



Period Ending: December 31, 2013

Issued By: Administration/Finance

City of South Bend

Monthly Departmental Financial Report

Page	Contents
2 - 2	Narrative
3 - 8	Summaries
9 - 30	General Fund
31 - 62	Special Revenue Funds
63 - 75	Debt Service/Capital Project Funds
76 - 103	Enterprise Funds
104 - 108	Internal Service Funds
109 - 111	Trust Funds
112 - 131	Redevelopment Commission Funds

Distribution

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

Narrative, December 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, its purpose to provide current year financial information for each City fund, and individual departments within the General Fund, in a condensed format. Information is provided for revenue, expenditures, encumbrances, cash balances and staffing levels. Also included in this report are text boxes that allow departmental fiscal officers to provide an explanation of significant expenditure and staffing variances and spending on major capital projects. Departmental fiscal officers are asked to complete the monthly financial reports (“blue sheets”) for their funds and General Fund departments no later than the 20th of the month following the reporting period. The staff of the Department of Administration & Finance then summarizes the information and publishes 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 such as 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 December 31, 2013, total revenue was \$272,732,804, 88% of estimated revenue. As of December 31, 2012 total revenue received was \$304,104,280 within the same funds. Property taxes received in December for both Civil City and the TIF districts totaled \$31,566,765, bringing the 2013 total tax receipts to \$69,980,288, 97% of budget. 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 December 31, 2013, total expenditures were \$279,658,040 and outstanding encumbrances were \$33,467,974, a total of \$313,126,014 which represents 85% of the amended expenditure budget, less than the expected level of 100% after a full year of activity. If encumbrances were excluded, expenditures were 76% 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 and beyond but have not yet been incurred. By comparison, total expenditures were \$282,863,699 as of December 31, 2012.

In December the City spent over \$1.1 million for capital projects, most notably \$479,000 for the second of two payments for two Rosenbauer top mount rescue pumper trucks.

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
December 31, 2013

Fund Control Type Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Funds						
General Fund	63,932,287	19,628,313	62,367,950	63,585,270	1,564,337	98%
Special Revenue						
102 Rainy Day	52,000	2,076	29,524	42,239	22,476	57%
201 Parks & Recreation	12,362,329	3,747,028	11,768,204	12,275,385	594,125	95%
202 Motor Vehicle Highway	8,691,971	565,801	9,139,123	7,605,801	-447,152	105%
203 Recreation Nonreverting	1,636,943	48,857	1,003,318	1,039,835	633,625	61%
209 Studebaker-Oliver Reverting Grants	5,000	261	3,712	5,485	1,288	74%
210 Economic Development State Grants	1,646,262	18,167	238,065	220,472	1,408,197	14%
211 Community & Economic Development Admn.	2,486,009	7,046	2,491,611	2,093,424	-5,602	100%
212 Community & Economic Development	8,801,185	230,459	4,483,441	4,159,815	4,317,744	51%
216 Police State Seizures	35,900	7,770	27,470	29,004	8,430	77%
217 Gift, Donation, Bequest	17,011	18	11,501	20,862	5,510	68%
218 Police Curfew Violations	1,025	6	663	470	362	65%
220 Law Enforcement Continuing Education	347,000	11,698	194,529	279,858	152,471	56%
227 Loss Recovery	3,851,957	1,926	3,845,643	21,894	6,314	100%
249 Public Safety LOIT	5,900,386	594,596	6,582,642	6,789,332	-682,256	112%
251 Local Roads & Streets	1,061,143	91,999	1,008,943	1,029,814	52,200	95%
252 Excess Welfare Distribution	0	0	4	5,407	-4	0%
258 Human Rights Federal Grant	237,250	2,619	178,148	184,949	59,102	75%
271 Eastrace Waterway	100	2	46	96	54	46%
273 Morris PAC / Palais Royale Marketing	8,100	429	7,113	5,039	987	88%
280 Police Block Grants	185,300	1	13	681	185,287	0%
281 Economic Develop. Commission-Revenue Bonds	100	7	93	133	7	93%
289 HAZMAT	3,000	4	16,762	13	-13,762	559%
291 Indiana River Rescue	31,500	24	66,068	65,407	-34,568	210%
292 Police Grants	110,000	124,306	162,837	111,796	-52,837	148%
294 Regional Police Academy	28,500	17	21,013	13,822	7,487	74%
295 COPS MORE Grant	41,600	12,755	23,068	40,690	18,532	55%
299 Police Federal Drug Enforcement	102,000	13,320	194,569	84,572	-92,569	191%
404 County Option Income Tax	8,775,772	698,513	8,509,058	9,443,965	266,714	97%
408 Economic Development Income Tax	8,732,012	833,832	8,785,077	9,673,476	-53,065	101%
410 Urban Development Action Grant	70,117	7	3,833	7,669	66,284	5%
655 Project Releaf	431,700	36,482	435,940	432,956	-4,240	101%
705 Police K-9 Unit	2,000	0	8	11	1,992	0%
Special Revenue Total	65,655,172	7,050,027	59,232,040	55,684,371	6,423,132	90%
City Debt Service						
313 Football Hall of Fame Debt Service	1,257,789	613,966	1,406,963	1,306,284	-149,174	112%
City Debt Service Total	1,257,789	613,966	1,406,963	1,306,284	-149,174	112%
Capital Project						
288 Emergency Medical Services Capital Improv.	8,322,622	5,272,170	8,323,033	2,288,556	-411	100%
377 Professional Sports Development	687,801	150,800	677,704	1,303,963	10,097	99%
401 Coveleski Stadium Capital	500	6	92	327	408	18%
403 Zoo Endowment	2,900	20	176	13,211	2,724	6%
405 Park Nonreverting Capital	203,500	209,922	228,721	203,741	-25,221	112%
406 Cumulative Capital Development	614,325	233,700	552,148	603,409	62,177	90%
407 Cumulative Capital Improvement	434,090	142,357	446,579	449,238	-12,489	103%
412 Major Moves Construction	528,662	1,726	500,882	715,263	27,780	95%
416 Morris Performing Arts Center Capital	101,500	25,206	101,947	87,901	-447	100%
434 Community Revitalization Enhancement District	651,000	244,481	244,899	654,444	406,101	38%
450 Palais Royale Historic Preservation	16,125	1,186	15,561	12,113	564	97%
677 Football Hall of Fame Capital	4,542	161	2,458	119,192	2,084	54%
Capital Project Total	11,567,567	6,281,736	11,094,199	6,451,358	473,368	96%
Enterprise						
600 Consolidated Building Department	1,148,035	63,905	954,228	1,010,068	193,807	83%
601 Parking Garages	1,110,081	60,697	971,598	923,966	138,483	88%
610 Solid Waste Operations	5,257,701	473,486	5,407,945	5,087,350	-150,244	103%
611 Solid Waste Capital	784,261	44	830,707	259,479	-46,446	106%
620 Water Works Operations	15,289,773	1,078,392	15,109,623	15,598,810	180,150	99%
622 Water Works Capital	14,000	854	13,709	3,791,481	291	98%

