of November 30, 2012.

In November the City spent over \$5.2 million for capital projects, most notably \$952,000 for Fire Station #5 and \$893,000 for sewer rehabilitation projects.

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**  
**November 30, 2013**

Fund Control	Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>City Funds</b>								
<b>General Fund</b>			<b>63,932,287</b>	<b>1,649,110</b>	<b>42,739,637</b>	<b>43,235,851</b>	<b>21,192,650</b>	<b>67%</b>
<b>Special Revenue</b>								
		102 Rainy Day	52,000	1,120	27,448	40,213	24,552	53%
		201 Parks & Recreation	12,362,329	85,681	8,021,177	8,378,889	4,341,152	65%
		202 Motor Vehicle Highway	8,691,971	466,929	8,573,322	7,408,738	118,649	99%
		203 Recreation Nonreverting	1,636,943	41,290	954,461	999,008	682,482	58%
		209 Studebaker-Oliver Reverting Grants	5,000	141	3,451	5,231	1,549	69%
		210 Economic Development State Grants	1,646,262	89	219,899	220,251	1,426,363	13%
		211 Community & Economic Development Admn.	2,486,009	775,894	2,484,565	2,083,245	1,444	100%
		212 Community & Economic Development	8,801,185	396,220	4,252,981	3,893,998	4,548,204	48%
		216 Police State Seizures	35,900	20	19,701	23,592	16,199	55%
		217 Gift, Donation, Bequest	17,011	10	11,483	19,517	5,528	68%
		218 Police Curfew Violations	1,025	139	658	368	367	64%
		220 Law Enforcement Continuing Education	347,000	9,972	182,830	264,277	164,170	53%
		227 Loss Recovery	3,829,857	23,147	3,843,716	20,868	-13,859	100%
		249 Public Safety LOIT	5,900,386	491,251	5,988,046	6,284,055	-87,660	101%
		251 Local Roads & Streets	1,061,143	88,095	916,944	937,673	144,199	86%
		252 Excess Welfare Distribution	0	0	4	5,407	-4	0%
		258 Human Rights Federal Grant	237,250	67	175,528	162,334	61,722	74%
		271 Eastrace Waterway	100	2	46	96	54	46%
		273 Morris PAC / Palais Royale Marketing	8,100	953	6,685	2,360	1,415	83%
		280 Police Block Grants	185,300	1	12	679	185,288	0%
		281 Economic Develop. Commission-Revenue Bonds	100	4	86	127	14	86%
		289 HAZMAT	3,000	2	16,758	13	-13,758	559%
		291 Indiana River Rescue	31,500	13	66,044	64,878	-34,544	210%
		292 Police Grants	110,000	0	38,532	111,796	71,468	35%
		294 Regional Police Academy	28,500	709	20,997	13,804	7,503	74%
		295 COPS MORE Grant	41,600	594	10,313	27,907	31,287	25%
		299 Police Federal Drug Enforcement	102,000	8,694	181,249	87,942	-79,249	178%
		404 County Option Income Tax	8,732,872	744,647	7,810,544	8,741,244	922,328	89%
		408 Economic Development Income Tax	8,732,012	682,712	7,951,245	8,977,580	780,767	91%
		410 Urban Development Action Grant	70,117	129	3,827	7,664	66,290	5%
		655 Project Releaf	431,700	36,313	399,458	397,203	32,242	93%
		705 Police K-9 Unit	2,000	0	7	10	1,993	0%
<b>Special Revenue Total</b>			<b>65,590,172</b>	<b>3,854,837</b>	<b>52,182,018</b>	<b>49,180,966</b>	<b>13,408,154</b>	<b>80%</b>
<b>City Debt Service</b>								
		313 Football Hall of Fame Debt Service	1,257,789	5,956	792,996	753,300	464,793	63%
<b>City Debt Service Total</b>			<b>1,257,789</b>	<b>5,956</b>	<b>792,996</b>	<b>753,300</b>	<b>464,793</b>	<b>63%</b>
<b>Capital Project</b>								
		288 Emergency Medical Services Capital Improv.	8,322,622	489,247	3,050,861	2,151,333	5,271,761	37%
		377 Professional Sports Development	687,801	82	526,905	1,194,252	160,896	77%
		401 Coveleski Stadium Capital	500	3	86	320	414	17%
		403 Zoo Endowment	2,900	6	156	13,200	2,744	5%
		405 Park Nonreverting Capital	203,500	84	18,799	17,896	184,701	9%
		406 Cumulative Capital Development	614,325	3,934	318,448	348,428	295,877	52%
		407 Cumulative Capital Improvement	434,090	4	304,222	307,331	129,868	70%
		412 Major Moves Construction	528,662	196,812	499,156	713,283	29,506	94%
		416 Morris Performing Arts Center Capital	101,500	7,320	76,741	73,801	24,759	76%
		434 Community Revitalization Enhancement District	651,000	0	418	1,149	650,582	0%
		450 Palais Royale Historic Preservation	16,125	1,097	14,375	11,555	1,750	89%
		677 Football Hall of Fame Capital	4,542	87	2,297	119,022	2,245	51%
<b>Capital Project Total</b>			<b>11,567,567</b>	<b>698,678</b>	<b>4,812,463</b>	<b>4,951,570</b>	<b>6,755,104</b>	<b>42%</b>
<b>Enterprise</b>								
		600 Consolidated Building Department	1,148,035	73,895	890,323	929,777	257,712	78%
		601 Parking Garages	1,110,081	82,160	910,902	871,357	199,179	82%
		610 Solid Waste Operations	5,257,701	403,310	4,934,459	4,446,380	323,242	94%
		611 Solid Waste Capital	784,261	26	830,663	259,468	-46,402	106%
		620 Water Works Operations	14,687,748	1,114,639	14,031,231	14,543,891	656,517	96%
		622 Water Works Capital	14,000	476	12,855	1,396,569	1,145	92%

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**November 30, 2013**

Fund Control Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget	
City Fu	Enterp	623 Water Works Bond Capital	18,000	422	15,912	8,454,178	2,088	88%
		624 Water Works Customer Deposit	6,100	188	4,511	6,532	1,589	74%
		625 Water Works Sinking	2,108,381	172,372	1,883,451	1,506,485	224,930	89%
		626 Water Works Bond Reserve	313,509	17,657	236,160	859,592	77,349	75%
		629 Water Works Reserve Operations & Maintenance	52,801	264	51,738	130,687	1,063	98%
		640 Sewer Repair Insurance	549,200	45,853	506,046	503,418	43,154	92%
		641 Sewage Works Operations	33,131,547	2,692,590	29,187,201	28,662,700	3,944,346	88%
		642 Sewage Works Capital	4,560,000	762	193,225	4,493,741	4,366,775	4%
		643 Sewage Works Reserve Operations & Maint.	127,098	428	210,538	14,727	-83,440	166%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	1	41	197	-41	0%
		649 Sewage Sinking	8,234,756	775,260	8,687,415	7,553,422	-452,659	105%
		650 Clay Sewage	0	0	2	3	-2	0%
		651 Sewage Bond 2007B	0	0	68	566	-68	0%
		653 Sewage Debt Service Reserve	1,805,314	0	14,096	401,827	1,791,218	1%
		658 Sewer Bond 2010	0	0	215	4,305	-215	0%
		659 Sewer Bond 2011	60,000	1,097	28,978	88,588	31,022	48%
		661 Sewer Bond 2012	60,000	2,581	60,370	250,000	-370	101%
		663 Sewer Bond 2013	21,200,000	0	0	0	21,200,000	0%
		664 2013A Cost of Issuance Fund	85,741	1	85,746	0	-5	100%
		670 Century Center	3,766,205	162,078	2,895,899	2,552,835	870,306	77%
		671 Century Center Capital	675,500	32	675,284	1,444,401	216	100%
<b>Enterprise Total</b>		<b>99,755,978</b>	<b>5,546,091</b>	<b>66,347,328</b>	<b>79,375,646</b>	<b>33,408,650</b>	<b>67%</b>	
<b>Internal Service</b>								
		222 Central Services	7,922,703	521,932	6,664,731	6,211,861	1,257,972	84%
		226 Liability Insurance	3,033,076	251,395	2,758,624	2,722,729	274,452	91%
		278 Take Home Vehicle Police	129,400	9,596	115,182	118,512	14,218	89%
		711 Self-Funded Employee Benefits	12,188,900	974,281	11,166,363	10,173,894	1,022,537	92%
		713 Unemployment Compensation	341,450	16,027	236,851	252,117	104,599	69%
<b>Internal Service Total</b>		<b>23,615,529</b>	<b>1,773,231</b>	<b>20,941,750</b>	<b>19,479,112</b>	<b>2,673,779</b>	<b>89%</b>	
<b>Trust &amp; Agency</b>								
		701 Firefighters Pension	5,040,279	294	5,037,784	5,239,327	2,495	100%
		702 Police Pension	5,873,697	426	5,874,217	6,750,366	-520	100%
		730 City Cemetery	250	5	129	193	121	52%
<b>Trust &amp; Agency Total</b>		<b>10,914,226</b>	<b>725</b>	<b>10,912,130</b>	<b>11,989,886</b>	<b>2,096</b>	<b>100%</b>	
<b>City Funds Total</b>		<b>276,633,548</b>	<b>13,528,627</b>	<b>198,728,321</b>	<b>208,966,330</b>	<b>77,905,227</b>	<b>72%</b>	
<b>Redevelopment Commission Controlled Funds</b>								
<b>Tax Increment Financing</b>								
		324 TIF Revenue - Airport	14,017,269	-61,468	9,792,884	7,040,112	4,224,385	70%
		420 Tax Incremental Financing (TIF) - Downtown	4,699,354	-38,255	2,527,392	3,697,842	2,171,962	54%
		422 TIF - West Washington	444,000	54	266,031	228,919	177,969	60%
		425 Redevelopment Retail & Leighton Plaza	176,734	13,208	146,063	117,799	30,671	83%
		426 TIF - Central Medical Service Area	1,732,600	412	624,704	892,487	1,107,896	36%
		429 TIF - Northeast Development	828,300	339	439,410	698,268	388,890	53%
		430 TIF - Southside Development #1	1,840,000	500	1,397,944	2,761,814	442,056	76%
		431 TIF - Southside Development #2	0	0	0	2,329	0	0%
		432 TIF - Southside Development #3	1,350,200	748	677,190	26,488	673,010	50%
		435 TIF - Douglas Road	321,000	18	164,590	265,552	156,410	51%
		436 TIF - Northeast Residential	2,460,000	235	1,348,058	1,261,870	1,111,942	55%
<b>Tax Increment Financing Total</b>		<b>27,869,457</b>	<b>-84,209</b>	<b>17,384,266</b>	<b>16,993,480</b>	<b>10,485,191</b>	<b>62%</b>	
<b>Redevelopment</b>								
		433 Redevelopment General	150	3	97	157	53	65%
		439 Certified Technology Park	2,861,027	1,413,248	2,865,494	3,378	-4,467	100%
		454 Airport Urban Enterprise Zone	1,300	49	1,199	38,492	101	92%
		619 Blackthorn Golf Course Operations	1,766,803	27,419	1,573,510	1,647,134	193,293	89%
<b>Redevelopment Total</b>		<b>4,629,280</b>	<b>1,440,719</b>	<b>4,440,300</b>	<b>1,689,161</b>	<b>188,980</b>	<b>96%</b>	

**City of South Bend**  
**Monthly Department Financial Report**  
**REVENUE SUMMARY**  
**November 30, 2013**

Fund Control Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
<b>Redevelopment Commission Controlled Funds</b>							
<b>Debt Service</b>							
	314 Redevelopment Bond - Central Development	0	0	0	3,009	0	0%
	315 Redevelopment Bond - Airport Taxable	5,000	135	3,316	5,326	1,684	66%
	317 Coveleski Debt Service Reserve	3,500	65	1,604	2,352	1,896	46%
	319 Redevelopment Bond - Blackthorn Golf	50	0	464	4,343	-414	928%
	328 Redevelopment Bond - Palais Royale	6,000	226	5,541	7,849	459	92%
	<b>Debt Service Total</b>	<b>14,550</b>	<b>426</b>	<b>10,925</b>	<b>22,879</b>	<b>3,625</b>	<b>75%</b>
<b>Redevelopment Commission Controlled Funds Total</b>		<b>32,513,287</b>	<b>1,356,936</b>	<b>21,835,491</b>	<b>18,705,520</b>	<b>10,677,796</b>	<b>67%</b>
<b>Grand Total</b>		<b>309,146,835</b>	<b>14,885,563</b>	<b>220,563,812</b>	<b>227,671,851</b>	<b>88,583,023</b>	<b>71%</b>

**City of South Bend  
Monthly Department Financial Report  
EXPENDITURE SUMMARY  
November 30, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>City Funds</b>									
<b>General Fund</b>									
		101-0101 Mayor's Office	694,229	49,579	569,705	577,643	10,414	114,111	84%
		101-0104 311 Call Center	320,102	23,606	242,243	0	3,739	74,121	77%
		101-0201 City Clerk	365,170	22,063	295,441	281,921	14,182	55,547	85%
		101-0301 Common Council	515,397	30,141	326,648	355,755	240	188,509	63%
		101-0401 Administration & Finance	1,877,728	144,121	1,657,077	1,433,410	22,276	198,375	89%
		101-0404 Morris Performing Arts Center	1,033,800	66,094	848,765	840,510	40,432	144,603	86%
		101-0405 Palais Royale	492,830	26,324	363,889	304,888	41,945	86,996	82%
		101-0501 Legal Department	1,028,466	77,866	811,132	715,215	1,214	216,120	79%
		101-0600 Energy Office	54,256	0	54,256	472,239	0	0	100%
		101-0602 Engineering	1,393,561	146,707	1,211,963	1,503,000	46,484	135,113	90%
		101-0607 Traffic & Lighting	111,815	0	109,536	605,994	0	2,279	98%
		101-0801 Police Department	23,795,376	1,801,378	20,377,767	22,364,506	453,522	2,964,087	88%
		101-0802 Communications Center	2,326,560	154,754	1,882,806	1,798,854	1,192	442,562	81%
		101-0805 Public Safety LOIT - Police	3,968,567	275,971	3,551,061	2,841,138	0	417,506	89%
		101-0901 Fire Department	20,609,195	1,571,667	18,197,109	18,893,104	92,656	2,319,430	89%
		101-0905 Public Safety LOIT - Fire	3,131,690	395,559	3,274,313	2,174,589	0	-142,623	105%
		101-1008 Human Rights	346,237	20,830	289,292	239,639	4,085	52,860	85%
		101-1201 Code Enforcement	2,270,819	79,370	1,789,634	1,421,102	134,118	347,067	85%
		101-1203 Code Hearing Officer	40,000	99	33,177	40,470	7,200	-377	101%
		101-1204 Junk Vehicle	65,979	1,418	31,857	57,219	613	33,509	49%
		101-1205 Unsafe Building	53,684	3,040	23,802	65,359	22,560	7,322	86%
		101-1207 Animal Control	596,111	35,193	508,665	480,895	11,596	75,850	87%
		<b>General Fund Total</b>	<b>65,091,572</b>	<b>4,925,778</b>	<b>56,450,140</b>	<b>57,467,450</b>	<b>908,467</b>	<b>7,732,965</b>	<b>88%</b>
<b>Special Revenue</b>									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	12,927,463	891,068	11,286,827	11,041,521	283,739	1,356,897	90%
		202 Motor Vehicle Highway	9,176,496	667,294	6,652,355	6,332,575	498,675	2,025,466	78%
		203 Recreation Nonreverting	1,560,777	53,635	836,807	927,889	70,960	653,010	58%
		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	0	455,900	189,062	0	804,877	36%
		211 Community & Economic Development Admn.	2,354,331	172,804	1,985,133	1,870,072	18,530	350,669	85%
		212 Community & Economic Development	8,957,256	453,832	4,238,571	3,647,743	2,950,792	1,767,893	80%
		216 Police State Seizures	45,900	1,279	12,729	8,480	0	33,171	28%
		217 Gift, Donation, Bequest	10,752	0	0	3,164	1,310	9,442	12%
		218 Police Curfew Violations	1,000	0	0	0	0	1,000	0%
		220 Law Enforcement Continuing Education	478,131	20,568	303,205	226,011	0	174,926	63%
		227 Loss Recovery	526,185	118,713	239,232	166,774	47,295	239,658	54%
		249 Public Safety LOIT	7,101,757	0	7,405,038	5,358,400	0	-303,281	104%
		251 Local Roads & Streets	1,235,924	3,154	781,866	518,599	83,879	370,179	70%
		252 Excess Welfare Distribution	0	0	0	2,276,693	0	0	0%
		258 Human Rights Federal Grant	228,930	12,200	172,244	151,673	2,675	54,011	76%
		271 Eastrace Waterway	346	0	0	8,009	346	0	100%
		273 Morris PAC / Palais Royale Marketing	10,149	754	7,891	0	0	2,258	78%
		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	1,990	-1,727	149%
		291 Indiana River Rescue	92,126	1,925	88,623	17,734	1,371	2,132	98%
		292 Police Grants	110,000	19,543	56,454	0	0	53,546	51%
		294 Regional Police Academy	28,500	411	26,212	13,136	0	2,288	92%
		295 COPS MORE Grant	41,980	3,126	15,607	38,074	180	26,193	38%
		299 Police Federal Drug Enforcement	188,573	5,950	124,696	79,778	5,953	57,924	69%
		404 County Option Income Tax	9,443,417	489,366	8,009,104	7,901,915	185,913	1,248,399	87%
		408 Economic Development Income Tax	8,993,379	581,343	7,705,428	7,857,515	933,609	354,342	96%
		410 Urban Development Action Grant	268,146	0	0	200,451	0	268,146	0%
		655 Project Releaf	432,065	38,258	340,053	306,323	3,623	88,389	80%
		705 Police K-9 Unit	2,000	0	0	356	0	2,000	0%
		<b>Special Revenue Total</b>	<b>66,691,962</b>	<b>3,535,222</b>	<b>50,747,212</b>	<b>49,429,088</b>	<b>5,090,841</b>	<b>10,853,909</b>	<b>84%</b>
<b>City Debt Service</b>									
		313 Football Hall of Fame Debt Service	1,268,000	0	1,268,000	1,330,465	0	0	100%
		<b>City Debt Service Total</b>	<b>1,268,000</b>	<b>0</b>	<b>1,268,000</b>	<b>1,330,465</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Capital Project</b>									
		288 Emergency Medical Services Capital Improv.	11,078,163	2,045,653	7,055,178	1,739,326	4,017,513	5,472	100%
		377 Professional Sports Development	876,671	0	876,470	1,324,797	0	201	100%
		401 Coveleski Stadium Capital	3,540	0	0	56,162	3,540	0	100%
		403 Zoo Endowment	0	0	0	0	0	0	0%
		405 Park Nonreverting Capital	217,316	10,039	133,180	179,191	30,446	53,690	75%
		406 Cumulative Capital Development	911,220	135,768	545,531	533,271	0	365,689	60%
		407 Cumulative Capital Improvement	367,575	0	367,575	402,277	0	0	100%
		412 Major Moves Construction	3,395,846	82,638	1,217,321	1,386,842	1,230,404	948,121	72%
		416 Morris Performing Arts Center Capital	72,666	3,221	41,405	165,612	14,384	16,877	77%
		434 Community Revitalization Enhancement District	873,949	0	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	4,462	56,810	273,412	12,354	110,158	39%
		<b>Capital Project Total</b>	<b>17,976,268</b>	<b>2,281,780</b>	<b>11,167,418</b>	<b>6,939,445</b>	<b>5,308,642</b>	<b>1,500,209</b>	<b>92%</b>