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

Fund Control	Fund Type	Dept Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Budget Balance	Percent of Budget
City Fu	Enterpr	623 Water Works Bond Capital	18,000	638	16,550	8,455,624	1,450	92%
		624 Water Works Customer Deposit	6,100	350	4,861	6,864	1,239	80%
		625 Water Works Sinking	2,108,381	172,552	2,056,004	1,646,743	52,377	98%
		626 Water Works Bond Reserve	313,509	17,828	253,988	885,285	59,521	81%
		629 Water Works Reserve Operations & Maintenance	52,801	490	52,228	131,155	573	99%
		640 Sewer Repair Insurance	549,200	46,823	552,869	549,923	-3,669	101%
		641 Sewage Works Operations	33,131,547	2,597,342	31,784,543	31,096,953	1,347,004	96%
		642 Sewage Works Capital	4,560,000	1,185	194,410	4,496,026	4,365,590	4%
		643 Sewage Works Reserve Operations & Maint.	127,098	793	211,332	15,457	-84,234	166%
		645 Sewer Bond 2004/2006	0	0	0	0	0	0%
		647 Sewer Bond 2007	0	1	42	202	-42	0%
		649 Sewage Sinking	8,234,756	776,309	9,463,724	8,369,028	-1,228,968	115%
		650 Clay Sewage	0	0	2	3	-2	0%
		651 Sewage Bond 2007B	0	1	69	575	-69	0%
		653 Sewage Debt Service Reserve	1,805,314	3	14,099	1,966,747	1,791,215	1%
		658 Sewer Bond 2010	0	1	216	4,348	-216	0%
		659 Sewer Bond 2011	60,000	1,992	30,970	91,421	29,030	52%
		661 Sewer Bond 2012	60,000	4,646	65,016	25,196,371	-5,016	108%
		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	237,916	3,133,815	2,658,897	632,390	83%
		671 Century Center Capital	675,500	32	675,315	1,444,422	185	100%
Enterprise Total			100,358,003	5,536,281	71,883,608	113,687,198	28,474,395	72%
Internal Service								
		222 Central Services	7,922,703	590,145	7,254,876	6,708,058	667,827	92%
		226 Liability Insurance	3,033,076	251,223	3,009,847	2,967,527	23,229	99%
		278 Take Home Vehicle Police	129,400	9,666	124,848	128,201	4,552	96%
		711 Self-Funded Employee Benefits	12,188,900	990,286	12,156,648	11,075,305	32,252	100%
		713 Unemployment Compensation	341,450	16,056	252,907	275,040	88,543	74%
Internal Service Total			23,615,529	1,857,375	22,799,125	21,154,131	816,404	97%
Trust & Agency								
		701 Firefighters Pension	5,040,279	426	5,038,210	5,239,850	2,069	100%
		702 Police Pension	5,873,697	648	5,874,865	6,751,423	-1,168	100%
		730 City Cemetery	250	9	138	202	112	55%
Trust & Agency Total			10,914,226	1,083	10,913,213	11,991,475	1,013	100%
City Funds Total			277,300,573	40,968,780	239,697,098	273,860,087	37,603,475	86%
Redevelopment Commission Controlled Funds								
Tax Increment Financing								
		324 TIF Revenue - Airport	14,017,269	6,233,780	16,026,663	12,667,604	-2,009,394	114%
		420 Tax Incremental Financing (TIF) - Downtown	4,699,354	936,673	3,464,065	5,495,844	1,235,289	74%
		422 TIF - West Washington	444,000	229,012	495,043	426,635	-51,043	111%
		425 Redevelopment Retail & Leighton Plaza	176,734	13,227	159,289	131,799	17,445	90%
		426 TIF - Central Medical Service Area	1,732,600	609,214	1,233,918	1,623,756	498,682	71%
		429 TIF - Northeast Development	828,300	410,276	849,684	1,356,334	-21,384	103%
		430 TIF - Southside Development #1	1,840,000	1,023,694	2,421,638	3,891,739	-581,638	132%
		431 TIF - Southside Development #2	0	0	0	2,329	0	0%
		432 TIF - Southside Development #3	1,350,200	652,781	1,329,971	27,801	20,229	99%
		435 TIF - Douglas Road	321,000	159,803	324,393	286,436	-3,393	101%
		436 TIF - Northeast Residential	2,460,000	923,130	2,271,188	2,524,259	188,812	92%
Tax Increment Financing Total			27,869,457	11,191,590	28,575,852	28,434,536	-706,395	103%
Redevelopment								
		433 Redevelopment General	150	6	104	164	46	69%
		439 Certified Technology Park	2,861,027	740	2,866,234	3,571	-5,207	100%
		454 Airport Urban Enterprise Zone	1,300	91	1,289	113,044	11	99%
		619 Blackthorn Golf Course Operations	1,766,803	7,001	1,580,512	1,669,150	186,291	89%
Redevelopment Total			4,629,280	7,838	4,448,139	1,785,929	181,141	96%

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

			Current	Current	Current YTD	Prior YTD	Budget	Percent
Fund			Amended	Month	Current YTD	Prior YTD	Budget	of
Control	Type	Dept Name	Budget	Actual	Actual	Actual	Balance	Budget
Redevelopment Commission Controlled Funds								
Debt Service								
		314 Redevelopment Bond - Central Development	0	0	0	3,009	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	250	3,567	5,571	1,433	71%
		317 Coveleski Debt Service Reserve	3,500	121	1,725	2,470	1,775	49%
		319 Redevelopment Bond - Blackthorn Golf	50	0	464	4,420	-414	928%
		328 Redevelopment Bond - Palais Royale	6,000	418	5,959	8,258	41	99%
		Debt Service Total	14,550	789	11,715	23,728	2,835	81%
Redevelopment Commission Controlled Funds Total			32,513,287	11,200,217	33,035,706	30,244,193	-522,419	102%
Grand Total			309,813,860	52,168,997	272,732,804	304,104,280	37,081,056	88%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds									
General Fund									
		101-0101 Mayor's Office	694,229	61,865	631,570	619,133	9,923	52,737	92%
		101-0104 311 Call Center	320,102	26,509	268,752	0	8,960	42,390	87%
		101-0201 City Clerk	365,170	28,323	323,764	304,357	2,930	38,476	89%
		101-0301 Common Council	515,397	22,273	348,921	379,017	0	166,476	68%
		101-0401 Administration & Finance	1,877,728	146,567	1,803,645	1,560,873	9,614	64,469	97%
		101-0404 Morris Performing Arts Center	1,033,800	76,371	925,137	913,868	21,357	87,306	92%
		101-0405 Palais Royale	492,830	33,070	396,959	327,142	25,300	70,571	86%
		101-0501 Legal Department	1,028,466	84,657	895,789	772,966	0	132,677	87%
		101-0600 Energy Office	54,256	0	54,256	472,239	0	0	100%
		101-0602 Engineering	1,393,561	88,126	1,300,089	1,684,237	10,304	83,168	94%
		101-0607 Traffic & Lighting	111,815	0	109,536	683,161	0	2,279	98%
		101-0801 Police Department	24,045,376	2,131,760	22,509,527	24,605,342	712,393	823,456	97%
		101-0802 Communications Center	2,151,560	177,837	2,060,643	1,957,030	570	90,347	96%
		101-0805 Public Safety LOIT - Police	3,893,567	435,690	3,986,751	3,112,461	0	-93,184	102%
		101-0901 Fire Department	20,609,195	2,007,434	20,204,550	20,861,407	17,269	387,376	98%
		101-0905 Public Safety LOIT - Fire	3,131,690	279,324	3,553,638	2,364,074	0	-421,948	113%
		101-1008 Human Rights	346,237	24,763	314,055	275,175	0	32,182	91%
		101-1201 Code Enforcement	2,270,819	200,930	1,990,564	1,799,390	5,224	275,031	88%
		101-1203 Code Hearing Officer	40,399	5,800	38,977	46,231	0	1,422	96%
		101-1204 Junk Vehicle	65,580	547	32,404	61,735	0	33,176	49%
		101-1205 Unsafe Building	53,684	2,250	26,052	68,704	0	27,632	49%
		101-1207 Animal Control	596,111	42,082	550,747	530,745	2,254	43,110	93%
		General Fund Total	65,091,572	5,876,179	62,326,328	63,399,287	826,097	1,939,147	97%
Special Revenue									
		102 Rainy Day	0	0	0	0	0	0	0%
		201 Parks & Recreation	13,017,463	1,106,113	12,392,940	12,012,843	216,349	408,174	97%
		202 Motor Vehicle Highway	9,176,496	1,077,633	7,729,988	6,747,420	602,877	843,631	91%
		203 Recreation Nonreverting	1,560,777	59,394	896,201	977,654	2,976	661,600	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	351,670	807,570	207,065	0	453,207	64%
		211 Community & Economic Development Admn.	2,354,331	183,000	2,168,133	2,025,585	21,083	165,115	93%
		212 Community & Economic Development	8,957,272	167,759	4,406,331	3,940,251	3,099,781	1,451,160	84%
		216 Police State Seizures	45,900	1,000	13,729	10,787	0	32,171	30%
		217 Gift, Donation, Bequest	10,752	0	0	4,259	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	-2,696	300,508	233,891	24,802	152,821	68%
		227 Loss Recovery	1,276,185	11,939	251,171	173,988	965,805	59,209	95%
		249 Public Safety LOIT	7,101,757	135,351	7,540,389	5,476,534	0	-438,632	106%
		251 Local Roads & Streets	1,235,924	0	781,866	541,521	42,019	412,039	67%
		252 Excess Welfare Distribution	0	0	0	2,276,693	0	0	0%
		258 Human Rights Federal Grant	266,308	25,293	197,537	168,549	0	68,771	74%
		271 Eastrace Waterway	346	0	0	8,009	346	0	100%
		273 Morris PAC / Palais Royale Marketing	10,149	0	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	27,132	0	0	0	0	27,132	0%
		289 HAZMAT	3,500	0	3,237	0	0	263	92%
		291 Indiana River Rescue	92,126	1,147	89,770	17,734	0	2,356	97%
		292 Police Grants	110,000	0	56,454	14,796	0	53,546	51%
		294 Regional Police Academy	28,500	532	26,744	16,369	0	1,756	94%
		295 COPS MORE Grant	41,980	1,407	17,014	39,297	0	24,966	41%
		299 Police Federal Drug Enforcement	188,573	20,054	144,750	60,491	1,499	42,324	78%
		404 County Option Income Tax	9,918,417	921,320	8,930,424	8,324,407	220,263	767,730	92%
		408 Economic Development Income Tax	8,993,379	221,933	7,927,361	8,069,325	756,971	309,047	97%
		410 Urban Development Action Grant	268,146	0	0	200,451	0	268,146	0%
		655 Project Release	432,065	17,714	357,767	340,652	1,302	72,996	83%
		705 Police K-9 Unit	2,000	625	625	356	0	1,375	31%
		Special Revenue Total	68,044,386	4,301,187	55,048,400	52,176,069	5,957,383	7,038,603	90%
City Debt Service									
		313 Football Hall of Fame Debt Service	1,268,000	0	1,268,000	1,330,465	0	0	100%
		City Debt Service Total	1,268,000	0	1,268,000	1,330,465	0	0	100%
Capital Project									
		288 Emergency Medical Services Capital Improv.	11,528,163	1,241,315	8,296,495	2,278,468	1,898,107	1,333,561	88%
		377 Professional Sports Development	876,671	0	876,470	1,365,560	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	15,035	148,214	178,386	28,417	40,684	81%
		406 Cumulative Capital Development	911,220	56,588	602,118	589,869	0	309,102	66%
		407 Cumulative Capital Improvement	367,575	0	367,575	402,277	0	0	100%
		412 Major Moves Construction	3,395,846	36,360	1,253,680	2,142,922	1,323,730	818,436	76%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
City Funds									
Capital Pro	416	Morris Performing Arts Center Capital	72,666	0	41,405	172,417	0	31,261	57%
	434	Community Revitalization Enhancement District	873,949	-415,000	458,949	878,554	0	415,000	53%
	450	Palais Royale Historic Preservation	21,000	20,470	20,470	0	0	530	97%
	677	Football Hall of Fame Capital	179,322	6,327	63,137	274,558	8,908	107,277	40%
Capital Project Total			18,447,268	961,094	12,128,513	8,339,173	3,262,702	3,056,052	83%
Enterprise									
	600	Consolidated Building Department	1,148,152	95,555	1,006,337	913,172	14,055	127,760	89%
	601	Parking Garages	1,129,839	213,404	942,855	983,412	88,630	98,354	91%
	610	Solid Waste Operations	5,942,328	424,483	5,804,066	5,086,440	61,764	76,498	99%
	611	Solid Waste Capital	880,061	51,455	712,375	275,191	160,068	7,618	99%
	620	Water Works Operations	14,795,947	1,176,440	13,374,286	15,557,804	158,133	1,263,529	91%
	622	Water Works Capital	1,216,792	890	627,301	1,049,126	24,758	564,733	54%
	623	Water Works Bond Capital	5,566,203	1,423,216	5,006,757	2,799,602	558,260	1,186	100%
	624	Water Works Customer Deposit	4,000	350	4,901	6,864	0	-901	123%
	625	Water Works Sinking	2,108,381	1,643,587	2,055,303	1,651,501	0	53,078	97%
	626	Water Works Bond Reserve	0	0	0	0	0	0	0%
	629	Water Works Reserve Operations & Maintenance	7,500	490	6,927	9,729	0	573	92%
	640	Sewer Repair Insurance	555,844	20,876	351,024	309,775	2,442	202,379	64%
	641	Sewage Works Operations	35,737,612	2,598,298	28,828,365	29,140,475	1,699,692	5,209,555	85%
	642	Sewage Works Capital	11,080,699	595,959	5,012,953	5,406,211	5,740,362	327,384	97%
	643	Sewage Works Reserve Operations & Maint.	18,000	793	11,036	74,960	0	6,964	61%
	645	Sewer Bond 2004/2006	13	0	12	0	0	1	96%
	647	Sewer Bond 2007	19,080	4,263	17,942	47,861	1,138	0	100%
	649	Sewage Sinking	9,804,044	1,237,365	9,516,963	8,225,040	0	287,081	97%
	650	Clay Sewage	699	0	698	0	0	1	100%
	651	Sewage Bond 2007B	39,625	3,639	39,624	189,122	0	1	100%
	653	Sewage Debt Service Reserve	2,438,088	0	2,438,087	0	0	1	100%
	658	Sewer Bond 2010	112,420	1,468	110,204	1,942,288	0	2,216	98%
	659	Sewer Bond 2011	10,696,720	317,228	2,348,981	9,660,707	5,598,486	2,749,253	74%
	661	Sewer Bond 2012	19,160,000	548,973	5,012,877	1,949,483	868,570	13,278,553	31%
	663	Sewer Bond 2013	0	0	0	0	0	0	0%
	664	2013A Cost of Issuance Fund	81,280	0	81,279	0	0	1	100%
	670	Century Center	3,547,459	292,656	3,362,598	3,740,012	0	184,861	95%
	671	Century Center Capital	246,770	161,859	192,495	169,545	0	54,275	78%
Enterprise Total			126,337,556	10,813,246	86,866,246	89,188,319	14,976,357	24,494,952	81%
Internal Service									
	222	Central Services	7,979,429	644,379	7,306,386	6,693,259	103,316	569,727	93%
	226	Liability Insurance	3,590,927	639,388	3,069,761	2,173,470	0	521,166	85%
	278	Take Home Vehicle Police	103,700	0	63,700	75,842	0	40,000	61%
	711	Self-Funded Employee Benefits	14,548,829	1,254,582	13,923,392	12,500,734	0	625,437	96%
	713	Unemployment Compensation	267,247	10,057	65,443	193,066	0	201,804	24%
Internal Service Total			26,490,132	2,548,406	24,428,682	21,636,371	103,316	1,958,134	93%
Trust & Agency									
	701	Firefighters Pension	5,900,028	463,479	5,447,975	5,608,547	0	452,053	92%
	702	Police Pension	6,929,133	535,840	6,474,836	6,606,662	0	454,297	93%
	730	City Cemetery	15,000	0	4,316	0	10,595	89	99%
Trust & Agency Total			12,844,161	999,319	11,927,127	12,215,209	10,595	906,439	93%
City Funds Total			318,523,075	25,499,431	253,993,296	248,284,893	25,136,451	39,393,328	88%
Redevelopment Commission Controlled Funds									
Tax Increment Financing									
	324	TIF Revenue - Airport	25,244,592	700,031	9,227,906	16,240,594	6,961,261	9,055,425	64%
	420	Tax Incremental Financing (TIF) - Downtown	5,302,102	29,643	3,697,473	7,147,163	161,549	1,443,080	73%
	422	TIF - West Washington	668,815	0	333,810	906,749	8,619	326,386	51%
	425	Redevelopment Retail & Leighton Plaza	151,185	19,827	121,617	135,882	0	29,568	80%
	426	TIF - Central Medical Service Area	4,770,544	319,503	1,860,607	1,262,380	401,005	2,508,932	47%
	429	TIF - Northeast Development	2,388,995	0	60,517	38,788	6,117	2,322,361	3%
	430	TIF - Southside Development #1	6,122,885	594,368	4,376,766	2,247,813	787,956	958,163	84%
	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	656	10,607	98%
	435	TIF - Douglas Road	454,782	0	190,718	318,183	4,360	259,704	43%
	436	TIF - Northeast Residential	3,229,957	0	3,218,420	897,251	0	11,537	100%
Tax Increment Financing Total			48,835,125	1,663,372	23,577,839	30,746,009	8,331,523	16,925,763	65%
Redevelopment									
	433	Redevelopment General	6,787	0	5,798	3,213	0	989	85%
	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	38,092	1,745,117	2,331,826	0	252,589	87%
Redevelopment Total			2,004,493	38,092	1,750,915	2,335,039	0	253,578	87%