**City of South Bend**  
**Monthly Department Financial Report**  
**EXPENDITURE SUMMARY**  
**November 30, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>City Funds</b>									
<b>Enterprise</b>									
		600 Consolidated Building Department	1,148,152	76,423	910,782	823,610	21,284	216,086	81%
		601 Parking Garages	1,129,839	4,323	729,450	981,428	245,165	155,224	86%
		610 Solid Waste Operations	5,647,984	507,191	5,379,583	4,713,294	148,132	120,270	98%
		611 Solid Waste Capital	964,061	28,923	660,921	229,737	5,812	297,328	69%
		620 Water Works Operations	14,795,947	1,068,708	12,197,846	12,130,438	339,301	2,258,801	85%
		622 Water Works Capital	1,216,792	79,721	626,411	1,025,775	27,248	563,133	54%
		623 Water Works Bond Capital	5,566,203	703,767	3,583,540	2,422,441	1,981,477	1,187	100%
		624 Water Works Customer Deposit	4,000	188	4,551	6,532	0	-551	114%
		625 Water Works Sinking	2,108,381	167	411,716	724,086	0	1,696,665	20%
		626 Water Works Bond Reserve	0	0	0	0	0	0	0%
		629 Water Works Reserve Operations & Maintenance	7,500	264	6,437	9,261	0	1,063	86%
		640 Sewer Repair Insurance	555,844	38,818	330,148	259,142	3,534	222,162	60%
		641 Sewage Works Operations	35,318,740	2,302,733	26,230,067	26,723,546	1,547,088	7,541,585	79%
		642 Sewage Works Capital	11,499,571	711,780	4,416,993	4,709,656	5,479,440	1,603,138	86%
		643 Sewage Works Reserve Operations & Maint.	18,000	428	10,242	74,230	0	7,758	57%
		645 Sewer Bond 2004/2006	0	0	12	0	0	-12	0%
		647 Sewer Bond 2007	19,017	0	13,679	44,986	5,401	-63	100%
		649 Sewage Sinking	9,804,044	5,615,883	8,279,598	8,224,540	0	1,524,446	84%
		650 Clay Sewage	0	0	698	0	0	-698	0%
		651 Sewage Bond 2007B	39,512	0	35,985	189,122	3,639	-112	100%
		653 Sewage Debt Service Reserve	2,438,088	0	2,438,087	0	0	1	100%
		658 Sewer Bond 2010	112,089	0	108,736	1,874,798	3,681	-327	100%
		659 Sewer Bond 2011	10,696,720	234,583	2,031,753	9,049,945	5,801,444	2,863,523	73%
		661 Sewer Bond 2012	19,160,000	885,860	4,463,904	0	1,417,543	13,278,553	31%
		663 Sewer Bond 2013	2,100,000	0	0	0	0	2,100,000	0%
		664 2013A Cost of Issuance Fund	81,065	215	81,279	0	0	-214	100%
		670 Century Center	3,547,459	358,536	3,069,942	3,555,466	0	477,517	87%
		671 Century Center Capital	246,770	0	30,637	169,545	0	216,133	12%
		<b>Enterprise Total</b>	<b>128,225,778</b>	<b>12,618,512</b>	<b>76,052,998</b>	<b>77,941,578</b>	<b>17,030,188</b>	<b>35,142,592</b>	<b>73%</b>
<b>Internal Service</b>									
		222 Central Services	7,979,429	575,474	6,662,006	6,153,530	383,417	934,006	88%
		226 Liability Insurance	2,915,927	243,417	2,430,373	1,948,462	1,987	483,567	83%
		278 Take Home Vehicle Police	103,700	0	63,700	75,842	0	40,000	61%
		711 Self-Funded Employee Benefits	13,348,829	1,342,102	12,668,810	11,162,870	293	679,726	95%
		713 Unemployment Compensation	267,247	5,665	55,386	187,241	0	211,861	21%
		<b>Internal Service Total</b>	<b>24,615,132</b>	<b>2,166,658</b>	<b>21,880,276</b>	<b>19,527,945</b>	<b>385,696</b>	<b>2,349,160</b>	<b>90%</b>
<b>Trust &amp; Agency</b>									
		701 Firefighters Pension	5,900,028	444,020	4,984,496	5,157,553	0	915,532	84%
		702 Police Pension	6,929,133	536,865	5,938,996	6,038,765	0	990,137	86%
		730 City Cemetery	15,000	0	4,316	0	10,595	89	99%
		<b>Trust &amp; Agency Total</b>	<b>12,844,161</b>	<b>980,885</b>	<b>10,927,807</b>	<b>11,196,318</b>	<b>10,595</b>	<b>1,905,759</b>	<b>85%</b>
<b>City Funds Total</b>			<b>316,712,873</b>	<b>26,508,834</b>	<b>228,493,851</b>	<b>223,832,288</b>	<b>28,734,428</b>	<b>59,484,594</b>	<b>81%</b>
<b>Redevelopment Commission Controlled Funds</b>									
<b>Tax Increment Financing</b>									
		324 TIF Revenue - Airport	25,244,592	189,975	8,527,875	15,462,966	1,086,907	15,629,810	38%
		420 Tax Incremental Financing (TIF) - Downtown	5,302,102	231,703	3,667,830	7,023,779	180,546	1,453,726	73%
		422 TIF - West Washington	668,815	27,591	333,810	802,699	8,561	326,444	51%
		425 Redevelopment Retail & Leighton Plaza	151,185	10,321	101,790	122,865	0	49,395	67%
		426 TIF - Central Medical Service Area	4,770,544	161,229	1,541,104	1,196,500	719,436	2,510,004	47%
		429 TIF - Northeast Development	2,388,995	6,821	60,517	37,609	5,500	2,322,978	3%
		430 TIF - Southside Development #1	6,122,885	632,696	3,782,399	2,138,869	1,317,759	1,022,727	83%
		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	0	190,718	318,183	4,500	259,564	43%
		436 TIF - Northeast Residential	3,229,957	0	3,218,420	897,251	0	11,537	100%
		<b>Tax Increment Financing Total</b>	<b>48,835,125</b>	<b>1,260,336</b>	<b>21,914,468</b>	<b>29,551,927</b>	<b>3,323,209</b>	<b>23,597,448</b>	<b>52%</b>
<b>Redevelopment</b>									
		433 Redevelopment General	6,787	0	5,798	3,213	3,971	-2,982	144%
		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	119,227	1,707,025	2,275,919	0	290,681	85%
		<b>Redevelopment Total</b>	<b>2,004,493</b>	<b>119,227</b>	<b>1,712,823</b>	<b>2,279,132</b>	<b>3,971</b>	<b>287,699</b>	<b>86%</b>
<b>Debt Service</b>									
		314 Redevelopment Bond - Central Development	0	0	0	825,509	0	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	135	3,316	5,326	0	1,684	66%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		319 Redevelopment Bond - Blackthorn Golf	326,050	0	326,464	658,343	0	-414	100%
		328 Redevelopment Bond - Palais Royale	6,000	226	5,541	7,849	0	459	92%
		<b>Debt Service Total</b>	<b>337,050</b>	<b>361</b>	<b>335,321</b>	<b>1,497,027</b>	<b>0</b>	<b>1,729</b>	<b>99%</b>
<b>Redevelopment Commission Controlled Funds Total</b>			<b>51,176,668</b>	<b>1,379,924</b>	<b>23,962,612</b>	<b>33,328,086</b>	<b>3,327,180</b>	<b>23,886,876</b>	<b>53%</b>

**City of South Bend  
 Monthly Department Financial Report  
 EXPENDITURE SUMMARY  
 November 30, 2013**

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Grand Total</b>			<b>367,889,541</b>	<b>27,888,758</b>	<b>252,456,463</b>	<b>257,160,374</b>	<b>32,061,608</b>	<b>83,371,469</b>	<b>77%</b>



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Mayor's Office	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0101	<b>Date Updated</b>	12/11/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	689,612	49,427	567,523	564,552	-	122,089	82%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	325	-	-	(325)	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	4,017	151	1,817	1,818	-	2,200	45%
Other Income	600	-	40	11,273	-	560	7%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>694,229</b>	<b>49,579</b>	<b>569,705</b>	<b>577,643</b>	<b>-</b>	<b>124,524</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	588,684	38,470	471,188	500,424	-	117,496	80%
Supplies	35,167	2,854	38,321	24,136	10,414	(13,568)	139%
Services	68,728	8,107	57,850	50,839	-	10,878	84%
Debt Service	1,650	147	2,346	-	-	(696)	142%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	2,244	-	-	0%
<b>Total Expenditures</b>	<b>694,229</b>	<b>49,579</b>	<b>569,705</b>	<b>577,643</b>	<b>10,414</b>	<b>114,111</b>	<b>84%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,414)</b>	<b>10,414</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	7.00	6.00	6.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>

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

Personnel costs below budget as position of Communications Director was filled in April, 2013. Promotional expenditures in the first quarter included items encumbered at December 31, 2013. The allocation to the print shop was increased for 2013. Salaries in 2012 were higher than 2013 because 2012 salaries included compensatory time payouts to former Mayor's office employees. Chief of Staff Mike Schmuhl resigned in June, 2013 and Kathryn Roos became the new Chief of Staff. The Deputy Chief of Staff position is currently unfilled but has been advertised. Supplies are over-budget due to the unplanned purchase of a new City sign at US 933 and the Toll Road. Year-end budget transfers between cost categories were approved by the Common Council on December 9, 2013.

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

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	311 Call Center	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0104	<b>Date Updated</b>	12/11/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	320,102	23,606	242,243	-	-	77,859	76%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>320,102</b>	<b>23,606</b>	<b>242,243</b>	<b>-</b>	<b>-</b>	<b>77,859</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	269,102	23,491	232,915	-	-	36,187	87%
Supplies	12,500	115	5,972	-	3,214	3,314	73%
Services	38,500	-	3,356	-	525	34,619	10%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>320,102</b>	<b>23,606</b>	<b>242,243</b>	<b>-</b>	<b>3,739</b>	<b>74,121</b>	<b>77%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,739)</b>	<b>3,739</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

New department for 2013. Supplies account includes start up supply costs. Advertising and promotional costs below budget. Posted an AJ in September for January through September costs. Will post an AJ every month thereafter to recover costs from user departments. Department is to breakeven each month, with amounts charged equal to expenditures. Certain accounting and administrative oversight is provided by Administration & Finance and the administrative oversight is being transferred to the Mayor's office in 2014. Administration & Finance will still provide accounting services.

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

No capital costs expended to date.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Clerk	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0201	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	365,170	22,063	295,441	281,921	-	69,729	81%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>365,170</b>	<b>22,063</b>	<b>295,441</b>	<b>281,921</b>	<b>-</b>	<b>69,729</b>	<b>81%</b>
<b>Expenditures</b>							
Personnel	280,655	20,925	248,277	236,090	-	32,378	88%
Supplies	21,488	24	9,661	3,685	-	11,827	45%
Services	60,337	1,113	35,554	35,391	14,182	10,600	82%
Debt Service	2,599	-	1,948	-	-	651	75%
Capital	91	-	-	6,644	-	91	0%
Transfers Out	-	-	-	110	-	-	0%
<b>Total Expenditures</b>	<b>365,170</b>	<b>22,063</b>	<b>295,441</b>	<b>281,921</b>	<b>14,182</b>	<b>55,547</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,182)</b>	<b>14,182</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

No significant changes at this time.

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

No significant changes at this time.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Common Council</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-0301</b>	<b>Date Updated</b>	<b>12/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	507,097	30,114	319,569	347,799	-	187,528	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	27	7,079	7,956	-	1,221	85%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>515,397</b>	<b>30,141</b>	<b>326,648</b>	<b>355,755</b>	<b>-</b>	<b>188,749</b>	<b>63%</b>
<b>Expenditures</b>							
Personnel	289,758	14,352	175,470	159,941	-	114,288	61%
Supplies	11,512	376	13,367	5,237	240	(2,095)	118%
Services	183,838	15,413	137,811	181,861	-	46,027	75%
Debt Service	-	-	-	-	-	-	0%
Capital	30,289	-	-	5,559	-	30,289	0%
Transfers Out	-	-	-	3,157	-	-	0%
<b>Total Expenditures</b>	<b>515,397</b>	<b>30,141</b>	<b>326,648</b>	<b>355,755</b>	<b>240</b>	<b>188,509</b>	<b>63%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(240)</b>	<b>240</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

There are nine (9) Council Members. One member has declined to receive a salary. \$43,000 paid to WNIT for public access channel. Paid \$65,000 in 2012. A correcting Budget Transfer was entered in Dec 2013.

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Administration &amp; Finance</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-0401</b>	<b>Date Updated</b>	<b>12/11/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	1,877,678	141,871	1,650,742	1,417,419	-	226,936	88%
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	2,250	6,335	15,991	-	(6,285)	12671%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,877,728</b>	<b>144,121</b>	<b>1,657,077</b>	<b>1,433,410</b>	<b>-</b>	<b>220,651</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	1,555,638	116,968	1,377,372	1,237,682	-	178,266	89%
Supplies	50,301	6,076	35,971	27,465	7,321	7,009	86%
Services	267,316	21,077	242,449	162,565	14,955	9,912	96%
Debt Service	4,473	-	1,286	-	-	3,187	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	5,698	-	-	0%
<b>Total Expenditures</b>	<b>1,877,728</b>	<b>144,121</b>	<b>1,657,077</b>	<b>1,433,410</b>	<b>22,276</b>	<b>198,375</b>	<b>89%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,276)</b>	<b>22,275</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	21.00	20.00	20.00
Part-Time /Seasonal/Temporary	1.51	1.00	1.00
<b>Total</b>	<b>22.51</b>	<b>21.00</b>	<b>21.00</b>

**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 account was posted on August 26, 2013. A new Talent Manager in Human Resources was hired in June, 2013. A new part-time Diversity Compliance officer was hired. The Director of Human Resources position is unfilled but has been advertised and interviews will be conducted before the end of the year.

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

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Morris Performing Arts Center</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-0404</b>	<b>Date Updated</b>	<b>12/5/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	151,800	17,616	154,189	168,900	-	(2,389)	102%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	47,871	689,147	666,140	-	186,853	79%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	607	5,430	5,470	-	570	90%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,033,800</b>	<b>66,094</b>	<b>848,765</b>	<b>840,510</b>	<b>-</b>	<b>185,035</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	652,134	49,275	583,372	565,704	400	68,362	90%
Supplies	30,346	2,051	18,777	18,790	5,319	6,251	79%
Services	351,320	14,769	246,617	252,771	34,713	69,990	80%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,245	-	-	0%
<b>Total Expenditures</b>	<b>1,033,800</b>	<b>66,094</b>	<b>848,765</b>	<b>840,510</b>	<b>40,432</b>	<b>144,603</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,432)</b>	<b>40,432</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

Thank you Wicked! The acclaimed Broadway musical Wicked played at the Morris Performing Arts Center in the spring and resulted in large attendance and activity in the downtown (May 2013).  
 In the month of November 2013, we had a total of sixteen (16) theatrical events in the Morris Performing Arts Center.

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0405	<b>Date Updated</b>	12/5/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	182,849	9,747	87,097	73,711	-	53,808	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	15,310	259,381	215,876	-	32,600	89%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	1,266	17,411	15,302	-	589	97%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>492,830</b>	<b>26,324</b>	<b>363,889</b>	<b>304,888</b>	<b>-</b>	<b>86,996</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	226,174	16,294	188,624	167,855	120	37,430	83%
Supplies	21,130	1,017	9,589	7,025	3,203	8,338	61%
Services	245,526	9,013	165,676	124,292	38,621	41,229	83%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	5,056	-	-	0%
Transfers Out	-	-	-	660	-	-	0%
<b>Total Expenditures</b>	<b>492,830</b>	<b>26,324</b>	<b>363,889</b>	<b>304,888</b>	<b>41,945</b>	<b>86,996</b>	<b>82%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41,945)</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

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

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

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

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

No Capital projects were completed in July.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Legal Department	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0501	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	956,116	23,498	754,991	645,316	-	201,125	79%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	-	1,062	800	-	939	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	54,368	55,080	69,099	-	15,270	78%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,028,466</b>	<b>77,866</b>	<b>811,132</b>	<b>715,215</b>	<b>-</b>	<b>217,334</b>	<b>79%</b>
<b>Expenditures</b>							
Personnel	959,774	73,531	746,067	668,049	-	213,707	78%
Supplies	8,684	468	14,023	7,354	761	(6,100)	170%
Services	51,992	3,550	48,469	36,776	453	3,069	94%
Debt Service	2,000	318	2,573	-	-	(573)	129%
Capital	6,016	-	-	-	-	6,016	0%
Transfers Out	-	-	-	3,036	-	-	0%
<b>Total Expenditures</b>	<b>1,028,466</b>	<b>77,866</b>	<b>811,132</b>	<b>715,215</b>	<b>1,214</b>	<b>216,120</b>	<b>79%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,214)</b>	<b>1,214</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

A correcting Budget Transfer was entered in Dec 2013.

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Energy Office	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0600	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	54,256	-	54,256	472,239	-	-	100%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>54,256</b>	<b>-</b>	<b>54,256</b>	<b>472,239</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	54,256	-	54,256	149,064	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	323,175	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>54,256</b>	<b>-</b>	<b>54,256</b>	<b>472,239</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

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

**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 approved by the Common Council on August 26, 2013.

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

No capital spending in this department for 2013.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Engineering</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-0602</b>	<b>Date Updated</b>	<b>12/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	1,357,461	146,582	1,206,884	1,426,261	-	150,577	89%
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	125	5,079	24,963	-	1,021	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,393,561</b>	<b>146,707</b>	<b>1,211,963</b>	<b>1,503,000</b>	<b>-</b>	<b>181,598</b>	<b>87%</b>
<b>Expenditures</b>							
Personnel	637,072	48,287	569,377	1,017,774	3,617	64,078	90%
Supplies	18,624	3,894	18,177	13,769	909	(463)	102%
Services	725,865	93,878	620,478	430,257	40,634	64,754	91%
Debt Service	12,000	648	3,931	-	1,325	6,744	44%
Capital	-	-	-	8,399	-	-	0%
Transfers Out	-	-	-	32,802	-	-	0%
<b>Total Expenditures</b>	<b>1,393,561</b>	<b>146,707</b>	<b>1,211,963</b>	<b>1,503,000</b>	<b>46,484</b>	<b>135,113</b>	<b>90%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(46,484)</b>	<b>46,484</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	8.20	6.65	6.65
Part-Time /Seasonal/Temporary	1.81	1.60	1.60
<b>Total</b>	<b>10.01</b>	<b>8.25</b>	<b>8.25</b>

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

Remaining encumbrances for 2013 include \$16,462 for Cardno/JFNw and \$8,000 for Geographic Technologies. An encumbrance for \$5,000 for IBM was cancelled in December. The department is short-staffed, lacking one Secretary V position and the City Engineer. The secretarial position is being filled by temporary labor.

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Traffic & Lighting	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0607	<b>Date Updated</b>	12/19/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	111,815	-	109,186	575,887	-	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	30,107	-	(350)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>111,815</b>	<b>-</b>	<b>109,536</b>	<b>605,994</b>	<b>-</b>	<b>2,279</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	111,543	-	-	0%
Supplies	110,147	-	108,173	414,821	-	1,974	98%
Services	1,668	-	1,363	71,814	-	305	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	7,816	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>111,815</b>	<b>-</b>	<b>109,536</b>	<b>605,994</b>	<b>-</b>	<b>2,279</b>	<b>98%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	
<b>Cash Balance</b>							

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Department</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-0801</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	23,434,876	1,780,620	20,063,823	20,999,214	-	3,371,053	86%
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	20,758	313,944	343,085	-	39,056	89%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>23,795,376</b>	<b>1,801,378</b>	<b>20,377,767</b>	<b>22,364,506</b>	<b>-</b>	<b>3,417,609</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	20,376,883	1,498,568	17,556,985	18,479,979	-	2,819,898	86%
Supplies	467,988	26,995	364,688	1,077,000	178,235	(74,935)	116%
Services	2,617,924	237,988	2,374,269	2,673,344	275,287	(31,632)	101%
Debt Service	24,185	-	15,602	15,456	-	8,583	65%
Capital	308,396	37,827	66,223	94,824	-	242,173	21%
Transfers Out	-	-	-	23,903	-	-	0%
<b>Total Expenditures</b>	<b>23,795,376</b>	<b>1,801,378</b>	<b>20,377,767</b>	<b>22,364,506</b>	<b>453,522</b>	<b>2,964,087</b>	<b>88%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(453,522)</b>	<b>453,522</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	250.00	245.00	245.00
Part-Time /Seasonal/Temporary	43.00	27.00	27.00
<b>Total</b>	<b>293.00</b>	<b>272.00</b>	<b>272.00</b>

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

The decrease in revenue compared to 2012 for the Grants/Intergovernmental account is that 2012 was the final year of the COPS Hiring Recovery Program funding. The decrease in Personnel Expenditures in 2013 compared to 2012 is due to the transfer of an additional ten officer's salary to the LOIT fund. This decrease is partially offset by the 2.5% increase in salary for the department. There is a corresponding increase in the LOIT fund. Supplies of \$364,688 are down from the 2012 expenditure level due to an accounting change. Police gas cost of \$741,070 for 2013 is recorded in Fund 404. A correcting Budget Transfer was entered in Dec 2013.