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

Control	Fund Type	Department Name	Current Amended Budget	Current Month Actual	Current YTD Actual	Prior YTD Actual	Current Encumbrances	Budget Balance	Percent of Budget
Redevelopment Commission Controlled Funds									
Debt Service									
		314 Redevelopment Bond - Central Development	0	0	0	825,509	0	0	0%
		315 Redevelopment Bond - Airport Taxable	5,000	250	3,567	5,571	0	1,433	71%
		317 Coveleski Debt Service Reserve	0	0	0	0	0	0	0%
		319 Redevelopment Bond - Blackthorn Golf	326,050	0	326,464	658,420	0	-414	100%
		328 Redevelopment Bond - Palais Royale	6,000	418	5,959	8,258	0	41	99%
		Debt Service Total	337,050	668	335,990	1,497,758	0	1,060	100%
Redevelopment Commission Controlled Funds Total			51,176,668	1,702,132	25,664,744	34,578,806	8,331,523	17,180,401	66%
Grand Total									
			369,699,743	27,201,563	279,658,040	282,863,699	33,467,974	56,573,729	85%

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Mayor's Office	Month	December
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Fund/Department Number	101-0101	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	689,612	61,713	629,236	605,863	-	60,376	91%
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	1,968	1,969	-	2,049	49%
Other Income	600	-	40	11,300	-	560	7%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	694,229	61,865	631,570	619,133	-	62,659	91%
Expenditures							
Personnel	530,849	38,680	509,868	538,763	-	20,981	96%
Supplies	54,067	13,922	52,243	25,759	119	1,705	97%
Services	106,967	9,263	67,113	52,163	9,804	30,050	72%
Debt Service	2,346	-	2,346	-	-	0	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	2,448	-	-	0%
Total Expenditures	694,229	61,865	631,570	619,133	9,923	52,737	92%

Net	-	-	-	-	(9,923)	9,923
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Cash Balance						
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Staffing			
Full Time	7.00	7.00	7.00
Part-Time /Seasonal/Temporary	-	1.00	1.00
Total	7.00	8.00	8.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 has been filled. Supplies are higher 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

Fund/Department Name	311 Call Center	Month	December
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Fund/Department Number	101-0104	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	-	26,509	26,509	-	-	(26,509)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	320,102	-	242,243	-	-	77,859	76%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	320,102	26,509	268,752	-	-	51,350	84%
Expenditures							
Personnel	269,102	23,496	256,411	-	-	12,691	95%
Supplies	18,900	2,888	8,860	-	1,216	8,824	53%
Services	32,100	125	3,481	-	7,743	20,876	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	320,102	26,509	268,752	-	8,960	42,390	87%

Net	-	-	-	-	(8,960)	8,960
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Cash Balance						
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Staffing			
Full Time	4.50	4.50	4.50
Part-Time /Seasonal/Temporary	-	-	-
Total	4.50	4.50	4.50

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 New department for 2013. Supplies account includes start up supply costs. Advertising and promotional costs below budget. 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. The AJ for December was not made during December and will be made in January, 2014.

Explain Significant Spending on Capital Projects Below:
 No capital costs expended to date.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	City Clerk	Month	December
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Fund/Department Number	101-0201	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	365,170	28,323	323,764	304,357	-	41,406	89%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	365,170	28,323	323,764	304,357	-	41,406	89%
Expenditures							
Personnel	280,655	20,925	269,202	256,386	-	11,453	96%
Supplies	21,488	2,735	12,397	4,576	2,930	6,161	71%
Services	60,337	4,013	39,568	35,071	-	20,770	66%
Debt Service	2,599	649	2,598	1,560	-	1	100%
Capital	91	-	-	6,644	-	91	0%
Transfers Out	-	-	-	120	-	-	0%
Total Expenditures	365,170	28,323	323,764	304,357	2,930	38,476	89%
Net	-	-	-	-	(2,930)	2,930	
Cash Balance							

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

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

No significant changes at this time.

Explain Significant Spending on Capital Projects Below:

No significant changes at this time.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Common Council	Month	December
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Fund/Department Number	101-0301	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	507,097	22,246	341,815	370,371	-	165,282	67%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	8,300	27	7,106	8,646	-	1,194	86%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	515,397	22,273	348,921	379,017	-	166,476	68%
Expenditures							
Personnel	289,758	14,352	189,822	173,388	-	99,936	66%
Supplies	11,512	616	13,983	5,928	-	(2,471)	121%
Services	183,838	7,305	145,116	190,698	-	38,722	79%
Debt Service	-	-	-	-	-	-	0%
Capital	30,289	-	-	5,559	-	30,289	0%
Transfers Out	-	-	-	3,444	-	-	0%
Total Expenditures	515,397	22,273	348,921	379,017	-	166,476	68%

Net	-	-	-
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Cash Balance	-	-	-
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Staffing			
Full Time	9.00	9.00	9.00
Part-Time /Seasonal/Temporary	-	-	-
Total	9.00	9.00	9.00

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

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

Fund/Department Name	Administration & Finance	Month	December
Fund/Department Number	101-0401	Date Updated	1/23/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,877,678	146,037	1,796,779	1,544,882	-	80,899	96%
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	530	6,866	15,991	-	(6,816)	13731%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,877,728	146,567	1,803,645	1,560,873	-	74,083	96%
Expenditures							
Personnel	1,535,638	116,005	1,493,377	1,341,064	-	42,261	97%
Supplies	50,301	5,041	41,012	30,309	729	8,561	83%
Services	287,316	25,522	267,971	183,285	8,886	10,460	96%
Debt Service	4,473	-	1,286	-	-	3,187	29%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	6,216	-	-	0%
Total Expenditures	1,877,728	146,567	1,803,645	1,560,873	9,614	64,469	97%
Net	-	-	-	-	(9,614)	9,614	
Cash Balance	-						

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

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. A new HR Director will start on February 3, 2014.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center	Month	December
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Fund/Department Number	101-0404	Date Updated	1/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	151,800	(122,937)	31,252	143,801	-	120,548	21%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	876,000	198,794	887,941	764,371	-	(11,941)	101%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	514	5,944	5,696	-	56	99%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,033,800	76,371	925,137	913,868	-	108,663	89%
Expenditures							
Personnel	652,134	49,457	632,829	616,537	-	19,305	97%
Supplies	30,346	2,898	21,674	21,118	1,759	6,912	77%
Services	351,320	24,016	270,633	272,673	19,598	61,089	83%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	3,540	-	-	0%
Total Expenditures	1,033,800	76,371	925,137	913,868	21,357	87,306	92%

Net	-	-	-	-	(21,357)	21,357
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Cash Balance	-	-	-	-	-	-
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Staffing			
Full Time	12.00	12.00	12.00
Part-Time /Seasonal/Temporary	4.00	4.00	4.00
Total	16.00	16.00	16.00

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

Thank you Wicked and Jersey Boys! The acclaimed Broadway musicals Wicked and Jersey Boys played at the Morris Performing Arts Center in the spring and fall, and resulted in large attendance and activity in the downtown (May and respective November-December 2013). In the month of December 2013, we had a total of seventeen (17) 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

Fund/Department Name	Palais Royale	Month	December
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Fund/Department Number	101-0405	Date Updated	1/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	182,849	8,989	96,085	81,263	-	61,464	53%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	291,981	22,963	282,344	229,852	-	9,637	97%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,000	1,118	18,529	16,027	-	(529)	103%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	492,830	33,070	396,959	327,142	-	70,571	81%
Expenditures							
Personnel	226,174	16,931	205,555	179,691	-	20,619	91%
Supplies	21,130	521	10,110	7,576	253	10,767	49%
Services	245,526	15,617	181,293	134,099	25,047	39,186	84%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	5,056	-	-	0%
Transfers Out	-	-	-	720	-	-	0%
Total Expenditures	492,830	33,070	396,959	327,142	25,300	70,571	86%

Net	-	-	-	-	(25,300)	-
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Cash Balance						
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Staffing			
Full Time	2.00	2.00	2.00
Part-Time /Seasonal/Temporary	1.00	1.00	1.00
Total	3.00	3.00	3.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 More "knots were tied" and we were blessed with many bridal receptions compared to last year.

Explain Significant Spending on Capital Projects Below:
 No Capital projects budgeted for the year.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Legal Department	Month	December
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Fund/Department Number	101-0501	Date Updated	1/24/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	956,116	84,616	839,607	702,658	-	116,509	88%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	13	1,075	1,069	-	926	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	70,350	28	55,108	69,239	-	15,242	78%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,028,466	84,657	895,789	772,966	-	132,677	87%
Expenditures							
Personnel	949,774	73,932	819,999	722,277	-	129,775	86%
Supplies	21,700	7,487	21,510	7,759	-	190	99%
Services	54,342	3,237	54,280	39,409	-	62	100%
Debt Service	2,650	-	-	-	-	2,650	0%
Capital	-	-	-	209	-	-	0%
Transfers Out	-	-	-	3,312	-	-	0%
Total Expenditures	1,028,466	84,657	895,789	772,966	-	132,677	87%

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

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

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	Energy Office	Month	December
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Fund/Department Number	101-0600	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/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%
Total Revenue	54,256	-	54,256	472,239	-	-	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	54,256	-	54,256	149,064	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	323,175	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	54,256	-	54,256	472,239	-	-	100%
Net	-	-	-	-	-	-	-
Cash Balance	-						

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

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

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

Fund/Department Name	Engineering	Month	December
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Fund/Department Number	101-0602	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	1,357,461	88,126	1,295,010	1,607,493	-	62,451	95%
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	-	5,079	24,968	-	1,021	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,393,561	88,126	1,300,089	1,684,237	-	93,472	93%
Expenditures							
Personnel	633,572	41,985	611,362	1,103,197	1,754	20,456	97%
Supplies	22,124	1,036	19,213	15,081	188	2,723	88%
Services	731,665	44,442	664,920	521,776	7,700	59,045	92%
Debt Service	6,200	662	4,593	-	662	944	85%
Capital	-	-	-	8,399	-	-	0%
Transfers Out	-	-	-	35,784	-	-	0%
Total Expenditures	1,393,561	88,126	1,300,089	1,684,237	10,304	83,168	94%

Net	-	-	-	-	(10,304)	10,304
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Cash Balance						
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Staffing			
Full Time	8.20	6.65	6.65
Part-Time /Seasonal/Temporary	1.81	1.60	1.60
Total	10.01	8.25	8.25

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

The department is short-staffed, lacking one Secretary V position and the City Engineer. The secretarial position is being filled by temporary labor with an encumbered PO for \$1,754..

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Traffic & Lighting	Month	December
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Fund/Department Number	101-0607	Date Updated	1/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	111,815	-	109,186	649,980	-	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	33,181	-	(350)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	111,815	-	109,536	683,161	-	2,279	98%
Expenditures							
Personnel	-	-	-	116,490	-	-	0%
Supplies	110,147	-	108,173	475,719	-	1,974	98%
Services	1,668	-	1,363	83,136	-	305	82%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	7,816	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	111,815	-	109,536	683,161	-	2,279	98%

Net	-	-	-
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Cash Balance	-	-	-
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Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Department	Month	December
Fund/Department Number	101-0801	Date Updated	1/21/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	23,684,876	2,076,337	22,140,160	23,189,018	-	1,544,716	93%
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	55,423	369,367	394,118	-	(16,367)	105%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	24,045,376	2,131,760	22,509,527	24,605,342	-	1,535,849	94%
Expenditures							
Personnel	19,569,883	1,730,928	19,287,912	20,242,359	-	281,971	99%
Supplies	927,988	100,349	465,036	1,181,222	392,843	70,109	92%
Services	3,302,957	272,683	2,646,954	3,045,228	254,392	401,611	88%
Debt Service	16,152	-	15,602	15,633	-	550	97%
Capital	228,396	27,800	94,023	94,824	65,158	69,215	70%
Transfers Out	-	-	-	26,076	-	-	0%
Total Expenditures	24,045,376	2,131,760	22,509,527	24,605,342	712,393	823,456	97%
Net	-	-	-	-	(712,393)	712,393	
Cash Balance							

Staffing			
Full Time	250.00	243.00	243.00
Part-Time /Seasonal/Temporary	43.00	27.00	27.00
Total	293.00	270.00	270.00

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

The decrease in revenue compared to 2012 for the Grants/Intergovernmental account is that 2012 was the final year of the COPS Hiring Recovery Program funding. The decrease in Personnel Expenditures in 2013 compared to 2012 is due to the transfer of an additional ten 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 \$465,036 are down from the 2012 expenditure level due to an accounting change. Police gas cost of \$869,641 for 2013 is recorded in Fund 404.

Explain Significant Spending on Capital Projects Below:

The \$94,023 of capital includes the disk storage array (\$25,000), electrical work related to the UPS Power supply installation (\$22,799), police vehicles (\$15,000) and \$28,396 for the purchase of a Police SUV for the Police Chief in January.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Communications Center	Month	December
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Fund/Department Number	101-0802	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,151,560	177,837	2,060,643	1,957,030	-	90,917	96%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,151,560	177,837	2,060,643	1,957,030	-	90,917	96%
Expenditures							
Personnel	2,123,012	175,438	2,036,925	1,932,007	-	86,087	96%
Supplies	4,029	622	1,868	2,358	-	2,161	46%
Services	24,519	1,777	21,850	22,665	570	2,099	91%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,151,560	177,837	2,060,643	1,957,030	570	90,347	96%
Net	-	-	-	-	(570)	570	
Cash Balance			-	-			

Staffing			
Full Time	38.00	33.00	33.00
Part-Time /Seasonal/Temporary	-	-	-
Total	38.00	33.00	33.00

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT - Police	Month	December
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Fund/Department Number	101-0805	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	(75,000)	435,690	0	1	-	(75,000)	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	3,112,460	-	(18,184)	100%
Total Revenue	3,893,567	435,690	3,986,751	3,112,461	-	(93,184)	102%
Expenditures							
Personnel	3,893,567	332,418	3,758,871	3,062,730	-	134,696	97%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	103,272	227,880	49,731	-	(227,880)	0%
Total Expenditures	3,893,567	435,690	3,986,751	3,112,461	-	(93,184)	102%
Net	-	-	-	-	-	-	-
Cash Balance	-	-	-	-	-	-	-

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Fire Department	Month	December
Fund/Department Number	101-0901	Date Updated	1/29/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	18,993,195	1,897,863	18,541,227	19,253,402		451,968	98%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,000	-	-	174,657	-	155,000	0%
Charges for Services	455,000	109,424	612,144	398,264	-	(157,144)	135%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	6,000	147	51,179	35,084	-	(45,179)	853%
Transfers In	1,000,000	-	1,000,000	1,000,000	-	-	100%
Total Revenue	20,609,195	2,007,434	20,204,550	20,861,407	-	404,645	98%
Expenditures							
Personnel	18,550,680	1,815,662	18,387,319	18,931,441	2,750	160,611	99%
Supplies	398,387	35,481	374,747	520,681	12,972	10,668	97%
Services	1,660,128	156,290	1,442,485	1,401,221	1,547	216,097	87%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	8,064	-	-	0%
Total Expenditures	20,609,195	2,007,434	20,204,550	20,861,407	17,269	387,376	98%
Net	-	-	-	-	(17,269)	17,269	
Cash Balance							

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

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

Graduated a recruit class of 8 to fill 10 positions opening throughout 2012 and 2013. Recruit Class decreased by 1. Expecting retirement of 3-4 individuals throughout 2013 and expect another recruit class to begin in February 2014. Two firefighters pending separation, one for legal reasons and one approved LOA/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

Fund/Department Name	Public Safety LOIT - Fire	Month	December
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Fund/Department Number	101-0905	Date Updated	1/29/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	(1,500)	143,973	(0)	(0)	-	(1,500)	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	3,133,190	135,351	3,553,638	2,364,074	-	(420,448)	113%
Total Revenue	3,131,690	279,324	3,553,638	2,364,074	-	(421,948)	113%
Expenditures							
Personnel	3,131,690	279,324	3,098,215	2,238,369	-	33,475	99%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	455,423	125,705	-	(455,423)	0%
Total Expenditures	3,131,690	279,324	3,553,638	2,364,074	-	(421,948)	113%

Net	-	-	-
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Cash Balance	-	-	-
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Staffing		
Full Time	39.00	-
Part-Time /Seasonal/Temporary	-	-
Total	39.00	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Human Rights	Month	December
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Fund/Department Number	101-1008	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	346,237	24,763	313,813	275,175	-	32,424	91%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	242	-	-	(242)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	346,237	24,763	314,055	275,175	-	32,182	91%
Expenditures							
Personnel	256,834	18,779	241,726	231,914	-	15,108	94%
Supplies	3,861	196	3,710	3,524	-	151	96%
Services	82,542	5,788	68,619	38,634	-	13,923	83%
Debt Service	-	-	-	-	-	-	0%
Capital	3,000	-	-	-	-	3,000	0%
Transfers Out	-	-	-	1,104	-	-	0%
Total Expenditures	346,237	24,763	314,055	275,175	-	32,182	91%

Net	-	-	-	-	-	-	-
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Cash Balance							
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Staffing			
Full Time	4.00	4.00	4.00
Part-Time /Seasonal/Temporary	-	-	-
Total	4.00	4.00	4.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Late last year (December 2012), the Human Rights moved into a new building. Thus, office space was only paid for one month. The services category is much higher because of rent paid this year. Expenditures are consistent with normal operating costs.