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

The \$66,223 of capital includes the disk storage array (\$25,000), electrical work related to the UPS Power supply instalation (\$10,000) and \$28,396 for the purchase of a Police SUV for the Police Chief in January.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Communications Center	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0802	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,326,560	154,754	1,882,806	1,798,854	-	443,754	81%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,326,560</b>	<b>154,754</b>	<b>1,882,806</b>	<b>1,798,854</b>	<b>-</b>	<b>443,754</b>	<b>81%</b>
<b>Expenditures</b>							
Personnel	2,298,012	152,977	1,861,487	1,775,571	-	436,525	81%
Supplies	4,029	-	1,246	2,358	622	2,161	46%
Services	24,519	1,777	20,073	20,925	570	3,876	84%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,326,560</b>	<b>154,754</b>	<b>1,882,806</b>	<b>1,798,854</b>	<b>1,192</b>	<b>442,562</b>	<b>81%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,192)</b>	<b>1,192</b>	
<b>Cash Balance</b>							

<b>Staffing</b>			
Full Time	38.00	33.00	33.00
Part-Time /Seasonal/Temporary	-	-	-
<b>Total</b>	<b>38.00</b>	<b>33.00</b>	<b>33.00</b>

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT - Police	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0805	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	-	275,971	(435,690)	(188,070)	-	435,690	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	-	3,986,751	3,029,208	-	(18,184)	100%
<b>Total Revenue</b>	<b>3,968,567</b>	<b>275,971</b>	<b>3,551,061</b>	<b>2,841,138</b>	<b>-</b>	<b>417,506</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	3,968,567	275,971	3,426,453	2,791,407	-	542,114	86%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	124,608	49,731	-	(124,608)	0%
<b>Total Expenditures</b>	<b>3,968,567</b>	<b>275,971</b>	<b>3,551,061</b>	<b>2,841,138</b>	<b>-</b>	<b>417,506</b>	<b>89%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Fire Department	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0901	<b>Date Updated</b>	12/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	18,993,195	1,027,437	16,643,357	17,489,098	-	2,349,838	88%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	-	-	155,000	0%
Charges for Services	455,000	44,101	514,964	373,914	-	(59,964)	113%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	129	38,788	30,092	-	(32,788)	646%
Transfers In	1,000,000	500,000	1,000,000	1,000,000	-	-	100%
<b>Total Revenue</b>	<b>20,609,195</b>	<b>1,571,667</b>	<b>18,197,109</b>	<b>18,893,104</b>	<b>-</b>	<b>2,412,086</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	18,550,680	1,420,354	16,571,655	17,138,790	27,125	1,951,900	89%
Supplies	398,387	37,710	339,263	479,705	21,180	37,944	90%
Services	1,660,128	113,603	1,286,191	1,267,217	44,351	329,586	80%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	7,392	-	-	0%
<b>Total Expenditures</b>	<b>20,609,195</b>	<b>1,571,667</b>	<b>18,197,109</b>	<b>18,893,104</b>	<b>92,656</b>	<b>2,319,430</b>	<b>89%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(92,656)</b>	<b>92,656</b>	
<b>Cash Balance</b>							

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

**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/sabatical 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

<b>Fund/Department Name</b>	Public Safety LOIT - Fire	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-0905	<b>Date Updated</b>	12/16/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	(1,500)	395,559	(143,974)	(154,603)	-	142,474	9598%
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	-	3,418,287	2,329,192	-	(285,097)	109%
<b>Total Revenue</b>	<b>3,131,690</b>	<b>395,559</b>	<b>3,274,313</b>	<b>2,174,589</b>	<b>-</b>	<b>(142,623)</b>	<b>105%</b>
<b>Expenditures</b>							
Personnel	3,131,690	395,559	2,818,890	2,048,884	-	312,800	90%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	455,423	125,705	-	(455,423)	0%
<b>Total Expenditures</b>	<b>3,131,690</b>	<b>395,559</b>	<b>3,274,313</b>	<b>2,174,589</b>	<b>-</b>	<b>(142,623)</b>	<b>105%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>	<b>-</b>						

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

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

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

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

No capital expenditures through this account



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Human Rights	<b>Month</b>	November
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<b>Fund/Department Number</b>	101-1008	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	346,237	20,830	289,050	239,639	-	57,187	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	242	-	-	(242)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>346,237</b>	<b>20,830</b>	<b>289,292</b>	<b>239,639</b>	<b>-</b>	<b>56,945</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	256,834	18,779	222,947	214,375	-	33,887	87%
Supplies	3,861	559	3,514	3,206	-	347	91%
Services	82,542	1,492	62,831	21,046	4,085	15,626	81%
Debt Service	-	-	-	-	-	-	0%
Capital	3,000	-	-	-	-	3,000	0%
Transfers Out	-	-	-	1,012	-	-	0%
<b>Total Expenditures</b>	<b>346,237</b>	<b>20,830</b>	<b>289,292</b>	<b>239,639</b>	<b>4,085</b>	<b>52,860</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,085)</b>	<b>4,085</b>	
<b>Cash Balance</b>			-	-			

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

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

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

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

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Code Enforcement</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-1201</b>	<b>Date Updated</b>	<b>12/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	2,270,519	79,368	1,786,809	1,420,740	-	483,710	79%
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	2,826	362	-	(2,526)	942%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,270,819</b>	<b>79,370</b>	<b>1,789,634</b>	<b>1,421,102</b>	<b>-</b>	<b>481,185</b>	<b>79%</b>
<b>Expenditures</b>							
Personnel	983,883	69,257	848,338	819,851	4,850	130,695	87%
Supplies	89,607	(1,905)	77,360	76,979	1,745	10,502	88%
Services	985,130	12,017	777,806	485,239	126,974	80,351	92%
Debt Service	2,199	-	1,649	-	550	0	100%
Capital	158,000	-	71,482	-	-	86,518	45%
Transfers Out	52,000	-	13,000	39,034	-	39,000	25%
<b>Total Expenditures</b>	<b>2,270,819</b>	<b>79,370</b>	<b>1,789,634</b>	<b>1,421,102</b>	<b>134,118</b>	<b>347,067</b>	<b>85%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(134,118)</b>	<b>134,118</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	16.50	16.00	16.00
Part-Time /Seasonal/Temporary	0.50	1.00	1.00
<b>Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>

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

Dir of Code Enforcement and Director of Admin Services were supposed split salaries between Code and Animal Control, but that wasn't happening. Other income of \$2,300 was insurance proceeds from an auto accident. Transfers out are to Solid Waste for landfill fees. The encumbrance in Personnel is for D. Skwarcan's salary for the remainder of 2013; she's a contracted employee through PeopleLink. Inter-City services--Site Mowing, Graffiti Removal and Illegal Dumping--billed Code for \$31,049 in November. Encumbrances for Site Mowing and Graffiti Removal (Parks) and Illegal Dumping (Solid Waste) are \$119,089 as of 30 Nov.

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

Capital expenditure of \$71,482 is for two pickup trucks and a hybrid car. The 2013 Budget also included \$90,000 for a single-axle dump truck but that purchase has been indefinitely postponed in order to use funds from this account to cover shortfalls in other parts of the department. The actual remainder in the account is \$86,518 as of 31 October.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Code Hearing Officer</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	101-1203	<b>Date Updated</b>	12/9/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	40,000	99	33,177	40,470	-	6,823	83%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>40,000</b>	<b>99</b>	<b>33,177</b>	<b>40,470</b>	<b>-</b>	<b>6,823</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	4	4	-	-	(4)	0%
Services	40,000	95	33,173	40,470	7,200	(373)	101%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>40,000</b>	<b>99</b>	<b>33,177</b>	<b>40,470</b>	<b>7,200</b>	<b>(377)</b>	<b>101%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,200)</b>	<b>7,200</b>	
<b>Cash Balance</b>			-	-			

**Staffing**

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

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

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. The department has exceeded its annual budget due to more code hearings than originally scheduled.

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

No capital expenditures for this department.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Junk Vehicle</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-1204</b>	<b>Date Updated</b>	<b>12/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	29,979	1,418	25,376	37,242	-	4,603	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	-	6,481	19,977	-	29,519	18%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>65,979</b>	<b>1,418</b>	<b>31,857</b>	<b>57,219</b>	<b>-</b>	<b>34,122</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	54,065	18	23,677	45,152	-	30,388	44%
Supplies	1,232	195	819	909	103	310	75%
Services	10,682	1,205	7,361	8,324	510	2,811	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,834	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>65,979</b>	<b>1,418</b>	<b>31,857</b>	<b>57,219</b>	<b>613</b>	<b>33,509</b>	<b>49%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(613)</b>	<b>613</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

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

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

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

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

No Capital expenditures.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Unsafe Building</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-1205</b>	<b>Date Updated</b>	<b>12/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	(49,316)	(4,877)	(229,196)	(171,716)	-	179,880	465%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50,000	5,667	47,269	10,893	-	2,731	95%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	53,000	2,250	205,729	226,183	-	(152,729)	388%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>53,684</b>	<b>3,040</b>	<b>23,802</b>	<b>65,359</b>	<b>-</b>	<b>29,882</b>	<b>44%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	53,684	3,040	23,802	65,359	22,560	7,322	86%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>53,684</b>	<b>3,040</b>	<b>23,802</b>	<b>65,359</b>	<b>22,560</b>	<b>7,322</b>	<b>86%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,560)</b>	<b>22,560</b>	
<b>Cash Balance</b>							

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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 and \$68,797 from June's property tax collections.

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

No Capital purchases have been made.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Animal Control</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>101-1207</b>	<b>Date Updated</b>	<b>12/9/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes/Non-Dept Revenue	542,611	31,439	461,708	437,569	-	80,903	85%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	52,400	3,389	43,194	42,706	-	9,206	82%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	305	3,248	210	-	(3,148)	3248%
Other Income	1,000	60	516	410	-	484	52%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>596,111</b>	<b>35,193</b>	<b>508,665</b>	<b>480,895</b>	<b>-</b>	<b>87,446</b>	<b>85%</b>
<b>Expenditures</b>							
Personnel	436,947	28,149	368,384	343,543	-	68,563	84%
Supplies	66,364	1,884	54,117	55,216	1,499	10,748	84%
Services	91,340	4,956	85,349	73,810	10,097	(4,106)	104%
Debt Service	1,200	204	815	-	-	385	68%
Capital	260	-	-	7,050	-	260	0%
Transfers Out	-	-	-	1,276	-	-	0%
<b>Total Expenditures</b>	<b>596,111</b>	<b>35,193</b>	<b>508,665</b>	<b>480,895</b>	<b>11,596</b>	<b>75,850</b>	<b>87%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11,596)</b>	<b>11,596</b>	
<b>Cash Balance</b>			<b>-</b>	<b>-</b>			

<b>Staffing</b>			
Full Time	8.50	8.00	8.00
Part-Time /Seasonal/Temporary	0.40	0.50	0.50
<b>Total</b>	<b>8.90</b>	<b>8.50</b>	<b>8.50</b>

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

Director of Admin Services was supposed to have salary split between Code and Animal Control, but 100% has gone to Code. New Shelter Manager began work 8 July. Vet Services account is over-budget but will be corrected at year-end budget transfers (money is available from Professional Services account).

**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

<b>Fund/Department Name</b>	Rainy Day	<b>Month</b>	November
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<b>Fund/Department Number</b>	102	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	1,120	27,448	40,213	-	24,552	53%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>52,000</b>	<b>1,120</b>	<b>27,448</b>	<b>40,213</b>	<b>-</b>	<b>24,552</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>52,000</b>	<b>1,120</b>	<b>27,448</b>	<b>40,213</b>	<b>-</b>	<b>24,552</b>	
<b>Cash Balance</b>			<b>8,615,629</b>	<b>8,586,155</b>			

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

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

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

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

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Parks &amp; Recreation</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>201</b>	<b>Date Updated</b>	<b>12/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	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	638,009	565,213	-	58,000	92%
Charges for Services	3,239,789	27,325	3,104,393	3,177,969	-	135,396	96%
Interest Earnings	10,000	355	11,605	14,262	-	(1,605)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,450	-	13,233	16,568	-	70,217	16%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,362,329</b>	<b>85,681</b>	<b>8,021,177</b>	<b>8,378,889</b>	<b>-</b>	<b>4,341,152</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	7,941,934	560,266	7,059,306	6,925,627	1,963	880,665	89%
Supplies	1,670,053	112,907	1,634,827	1,526,056	203,843	(168,617)	110%
Services	2,329,625	162,796	2,006,432	1,658,518	77,900	245,293	89%
Debt Service	291,156	922	241,230	194,724	-	49,926	83%
Capital	504,195	54,177	345,032	547,517	33	159,130	68%
Transfers Out	190,500	-	-	189,079	-	190,500	0%
<b>Total Expenditures</b>	<b>12,927,463</b>	<b>891,068</b>	<b>11,286,827</b>	<b>11,041,521</b>	<b>283,739</b>	<b>1,356,897</b>	<b>90%</b>
<b>Net</b>	<b>(565,134)</b>	<b>(805,387)</b>	<b>(3,265,650)</b>	<b>(2,662,632)</b>	<b>(283,739)</b>	<b>2,984,255</b>	
<b>Cash Balance</b>			<b>1,614,562</b>	<b>1,963,114</b>			

<b>Staffing</b>			
Full Time	117.00	113.00	113.00
Part-Time /Seasonal/Temporary	76.00	55.00	76.00
<b>Total</b>	<b>193.00</b>	<b>168.00</b>	<b>189.00</b>

**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. A correcting Budget Transfer was entered in Dec 2013.

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

Three trucks were purchased during August.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Motor Vehicle Highway</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>202</b>	<b>Date Updated</b>	<b>12/19/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,749,789	431,371	4,498,283	4,389,498	-	251,506	95%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	197,000	33,808	410,454	218,240	-	(213,454)	208%
Interest Earnings	7,000	596	10,767	6,828	-	(3,767)	154%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,300	1,153	26,936	97,144	-	84,364	24%
Transfers In	3,626,882	-	3,626,882	2,697,027	-	-	100%
<b>Total Revenue</b>	<b>8,691,971</b>	<b>466,929</b>	<b>8,573,322</b>	<b>7,408,738</b>	<b>-</b>	<b>118,649</b>	<b>99%</b>
<b>Expenditures</b>							
Personnel	3,845,935	261,389	3,150,093	2,639,038	-	695,842	82%
Supplies	3,124,845	236,217	2,066,300	2,381,309	433,449	625,096	80%
Services	1,756,176	117,014	1,258,757	1,099,775	40,284	457,135	74%
Debt Service	172,800	52,674	106,301	52,851	-	66,499	62%
Capital	276,740	-	70,905	159,602	24,942	180,893	35%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,176,496</b>	<b>667,294</b>	<b>6,652,355</b>	<b>6,332,575</b>	<b>498,675</b>	<b>2,025,466</b>	<b>78%</b>
<b>Net</b>	<b>(484,525)</b>	<b>(200,365)</b>	<b>1,920,967</b>	<b>1,076,163</b>	<b>(498,675)</b>	<b>(1,906,817)</b>	
<b>Cash Balance</b>			<b>4,191,754</b>	<b>2,489,972</b>			

<b>Staffing</b>			
Full Time	59.00	57.00	57.00
Part-Time /Seasonal/Temporary	6.16	2.07	2.07
<b>Total</b>	<b>65.16</b>	<b>59.07</b>	<b>59.07</b>

**Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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: Two full-time Equip Operators hired, still down one (1) Equipment Operator and one (1) Financial Specialist II. Seasonal part-time personnel reassigned or released.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Recreation Nonreverting</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>203</b>	<b>Date Updated</b>	<b>12/17/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,632,943	41,184	849,705	952,320	-	783,238	52%
Interest Earnings	4,000	106	2,500	3,172	-	1,500	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	102,256	43,516	-	(102,256)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,636,943</b>	<b>41,290</b>	<b>954,461</b>	<b>999,008</b>	<b>-</b>	<b>682,482</b>	<b>58%</b>
<b>Expenditures</b>							
Personnel	668,209	30,685	411,841	460,770	-	256,368	62%
Supplies	288,211	9,334	198,660	173,073	59,574	29,977	90%
Services	485,357	13,616	215,931	231,574	11,386	258,041	47%
Debt Service	-	-	-	-	-	-	0%
Capital	119,000	-	-	38,492	-	119,000	0%
Transfers Out	-	-	10,375	23,980	-	(10,375)	0%
<b>Total Expenditures</b>	<b>1,560,777</b>	<b>53,635</b>	<b>836,807</b>	<b>927,889</b>	<b>70,960</b>	<b>653,010</b>	<b>58%</b>
<b>Net</b>	<b>76,166</b>	<b>(12,345)</b>	<b>117,654</b>	<b>71,119</b>	<b>(70,960)</b>	<b>29,472</b>	
<b>Cash Balance</b>			<b>788,786</b>	<b>680,068</b>			

<b>Staffing</b>			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	10.60	13.46
<b>Total</b>	<b>26.70</b>	<b>11.60</b>	<b>14.46</b>

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Studebaker-Oliver Reverting Grants	<b>Month</b>	November
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<b>Fund/Department Number</b>	209	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	141	3,451	5,231	-	1,549	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>141</b>	<b>3,451</b>	<b>5,231</b>	<b>-</b>	<b>1,549</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,838	-	-	0%
Debt Service	-	-	-	160,764	-	-	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>162,602</b>	<b>-</b>	<b>1,000,000</b>	<b>0%</b>
<b>Net</b>	<b>(995,000)</b>	<b>141</b>	<b>3,451</b>	<b>(157,371)</b>	<b>-</b>	<b>(998,451)</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,083,126</b>	<b>1,079,421</b>			

**Staffing**

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Development State Grants	<b>Month</b>	November
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<b>Fund/Department Number</b>	210	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	183,904	89	56,817	64,111	-	127,087	31%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,462,358	-	163,082	156,140	-	1,299,276	11%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,646,262</b>	<b>89</b>	<b>219,899</b>	<b>220,251</b>	<b>-</b>	<b>1,426,363</b>	<b>13%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,260,777	-	455,900	189,062	-	804,877	36%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,260,777</b>	<b>-</b>	<b>455,900</b>	<b>189,062</b>	<b>-</b>	<b>804,877</b>	<b>36%</b>
<b>Net</b>	<b>385,485</b>	<b>89</b>	<b>(236,001)</b>	<b>31,189</b>	<b>-</b>	<b>621,486</b>	
<b>Cash Balance</b>			<b>682,453</b>	<b>936,237</b>			

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

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

No significant issues.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Community & Economic Development Admn.	<b>Month</b>	November
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<b>Fund/Department Number</b>	211	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	471,887	327,544	467,180	324,599	-	4,707	99%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,600	73	2,373	2,870	-	227	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	294,001	18,898	297,492	228,630	-	(3,491)	101%
Transfers In	1,717,521	429,380	1,717,519	1,527,146	-	2	100%
<b>Total Revenue</b>	<b>2,486,009</b>	<b>775,894</b>	<b>2,484,565</b>	<b>2,083,245</b>	<b>-</b>	<b>1,444</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	1,921,547	142,202	1,638,155	1,510,920	-	283,392	85%
Supplies	44,061	1,663	29,736	19,750	1,371	12,954	71%
Services	384,003	28,939	312,521	116,520	17,159	54,323	86%
Debt Service	-	-	-	-	-	-	0%
Capital	4,720	-	4,720	-	-	-	100%
Transfers Out	-	-	-	222,882	-	-	0%
<b>Total Expenditures</b>	<b>2,354,331</b>	<b>172,804</b>	<b>1,985,133</b>	<b>1,870,072</b>	<b>18,530</b>	<b>350,669</b>	<b>85%</b>
<b>Net</b>	<b>131,678</b>	<b>603,091</b>	<b>499,432</b>	<b>213,173</b>	<b>(18,530)</b>	<b>(349,224)</b>	
<b>Cash Balance</b>			<b>1,083,269</b>	<b>729,531</b>			

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

**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

<b>Fund/Department Name</b>	Community & Economic Development	<b>Month</b>	November
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<b>Fund/Department Number</b>	212	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	8,148,705	347,334	3,837,929	3,406,069	-	4,310,776	47%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,450	122	2,119	2,520	-	331	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	650,030	48,765	412,934	485,408	-	237,096	64%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,801,185</b>	<b>396,220</b>	<b>4,252,981</b>	<b>3,893,998</b>	<b>-</b>	<b>4,548,204</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	8,957,256	453,832	4,238,571	3,647,743	2,950,792	1,767,893	80%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>8,957,256</b>	<b>453,832</b>	<b>4,238,571</b>	<b>3,647,743</b>	<b>2,950,792</b>	<b>1,767,893</b>	<b>80%</b>
<b>Net</b>	<b>(156,071)</b>	<b>(57,611)</b>	<b>14,410</b>	<b>246,254</b>	<b>(2,950,792)</b>	<b>2,780,311</b>	
<b>Cash Balance</b>			<b>527,678</b>	<b>540,349</b>			

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

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

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	November		
Fund/Department Number	216			Date Updated	12/9/2013		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	-	19,239	22,973	-	15,761	55%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	20	462	619	-	(162)	154%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>35,900</b>	<b>20</b>	<b>19,701</b>	<b>23,592</b>	<b>-</b>	<b>16,199</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	22,500	1,279	2,729	8,480	-	19,771	12%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	-	10,000	-	-	3,400	75%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>45,900</b>	<b>1,279</b>	<b>12,729</b>	<b>8,480</b>	<b>-</b>	<b>33,171</b>	<b>28%</b>
<b>Net</b>	<b>(10,000)</b>	<b>(1,259)</b>	<b>6,972</b>	<b>15,112</b>	<b>-</b>	<b>(16,972)</b>	
<b>Cash Balance</b>			<b>151,897</b>	<b>141,820</b>			
<b>Staffing</b>							
Full Time	-	-	-				
Part-Time /Seasonal/Temporary	-	-	-				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:</b>							
<p>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.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>The \$10,000 Capital purchase was the VMWare Center Server and Switch for Police Communications.</p>							

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Gift, Donation, Bequest</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>217</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	10	214	272	-	(14)	107%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	16,811	-	11,269	19,246	-	5,542	67%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>17,011</b>	<b>10</b>	<b>11,483</b>	<b>19,517</b>	<b>-</b>	<b>5,528</b>	<b>68%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	3,441	-	-	3,164	-	3,441	0%
Services	7,311	-	-	-	1,310	6,001	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,752</b>	<b>-</b>	<b>-</b>	<b>3,164</b>	<b>1,310</b>	<b>9,442</b>	<b>12%</b>
<b>Net</b>	<b>6,259</b>	<b>10</b>	<b>11,483</b>	<b>16,353</b>	<b>(1,310)</b>	<b>(3,914)</b>	
<b>Cash Balance</b>			<b>74,716</b>	<b>62,983</b>			

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

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

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

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

None



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Curfew Violations	<b>Month</b>	November
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<b>Fund/Department Number</b>	218	<b>Date Updated</b>	12/9/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	138	623	318	-	377	62%
Interest Earnings	25	1	35	50	-	(10)	140%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,025</b>	<b>139</b>	<b>658</b>	<b>368</b>	<b>-</b>	<b>367</b>	<b>64%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	500	-	-	-	-	500	0%
Services	500	-	-	-	-	500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>0%</b>
<b>Net</b>	<b>25</b>	<b>139</b>	<b>658</b>	<b>368</b>	<b>-</b>	<b>(633)</b>	
<b>Cash Balance</b>			<b>11,542</b>	<b>10,782</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Law Enforcement Continuing Education	<b>Month</b>	November
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<b>Fund/Department Number</b>	220	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	108,000	-	6,964	74,468	-	101,036	6%
Charges for Services	180,000	8,569	160,421	168,636	-	19,579	89%
Interest Earnings	3,000	125	3,257	4,940	-	(257)	109%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	2,725	2,320	-	(725)	136%
Other Income	54,000	1,277	9,463	13,914	-	44,537	18%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>347,000</b>	<b>9,972</b>	<b>182,830</b>	<b>264,277</b>	<b>-</b>	<b>164,170</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	148,512	7,648	131,787	22,762	-	16,725	89%
Services	119,500	120	35,498	51,381	-	84,002	30%
Debt Service	-	-	-	-	-	-	0%
Capital	210,119	12,800	135,919	151,868	-	74,200	65%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>478,131</b>	<b>20,568</b>	<b>303,205</b>	<b>226,011</b>	<b>-</b>	<b>174,926</b>	<b>63%</b>
<b>Net</b>	<b>(131,131)</b>	<b>(10,596)</b>	<b>(120,375)</b>	<b>38,266</b>	<b>-</b>	<b>(10,756)</b>	
<b>Cash Balance</b>			<b>966,832</b>	<b>1,079,505</b>			

### Staffing

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

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

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

<b>Fund/Department Name</b>	<b>Loss Recovery</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>227</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,047	16,759	20,868	-	8,241	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	22,100	22,100	-	-	(22,100)	0%
Other Income	3,804,857	-	3,804,857	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,829,857</b>	<b>23,147</b>	<b>3,843,716</b>	<b>20,868</b>	<b>-</b>	<b>(13,859)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	208,000	-	-	-	-	208,000	0%
Services	316,033	118,713	239,232	5,306	47,295	29,506	91%
Debt Service	-	-	-	-	-	-	0%
Capital	2,152	-	-	161,468	-	2,152	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>526,185</b>	<b>118,713</b>	<b>239,232</b>	<b>166,774</b>	<b>47,295</b>	<b>239,658</b>	<b>54%</b>
<b>Net</b>	<b>3,303,672</b>	<b>(95,567)</b>	<b>3,604,485</b>	<b>(145,906)</b>	<b>(47,295)</b>	<b>(253,518)</b>	
<b>Cash Balance</b>			<b>7,946,046</b>	<b>4,347,749</b>			

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

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

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. Largest expenditures to date are Weaver Boos for \$31K for groundwater testing at old Studebaker Museum site (Freeman-Spicer building site; \$44K still encumbered) and SB Ethanol Real Estate LLC for pumping (\$14K spent, \$12K still encumbered).

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Public Safety LOIT	<b>Month</b>	November
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<b>Fund/Department Number</b>	249	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	5,892,386	491,032	5,401,354	6,100,906	-	491,032	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	219	6,661	7,713	-	1,339	83%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	580,031	175,436	-	(580,031)	0%
<b>Total Revenue</b>	<b>5,900,386</b>	<b>491,251</b>	<b>5,988,046</b>	<b>6,284,055</b>	<b>-</b>	<b>(87,660)</b>	<b>101%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,101,757	-	7,405,038	5,358,400	-	(303,281)	104%
<b>Total Expenditures</b>	<b>7,101,757</b>	<b>-</b>	<b>7,405,038</b>	<b>5,358,400</b>	<b>-</b>	<b>(303,281)</b>	<b>104%</b>
<b>Net</b>	<b>(1,201,371)</b>	<b>491,251</b>	<b>(1,416,992)</b>	<b>925,656</b>	<b>-</b>	<b>215,621</b>	
<b>Cash Balance</b>			<b>1,572,949</b>	<b>2,602,798</b>			

### Staffing

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

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

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 fourth quarter transfer was made during October, 2013. The third quarter accounting summary and reconciliation was prepared on October 15, 2013. Expenditures are reported as over budget due to the quarterly settlement process whereby additional monies may be transferred to equal expenditures paid for police and fire personnel in the General Fund.

### Explain Significant Spending on Capital Projects Below:

None. No capital is purchased from this fund.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Local Roads &amp; Streets</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>251</b>	<b>Date Updated</b>	<b>12/13/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,052,643	87,041	910,315	930,761	-	142,328	86%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	229	5,805	6,912	-	2,695	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	825	825	-	-	(825)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,061,143</b>	<b>88,095</b>	<b>916,944</b>	<b>937,673</b>	<b>-</b>	<b>144,199</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	400,000	-	397,338	-	2,663	-	100%
Services	77,500	-	7,500	106,150	-	70,000	10%
Debt Service	-	-	-	-	-	-	0%
Capital	758,424	3,154	377,028	412,449	81,217	300,179	60%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,235,924</b>	<b>3,154</b>	<b>781,866</b>	<b>518,599</b>	<b>83,879</b>	<b>370,179</b>	<b>70%</b>
<b>Net</b>	<b>(174,781)</b>	<b>84,941</b>	<b>135,078</b>	<b>419,074</b>	<b>(83,879)</b>	<b>(225,980)</b>	
<b>Cash Balance</b>			<b>1,849,376</b>	<b>1,645,079</b>			

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

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

The 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. Total for the year was \$397,338.

Revenue is provided by state-shared gasoline taxes, which are remitted monthly, ~ \$90K per month. Lower receipts in Aug and Sep follow the same pattern as in previous years.

The \$70,000 encumbrance (from 2012) is for RW Armstrong and a traffic signal upgrade study. Engineering has decided not to proceed with the project so the PO was cancelled in November.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Excess Welfare Distribution	<b>Month</b>	November
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<b>Fund/Department Number</b>	252	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	4	5,407	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>0</b>	<b>4</b>	<b>5,407</b>	<b>-</b>	<b>(4)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,276,693	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,276,693</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>0</b>	<b>4</b>	<b>(2,271,286)</b>	<b>-</b>	<b>(4)</b>	<b>0%</b>
<b>Cash Balance</b>			<b>1,150</b>	<b>1,146</b>			

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

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

In 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

<b>Fund/Department Name</b>	Human Rights Federal Grant	<b>Month</b>	November
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<b>Fund/Department Number</b>	258	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	199,000	-	144,150	140,760	-	54,850	72%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,100	67	1,474	2,165	-	626	70%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,150	-	29,905	19,409	-	6,245	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>237,250</b>	<b>67</b>	<b>175,528</b>	<b>162,334</b>	<b>-</b>	<b>61,722</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	105,514	8,142	97,738	93,638	-	7,776	93%
Supplies	4,668	-	1,723	1,961	368	2,577	45%
Services	117,248	4,058	72,480	54,344	2,307	42,461	64%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	-	304	1,729	-	1,196	20%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>228,930</b>	<b>12,200</b>	<b>172,244</b>	<b>151,673</b>	<b>2,675</b>	<b>54,011</b>	<b>76%</b>
<b>Net</b>	<b>8,320</b>	<b>(12,133)</b>	<b>3,284</b>	<b>10,661</b>	<b>(2,675)</b>	<b>7,711</b>	
<b>Cash Balance</b>			<b>489,448</b>	<b>480,426</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Eastrace Waterway	<b>Month</b>	November
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<b>Fund/Department Number</b>	271	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	2	46	96	-	54	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>100</b>	<b>2</b>	<b>46</b>	<b>96</b>	<b>-</b>	<b>54</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	346	-	-	8,009	346	(0)	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>346</b>	<b>-</b>	<b>-</b>	<b>8,009</b>	<b>346</b>	<b>(0)</b>	<b>100%</b>
<b>Net</b>	<b>(246)</b>	<b>2</b>	<b>46</b>	<b>(7,914)</b>	<b>(346)</b>	<b>55</b>	
<b>Cash Balance</b>			<b>14,369</b>	<b>14,320</b>			

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

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

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

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris PAC / Palais Royale Marketing	<b>Month</b>	November
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<b>Fund/Department Number</b>	273	<b>Date Updated</b>	12/5/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	949	6,596	2,244	-	1,404	82%
Interest Earnings	100	4	89	116	-	11	89%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,100</b>	<b>953</b>	<b>6,685</b>	<b>2,360</b>	<b>-</b>	<b>1,415</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,149	754	7,891	-	-	2,258	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,149</b>	<b>754</b>	<b>7,891</b>	<b>-</b>	<b>-</b>	<b>2,258</b>	<b>78%</b>
<b>Net</b>	<b>(2,049)</b>	<b>199</b>	<b>(1,206)</b>	<b>2,360</b>	<b>-</b>	<b>(843)</b>	
<b>Cash Balance</b>			<b>27,557</b>	<b>26,083</b>			

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

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

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

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

No Capital spending in this fund

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Block Grants</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>280</b>	<b>Date Updated</b>	<b>12/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	185,000	-	-	-	-	185,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	1	12	457	-	288	4%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	222	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>185,300</b>	<b>1</b>	<b>12</b>	<b>679</b>	<b>-</b>	<b>185,288</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	45,000	-	-	-	-	45,000	0%
Services	40,000	-	-	-	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	124,539	-	100,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>185,000</b>	<b>-</b>	<b>-</b>	<b>124,539</b>	<b>-</b>	<b>185,000</b>	<b>0%</b>
<b>Net</b>	<b>300</b>	<b>1</b>	<b>12</b>	<b>(123,860)</b>	<b>-</b>	<b>288</b>	
<b>Cash Balance</b>			<b>3,816</b>	<b>3,803</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Economic Develop. Commission-Revenue Bonds	<b>Month</b>	November
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<b>Fund/Department Number</b>	281	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	4	86	127	-	14	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>100</b>	<b>4</b>	<b>86</b>	<b>127</b>	<b>-</b>	<b>14</b>	<b>86%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	27,102	-	-	-	-	27,102	0%
<b>Total Expenditures</b>	<b>27,102</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27,102</b>	<b>0%</b>
<b>Net</b>	<b>(27,002)</b>	<b>4</b>	<b>86</b>	<b>127</b>	<b>-</b>	<b>(27,088)</b>	
<b>Cash Balance</b>			<b>27,121</b>	<b>27,028</b>			

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

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

Fund to be used only for the expenses of EDC revenue bonds. Fund to be closed during 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	HAZMAT	<b>Month</b>	November
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<b>Fund/Department Number</b>	289	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	-	16,722	-	-	(13,722)	557%
Interest Earnings	-	2	36	13	-	(36)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,000</b>	<b>2</b>	<b>16,758</b>	<b>13</b>	<b>-</b>	<b>(13,758)</b>	<b>559%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	1,990	(1,990)	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500	-	3,237	-	-	263	92%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,500</b>	<b>-</b>	<b>3,237</b>	<b>-</b>	<b>1,990</b>	<b>(1,727)</b>	<b>149%</b>
<b>Net</b>	<b>(500)</b>	<b>2</b>	<b>13,521</b>	<b>13</b>	<b>(1,990)</b>	<b>(12,031)</b>	
<b>Cash Balance</b>			<b>16,203</b>	<b>2,682</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Indiana River Rescue	<b>Month</b>	November
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<b>Fund/Department Number</b>	291	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	31,300	-	65,700	64,500	-	(34,400)	210%
Interest Earnings	200	13	344	378	-	(144)	172%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>31,500</b>	<b>13</b>	<b>66,044</b>	<b>64,878</b>	<b>-</b>	<b>(34,544)</b>	<b>210%</b>
<b>Expenditures</b>							
Personnel	2,000	-	1,507	-	-	493	75%
Supplies	35,666	43	36,114	8,096	-	(448)	101%
Services	24,700	1,882	23,542	7,589	1,371	(213)	101%
Debt Service	-	-	-	-	-	-	0%
Capital	29,760	-	27,460	2,049	-	2,300	92%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>92,126</b>	<b>1,925</b>	<b>88,623</b>	<b>17,734</b>	<b>1,371</b>	<b>2,132</b>	<b>98%</b>
<b>Net</b>	<b>(60,626)</b>	<b>(1,912)</b>	<b>(22,579)</b>	<b>47,144</b>	<b>(1,371)</b>	<b>(36,676)</b>	
<b>Cash Balance</b>			<b>96,841</b>	<b>118,894</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Police Grants</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>292</b>	<b>Date Updated</b>	<b>12/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	110,000	-	38,532	111,796	-	71,468	35%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>110,000</b>	<b>-</b>	<b>38,532</b>	<b>111,796</b>	<b>-</b>	<b>71,468</b>	<b>35%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	36,911	-	-	(36,911)	0%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	19,543	19,543	-	-	80,457	20%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>110,000</b>	<b>19,543</b>	<b>56,454</b>	<b>-</b>	<b>-</b>	<b>53,546</b>	<b>51%</b>
<b>Net</b>	<b>-</b>	<b>(19,543)</b>	<b>(17,922)</b>	<b>111,796</b>	<b>-</b>	<b>17,922</b>	
<b>Cash Balance</b>			<b>80,203</b>	<b>112,921</b>			

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

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

Change in cash balance is due to the timing of receipts for grant expenditures. The \$36,911 Supplies amount is for the purchase of computer software and maintenance for police car communication. Funding from a Federal Grant was received in July. A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Regional Police Academy	<b>Month</b>	November
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<b>Fund/Department Number</b>	294	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	26,000	700	20,745	12,170	-	5,255	80%
Interest Earnings	-	9	252	381	-	(252)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,500	-	-	1,253	-	2,500	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>28,500</b>	<b>709</b>	<b>20,997</b>	<b>13,804</b>	<b>-</b>	<b>7,503</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	169	156	-	1,331	11%
Services	27,000	411	26,043	12,979	-	957	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>28,500</b>	<b>411</b>	<b>26,212</b>	<b>13,136</b>	<b>-</b>	<b>2,288</b>	<b>92%</b>
<b>Net</b>	<b>-</b>	<b>298</b>	<b>(5,215)</b>	<b>668</b>	<b>-</b>	<b>5,215</b>	
<b>Cash Balance</b>			<b>68,600</b>	<b>77,032</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	COPS MORE Grant	<b>Month</b>	November
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<b>Fund/Department Number</b>	295	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	15,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	14	339	469	-	11	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	250	2,640	-	3,000	8%
Other Income	38,000	580	9,724	9,798	-	28,276	26%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>41,600</b>	<b>594</b>	<b>10,313</b>	<b>27,907</b>	<b>-</b>	<b>31,287</b>	<b>25%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	14,030	2,129	5,449	6,105	180	8,401	40%
Services	16,875	997	10,159	11,969	-	6,716	60%
Debt Service	500	-	-	-	-	500	0%
Capital	10,575	-	-	20,000	-	10,575	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>41,980</b>	<b>3,126</b>	<b>15,607</b>	<b>38,074</b>	<b>180</b>	<b>26,193</b>	<b>38%</b>
<b>Net</b>	<b>(380)</b>	<b>(2,532)</b>	<b>(5,294)</b>	<b>(10,166)</b>	<b>(180)</b>	<b>5,094</b>	
<b>Cash Balance</b>			<b>101,995</b>	<b>95,730</b>			

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

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

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

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police Federal Drug Enforcement	<b>Month</b>	November
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<b>Fund/Department Number</b>	299	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	8,607	147,592	66,890	-	(47,592)	148%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	88	864	855	-	136	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	32,793	20,197	-	(31,793)	3279%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>102,000</b>	<b>8,694</b>	<b>181,249</b>	<b>87,942</b>	<b>-</b>	<b>(79,249)</b>	<b>178%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	60,867	5,950	47,183	29,726	5,953	7,731	87%
Services	45,000	-	10,455	24,481	-	34,545	23%
Debt Service	-	-	-	-	-	-	0%
Capital	82,706	-	67,058	25,571	-	15,648	81%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>188,573</b>	<b>5,950</b>	<b>124,696</b>	<b>79,778</b>	<b>5,953</b>	<b>57,924</b>	<b>69%</b>
<b>Net</b>	<b>(86,573)</b>	<b>2,744</b>	<b>56,553</b>	<b>8,163</b>	<b>(5,953)</b>	<b>(137,173)</b>	
<b>Cash Balance</b>			<b>391,894</b>	<b>319,423</b>			

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

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

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

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

The \$67,058 of capital includes \$62,706 which is the balance of the \$162,706 purchase of the SWAT vehicle.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>County Option Income Tax</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>404</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,846,940	653,912	7,193,027	7,970,027	-	653,913	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	80,000	1,897	46,616	65,650	-	33,384	58%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	805,932	88,838	570,900	705,566	-	235,032	71%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,732,872</b>	<b>744,647</b>	<b>7,810,544</b>	<b>8,741,244</b>	<b>-</b>	<b>922,328</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	1,476,918	89,500	1,028,519	17,830	2,272	446,127	70%
Services	4,277,887	399,866	4,035,990	3,121,063	88,081	153,817	96%
Debt Service	2,178,168	-	2,014,088	2,076,244	-	164,080	92%
Capital	833,562	-	253,626	1,773,057	95,560	484,376	42%
Transfers Out	676,882	-	676,882	913,720	-	-	100%
<b>Total Expenditures</b>	<b>9,443,417</b>	<b>489,366</b>	<b>8,009,104</b>	<b>7,901,915</b>	<b>185,913</b>	<b>1,248,399</b>	<b>87%</b>
<b>Net</b>	<b>(710,545)</b>	<b>255,281</b>	<b>(198,561)</b>	<b>839,329</b>	<b>(185,913)</b>	<b>(326,071)</b>	
<b>Cash Balance</b>			<b>15,128,441</b>	<b>15,046,774</b>			

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

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

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. \$921,188) 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 November 30, 2013. The amount shown as Transfers Out of \$676,882 is for the curb and sidewalk program. The amount is transferred to the MVH fund 202.