Explain Significant Spending on Capital Projects Below:
 N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Code Enforcement	Month	December
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Fund/Department Number	101-1201	Date Updated	1/29/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	2,270,519	200,918	1,987,727	1,799,009	-	282,792	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	300	12	2,838	381	-	(2,538)	946%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,270,819	200,930	1,990,564	1,799,390	-	280,255	88%
Expenditures							
Personnel	983,883	70,510	918,848	888,809	1,750	63,285	94%
Supplies	89,607	7,646	85,006	82,964	812	3,789	96%
Services	985,130	83,224	861,029	770,854	2,662	121,439	88%
Debt Service	2,199	550	2,199	-	-	0	100%
Capital	158,000	-	71,482	-	-	86,518	45%
Transfers Out	52,000	39,000	52,000	56,764	-	0	100%
Total Expenditures	2,270,819	200,930	1,990,564	1,799,390	5,224	275,031	88%

Net	-	-	-	-	(5,224)	5,224
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Cash Balance						
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Staffing			
Full Time	16.50	16.00	16.00
Part-Time /Seasonal/Temporary	0.50	1.00	1.00
Total	17.00	17.00	17.00

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Dir of Code Enforcement and Director of Admin Services were supposed split salaries between Code and Animal Control, but that wasn't happening. Other income of \$2,300 was insurance proceeds from an auto accident. Transfers out are to Solid Waste for landfill fees. The encumbrance in Personnel is for D. Skwarcan's salary for the remainder of 2013; she's a contracted employee through PeopleLink.

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

Fund/Department Name	Code Hearing Officer	Month	December
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Fund/Department Number	101-1203	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	40,399	5,800	38,977	46,231	-	1,422	96%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	40,399	5,800	38,977	46,231	-	1,422	96%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	4	-	4	-	-	-	100%
Services	40,395	5,800	38,973	46,231	-	1,422	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	40,399	5,800	38,977	46,231	-	1,422	96%

Net	-	-	-	-	-	-
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Cash Balance	-	-	-	-	-	-
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Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Sole expenditure is monthly billing for Hearing Officer. Expenses are a little higher than expected. Engel's rate of \$5,000 per hearing day has been approved by the Legal Dept. Hoppenheimer is new backup officer. The budget was adjusted by appropriation to cover the small year-end shortfall.

Explain Significant Spending on Capital Projects Below:
 No capital expenditures for this department.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Junk Vehicle	Month	December
Fund/Department Number	101-1204	Date Updated	1/30/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	29,580	142	25,518	41,758	-	4,062	86%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	405	6,886	19,977	-	29,114	19%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	65,580	547	32,404	61,735	-	33,176	49%
Expenditures							
Personnel	53,666	18	23,695	48,974	-	29,971	44%
Supplies	1,232	14	833	984	-	399	68%
Services	10,682	515	7,876	8,943	-	2,806	74%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,834	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	65,580	547	32,404	61,735	-	33,176	49%

Net	-	-	-	-	-	-	-
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Cash Balance							
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Staffing		
Full Time	1.00	-
Part-Time /Seasonal/Temporary	-	-
Total	1.00	-

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Single employee resigned June 2013, transferred to Police. We expect an arrangement where he will continue to tow vehicles and we will pay the Police Dept. Details still pending. 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

Fund/Department Name	Unsafe Building	Month	December
Fund/Department Number	101-1205	Date Updated	1/30/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	(49,316)	(81,803)	(310,999)	(170,934)	-	261,683	631%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	50,000	1,478	51,347	19,756	-	(1,347)	103%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	53,000	82,575	285,704	219,883	-	(232,704)	539%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	53,684	2,250	26,052	68,704	-	27,632	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	53,684	2,250	26,052	68,704	-	27,632	49%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	53,684	2,250	26,052	68,704	-	27,632	49%
Net	-	-	-	-	-	-	-
Cash Balance	-						

Staffing

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

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

Service expenditures are primarily board-ups which haven't been called for as much as anticipated. Revenue from fines & forfeitures includes \$91,531 from 2012 Property Taxes collected and \$151,372 from 2013 property tax collections.

Explain Significant Spending on Capital Projects Below:

No Capital purchases have been made.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Animal Control	Month	December
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Fund/Department Number	101-1207	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes/Non-Dept Revenue	542,611	39,415	501,122	484,261	-	41,489	92%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	52,400	2,158	45,352	45,809	-	7,048	87%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	100	500	3,747	266	-	(3,647)	3747%
Other Income	1,000	10	526	410	-	474	53%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	596,111	42,082	550,747	530,745	-	45,364	92%
Expenditures							
Personnel	423,607	28,745	397,129	372,739	-	26,478	94%
Supplies	66,364	4,112	58,229	59,809	1,213	6,922	90%
Services	104,940	9,225	94,574	89,756	1,041	9,325	91%
Debt Service	1,200	-	815	-	-	385	68%
Capital	-	-	-	7,050	-	-	0%
Transfers Out	-	-	-	1,392	-	-	0%
Total Expenditures	596,111	42,082	550,747	530,745	2,254	43,110	93%

Net	-	-	-	-	(2,254)	2,254
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Cash Balance	-	-	-	-	-	-
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Staffing			
Full Time	8.50	8.00	8.00
Part-Time /Seasonal/Temporary	0.40	0.50	0.50
Total	8.90	8.50	8.50

Explain Significant Revenue, Expenditure and Staffing Changes/Variations Below:
 Director of Admin Services was supposed to have salary split between Code and Animal Control, but 100% has gone to Code. New Shelter Manager began work 8 July.

Explain Significant Spending on Capital Projects Below:
 No capital expenditures budgeted.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Rainy Day	Month	December
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Fund/Department Number	102	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	52,000	2,076	29,524	42,239	-	22,476	57%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	52,000	2,076	29,524	42,239	-	22,476	57%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	52,000	2,076	29,524	42,239	-	22,476	57%
Cash Balance			8,617,705	8,588,180			

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

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

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

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Parks & Recreation	Month	December
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Fund/Department Number	201	Date Updated	1/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	7,800,000	3,263,074	7,207,060	7,824,053	-	592,940	92%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	533,081	309,888	619,840	576,126	-	(86,759)	116%
Grants/Intergovernmental	696,009	58,001	696,009	616,596	-	(0)	100%
Charges for Services	3,239,789	115,498	3,219,891	3,227,210	-	19,898	99%
Interest Earnings	10,000	477	12,082	14,802	-	(2,082)	121%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	83,450	90	13,323	16,598	-	70,127	16%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,362,329	3,747,028	11,768,204	12,275,385	-	594,125	95%
Expenditures							
Personnel	7,836,634	550,201	7,609,507	7,443,625	-	227,127	97%
Supplies	1,909,353	107,084	1,741,911	1,590,993	87,499	79,943	96%
Services	2,397,725	185,453	2,191,885	1,781,371	128,850	76,990	97%
Debt Service	291,356	50,021	291,251	244,745	-	105	100%
Capital	351,895	3,530	348,562	560,094	-	3,333	99%
Transfers Out	230,500	209,824	209,824	392,015	-	20,676	91%
Total Expenditures	13,017,463	1,106,113	12,392,940	12,012,843	216,349	408,174	97%
Net	(655,134)	2,640,915	(624,736)	262,542	(216,349)	185,951	
Cash Balance			4,255,160	4,885,352			

Staffing			
Full Time	117.00	113.00	113.00
Part-Time /Seasonal/Temporary	76.00	41.00	73.00
Total	193.00	154.00	186.00

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

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

Explain Significant Spending on Capital Projects Below:

Three trucks were purchased during August.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Motor Vehicle Highway	Month	December
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Fund/Department Number	202	Date Updated	1/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	4,749,789	553,051	5,051,334	4,582,130	-	(301,545)	106%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	197,000	11,591	422,045	218,881	-	(225,045)	214%
Interest Earnings	7,000	1,024	11,791	7,431	-	(4,791)	168%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	111,300	135	27,071	97,145	-	84,229	24%
Transfers In	3,626,882	-	3,626,882	2,700,212	-	-	100%
Total Revenue	8,691,971	565,801	9,139,123	7,605,801	-	(447,152)	105%
Expenditures							
Personnel	3,845,935	310,977	3,535,807	2,854,386	-	310,128	92%
Supplies	3,018,469	365,917	2,517,127	2,514,307	445,380	55,962	98%
Services	1,907,352	375,479	1,474,589	1,166,274	23,467	409,296	79%
Debt Service	172,800	318	106,618	52,851	-	66,182	62%
Capital	231,940	24,942	95,847	159,602	134,030	2,063	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,176,496	1,077,633	7,729,988	6,747,420	602,877	843,631	91%
Net	(484,525)	(511,831)	1,409,136	858,381	(602,877)	(1,290,783)	
Cash Balance			3,679,915	2,271,733			

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

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

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

Fund/Department Name	Recreation Nonreverting	Month	December
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Fund/Department Number	203	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,632,943	37,034	886,739	992,188	-	746,204	54%
Interest Earnings	4,000	192	2,692	3,332	-	1,308	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	11,632	113,888	44,315	-	(113,888)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,636,943	48,857	1,003,318	1,039,835	-	633,625	61%
Expenditures							
Personnel	668,209	27,038	438,880	485,874	-	229,329	66%
Supplies	288,211	21,145	219,805	178,685	1,670	66,736	77%
Services	485,357	11,211	227,141	248,443	1,306	256,910	47%
Debt Service	-	-	-	-	-	-	0%
Capital	119,000	-	-	38,492	-	119,000	0%
Transfers Out	-	-	10,375	26,160	-	(10,375)	0%
Total Expenditures	1,560,777	59,394	896,201	977,654	2,976	661,600	58%
Net	76,166	(10,537)	107,117	62,181	(2,976)	(27,975)	
Cash Balance			778,249	671,132			

Staffing			
Full Time	1.00	1.00	1.00
Part-Time /Seasonal/Temporary	25.70	17.60	22.50
Total	26.70	18.60	23.50

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Stuebaker-Oliver Reverting Grants	Month	December
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Fund/Department Number	209	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	261	3,712	5,485	-	1,288	74%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	261	3,712	5,485	-	1,288	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	1,838	-	-	0%
Debt Service	-	-	-	160,764	-	-	0%
Capital	1,000,000	-	-	-	-	1,000,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000,000	-	-	162,602	-	1,000,000	0%
Net	(995,000)	261	3,712	(157,117)	-	(998,712)	
Cash Balance			1,083,387	1,079,675			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Development State Grants	Month	December
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Fund/Department Number	210	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	183,904	3,887	60,703	64,332	-	123,201	33%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,462,358	14,280	177,362	156,140	-	1,284,996	12%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,646,262	18,167	238,065	220,472	-	1,408,197	14%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,260,777	351,670	807,570	207,065	-	453,207	64%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,260,777	351,670	807,570	207,065	-	453,207	64%
Net	385,485	(333,503)	(569,505)	13,407	-	954,990	
Cash Balance			348,950	918,455			

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

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

No significant issues. The IRF Loan was paid off early in 2013. Original maturity date was 07/30/2022.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development Admn.	Month	December
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Fund/Department Number	211	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	471,887	-	467,180	324,599	-	4,707	99%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,600	237	2,610	3,057	-	(10)	100%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	294,001	6,809	304,302	238,622	-	(10,301)	104%
Transfers In	1,717,521	-	1,717,519	1,527,146	-	2	100%
Total Revenue	2,486,009	7,046	2,491,611	2,093,424	-	(5,602)	100%
Expenditures							
Personnel	1,921,547	141,900	1,780,056	1,638,164	-	141,491	93%
Supplies	44,061	1,367	31,103	20,630	3,003	9,955	77%
Services	384,003	39,733	352,254	123,647	18,080	13,669	96%
Debt Service	-	-	-	-	-	-	0%
Capital	4,720	-	4,720	-	-	-	100%
Transfers Out	-	-	-	243,144	-	-	0%
Total Expenditures	2,354,331	183,000	2,168,133	2,025,585	21,083	165,115	93%
Net	131,678	(175,954)	323,478	67,839	(21,083)	(170,717)	
Cash Balance			907,315	584,037			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Community & Economic Development	Month	December
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Fund/Department Number	212	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	8,148,705	157,339	3,995,268	3,667,111	-	4,153,437	49%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,450	33	2,152	2,578	-	298	88%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	650,030	73,087	486,021	490,126	-	164,009	75%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,801,185	230,459	4,483,441	4,159,815	-	4,317,744	51%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Grants	8,957,272	167,759	4,406,331	3,940,251	3,099,781	1,451,160	84%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	8,957,272	167,759	4,406,331	3,940,251	3,099,781	1,451,160	84%
Net	(156,087)	62,700	77,110	219,564	(3,099,781)	2,866,584	
Cash Balance			590,162	514,341			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police State Seizures	Month	December
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Fund/Department Number	216	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	35,000	7,733	26,972	28,351	-	8,028	77%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	37	498	653	-	(198)	166%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	600	-	-	-	-	600	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	35,900	7,770	27,470	29,004	-	8,430	77%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	10,000	-	-	-	-	10,000	0%
Services	22,500	-	2,729	10,787	-	19,771	12%
Debt Service	-	-	-	-	-	-	0%
Capital	13,400	1,000	11,000	-	-	2,400	82%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	45,900	1,000	13,729	10,787	-	32,171	30%
Net	(10,000)	6,770	13,741	18,217	-	(23,741)	
Cash Balance			158,667	144,925			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Gift, Donation, Bequest	Month	December
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Fund/Department Number	217	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	18	232	287	-	(32)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	16,811	-	11,269	20,576	-	5,542	67%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	17,011	18	11,501	20,862	-	5,510	68%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	3,441	-	-	4,259	-	3,441	0%
Services	7,311	-	-	-	1,310	6,001	18%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,752	-	-	4,259	1,310	9,442	12%
Net	6,259	18	11,501	16,603	(1,310)	(3,932)	
Cash Balance			74,734	63,233			

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

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

In July, spring taxes (\$1,310.22) were charged to the services account in error. Correction made in August. The Gift, Donation, and Bequest fund may be used by all City departments but the majority of the donations are for Animal Care and Control and Community Investment (i.e. bicycle signs). Donations received during June, 2013 were \$9,810 and included \$7,311 from 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

Fund/Department Name	Police Curfew Violations	Month	December
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Fund/Department Number	218	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,000	3	625	418	-	375	63%
Interest Earnings	25	3	38	52	-	(13)	152%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,025	6	663	470	-	362	65%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	500	-	-	-	-	500	0%
Services	500	-	-	-	-	500	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,000	-	-	-	-	1,000	0%
Net	25	6	663	470	-	(638)	
Cash Balance			11,547	10,885			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Law Enforcement Continuing Education	Month	December
Fund/Department Number	220	Date Updated	1/21/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	108,000	-	6,964	74,468	-	101,036	6%
Charges for Services	180,000	11,476	171,896	183,582	-	8,104	95%
Interest Earnings	3,000	234	3,491	5,194	-	(491)	116%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,000	-	2,725	2,516	-	(725)	136%
Other Income	54,000	(12)	9,453	14,098	-	44,547	18%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	347,000	11,698	194,529	279,858	-	152,471	56%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	148,512	-	131,788	22,921	10,855	5,869	96%
Services	119,500	10,104	45,601	59,102	-	73,899	38%
Debt Service	-	-	-	-	-	-	0%
Capital	210,119	(12,800)	123,119	151,868	13,947	73,053	65%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	478,131	(2,696)	300,508	233,891	24,802	152,821	68%
Net	(131,131)	14,394	(105,979)	45,967	(24,802)	(350)	
Cash Balance			981,225	1,087,207			

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

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

Grant revenue results from reimbursement of expenditures specified in the grant plus fees for accident reports, gun permits and false alarm and loud noise fines. Grant revenue is dependent on the timing of the expenditure and does not flow ratably over the course of the year. Grant Revenue for 2013 is down from 2012 as a result of timing on the reimbursement of grants and fewer grants available in 2013. Other Income for 2013 compared to 2012 is down to the timing of receipt of annual rent reimbursement for the ATF office in 2012. The increase in Supplies over 2012 is due to \$88,355 purchase of In Car Videos in 2013. This purchase will be reimbursed by a grant.