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

At this same time in November, there was roughly \$1.5 million more spent in 2012. Projects include the Northside Trail and the Greenhouse Conservatory which have since been completed.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Economic Development Income Tax</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>408</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,177,352	681,446	7,495,906	8,375,066	-	681,446	92%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	300	-	-	(300)	0%
Interest Earnings	50,000	1,266	30,714	43,354	-	19,286	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	504,660	-	424,325	559,160	-	80,335	84%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,732,012</b>	<b>682,712</b>	<b>7,951,245</b>	<b>8,977,580</b>	<b>-</b>	<b>780,767</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,658,175	151,963	1,374,695	1,166,998	933,609	349,871	87%
Debt Service	1,913,214	-	1,913,214	1,900,453	-	0	100%
Capital	4,471	-	-	22,918	-	4,471	0%
Transfers Out	4,417,519	429,380	4,417,519	4,767,146	-	-	100%
<b>Total Expenditures</b>	<b>8,993,379</b>	<b>581,343</b>	<b>7,705,428</b>	<b>7,857,515</b>	<b>933,609</b>	<b>354,342</b>	<b>96%</b>
<b>Net</b>	<b>(261,367)</b>	<b>101,369</b>	<b>245,818</b>	<b>1,120,065</b>	<b>(933,609)</b>	<b>426,424</b>	
<b>Cash Balance</b>			<b>10,230,229</b>	<b>9,500,325</b>			

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

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

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 November, 2013. A total of \$1,717,519 has been transferred to the DCI Administration Fund 211. This represents four quarterly payments. All debt service payments have been made for 2013.

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Urban Development Action Grant	<b>Month</b>	November
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<b>Fund/Department Number</b>	410	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	142	-	-	-	-	142	0%
Interest Earnings	1,408	4	89	912	-	1,319	6%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,567	125	3,738	6,752	-	64,829	5%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>70,117</b>	<b>129</b>	<b>3,827</b>	<b>7,664</b>	<b>-</b>	<b>66,290</b>	<b>5%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	268,146	-	-	200,451	-	268,146	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>268,146</b>	<b>-</b>	<b>-</b>	<b>200,451</b>	<b>-</b>	<b>268,146</b>	<b>0%</b>
<b>Net</b>	<b>(198,029)</b>	<b>129</b>	<b>3,827</b>	<b>(192,787)</b>	<b>-</b>	<b>(201,856)</b>	
<b>Cash Balance</b>			<b>27,580</b>	<b>23,748</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Project Releaf</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>655</b>	<b>Date Updated</b>	<b>12/20/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,196	396,766	393,175	-	32,234	92%
Interest Earnings	2,700	118	2,691	4,028	-	9	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>431,700</b>	<b>36,313</b>	<b>399,458</b>	<b>397,203</b>	<b>-</b>	<b>32,242</b>	<b>93%</b>
<b>Expenditures</b>							
Personnel	64,378	27,265	28,466	21,131	-	35,912	44%
Supplies	7,432	3,323	3,724	2,679	3,623	85	99%
Services	67,756	7,670	29,451	34,615	-	38,305	43%
Debt Service	42,499	-	28,412	247,898	-	14,087	67%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	250,000	-	-	-	100%
<b>Total Expenditures</b>	<b>432,065</b>	<b>38,258</b>	<b>340,053</b>	<b>306,323</b>	<b>3,623</b>	<b>88,389</b>	<b>80%</b>
<b>Net</b>	<b>(365)</b>	<b>(1,945)</b>	<b>59,404</b>	<b>90,881</b>	<b>(3,623)</b>	<b>(56,146)</b>	
<b>Cash Balance</b>			<b>923,645</b>	<b>860,448</b>			

<b>Staffing</b>			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	1.98	1.98
<b>Total</b>	<b>2.16</b>	<b>1.98</b>	<b>1.98</b>

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

Program began on October 28, 2013 and will continue (weather permitting) through the end of the first week in December.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Police K-9 Unit	<b>Month</b>	November
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<b>Fund/Department Number</b>	705	<b>Date Updated</b>	12/20/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	0	6	10	-	4	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	-	-	-	1,990	0%
Other Income	-	-	1	-	-	(1)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,000</b>	<b>0</b>	<b>7</b>	<b>10</b>	<b>-</b>	<b>1,993</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	-	-	356	-	2,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>356</b>	<b>-</b>	<b>2,000</b>	<b>0%</b>
<b>Net</b>	<b>-</b>	<b>0</b>	<b>7</b>	<b>(346)</b>	<b>-</b>	<b>(7)</b>	
<b>Cash Balance</b>			<b>1,937</b>	<b>1,930</b>			

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Football Hall of Fame Debt Service	<b>Month</b>	November
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<b>Fund/Department Number</b>	313	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,118,460	-	693,822	622,017	-	424,638	62%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,861	-	33,662	40,096	-	34,199	50%
Grants/Intergovernmental	71,468	5,956	65,512	85,287	-	5,956	92%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,900	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,257,789</b>	<b>5,956</b>	<b>792,996</b>	<b>753,300</b>	<b>-</b>	<b>464,793</b>	<b>63%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,000	-	1,268,000	1,330,465	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,268,000</b>	<b>-</b>	<b>1,268,000</b>	<b>1,330,465</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(10,211)</b>	<b>5,956</b>	<b>(475,004)</b>	<b>(577,165)</b>	<b>-</b>	<b>464,793</b>	
<b>Cash Balance</b>			<b>102,369</b>	<b>21,455</b>			

### Staffing

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

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

This fund is used to collect a separate property tax levy (distributions received in June and December) and is used to pay debt service on the former College Football Hall of Fame building (payments due in February and July). Because of the timing of revenue and expenditures this fund will typically have a negative cash balance until the property tax distributions are received. PILOT taxes paid by the utilities are received monthly in this fund. Property taxes received in the amount of \$693,822.13 during June, 2013 eliminated the negative cash balance in this fund. The property tax collections of \$693,822.13 represented 51.73% of the levy amount and 62.03% of the 2013 budgeted revenue amount. The Hall of Fame bond was refunded during 2011 resulting in lower debt service payments. The final payment is due February 1, 2018. Both debt service payments have been made for 2013. The fund received \$574,356 in property taxes and \$27,967 in license excise tax revenue during December, 2013. The cash balance in the fund will be approximately \$710,648 at December 31, 2013.

### Explain Significant Spending on Capital Projects Below:

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Emergency Medical Services Capital Improv.</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>288</b>	<b>Date Updated</b>	<b>12/17/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,084	-	-	154,543	-	155,084	0%
Charges for Services	2,796,000	232,411	2,769,699	1,948,481	-	26,301	99%
Interest Earnings	20,000	406	15,813	28,665	-	4,187	79%
Bond Proceeds	5,335,538	256,150	256,150	-	-	5,079,388	5%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	280	9,199	19,644	-	6,801	57%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>8,322,622</b>	<b>489,247</b>	<b>3,050,861</b>	<b>2,151,333</b>	<b>-</b>	<b>5,271,761</b>	<b>37%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	193,539	2,499	199,583	49,605	13,253	(19,297)	110%
Services	1,125,768	185,084	193,634	76,455	3,521	928,613	18%
Debt Service	1,190,596	-	40,667	57,200	-	1,149,929	1%
Capital	7,568,260	1,358,070	5,621,294	556,066	4,000,739	(2,053,773)	0%
Transfers Out	1,000,000	500,000	1,000,000	1,000,000	-	-	100%
<b>Total Expenditures</b>	<b>11,078,163</b>	<b>2,045,653</b>	<b>7,055,178</b>	<b>1,739,326</b>	<b>4,017,513</b>	<b>5,472</b>	<b>100%</b>
<b>Net</b>	<b>(2,755,541)</b>	<b>(1,556,406)</b>	<b>(4,004,317)</b>	<b>412,007</b>	<b>(4,017,513)</b>	<b>5,266,289</b>	
<b>Cash Balance</b>			<b>1,526,937</b>	<b>5,933,551</b>			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire trucks, ambulances and major construction projects. There are no employees associated with this fund. Incurring project expenses for construction of Fire Training Facility and Fire Station 5 which will be reimbursed through bond. A Bond Reimbursement of \$5,079,387 was received from US Bank on 9 Dec 2013.

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

Construction Bond approved to continue and complete Construction of a replacement fire Station 5 demolishing and rebuilding on it's existing site. Station placed back in service on September 30th. Fire Training Facility Construction Continues at High and Sample Streets.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Professional Sports Development</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>377</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	448,389	-	-	0%
Grants/Intergovernmental	600,000	-	446,478	653,047	-	153,522	74%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,500	82	2,576	4,793	-	3,924	40%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	81,301	-	77,851	88,023	-	3,450	96%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>687,801</b>	<b>82</b>	<b>526,905</b>	<b>1,194,252</b>	<b>-</b>	<b>160,896</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	776,671	-	776,470	776,408	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	100,000	548,389	-	-	100%
<b>Total Expenditures</b>	<b>876,671</b>	<b>-</b>	<b>876,470</b>	<b>1,324,797</b>	<b>-</b>	<b>201</b>	<b>100%</b>
<b>Net</b>	<b>(188,870)</b>	<b>82</b>	<b>(349,565)</b>	<b>(130,545)</b>	<b>-</b>	<b>160,695</b>	
<b>Cash Balance</b>			<b>691,257</b>	<b>971,875</b>			

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

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

Effective January 1, 2013, this fund no longer collects hotel/motel tax allocations from St. Joseph County for payment to the Hall of Fame. This fund is currently used for debt the 2010 Coveleski Stadium bonds (payments due in January and July) and a \$100,000 capital transfer to Century Center (paid in January, 2013). PSDA tax revenue is generally received from the State on a monthly basis. PSDA tax is a special tax received from the State of Indiana based on the sales tax, income tax and local income taxes collected in the PSDA area (which includes Coveleski Stadium, Century Center, Morris Performing Arts Center and Studebaker National Museum). Coveleski Stadium generates the majority of PSDA revenue. Both debt service payments have been made for 2013. The final debt service payment on the 2010 Coveleski Stadium bonds is January 15, 2013. The outstanding principal balance on the bonds is \$3,520,000 at October 31, 2013.

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Stadium Capital	<b>Month</b>	November
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<b>Fund/Department Number</b>	401	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	3	86	320	-	414	17%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>500</b>	<b>3</b>	<b>86</b>	<b>320</b>	<b>-</b>	<b>414</b>	<b>17%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	2,002	-	-	4,985	2,002	(0)	100%
Services	1,538	-	-	33,462	1,538	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	17,715	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,540</b>	<b>-</b>	<b>-</b>	<b>56,162</b>	<b>3,540</b>	<b>(0)</b>	<b>100%</b>
<b>Net</b>	<b>(3,040)</b>	<b>3</b>	<b>86</b>	<b>(55,842)</b>	<b>(3,540)</b>	<b>415</b>	
<b>Cash Balance</b>			<b>26,844</b>	<b>26,752</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Zoo Endowment	<b>Month</b>	November
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<b>Fund/Department Number</b>	403	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	6	156	199	-	44	78%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	-	-	13,000	-	2,700	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,900</b>	<b>6</b>	<b>156</b>	<b>13,200</b>	<b>-</b>	<b>2,744</b>	<b>5%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>2,900</b>	<b>6</b>	<b>156</b>	<b>13,200</b>	<b>-</b>	<b>2,744</b>	<b>5%</b>
<b>Cash Balance</b>			<b>49,002</b>	<b>48,835</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Park Nonreverting Capital</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>405</b>	<b>Date Updated</b>	<b>12/17/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	40	4,085	3,140	-	(1,085)	136%
Interest Earnings	2,200	44	1,308	1,714	-	892	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	13,405	13,043	-	(13,405)	0%
Transfers In	198,300	-	-	-	-	198,300	0%
<b>Total Revenue</b>	<b>203,500</b>	<b>84</b>	<b>18,799</b>	<b>17,896</b>	<b>-</b>	<b>184,701</b>	<b>9%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	13,816	9,739	101,599	49,894	18,446	(106,229)	869%
Services	-	300	6,850	14,505	-	(6,850)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	203,500	-	24,731	114,793	12,000	166,769	18%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>217,316</b>	<b>10,039</b>	<b>133,180</b>	<b>179,191</b>	<b>30,446</b>	<b>53,690</b>	<b>75%</b>
<b>Net</b>	<b>(13,816)</b>	<b>(9,955)</b>	<b>(114,381)</b>	<b>(161,295)</b>	<b>(30,446)</b>	<b>131,011</b>	
<b>Cash Balance</b>			<b>378,004</b>	<b>305,735</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Cumulative Capital Development</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>406</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	530,000	-	253,553	284,256	-	276,447	48%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,271	-	19,926	20,445	-	14,345	58%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	96	2,540	3,607	-	1,460	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,054	3,838	42,428	40,121	-	3,626	92%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>614,325</b>	<b>3,934</b>	<b>318,448</b>	<b>348,428</b>	<b>-</b>	<b>295,877</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	504	42	462	583	-	42	92%
Debt Service	874,716	135,726	545,069	513,324	-	329,647	62%
Capital	36,000	-	-	19,364	-	36,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>911,220</b>	<b>135,768</b>	<b>545,531</b>	<b>533,271</b>	<b>-</b>	<b>365,689</b>	<b>60%</b>
<b>Net</b>	<b>(296,895)</b>	<b>(131,834)</b>	<b>(227,083)</b>	<b>(184,843)</b>	<b>-</b>	<b>(69,812)</b>	
<b>Cash Balance</b>			<b>608,686</b>	<b>637,387</b>			

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

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

This fund receives revenue from a property tax levy and distributions are received from St. Joseph County in June and December. Expenditures are for debt service payments on capital leases and the due dates vary per lease. The fund is used to finance police vehicles and related equipment. The fund also receives PILOT payments from the Water Works and Wastewater utilities on a monthly basis. Property tax revenue in the amount of \$253,553 was received on June 18, 2013. This amount represents 51.73% of the tax levy and 47.84% of the 2013 revenue budget. For the 2014 budget, this fund will be used to pay existing police capital lease payments but will not include a capital lease for 2014. This payment will be moved to the COIT Fund No. 404. The fund will receive \$72,642 in property taxes and \$15,314 in auto excise taxes during December, 2013. This is lower than budgeted due to property tax and circuit breaker reductions.

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

The 2013 budget includes \$36,000 for three street crime (SOS) vehicles and various leased vehicles. The vehicles were purchased in Dec but may be paid from the General Fund in order to minimize the impact here.

## 2013 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement				Month	November	
Fund/Department Number	407				Date Updated	12/23/2013	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	150,000	-	150,000	150,000	-	-	100%
Grants/Intergovernmental	258,990	-	129,108	126,415	-	129,882	50%
Charges for Services	-	-	-	25,000	-	-	0%
Interest Earnings	100	4	114	15	-	(14)	114%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	5,900	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>434,090</b>	<b>4</b>	<b>304,222</b>	<b>307,331</b>	<b>-</b>	<b>129,868</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,575	-	367,575	402,277	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>367,575</b>	<b>-</b>	<b>367,575</b>	<b>402,277</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>66,515</b>	<b>4</b>	<b>(63,353)</b>	<b>(94,946)</b>	<b>-</b>	<b>129,868</b>	
<b>Cash Balance</b>			<b>34,367</b>	<b>(44,187)</b>			
<b>Staffing</b>							
Full Time	-	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>Revenue is 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. The fund received \$142,349 in cigarette tax revenue during December, 2013 which was slightly more than budgeted.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
None							

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Major Moves Construction</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>412</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	54,000	924	24,495	42,735	-	29,505	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	474,662	195,888	474,661	670,548	-	1	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>528,662</b>	<b>196,812</b>	<b>499,156</b>	<b>713,283</b>	<b>-</b>	<b>29,506</b>	<b>94%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,395,846	82,638	1,217,321	1,386,842	1,230,404	948,121	72%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,395,846</b>	<b>82,638</b>	<b>1,217,321</b>	<b>1,386,842</b>	<b>1,230,404</b>	<b>948,121</b>	<b>72%</b>
<b>Net</b>	<b>(2,867,184)</b>	<b>114,175</b>	<b>(718,165)</b>	<b>(673,559)</b>	<b>(1,230,404)</b>	<b>(918,615)</b>	
<b>Cash Balance</b>			<b>7,178,532</b>	<b>8,650,796</b>			

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

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

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 \$976,534 (Fund 435 - Douglas Road) and \$4,989,008 (Fund 436 - Eddy Street/Triangle) at November 30, 2013.

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

DLZ for Olive/Sample Overpass: \$377,122  
 DLZ for 2-way streets feasibility: \$142,100  
 HRP for Triangle neighborhood: \$53,196  
 INDOT US 31 Utility Relocation \$573,335  
 AECOM for 2-way streets: \$71,500

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Morris Performing Arts Center Capital	<b>Month</b>	November
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<b>Fund/Department Number</b>	416	<b>Date Updated</b>	12/5/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	7,265	75,432	71,895	-	24,568	75%
Interest Earnings	1,500	55	1,309	1,906	-	191	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>101,500</b>	<b>7,320</b>	<b>76,741</b>	<b>73,801</b>	<b>-</b>	<b>24,759</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	25,500	3,221	13,632	6,274	-	11,868	53%
Services	20,970	-	11,945	11,062	4,266	4,759	77%
Debt Service	-	-	-	-	-	-	0%
Capital	26,196	-	15,828	148,276	10,118	250	99%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>72,666</b>	<b>3,221</b>	<b>41,405</b>	<b>165,612</b>	<b>14,384</b>	<b>16,877</b>	<b>77%</b>
<b>Net</b>	<b>28,834</b>	<b>4,099</b>	<b>35,336</b>	<b>(91,811)</b>	<b>(14,384)</b>	<b>7,882</b>	
<b>Cash Balance</b>			<b>431,604</b>	<b>388,973</b>			

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

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

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

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

<b>Fund/Department Name</b>	Community Revitalization Enhancement District	<b>Month</b>	November
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<b>Fund/Department Number</b>	434	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	-	-	-	-	650,000	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	418	1,149	-	582	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>651,000</b>	<b>-</b>	<b>418</b>	<b>1,149</b>	<b>-</b>	<b>650,582</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	873,949	-	873,949	878,554	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>873,949</b>	<b>-</b>	<b>873,949</b>	<b>878,554</b>	<b>-</b>	<b>-</b>	<b>100%</b>
<b>Net</b>	<b>(222,949)</b>	<b>-</b>	<b>(873,531)</b>	<b>(877,405)</b>	<b>-</b>	<b>650,582</b>	
<b>Cash Balance</b>			<b>(649,944)</b>	<b>(429,709)</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Palais Royale Historic Preservation	<b>Month</b>	November
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<b>Fund/Department Number</b>	450	<b>Date Updated</b>	12/5/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	1,088	14,177	11,321	-	(14,177)	0%
Interest Earnings	125	9	198	234	-	(73)	158%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	-	-	-	-	16,000	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>16,125</b>	<b>1,097</b>	<b>14,375</b>	<b>11,555</b>	<b>-</b>	<b>1,750</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>16,125</b>	<b>1,097</b>	<b>14,375</b>	<b>11,555</b>	<b>-</b>	<b>1,750</b>	<b>89%</b>
<b>Cash Balance</b>			<b>72,680</b>	<b>57,745</b>			

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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

<b>Fund/Department Name</b>	Football Hall of Fame Capital	<b>Month</b>	November
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<b>Fund/Department Number</b>	677	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	87	2,255	3,736	-	2,245	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	42	-	42	115,286	-	-	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>4,542</b>	<b>87</b>	<b>2,297</b>	<b>119,022</b>	<b>-</b>	<b>2,245</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	27	3,242	1,416	-	11,758	22%
Services	164,322	4,435	53,568	271,996	12,354	98,400	40%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>179,322</b>	<b>4,462</b>	<b>56,810</b>	<b>273,412</b>	<b>12,354</b>	<b>110,158</b>	<b>39%</b>
<b>Net</b>	<b>(174,780)</b>	<b>(4,375)</b>	<b>(54,513)</b>	<b>(154,390)</b>	<b>(12,354)</b>	<b>(107,912)</b>	
<b>Cash Balance</b>			<b>664,573</b>	<b>720,062</b>			

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

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

The 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. The \$12,354 encumbrance is for Otis Elevator for maintenance.

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

No Capital expenditures budgeted for 2013.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Consolidated Building Department</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>600</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,147,035	73,871	887,414	917,920	-	259,621	77%
Interest Earnings	1,000	24	622	334	-	378	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	2,287	11,523	-	(2,287)	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,148,035</b>	<b>73,895</b>	<b>890,323</b>	<b>929,777</b>	<b>-</b>	<b>257,712</b>	<b>78%</b>
<b>Expenditures</b>							
Personnel	957,635	68,028	797,527	710,176	10,332	149,776	84%
Supplies	40,579	2,784	35,020	23,070	5,768	(209)	101%
Services	105,031	5,376	65,666	68,078	5,184	34,181	67%
Debt Service	16,707	235	12,569	6,524	-	4,138	75%
Capital	28,200	-	-	15,762	-	28,200	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,148,152</b>	<b>76,423</b>	<b>910,782</b>	<b>823,610</b>	<b>21,284</b>	<b>216,086</b>	<b>81%</b>
<b>Net</b>	<b>(117)</b>	<b>(2,528)</b>	<b>(20,459)</b>	<b>106,167</b>	<b>(21,284)</b>	<b>41,626</b>	
<b>Cash Balance</b>			<b>183,391</b>	<b>213,121</b>			

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

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

The significant change from this year to last year in expenditures is we have spent a large amount on getting the office to being paperless and having the inspectors get their inspections in I pads.

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

The Capital Accounts are set up for a new copier for the office and I pads 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	November	
Fund/Department Number	601				Date Updated	12/23/2013	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	963,975	75,085	788,742	764,957	-	175,233	82%
Interest Earnings	4,600	125	2,746	3,934	-	1,854	60%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	141,506	6,950	119,414	102,466	-	22,092	84%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,110,081</b>	<b>82,160</b>	<b>910,902</b>	<b>871,357</b>	<b>-</b>	<b>199,179</b>	<b>82%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	688,645	2,280	559,636	575,810	2,227	126,782	82%
Debt Service	-	-	-	-	-	-	0%
Capital	441,194	2,043	169,814	405,618	242,938	28,442	94%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,129,839</b>	<b>4,323</b>	<b>729,450</b>	<b>981,428</b>	<b>245,165</b>	<b>155,224</b>	<b>86%</b>
<b>Net</b>	<b>(19,758)</b>	<b>77,837</b>	<b>181,452</b>	<b>(110,071)</b>	<b>(245,165)</b>	<b>43,955</b>	
<b>Cash Balance</b>			<b>1,036,895</b>	<b>804,819</b>			
<b>Staffing</b>							
Full Time	-	-	-				
Part-Time /Seasonal/Temporary	-	-	-				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>Last year's capital projects were: 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.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>Lighting project underway.</p>							

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Operations</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>610</b>	<b>Date Updated</b>	<b>12/18/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	4,815,830	397,953	4,402,787	4,348,133	-	413,043	91%
Interest Earnings	6,000	107	2,808	5,142	-	3,192	47%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	5,250	528,864	93,105	-	(92,993)	121%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,257,701</b>	<b>403,310</b>	<b>4,934,459</b>	<b>4,446,380</b>	<b>-</b>	<b>323,242</b>	<b>94%</b>
<b>Expenditures</b>							
Personnel	1,661,801	125,083	1,535,191	1,417,714	1,027	125,584	92%
Supplies	337,565	62,510	366,692	243,109	623	(29,750)	109%
Services	2,864,557	319,599	2,647,461	2,793,271	146,482	70,614	98%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	784,061	-	830,239	259,200	-	(46,178)	106%
<b>Total Expenditures</b>	<b>5,647,984</b>	<b>507,191</b>	<b>5,379,583</b>	<b>4,713,294</b>	<b>148,132</b>	<b>120,270</b>	<b>98%</b>
<b>Net</b>	<b>(390,283)</b>	<b>(103,881)</b>	<b>(445,124)</b>	<b>(266,913)</b>	<b>(148,132)</b>	<b>202,972</b>	
<b>Cash Balance</b>			<b>713,692</b>	<b>933,722</b>			

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

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

Revenues have remained flat, yet the major operating costs of payrolls & benefits, fuel, vehicle repairs, landfill tipping fees, and bad debt expenses, have steadily increased. A year-end appropriation has been requested.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Solid Waste Capital</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>611</b>	<b>Date Updated</b>	<b>12/18/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	26	424	268	-	(224)	212%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	784,061	-	830,239	259,200	-	(46,178)	106%
<b>Total Revenue</b>	<b>784,261</b>	<b>26</b>	<b>830,663</b>	<b>259,468</b>	<b>-</b>	<b>(46,402)</b>	<b>106%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	734,061	-	603,950	226,331	-	130,111	82%
Capital	230,000	28,923	56,971	3,406	5,812	167,217	27%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>964,061</b>	<b>28,923</b>	<b>660,921</b>	<b>229,737</b>	<b>5,812</b>	<b>297,328</b>	<b>69%</b>
<b>Net</b>	<b>(179,800)</b>	<b>(28,897)</b>	<b>169,742</b>	<b>29,731</b>	<b>(5,812)</b>	<b>(343,730)</b>	
<b>Cash Balance</b>			<b>169,851</b>	<b>45,552</b>			

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

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

Year to date transfers in were higher than originally expected to fund additional Capital purchases. Debt Service payments in 2013 are significantly higher than prior year 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	November	
Fund/Department Number	620				Date Updated	12.9.13	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	14,526,748	1,109,817	13,910,337	14,266,712	-	616,411	96%
Interest Earnings	9,000	365	5,694	9,415	-	3,306	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	135,500	3,837	102,497	197,162	-	33,003	76%
Transfers In	16,500	620	12,704	70,602	-	3,796	77%
<b>Total Revenue</b>	<b>14,687,748</b>	<b>1,114,639</b>	<b>14,031,231</b>	<b>14,543,891</b>	<b>-</b>	<b>656,517</b>	<b>96%</b>
<b>Expenditures</b>							
Personnel	4,434,851	312,798	3,792,078	3,750,341	2,978	639,795	86%
Supplies	1,107,134	90,084	831,300	668,769	111,469	164,365	85%
Services	5,040,006	337,640	3,843,224	3,170,759	220,550	976,232	81%
Debt Service	55,732	4,304	49,933	52,093	4,304	1,496	97%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,158,224	323,882	3,681,311	4,488,476	-	476,913	89%
<b>Total Expenditures</b>	<b>14,795,947</b>	<b>1,068,708</b>	<b>12,197,846</b>	<b>12,130,438</b>	<b>339,301</b>	<b>2,258,801</b>	<b>85%</b>
<b>Net</b>	<b>(108,199)</b>	<b>45,931</b>	<b>1,833,386</b>	<b>2,413,452</b>	<b>(339,301)</b>	<b>(1,602,284)</b>	
<b>Cash Balance</b>			<b>3,492,207</b>	<b>4,160,814</b>			
<b>Staffing</b>							
Full Time	72.05	66.05	66.05				
Part-Time /Seasonal/Temporary	3.00	2.50	2.50				
<b>Total</b>	<b>75.05</b>	<b>68.55</b>	<b>68.55</b>				
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>Current year to date services revenue is down 2.5 % compared to same time period in 2012. Prior year metered sales including irrigation was abnormal and was a result of the drought weather conditions. Other income in 2012 was greater due to an exceptional one time refund that was received. The upsurge in current year supply expenditures is attributed to an abnormal demand for hydrant replacement, taps &amp; other construction materials including meter supplies. Service expense for the year is higher due to water meter installs, water leak survey, and general maintenance type service work. Also, various allocations that were previously accounted for in transfers out is now increasing the services category.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Capital</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>622</b>	<b>Date Updated</b>	<b>12.5.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	476	12,855	6,111	-	1,145	92%
Bond Proceeds	-	-	-	638,359	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	752,099	-	-	0%
<b>Total Revenue</b>	<b>14,000</b>	<b>476</b>	<b>12,855</b>	<b>1,396,569</b>	<b>-</b>	<b>1,145</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,050	-	22,450	38,950	3,600	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,190,742	79,721	603,961	986,825	23,648	563,133	53%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,216,792</b>	<b>79,721</b>	<b>626,411</b>	<b>1,025,775</b>	<b>27,248</b>	<b>563,133</b>	<b>54%</b>
<b>Net</b>	<b>(1,202,792)</b>	<b>(79,245)</b>	<b>(613,556)</b>	<b>370,794</b>	<b>(27,248)</b>	<b>(561,988)</b>	
<b>Cash Balance</b>			<b>3,531,762</b>	<b>1,773,756</b>			

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

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

Prior year to date revenue is reflective of bond proceeds received from the 2012 Revenue Bonds for previously purchased water meters. Also, the 2012 transfer in revenue is a combination of pay as you go capital transfers and surplus monies transferred in from the operating fund. The variance in cash balance is due to a \$2,300,000 transfer in of surplus monies in December 2012.

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

Motor Vehicles- \$125,830    Ireland Rd Tank Improvement-\$175,640    Ewing Main Ext. Project- \$247,446

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Bond Capital</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>623</b>	<b>Date Updated</b>	<b>12.5.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	422	15,912	9,795	-	2,088	88%
Bond Proceeds	-	-	-	8,423,633	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	20,750	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>18,000</b>	<b>422</b>	<b>15,912</b>	<b>8,454,178</b>	<b>-</b>	<b>2,088</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	2,022,863	149,822	1,751,795	-	567,130	(296,062)	115%
Services	189,685	33,250	98,139	345,609	91,546	(0)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	3,353,655	520,695	1,733,606	1,499,546	1,322,800	297,249	91%
Transfers Out	-	-	-	577,286	-	-	0%
<b>Total Expenditures</b>	<b>5,566,203</b>	<b>703,767</b>	<b>3,583,540</b>	<b>2,422,441</b>	<b>1,981,477</b>	<b>1,187</b>	<b>100%</b>
<b>Net</b>	<b>(5,548,203)</b>	<b>(703,345)</b>	<b>(3,567,628)</b>	<b>6,031,737</b>	<b>(1,981,477)</b>	<b>901</b>	
<b>Cash Balance</b>			<b>2,235,209</b>	<b>6,178,552</b>			

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

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

Prior year revenue reflects issuance of the Water Works Revenue Bonds of 2012 and the refunding of the 2002 Revenue Bonds. Pay out costs for issuance totaled \$345,609. Approved use of bond proceeds included 100% funding of the required debt service reserve. The reserve totaled \$577,286 and it was transferred out to Fund 626. Water meter supply purchases y-t-d total \$1,245,043 with \$296,064 encumbered for stock replenishment. A correcting Budget Transfer was entered in Dec 2013.

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

YTD Spent: PinhookWTP Project- \$1,908,212 Vactor Truck- \$361,047 Other \$69,238

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Customer Deposit	<b>Month</b>	November
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<b>Fund/Department Number</b>	624	<b>Date Updated</b>	12.5.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,100	188	4,511	6,532	-	1,589	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,100</b>	<b>188</b>	<b>4,511</b>	<b>6,532</b>	<b>-</b>	<b>1,589</b>	<b>74%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,000	188	4,551	6,532	-	(551)	114%
<b>Total Expenditures</b>	<b>4,000</b>	<b>188</b>	<b>4,551</b>	<b>6,532</b>	<b>-</b>	<b>(551)</b>	<b>114%</b>
<b>Net</b>	<b>2,100</b>	<b>-</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>2,140</b>	
<b>Cash Balance</b>			<b>1,451,511</b>	<b>1,403,680</b>			

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

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

No significant changes in the customer meter deposit fund.

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

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Water Works Sinking</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>625</b>	<b>Date Updated</b>	<b>12.5.13</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	167	1,716	3,703	-	3,284	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,103,381	172,205	1,881,735	1,502,782	-	221,646	89%
<b>Total Revenue</b>	<b>2,108,381</b>	<b>172,372</b>	<b>1,883,451</b>	<b>1,506,485</b>	<b>-</b>	<b>224,930</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,103,381	-	410,000	720,383	-	1,693,381	19%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	167	1,716	3,703	-	3,284	34%
<b>Total Expenditures</b>	<b>2,108,381</b>	<b>167</b>	<b>411,716</b>	<b>724,086</b>	<b>-</b>	<b>1,696,665</b>	<b>20%</b>
<b>Net</b>	<b>-</b>	<b>172,205</b>	<b>1,471,735</b>	<b>782,399</b>	<b>-</b>	<b>(1,471,735)</b>	
<b>Cash Balance</b>			<b>1,476,371</b>	<b>791,793</b>			

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

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

Transfer in revenue is greater in 2013 mostly because of the 2012 Revenue Bonds debt. This debt and the refunding of the 2002 Revenue Bonds in November last year contributed to the previous year elevation in debt service expenditures.

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

N/A

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Bond Reserve	<b>Month</b>	November
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<b>Fund/Department Number</b>	626	<b>Date Updated</b>	12.5.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,700	195	4,402	2,925	-	1,298	77%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	307,809	17,462	231,758	856,667	-	76,051	75%
<b>Total Revenue</b>	<b>313,509</b>	<b>17,657</b>	<b>236,160</b>	<b>859,592</b>	<b>-</b>	<b>77,349</b>	<b>75%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>313,509</b>	<b>17,657</b>	<b>236,160</b>	<b>859,592</b>	<b>-</b>	<b>77,349</b>	<b>75%</b>
<b>Cash Balance</b>			<b>1,547,848</b>	<b>1,285,995</b>			

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

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

Waterworks Revenue Bonds of 2012 funded 100% of the required reserve at closing in June 2012. This reserve amount totals \$577,286 and is included in the prior year transfer in revenue.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Water Works Reserve Operations & Maintenance	<b>Month</b>	November
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<b>Fund/Department Number</b>	629	<b>Date Updated</b>	12.5.13
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,500	264	6,437	9,261	-	1,063	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	45,301	-	45,301	121,426	-	-	100%
<b>Total Revenue</b>	<b>52,801</b>	<b>264</b>	<b>51,738</b>	<b>130,687</b>	<b>-</b>	<b>1,063</b>	<b>98%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,500	264	6,437	9,261	-	1,063	86%
<b>Total Expenditures</b>	<b>7,500</b>	<b>264</b>	<b>6,437</b>	<b>9,261</b>	<b>-</b>	<b>1,063</b>	<b>86%</b>
<b>Net</b>	<b>45,301</b>	<b>-</b>	<b>45,301</b>	<b>121,426</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>2,031,532</b>	<b>1,986,231</b>			

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

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

Transfer in revenue is for the purpose of satisfying and complying with the city's 16.7% O& M Cash Reserve Requirement.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Repair Insurance	<b>Month</b>	November
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<b>Fund/Department Number</b>	640	<b>Date Updated</b>	12/19/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	45,682	502,163	498,689	-	45,837	92%
Interest Earnings	1,200	171	3,883	4,729	-	(2,683)	324%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>549,200</b>	<b>45,853</b>	<b>506,046</b>	<b>503,418</b>	<b>-</b>	<b>43,154</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	117,515	8,743	103,006	63,524	-	14,509	88%
Supplies	16,771	15,857	15,289	21,028	438	1,043	94%
Services	393,083	-	183,416	160,372	3,096	206,571	47%
Debt Service	28,475	14,218	28,436	14,218	-	39	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>555,844</b>	<b>38,818</b>	<b>330,148</b>	<b>259,142</b>	<b>3,534</b>	<b>222,162</b>	<b>60%</b>
<b>Net</b>	<b>(6,644)</b>	<b>7,035</b>	<b>175,898</b>	<b>244,276</b>	<b>(3,534)</b>	<b>(179,008)</b>	
<b>Cash Balance</b>			<b>1,333,651</b>	<b>1,166,900</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Operations</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>641</b>	<b>Date Updated</b>	<b>12/18/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	33,033,547	2,681,304	29,088,802	28,500,596	-	3,944,745	88%
Interest Earnings	12,000	851	15,000	15,546	-	(3,000)	125%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,000	10,006	68,934	72,327	-	(934)	101%
Transfers In	18,000	428	14,465	74,230	-	3,535	80%
<b>Total Revenue</b>	<b>33,131,547</b>	<b>2,692,590</b>	<b>29,187,201</b>	<b>28,662,700</b>	<b>-</b>	<b>3,944,346</b>	<b>88%</b>
<b>Expenditures</b>							
Personnel	6,751,188	480,034	5,756,323	5,054,617	1,759	993,106	85%
Supplies	2,155,362	125,172	1,563,411	1,431,728	297,420	294,531	86%
Services	12,719,733	890,588	9,742,862	9,060,658	1,247,909	1,728,963	86%
Debt Service	314,896	32,425	274,506	114,793	-	40,390	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,377,561	774,514	8,892,965	11,061,751	-	4,484,596	66%
<b>Total Expenditures</b>	<b>35,318,740</b>	<b>2,302,733</b>	<b>26,230,067</b>	<b>26,723,546</b>	<b>1,547,088</b>	<b>7,541,585</b>	<b>79%</b>
<b>Net</b>	<b>(2,187,193)</b>	<b>389,857</b>	<b>2,957,134</b>	<b>1,939,153</b>	<b>(1,547,088)</b>	<b>(3,597,239)</b>	
<b>Cash Balance</b>			<b>6,946,241</b>	<b>4,593,914</b>			

<b>Staffing</b>			
Full Time	96.80	92.80	94.80
Part-Time /Seasonal/Temporary	13.28	5.58	6.58
<b>Total</b>	<b>110.08</b>	<b>98.38</b>	<b>101.38</b>

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

This fund is in very good shape overall. Some of the cash that has been accumulating in the fund for "pay as you go" capital spending may be transferred to Fund 642 before year end if needed for ongoing projects.

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

Capital spending for Sewage Works is in Fund 642.



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Sewage Works Capital</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>642</b>	<b>Date Updated</b>	<b>12/18/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	762	25,131	43,741	-	34,869	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	168,094	-	-	(168,094)	0%
Transfers In	4,500,000	-	-	4,450,000	-	4,500,000	0%
<b>Total Revenue</b>	<b>4,560,000</b>	<b>762</b>	<b>193,225</b>	<b>4,493,741</b>	<b>-</b>	<b>4,366,775</b>	<b>4%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	335,200	16,961	173,065	-	162,135	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	11,164,371	694,819	4,243,928	4,709,656	5,317,305	1,603,138	86%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>11,499,571</b>	<b>711,780</b>	<b>4,416,993</b>	<b>4,709,656</b>	<b>5,479,440</b>	<b>1,603,138</b>	<b>86%</b>
<b>Net</b>	<b>(6,939,571)</b>	<b>(711,018)</b>	<b>(4,223,769)</b>	<b>(215,914)</b>	<b>(5,479,440)</b>	<b>2,763,638</b>	
<b>Cash Balance</b>			<b>4,639,340</b>	<b>9,557,379</b>			

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

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

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

Year to date: Michigan St. Lift Station replacement \$403,229, Automation of DO Controls at WWTP \$749,774, Engineering work on upcoming projects \$173,065, Completion of Triangle Neighborhood infrastructure \$41,374, Primary Clarifier Rehab \$1,391,023, Manhole rehab \$1,119,632, and sewer lining \$528,553.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Works Reserve Operations & Maint.	<b>Month</b>	November
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<b>Fund/Department Number</b>	643	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	428	10,242	14,727	-	7,758	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	109,098	-	200,296	-	-	(91,198)	184%
<b>Total Revenue</b>	<b>127,098</b>	<b>428</b>	<b>210,538</b>	<b>14,727</b>	<b>-</b>	<b>(83,440)</b>	<b>166%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,000	428	10,242	74,230	-	7,758	57%
<b>Total Expenditures</b>	<b>18,000</b>	<b>428</b>	<b>10,242</b>	<b>74,230</b>	<b>-</b>	<b>7,758</b>	<b>57%</b>
<b>Net</b>	<b>109,098</b>	<b>-</b>	<b>200,296</b>	<b>(59,503)</b>	<b>-</b>	<b>(91,198)</b>	
<b>Cash Balance</b>			<b>3,292,600</b>	<b>3,092,304</b>			

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

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

The large amount transferred in from Fund 641 was to bring this 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

<b>Fund/Department Name</b>	Sewer Bond 2004/2006	<b>Month</b>	November
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<b>Fund/Department Number</b>	645	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	-	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	12	-	-	(12)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	-	-	12	-	-	(12)	<b>0%</b>
<b>Net</b>	-	-	(12)	-	-	12	
<b>Cash Balance</b>			-	12			

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

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

All funds in this bond have been spent. A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2007	<b>Month</b>	November
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<b>Fund/Department Number</b>	647	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	41	197	-	(41)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>1</b>	<b>41</b>	<b>197</b>	<b>-</b>	<b>(41)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	19,017	-	13,679	6,715	5,401	(63)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,271	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>19,017</b>	<b>-</b>	<b>13,679</b>	<b>44,986</b>	<b>5,401</b>	<b>(63)</b>	<b>100%</b>
<b>Net</b>	<b>(19,017)</b>	<b>1</b>	<b>(13,638)</b>	<b>(44,789)</b>	<b>(5,401)</b>	<b>22</b>	
<b>Cash Balance</b>			<b>5,403</b>	<b>21,911</b>			

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

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

A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Sinking	<b>Month</b>	November
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<b>Fund/Department Number</b>	649	<b>Date Updated</b>	11/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	746	8,842	13,373	-	(342)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	8,226,256	774,514	8,678,574	7,540,048	-	(452,318)	105%
<b>Total Revenue</b>	<b>8,234,756</b>	<b>775,260</b>	<b>8,687,415</b>	<b>7,553,422</b>	<b>-</b>	<b>(452,659)</b>	<b>105%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,804,044	5,615,883	8,279,598	8,224,540	-	1,524,446	84%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>9,804,044</b>	<b>5,615,883</b>	<b>8,279,598</b>	<b>8,224,540</b>	<b>-</b>	<b>1,524,446</b>	<b>84%</b>
<b>Net</b>	<b>(1,569,288)</b>	<b>(4,840,623)</b>	<b>407,817</b>	<b>(671,118)</b>	<b>-</b>	<b>(1,977,105)</b>	
<b>Cash Balance</b>			<b>1,243,862</b>	<b>20,940</b>			

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

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

Monthly transfers in from Fund 641 are mandatory, per bond covenants. 2013 debt service is higher than 2012 due to costs associated with refunding the 2004 Bond and 1998 SRF Loan, and the first interest payment made on the 2012 Bond.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Clay Sewage	<b>Month</b>	November
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<b>Fund/Department Number</b>	650	<b>Date Updated</b>	11/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	2	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	2	3	-	(2)	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	698	-	-	(698)	0%
<b>Total Expenditures</b>	-	-	698	-	-	(698)	0%
<b>Net</b>	-	-	(696)	3	-	696	
<b>Cash Balance</b>			-	696			

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

**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. A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Bond 2007B			Month	November		
Fund/Department Number	651			Date Updated	11/18/2013		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	68	566	-	(68)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>566</b>	<b>-</b>	<b>(68)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,582	-	4,584	35,260	-	(2)	100%
Debt Service	-	-	-	-	-	-	0%
Capital	34,930	-	31,402	153,863	3,639	(111)	100%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>39,512</b>	<b>-</b>	<b>35,985</b>	<b>189,122</b>	<b>3,639</b>	<b>(112)</b>	<b>100%</b>
<b>Net</b>	<b>(39,512)</b>	<b>-</b>	<b>(35,917)</b>	<b>(188,557)</b>	<b>(3,639)</b>	<b>44</b>	
<b>Cash Balance</b>			<b>3,640</b>	<b>39,548</b>			
<b>Staffing</b>							
Full Time	-	-	-				
Part-Time /Seasonal/Temporary	-	-	-				
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
Fund has been fully encumbered. Year end budget adjustments will correct small negative balances. A correcting Budget Transfer was entered in Dec 2013.							
<b>Explain Significant Spending on Capital Projects Below:</b>							

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewage Debt Service Reserve	<b>Month</b>	November
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<b>Fund/Department Number</b>	653	<b>Date Updated</b>	11/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	-	-	30,124	-	60,000	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,745,314	-	14,096	371,703	-	1,731,218	1%
<b>Total Revenue</b>	<b>1,805,314</b>	<b>-</b>	<b>14,096</b>	<b>401,827</b>	<b>-</b>	<b>1,791,218</b>	<b>1%</b>
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	<b>2,438,088</b>	<b>-</b>	<b>2,438,087</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>100%</b>
<b>Net</b>	<b>(632,774)</b>	<b>-</b>	<b>(2,423,992)</b>	<b>401,827</b>	<b>-</b>	<b>1,791,218</b>	
<b>Cash Balance</b>			<b>7,286,825</b>	<b>8,145,898</b>			

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

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

Debt Reserve, which is now held in a separate bank, is fully funded for existing debt. Interest earnings do not show up in Naviline; they are not budgeted for 2014. The debt service pay-out was part of the re-funding of the 2004 Bond and 1998 SRF Loan.

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2010	<b>Month</b>	November
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<b>Fund/Department Number</b>	658	<b>Date Updated</b>	11/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	215	4,305	-	(215)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>-</b>	<b>0</b>	<b>215</b>	<b>4,305</b>	<b>-</b>	<b>(215)</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	112,089	-	108,736	325,128	3,681	(327)	100%
Debt Service	-	-	-	12,009	-	-	0%
Capital	-	-	-	1,537,662	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>112,089</b>	<b>-</b>	<b>108,736</b>	<b>1,874,798</b>	<b>3,681</b>	<b>(327)</b>	<b>100%</b>
<b>Net</b>	<b>(112,089)</b>	<b>0</b>	<b>(108,521)</b>	<b>(1,870,493)</b>	<b>(3,681)</b>	<b>112</b>	
<b>Cash Balance</b>			<b>3,682</b>	<b>179,651</b>			

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

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

Bond is fully encumbered. A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2011	<b>Month</b>	November
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<b>Fund/Department Number</b>	659	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,097	28,978	88,588	-	31,022	48%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>1,097</b>	<b>28,978</b>	<b>88,588</b>	<b>-</b>	<b>31,022</b>	<b>48%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	425,228	-	256,235	314,711	11,295	157,698	63%
Debt Service	-	-	-	371	-	-	0%
Capital	10,271,492	234,583	1,775,518	8,734,863	5,790,149	2,705,825	74%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>10,696,720</b>	<b>234,583</b>	<b>2,031,753</b>	<b>9,049,945</b>	<b>5,801,444</b>	<b>2,863,523</b>	<b>73%</b>
<b>Net</b>	<b>(10,636,720)</b>	<b>(233,487)</b>	<b>(2,002,775)</b>	<b>(8,961,357)</b>	<b>(5,801,444)</b>	<b>(2,832,501)</b>	
<b>Cash Balance</b>			<b>8,163,735</b>	<b>10,774,438</b>			

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

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

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

Year to date: East Bank Sewer Separation-Phase 2 \$607,869, East Bank Sewer Separation-Phase 3 \$532,075, LaSalle School Area Sewer Separation \$85,417, East Bank Sewer Separation-Phase 4 \$169,054, Southwood Sewer Separation \$148,135, CSO 25/River Stabilization \$109,662, and Diamond Ave. Sewer Separation-Phase 3 \$208,451, WWTP Digester #2 Upgrade \$163,578.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2012	<b>Month</b>	November
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<b>Fund/Department Number</b>	661	<b>Date Updated</b>	11/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	2,581	60,370	-	-	(370)	101%
Bond Proceeds	-	-	-	250,000	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>60,000</b>	<b>2,581</b>	<b>60,370</b>	<b>250,000</b>	<b>-</b>	<b>(370)</b>	<b>101%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	104,981	-	104,981	-	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	19,055,019	885,860	4,358,923	-	1,417,543	13,278,553	30%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>19,160,000</b>	<b>885,860</b>	<b>4,463,904</b>	<b>-</b>	<b>1,417,543</b>	<b>13,278,553</b>	<b>31%</b>
<b>Net</b>	<b>(19,100,000)</b>	<b>(883,279)</b>	<b>(4,403,534)</b>	<b>250,000</b>	<b>(1,417,543)</b>	<b>(13,278,923)</b>	
<b>Cash Balance</b>			<b>18,843,354</b>	<b>250,000</b>			

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

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

Bond closed in Dec 2012.

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

Year to date: East Bank Sewer Separation-Phase 4 \$2,374,762, Diamond Ave. Sewer Separation-Phase 3, \$1,885,305.38.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Sewer Bond 2013	<b>Month</b>	November
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<b>Fund/Department Number</b>	663	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	21,200,000	-	-	-	-	21,200,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>21,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,200,000</b>	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	400,000	-	-	-	-	400,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	1,700,000	-	-	-	-	1,700,000	0%
<b>Total Expenditures</b>	<b>2,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,100,000</b>	<b>0%</b>
<b>Net</b>	<b>19,100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,100,000</b>	<b>0%</b>

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

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

The City has decided not to issue a 2013 Sewer bond, so no activity is expected in this fund.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	2013A Cost of Issuance Fund	<b>Month</b>	November
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<b>Fund/Department Number</b>	664	<b>Date Updated</b>	12/18/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	6	-	-	(6)	0%
Bond Proceeds	85,741	-	85,740	-	-	1	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>85,741</b>	<b>1</b>	<b>85,746</b>	<b>-</b>	<b>-</b>	<b>(5)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	81,065	215	81,279	-	-	(214)	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>81,065</b>	<b>215</b>	<b>81,279</b>	<b>-</b>	<b>-</b>	<b>(214)</b>	<b>100%</b>
<b>Net</b>	<b>4,676</b>	<b>(214)</b>	<b>4,466</b>	<b>-</b>	<b>-</b>	<b>210</b>	
<b>Cash Balance</b>			<b>4,467</b>	<b>-</b>			

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

**Explain Significant Revenue, Expenditure and Staffing Changes/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. A correcting Budget Transfer was entered in Dec 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Century Center	<b>Month</b>	November
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<b>Fund/Department Number</b>	670	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	1,313,436	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,306,831	153,101	1,507,736	1,153,484	-	799,095	65%
Interest Earnings	360	-	3,079	227	-	(2,719)	855%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,578	8,977	71,648	85,688	-	73,930	49%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,766,205</b>	<b>162,078</b>	<b>2,895,899</b>	<b>2,552,835</b>	<b>-</b>	<b>870,306</b>	<b>77%</b>
<b>Expenditures</b>							
Personnel	2,006,397	173,166	1,675,428	1,367,899	-	330,969	84%
Supplies	237,415	85,175	248,070	48,721	-	(10,655)	104%
Services	973,347	96,079	918,232	787,921	-	55,115	94%
Debt Service	1,300	625	5,235	6,868	-	(3,935)	403%
Capital	329,000	3,489	222,976	-	-	106,024	68%
Transfers Out	-	-	-	1,344,057	-	-	0%
<b>Total Expenditures</b>	<b>3,547,459</b>	<b>358,536</b>	<b>3,069,942</b>	<b>3,555,466</b>	<b>-</b>	<b>477,517</b>	<b>87%</b>
<b>Net</b>	<b>218,746</b>	<b>(196,458)</b>	<b>(174,044)</b>	<b>(1,002,631)</b>	<b>-</b>	<b>392,790</b>	
<b>Cash Balance</b>			<b>955,640</b>	<b>954,972</b>			

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

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

SMG has 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

<b>Fund/Department Name</b>	Century Center Capital	<b>Month</b>	November
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<b>Fund/Department Number</b>	671	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	100,000	100,000	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	32	284	343	-	216	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	575,000	-	575,000	1,344,057	-	-	100%
<b>Total Revenue</b>	<b>675,500</b>	<b>32</b>	<b>675,284</b>	<b>1,444,401</b>	<b>-</b>	<b>216</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	134,397	-	19,671	-	-	114,726	15%
Services	11,000	-	10,965	-	-	35	100%
Debt Service	-	-	-	-	-	-	0%
Capital	101,373	-	-	169,545	-	101,373	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>246,770</b>	<b>-</b>	<b>30,637</b>	<b>169,545</b>	<b>-</b>	<b>216,133</b>	<b>12%</b>
<b>Net</b>	<b>428,730</b>	<b>32</b>	<b>644,647</b>	<b>1,274,856</b>	<b>-</b>	<b>(215,917)</b>	
<b>Cash Balance</b>			<b>1,919,525</b>	<b>1,274,856</b>			

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

**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 Century Center Board of Managers has not approved a 2013 capital budget in this fund. SMG made a capital contribution of \$575,000 to this fund on 13 August 2013. The expenditure budget of \$246,770 was established on 27 Aug 2013.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Central Services	<b>Month</b>	November
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<b>Fund/Department Number</b>	222	<b>Date Updated</b>	12/10/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,891,203	520,913	6,550,917	6,147,898	-	1,340,286	83%
Interest Earnings	1,500	133	3,172	4,453	-	(1,672)	211%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	18,750	-	-	0%
Other Income	30,000	887	110,642	40,760	-	(80,642)	369%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>7,922,703</b>	<b>521,932</b>	<b>6,664,731</b>	<b>6,211,861</b>	<b>-</b>	<b>1,257,972</b>	<b>84%</b>
<b>Expenditures</b>							
Personnel	2,813,983	185,207	2,290,095	2,236,597	530	523,358	81%
Supplies	230,305	22,364	163,223	96,689	83,489	(16,407)	107%
Services	4,674,822	366,232	4,132,213	3,604,038	299,398	243,211	95%
Debt Service	6,322	210	6,285	5,655	-	37	99%
Capital	253,997	1,462	70,190	161,040	-	183,807	28%
Transfers Out	-	-	-	49,511	-	-	0%
<b>Total Expenditures</b>	<b>7,979,429</b>	<b>575,474</b>	<b>6,662,006</b>	<b>6,153,530</b>	<b>383,417</b>	<b>934,006</b>	<b>88%</b>
<b>Net</b>	<b>(56,726)</b>	<b>(53,542)</b>	<b>2,725</b>	<b>58,331</b>	<b>(383,417)</b>	<b>323,966</b>	
<b>Cash Balance</b>			<b>1,102,359</b>	<b>1,150,993</b>			

<b>Staffing</b>			
Full Time	44.00	42.00	42.00
Part-Time /Seasonal/Temporary	1.00	-	-
<b>Total</b>	<b>45.00</b>	<b>42.00</b>	<b>42.00</b>

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

Supplies--allocation for Printshop increases from \$27 to \$149. Accts 2312 & 2398 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 TY vs. LY. The encumbrance amount is high due to blanket PO's issued to AEP and NIPSCO for city-wide utility costs paid from this fund and charged back to departments. Revenue--Energy Dept.--reclass of revenue from 101 General Fund to Fund 222-0616.

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Liability Insurance</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>226</b>	<b>Date Updated</b>	<b>12/10/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,988,576	250,683	2,739,528	2,678,786	-	249,048	92%
Interest Earnings	26,000	712	17,371	22,148	-	8,629	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	-	1,725	21,795	-	16,775	9%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,033,076</b>	<b>251,395</b>	<b>2,758,624</b>	<b>2,722,729</b>	<b>-</b>	<b>274,452</b>	<b>91%</b>
<b>Expenditures</b>							
Personnel (1x)	179,100	13,204	151,226	146,840	-	27,874	84%
Supplies (2x)	22,356	541	13,865	19,316	682	7,810	65%
Services (3x except Debt Svc)	2,689,771	229,671	2,241,288	1,648,072	1,305	447,178	83%
Debt Service (37.11 & 37.12)	-	-	-	-	-	-	0%
Capital (4x)	24,700	-	23,994	-	-	706	97%
Transfers Out (5x)	-	-	-	134,233	-	-	0%
<b>Total Expenditures</b>	<b>2,915,927</b>	<b>243,417</b>	<b>2,430,373</b>	<b>1,948,462</b>	<b>1,987</b>	<b>483,567</b>	<b>83%</b>
<b>Net</b>	<b>117,149</b>	<b>7,978</b>	<b>328,251</b>	<b>774,267</b>	<b>(1,987)</b>	<b>(209,115)</b>	
<b>Cash Balance</b>			<b>5,573,663</b>	<b>5,225,622</b>			

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

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

The largest component of the services category is for liability and property claims paid which are 99% of the 2013 budget at November 30, 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.

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

2013 budgeted capital is for computers and a new vehicle.

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Take Home Vehicle Police	<b>Month</b>	November
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<b>Fund/Department Number</b>	278	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	56	1,329	1,739	-	671	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	127,400	9,540	113,853	116,772	-	13,547	89%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>129,400</b>	<b>9,596</b>	<b>115,182</b>	<b>118,512</b>	<b>-</b>	<b>14,218</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	63,700	-	63,700	65,000	-	-	100%
Services	40,000	-	-	10,842	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>103,700</b>	<b>-</b>	<b>63,700</b>	<b>75,842</b>	<b>-</b>	<b>40,000</b>	<b>61%</b>
<b>Net</b>	<b>25,700</b>	<b>9,596</b>	<b>51,482</b>	<b>42,670</b>	<b>-</b>	<b>(25,782)</b>	
<b>Cash Balance</b>			<b>443,287</b>	<b>382,116</b>			

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

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

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. No liability claims have been paid so far during 2013.

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

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Self-Funded Employee Benefits</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>711</b>	<b>Date Updated</b>	<b>12/16/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	11,937,800	973,352	10,932,009	9,955,631	-	1,005,791	92%
Interest Earnings	40,600	914	23,841	40,842	-	16,759	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,500	15	210,513	177,421	-	(13)	100%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>12,188,900</b>	<b>974,281</b>	<b>11,166,363</b>	<b>10,173,894</b>	<b>-</b>	<b>1,022,537</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	24,444	2,021	11,486	19,940	-	12,958	47%
Services	572,085	78,902	523,531	194,590	293	48,261	92%
Insurance	12,752,300	1,261,179	12,133,794	10,782,647	-	618,506	95%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	165,693	-	-	0%
<b>Total Expenditures</b>	<b>13,348,829</b>	<b>1,342,102</b>	<b>12,668,810</b>	<b>11,162,870</b>	<b>293</b>	<b>679,726</b>	<b>95%</b>
<b>Net</b>	<b>(1,159,929)</b>	<b>(367,821)</b>	<b>(1,502,448)</b>	<b>(988,977)</b>	<b>(293)</b>	<b>342,812</b>	
<b>Cash Balance</b>			<b>5,925,743</b>	<b>7,864,643</b>			

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

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

Medical claims paid so far are 97% of the budgeted amount through 92% of the year, which is a concern. We've budgeted \$883K each month and claim payments in 2013 have been running between \$600K and \$1M each month. Medical claim payments are typically somewhat higher in the last quarter of the year. Nearly \$1.4 million and \$1.2 million in claims were paid in October and November, respectively. At 12/17/2013, we've already spent \$813K for claims in December. An additional appropriation of \$1.2 million for medical claims was approved by the Common Council during December, 2013. In addition, our cash balance is now \$1.9 million less than it was at this time last year and it is expected to erode even further before the end of the year.

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

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Unemployment Compensation</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>713</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	341,250	15,996	236,387	252,028	-	104,863	69%
Interest Earnings	200	31	463	89	-	(263)	232%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>341,450</b>	<b>16,027</b>	<b>236,851</b>	<b>252,117</b>	<b>-</b>	<b>104,599</b>	<b>69%</b>
<b>Expenditures</b>							
Personnel	262,963	5,308	51,459	182,027	-	211,504	20%
Supplies	-	-	-	-	-	-	0%
Services	4,284	357	3,927	5,214	-	357	92%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>267,247</b>	<b>5,665</b>	<b>55,386</b>	<b>187,241</b>	<b>-</b>	<b>211,861</b>	<b>21%</b>
<b>Net</b>	<b>74,203</b>	<b>10,362</b>	<b>181,465</b>	<b>64,876</b>	<b>-</b>	<b>(107,262)</b>	
<b>Cash Balance</b>			<b>254,031</b>	<b>55,467</b>			

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

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

This fund 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 November 30, 2013, claims paid on behalf of former Parks & Recreation department employees were \$31,307, or 61% 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. The Unemployment Compensation Fund is classified as an Internal Service Fund for financial reporting.

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

None

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Firefighters Pension</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>701</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,035,292	-	5,035,292	5,233,388	-	(0)	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,987	294	2,492	4,217	-	2,495	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	1,723	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,040,279</b>	<b>294</b>	<b>5,037,784</b>	<b>5,239,327</b>	<b>-</b>	<b>2,495</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	5,894,925	443,940	4,983,408	5,156,294	-	911,517	85%
Supplies	200	-	-	69	-	200	0%
Services	4,903	80	1,088	1,004	-	3,816	22%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	187	-	-	0%
<b>Total Expenditures</b>	<b>5,900,028</b>	<b>444,020</b>	<b>4,984,496</b>	<b>5,157,553</b>	<b>-</b>	<b>915,532</b>	<b>84%</b>
<b>Net</b>	<b>(859,749)</b>	<b>(443,726)</b>	<b>53,288</b>	<b>81,774</b>	<b>-</b>	<b>(913,037)</b>	
<b>Cash Balance</b>			<b>1,401,153</b>	<b>1,796,886</b>			

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

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

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

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

No capital expenditures are purchased through this account.

## 2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Pension				Month	November		
Fund/Department Number	702				Date Updated	12/4/2013		
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget	
<b>Revenue</b>								
Property Taxes	-	-	-	-	-	-	0%	
Local Income Taxes	-	-	-	-	-	-	0%	
Other Taxes	-	-	-	-	-	-	0%	
Grants/Intergovernmental	5,863,697	-	5,863,697	6,731,621	-	(0)	100%	
Charges for Services	-	-	-	-	-	-	0%	
Interest Earnings	6,000	426	4,784	6,108	-	1,216	80%	
Bond Proceeds	-	-	-	-	-	-	0%	
Donations	-	-	-	-	-	-	0%	
Other Income	4,000	-	5,736	12,637	-	(1,736)	143%	
Transfers In	-	-	-	-	-	-	0%	
<b>Total Revenue</b>	<b>5,873,697</b>	<b>426</b>	<b>5,874,217</b>	<b>6,750,366</b>	<b>-</b>	<b>(520)</b>	<b>100%</b>	
<b>Expenditures</b>								
Personnel	6,922,721	536,701	5,936,632	6,035,989	-	986,089	86%	
Supplies	1,100	-	642	812	-	458	58%	
Services	5,312	164	1,722	996	-	3,590	32%	
Debt Service	-	-	-	-	-	-	0%	
Capital	-	-	-	-	-	-	0%	
Transfers Out	-	-	-	968	-	-	0%	
<b>Total Expenditures</b>	<b>6,929,133</b>	<b>536,865</b>	<b>5,938,996</b>	<b>6,038,765</b>	<b>-</b>	<b>990,137</b>	<b>86%</b>	
<b>Net</b>	<b>(1,055,436)</b>	<b>(536,439)</b>	<b>(64,779)</b>	<b>711,601</b>	<b>-</b>	<b>(990,657)</b>		
<b>Cash Balance</b>			<b>2,243,849</b>	<b>2,875,468</b>				
<b>Staffing</b>								
Full Time	-	-	-	-	-	-	-	
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>								
<p>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.</p>								
<b>Explain Significant Spending on Capital Projects Below:</b>								
<p>No capital expenditures are paid from this fund.</p>								

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	City Cemetery	<b>Month</b>	November
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<b>Fund/Department Number</b>	730	<b>Date Updated</b>	12/17/2013
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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
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	5	129	193	-	121	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>250</b>	<b>5</b>	<b>129</b>	<b>193</b>	<b>-</b>	<b>121</b>	<b>52%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	4,316	-	-	(4,316)	0%
Services	-	-	-	-	10,595	(10,595)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	15,000	-	-	-	-	15,000	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>15,000</b>	<b>-</b>	<b>4,316</b>	<b>-</b>	<b>10,595</b>	<b>89</b>	<b>99%</b>
<b>Net</b>	<b>(14,750)</b>	<b>5</b>	<b>(4,187)</b>	<b>193</b>	<b>(10,595)</b>	<b>32</b>	
<b>Cash Balance</b>			<b>36,925</b>	<b>41,102</b>			

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

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

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

## 2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport				Month	November	
Fund/Department Number	324				Date Updated	12/23/2013	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	11,200,000	-	7,111,555	6,111,685	-	4,088,445	63%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	84,612	2,597	56,977	76,935	-	27,635	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	65,000	(65,000)	-	-	-	65,000	0%
Other Income	2,386,657	800	2,345,072	187,823	-	41,585	98%
Transfers In	281,000	135	279,280	663,669	-	1,720	99%
<b>Total Revenue</b>	<b>14,017,269</b>	<b>(61,468)</b>	<b>9,792,884</b>	<b>7,040,112</b>	<b>-</b>	<b>4,224,385</b>	<b>70%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,291,969	(125,408)	1,252,932	3,708,144	943,877	4,095,160	35%
Debt Service	3,476,841	131,650	2,943,771	2,969,693	-	533,070	85%
Capital	15,475,782	183,733	4,331,172	8,785,129	143,030	11,001,580	29%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>25,244,592</b>	<b>189,975</b>	<b>8,527,875</b>	<b>15,462,966</b>	<b>1,086,907</b>	<b>15,629,810</b>	<b>38%</b>
<b>Net</b>	<b>(11,227,323)</b>	<b>(251,443)</b>	<b>1,265,009</b>	<b>(8,422,854)</b>	<b>(1,086,907)</b>	<b>(11,405,425)</b>	
<b>Cash Balance</b>			<b>19,486,381</b>	<b>13,579,387</b>			
<b>Staffing</b>							
Full Time	-	-	-	-	-	-	-
Part-Time /Seasonal/Temporary	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Explain Significant Revenue, Expenditure and Staffing Changes/Variances Below:</b>							
<p>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 &amp; Valve; Mayflower Road Realignment &amp; 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.</p>							
<b>Explain Significant Spending on Capital Projects Below:</b>							
<p>Capital projects thus far this year are: Renaissance District; and Ignition Park South &amp; East acquisitions.</p>							



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	<b>Tax Incremental Financing (TIF) - Downtown</b>	<b>Month</b>	<b>November</b>
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<b>Fund/Department Number</b>	<b>420</b>	<b>Date Updated</b>	<b>12/23/2013</b>
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	3,650,000	-	1,705,491	1,909,554	-	1,944,509	47%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	398,500	-	398,500	398,000	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	3,095	30,872	40,189	-	5,128	86%
Interest Earnings	59,993	273	52,156	41,144	-	7,837	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	548,761	(41,849)	334,832	475,597	-	213,929	61%
Transfers In	6,100	226	5,541	833,358	-	559	91%
<b>Total Revenue</b>	<b>4,699,354</b>	<b>(38,255)</b>	<b>2,527,392</b>	<b>3,697,842</b>	<b>-</b>	<b>2,171,962</b>	<b>54%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	639,552	24,561	437,784	758,442	110,570	91,198	86%
Debt Service	2,880,922	-	2,880,921	2,235,539	-	1	100%
Capital	1,781,628	207,142	349,125	4,029,798	69,976	1,362,527	24%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>5,302,102</b>	<b>231,703</b>	<b>3,667,830</b>	<b>7,023,779</b>	<b>180,546</b>	<b>1,453,726</b>	<b>73%</b>
<b>Net</b>	<b>(602,748)</b>	<b>(269,958)</b>	<b>(1,140,438)</b>	<b>(3,325,937)</b>	<b>(180,546)</b>	<b>718,236</b>	
<b>Cash Balance</b>			<b>1,697,443</b>	<b>1,167,264</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - West Washington	<b>Month</b>	November
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<b>Fund/Department Number</b>	422	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	440,000	-	264,690	225,083	-	175,310	60%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	54	1,341	3,836	-	2,659	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>444,000</b>	<b>54</b>	<b>266,031</b>	<b>228,919</b>	<b>-</b>	<b>177,969</b>	<b>60%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	11,496	90	2,308	6,699	261	8,927	22%
Debt Service	-	-	-	-	-	-	0%
Capital	657,319	27,501	331,502	796,000	8,300	317,517	52%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>668,815</b>	<b>27,591</b>	<b>333,810</b>	<b>802,699</b>	<b>8,561</b>	<b>326,444</b>	<b>51%</b>
<b>Net</b>	<b>(224,815)</b>	<b>(27,537)</b>	<b>(67,779)</b>	<b>(573,780)</b>	<b>(8,561)</b>	<b>(148,475)</b>	
<b>Cash Balance</b>			<b>383,950</b>	<b>358,063</b>			

### Staffing

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

### Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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 William Streetscape.

### Explain Significant Spending on Capital Projects Below:

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Retail & Leighton Plaza	<b>Month</b>	November
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<b>Fund/Department Number</b>	425	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	810	12	279	365	-	531	34%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	175,924	13,196	145,784	117,434	-	30,140	83%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>176,734</b>	<b>13,208</b>	<b>146,063</b>	<b>117,799</b>	<b>-</b>	<b>30,671</b>	<b>83%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	144,159	10,321	95,481	108,865	-	48,678	66%
Debt Service	-	-	-	-	-	-	0%
Capital	7,026	-	6,309	14,000	-	717	90%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>151,185</b>	<b>10,321</b>	<b>101,790</b>	<b>122,865</b>	<b>-</b>	<b>49,395</b>	<b>67%</b>
<b>Net</b>	<b>25,549</b>	<b>2,887</b>	<b>44,273</b>	<b>(5,066)</b>	<b>-</b>	<b>(18,724)</b>	
<b>Cash Balance</b>			<b>139,667</b>	<b>94,412</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Central Medical Service Area	<b>Month</b>	November
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<b>Fund/Department Number</b>	426	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,720,000	-	613,185	876,401	-	1,106,815	36%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,600	412	11,519	16,086	-	1,081	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,732,600</b>	<b>412</b>	<b>624,704</b>	<b>892,487</b>	<b>-</b>	<b>1,107,896</b>	<b>36%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	304,172	-	116,014	175,716	185,506	2,652	99%
Debt Service	-	-	-	-	-	-	0%
Capital	4,466,372	161,229	1,425,090	1,020,784	533,930	2,507,352	44%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>4,770,544</b>	<b>161,229</b>	<b>1,541,104</b>	<b>1,196,500</b>	<b>719,436</b>	<b>2,510,004</b>	<b>47%</b>
<b>Net</b>	<b>(3,037,944)</b>	<b>(160,817)</b>	<b>(916,400)</b>	<b>(304,013)</b>	<b>(719,436)</b>	<b>(1,402,108)</b>	
<b>Cash Balance</b>			<b>2,942,701</b>	<b>3,193,712</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Northeast Development	<b>Month</b>	November
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<b>Fund/Department Number</b>	429	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	820,000	-	431,979	693,352	-	388,021	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,300	339	7,431	4,916	-	869	90%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>828,300</b>	<b>339</b>	<b>439,410</b>	<b>698,268</b>	<b>-</b>	<b>388,890</b>	<b>53%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	80,105	6,821	60,517	37,609	5,500	14,088	82%
Debt Service	-	-	-	-	-	-	0%
Capital	2,308,890	-	-	-	-	2,308,890	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>2,388,995</b>	<b>6,821</b>	<b>60,517</b>	<b>37,609</b>	<b>5,500</b>	<b>2,322,978</b>	<b>3%</b>
<b>Net</b>	<b>(1,560,695)</b>	<b>(6,482)</b>	<b>378,893</b>	<b>660,659</b>	<b>(5,500)</b>	<b>(1,934,088)</b>	
<b>Cash Balance</b>			<b>2,598,515</b>	<b>1,562,735</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #1	<b>Month</b>	November
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<b>Fund/Department Number</b>	430	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,820,000	-	1,381,537	1,337,317	-	438,463	76%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	500	16,407	18,900	-	3,593	82%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,200	-	-	0%
Transfers In	-	-	-	1,401,397	-	-	0%
<b>Total Revenue</b>	<b>1,840,000</b>	<b>500</b>	<b>1,397,944</b>	<b>2,761,814</b>	<b>-</b>	<b>442,056</b>	<b>76%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	806,455	53,121	518,280	844,934	243,950	44,225	95%
Debt Service	-	-	-	-	-	-	0%
Capital	5,316,430	579,575	3,264,119	1,293,935	1,073,809	978,502	82%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,122,885</b>	<b>632,696</b>	<b>3,782,399</b>	<b>2,138,869</b>	<b>1,317,759</b>	<b>1,022,727</b>	<b>83%</b>
<b>Net</b>	<b>(4,282,885)</b>	<b>(632,196)</b>	<b>(2,384,455)</b>	<b>622,945</b>	<b>(1,317,759)</b>	<b>(580,671)</b>	
<b>Cash Balance</b>			<b>3,010,322</b>	<b>4,373,796</b>			

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

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #2	<b>Month</b>	November
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<b>Fund/Department Number</b>	431	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	2,329	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	2,329	-	-	0%
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,401,397	-	-	0%
<b>Total Expenditures</b>	-	-	-	1,401,397	-	-	0%
<b>Net</b>	-	-	-	(1,399,068)	-	-	-
<b>Cash Balance</b>	-						

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Southside Development #3	<b>Month</b>	November
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<b>Fund/Department Number</b>	432	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	1,331,000	-	659,735	-	-	671,265	50%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	19,200	748	17,455	26,488	-	1,745	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,350,200</b>	<b>748</b>	<b>677,190</b>	<b>26,488</b>	<b>-</b>	<b>673,010</b>	<b>50%</b>
<b>Expenditures</b>							
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%
<b>Total Expenditures</b>	<b>501,268</b>	<b>-</b>	<b>490,005</b>	<b>149,809</b>	<b>-</b>	<b>11,263</b>	<b>98%</b>
<b>Net</b>	<b>848,932</b>	<b>748</b>	<b>187,185</b>	<b>(123,321)</b>	<b>-</b>	<b>661,747</b>	<b>-</b>
<b>Cash Balance</b>			<b>6,315,906</b>	<b>5,566,314</b>			

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

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

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

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	TIF - Douglas Road	<b>Month</b>	November
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<b>Fund/Department Number</b>	435	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	320,000	-	164,168	264,862	-	155,832	51%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	18	422	690	-	578	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>321,000</b>	<b>18</b>	<b>164,590</b>	<b>265,552</b>	<b>-</b>	<b>156,410</b>	<b>51%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,782	-	257	19,223	4,500	25	99%
Debt Service	190,461	-	190,461	290,460	-	-	100%
Capital	259,539	-	-	8,500	-	259,539	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>454,782</b>	<b>-</b>	<b>190,718</b>	<b>318,183</b>	<b>4,500</b>	<b>259,564</b>	<b>43%</b>
<b>Net</b>	<b>(133,782)</b>	<b>18</b>	<b>(26,128)</b>	<b>(52,631)</b>	<b>(4,500)</b>	<b>(103,154)</b>	
<b>Cash Balance</b>			<b>134,797</b>	<b>140,041</b>			

### Staffing

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

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

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

<b>Fund/Department Name</b>	TIF - Northeast Residential	<b>Month</b>	November
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<b>Fund/Department Number</b>	436	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	2,450,000	-	1,340,028	1,252,275	-	1,109,972	55%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	235	8,030	9,595	-	1,970	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,460,000</b>	<b>235</b>	<b>1,348,058</b>	<b>1,261,870</b>	<b>-</b>	<b>1,111,942</b>	<b>55%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,730	-	1,370	1,137	-	360	79%
Debt Service	3,228,227	-	3,217,050	896,114	-	11,177	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>3,229,957</b>	<b>-</b>	<b>3,218,420</b>	<b>897,251</b>	<b>-</b>	<b>11,537</b>	<b>100%</b>
<b>Net</b>	<b>(769,957)</b>	<b>235</b>	<b>(1,870,362)</b>	<b>364,619</b>	<b>-</b>	<b>1,100,405</b>	
<b>Cash Balance</b>			<b>1,630,949</b>	<b>2,238,922</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment General	<b>Month</b>	November
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<b>Fund/Department Number</b>	433	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	3	97	157	-	53	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>150</b>	<b>3</b>	<b>97</b>	<b>157</b>	<b>-</b>	<b>53</b>	<b>65%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,787	-	5,798	3,213	3,971	(2,982)	144%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>6,787</b>	<b>-</b>	<b>5,798</b>	<b>3,213</b>	<b>3,971</b>	<b>(2,982)</b>	<b>144%</b>
<b>Net</b>	<b>(6,637)</b>	<b>3</b>	<b>(5,701)</b>	<b>(3,056)</b>	<b>(3,971)</b>	<b>3,035</b>	
<b>Cash Balance</b>			<b>25,742</b>	<b>31,436</b>			

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Certified Technology Park	<b>Month</b>	November
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<b>Fund/Department Number</b>	439	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,859,027	1,412,953	2,859,027	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	295	6,467	3,378	-	(4,467)	323%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>2,861,027</b>	<b>1,413,248</b>	<b>2,865,494</b>	<b>3,378</b>	<b>-</b>	<b>(4,467)</b>	<b>100%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>2,861,027</b>	<b>1,413,248</b>	<b>2,865,494</b>	<b>3,378</b>	<b>-</b>	<b>(4,467)</b>	
<b>Cash Balance</b>			<b>3,681,856</b>	<b>816,169</b>			

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

**Explain Significant Revenue, Expenditure and Staffing Changes/Variiances Below:**  
 State money received in 2013 was for 2012. No funds received in 2012. In 2011, funds received in December.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Airport Urban Enterprise Zone	<b>Month</b>	November
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<b>Fund/Department Number</b>	454	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	37,240	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	49	1,199	1,252	-	101	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>1,300</b>	<b>49</b>	<b>1,199</b>	<b>38,492</b>	<b>-</b>	<b>101</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>1,300</b>	<b>49</b>	<b>1,199</b>	<b>38,492</b>	<b>-</b>	<b>101</b>	<b>92%</b>
<b>Cash Balance</b>	<b>376,281</b>		<b>300,530</b>				

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

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

No significant issues.

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Blackthorn Golf Course Operations	<b>Month</b>	November
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<b>Fund/Department Number</b>	619	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,716,303	27,419	1,523,010	1,647,134	-	193,293	89%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,500	-	50,500	-	-	-	100%
<b>Total Revenue</b>	<b>1,766,803</b>	<b>27,419</b>	<b>1,573,510</b>	<b>1,647,134</b>	<b>-</b>	<b>193,293</b>	<b>89%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,128	119,227	1,490,330	1,613,840	-	170,798	90%
Debt Service	326,000	-	207,879	651,500	-	118,121	64%
Capital	10,578	-	8,816	10,579	-	1,762	83%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>1,997,706</b>	<b>119,227</b>	<b>1,707,025</b>	<b>2,275,919</b>	<b>-</b>	<b>290,681</b>	<b>85%</b>
<b>Net</b>	<b>(230,903)</b>	<b>(91,808)</b>	<b>(133,515)</b>	<b>(628,785)</b>	<b>-</b>	<b>(97,388)</b>	
<b>Cash Balance</b>			<b>128,451</b>	<b>65,804</b>			

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

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

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

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

Equipment payments

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Central Development	<b>Month</b>	November
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<b>Fund/Department Number</b>	314	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,009	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	-	-	-	<b>3,009</b>	-	-	<b>0%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	825,509	-	-	0%
<b>Total Expenditures</b>	-	-	-	<b>825,509</b>	-	-	<b>0%</b>
<b>Net</b>	-	-	-	<b>(822,500)</b>	-	-	<b>0%</b>
<b>Cash Balance</b>							

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Airport Taxable	<b>Month</b>	November
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<b>Fund/Department Number</b>	315	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	135	3,316	5,326	-	1,684	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>5,000</b>	<b>135</b>	<b>3,316</b>	<b>5,326</b>	<b>-</b>	<b>1,684</b>	<b>66%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	135	3,316	5,326	-	1,684	66%
<b>Total Expenditures</b>	<b>5,000</b>	<b>135</b>	<b>3,316</b>	<b>5,326</b>	<b>-</b>	<b>1,684</b>	<b>66%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,038,904</b>	<b>1,038,904</b>			

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

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

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

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



## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Coveleski Debt Service Reserve	<b>Month</b>	November
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<b>Fund/Department Number</b>	317	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	65	1,604	2,352	-	1,896	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>3,500</b>	<b>65</b>	<b>1,604</b>	<b>2,352</b>	<b>-</b>	<b>1,896</b>	<b>46%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Net</b>	<b>3,500</b>	<b>65</b>	<b>1,604</b>	<b>2,352</b>	<b>-</b>	<b>1,896</b>	<b>46%</b>
<b>Cash Balance</b>	<b>503,351</b>		<b>501,629</b>				

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

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

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

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

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Blackthorn Golf	<b>Month</b>	November
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<b>Fund/Department Number</b>	319	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	-	464	4,343	-	(414)	928%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>50</b>	<b>-</b>	<b>464</b>	<b>4,343</b>	<b>-</b>	<b>(414)</b>	<b>928%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	326,050	-	326,464	658,343	-	(414)	100%
<b>Total Expenditures</b>	<b>326,050</b>	<b>-</b>	<b>326,464</b>	<b>658,343</b>	<b>-</b>	<b>(414)</b>	<b>100%</b>
<b>Net</b>	<b>(326,000)</b>	<b>-</b>	<b>(326,000)</b>	<b>(654,000)</b>	<b>-</b>	<b>-</b>	
<b>Cash Balance</b>			<b>-</b>	<b>326,000</b>			

### Staffing

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

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

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

### Explain Significant Spending on Capital Projects Below:

## 2013 City of South Bend Monthly Financial Report

<b>Fund/Department Name</b>	Redevelopment Bond - Palais Royale	<b>Month</b>	November
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<b>Fund/Department Number</b>	328	<b>Date Updated</b>	12/23/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
<b>Revenue</b>							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	226	5,541	7,849	-	459	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
<b>Total Revenue</b>	<b>6,000</b>	<b>226</b>	<b>5,541</b>	<b>7,849</b>	<b>-</b>	<b>459</b>	<b>92%</b>
<b>Expenditures</b>							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	226	5,541	7,849	-	459	92%
<b>Total Expenditures</b>	<b>6,000</b>	<b>226</b>	<b>5,541</b>	<b>7,849</b>	<b>-</b>	<b>459</b>	<b>92%</b>
<b>Net</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash Balance</b>			<b>1,735,840</b>	<b>1,735,840</b>			

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

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

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

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