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Loss Recovery	Month	December
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Fund/Department Number	227	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	25,000	1,926	18,685	21,894	-	6,315	75%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	22,100	-	22,100	-	-	-	100%
Other Income	3,804,857	-	3,804,857	-	-	(0)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,851,957	1,926	3,845,643	21,894	-	6,314	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,124,033	11,939	251,171	12,520	815,805	57,057	95%
Debt Service	-	-	-	-	-	-	0%
Capital	152,152	-	-	161,468	150,000	2,152	99%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,276,185	11,939	251,171	173,988	965,805	59,209	95%
Net	2,575,772	(10,013)	3,594,472	(152,094)	(965,805)	(52,895)	
Cash Balance			7,936,033	4,341,561			

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

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

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

On 3 Jul the City received a settlement of \$3.87 million for litigation from the Oliver brownfield. End of year encumbrances include \$581,000 for trucking of polluted organic waste from Organic Resources and \$208,000 for material for water conditioning at WW North

Explain Significant Spending on Capital Projects Below:

The \$150,000 encumbrance is for the installation of a pump for West Calvert Street at the ethanol plant.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Public Safety LOIT	Month	December
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Fund/Department Number	249	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	5,892,386	491,032	5,892,386	6,605,601	-	0	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,000	292	6,954	8,296	-	1,046	87%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	103,272	683,303	175,436	-	(683,303)	0%
Total Revenue	5,900,386	594,596	6,582,642	6,789,332	-	(682,256)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,101,757	135,351	7,540,389	5,476,534	-	(438,632)	106%
Total Expenditures	7,101,757	135,351	7,540,389	5,476,534	-	(438,632)	106%
Net	(1,201,371)	459,245	(957,746)	1,312,798	-	(243,625)	
Cash Balance			2,032,194	2,989,940			

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

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

Monies in Fund 249 are transferred quarterly to the General Fund to fund police and fire personnel. A quarterly reconciliation is prepared and any unspent money is transferred back to Fund 249. For 2014, the City has been advised by the DLGF and SBOA that it should budget personnel costs directly from Fund 249. Fund 249 is budgeted to spend over \$1.0 million dollars more than it takes in as revenue during 2013 to support public safety personnel costs. The fourth quarter transfer was made during October, 2013. The third quarter accounting summary and reconciliation was prepared on October 15, 2013. The fourth quarter reconciliation was prepared January 13, 2014. 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

Fund/Department Name	Local Roads & Streets	Month	December
Fund/Department Number	251	Date Updated	1/30/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	1,052,643	91,557	1,001,871	1,022,508	-	50,772	95%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	442	6,247	7,306	-	2,253	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	825	-	-	(825)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,061,143	91,999	1,008,943	1,029,814	-	52,200	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	400,000	-	397,338	-	2,663	-	100%
Services	77,500	-	7,500	115,800	-	70,000	10%
Debt Service	-	-	-	-	-	-	0%
Capital	758,424	-	377,028	425,721	39,357	342,039	55%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,235,924	-	781,866	541,521	42,019	412,039	67%
Net	(174,781)	91,999	227,077	488,293	(42,019)	(359,839)	
Cash Balance			1,941,375	1,714,298			

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

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

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

Fund/Department Name	Excess Welfare Distribution	Month	December
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Fund/Department Number	252	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	0	4	5,407	-	(4)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	0	4	5,407	-	(4)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	2,276,693	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	2,276,693	-	-	0%
Net	-	0	4	(2,271,286)	-	(4)	
Cash Balance			1,150	1,146			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Human Rights Federal Grant	Month	December
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Fund/Department Number	258	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	199,000	2,500	146,650	163,260	-	52,350	74%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,100	119	1,593	2,279	-	507	76%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	36,150	-	29,905	19,409	-	6,245	83%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	237,250	2,619	178,148	184,949	-	59,102	75%
Expenditures							
Personnel	107,714	8,142	105,880	99,219	-	1,834	98%
Supplies	4,668	2,078	3,801	2,287	-	867	81%
Services	152,426	15,377	87,857	65,313	-	64,569	58%
Debt Service	-	-	-	-	-	-	0%
Capital	1,500	(304)	-	1,729	-	1,500	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	266,308	25,293	197,537	168,549	-	68,771	74%
Net	(29,058)	(22,673)	(19,389)	16,400	-	(9,669)	
Cash Balance			466,775	486,164			

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

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

The Human Rights Federal Grant Fund contains separate departments for EEOC and HUD grants. Revenue higher 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

Fund/Department Name	Eastrace Waterway	Month	December
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Fund/Department Number	271	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	2	46	96	-	54	46%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	2	46	96	-	54	46%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	346	-	-	8,009	346	(0)	100%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	346	-	-	8,009	346	(0)	100%
Net	(246)	2	46	(7,914)	(346)	55	
Cash Balance			14,372	14,323			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris PAC / Palais Royale Marketing	Month	December
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Fund/Department Number	273	Date Updated	1/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	8,000	422	7,018	4,917	-	982	88%
Interest Earnings	100	7	95	122	-	5	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,100	429	7,113	5,039	-	987	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	10,149	-	7,891	-	-	2,258	78%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,149	-	7,891	-	-	2,258	78%
Net	(2,049)	429	(777)	5,039	-	(1,272)	
Cash Balance			27,985	28,763			

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Block Grants	Month	December
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Fund/Department Number	280	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	185,000	-	-	-	-	185,000	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	300	1	13	459	-	287	4%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	222	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	185,300	1	13	681	-	185,287	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	45,000	-	-	-	-	45,000	0%
Services	40,000	-	-	-	-	40,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	100,000	-	-	124,539	-	100,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	185,000	-	-	124,539	-	185,000	0%
Net	300	1	13	(123,858)	-	287	
Cash Balance			3,817	3,804			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Economic Develop. Commission-Revenue Bonds	Month	December
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Fund/Department Number	281	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	7	93	133	-	7	93%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	100	7	93	133	-	7	93%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	27,132	-	-	-	-	27,132	0%
Total Expenditures	27,132	-	-	-	-	27,132	0%
Net	(27,032)	7	93	133	-	(27,125)	
Cash Balance			27,128	27,035			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	HAZMAT	Month	December
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Fund/Department Number	289	Date Updated	1/30/2013
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	-	16,722	-	-	(13,722)	557%
Interest Earnings	-	4	40	13	-	(40)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,000	4	16,762	13	-	(13,762)	559%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,500	-	3,237	-	-	263	92%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,500	-	3,237	-	-	263	92%
Net	(500)	4	13,525	13	-	(14,025)	
Cash Balance			16,207	2,682			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Indiana River Rescue	Month	December
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Fund/Department Number	291	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	31,300	-	65,700	65,000	-	(34,400)	210%
Interest Earnings	200	24	368	407	-	(168)	184%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	31,500	24	66,068	65,407	-	(34,568)	210%
Expenditures							
Personnel	2,000	-	1,507	-	-	493	75%
Supplies	37,166	704	36,819	8,096	-	347	99%
Services	25,500	443	23,984	7,589	-	1,516	94%
Debt Service	-	-	-	-	-	-	0%
Capital	27,460	-	27,460	2,049	-	-	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	92,126	1,147	89,770	17,734	-	2,356	97%
Net	(60,626)	(1,123)	(23,702)	47,673	-	(36,924)	
Cash Balance			95,718	119,423			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Grants	Month	December
Fund/Department Number	292	Date Updated	1/21/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	110,000	124,306	162,837	111,796	-	(52,837)	148%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	110,000	124,306	162,837	111,796	-	(52,837)	148%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	36,950	-	36,911	-	-	39	100%
Services	10,000	-	-	-	-	10,000	0%
Debt Service	-	-	-	-	-	-	0%
Capital	63,050	-	19,543	14,796	-	43,507	31%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	110,000	-	56,454	14,796	-	53,546	51%
Net	-	124,306	106,383	97,000	-	(106,383)	
Cash Balance			204,509	98,125			

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

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

Change in cash balance is due to the timing of receipts for grant expenditures. The \$36,911 Supplies amount is for the purchase of computer software and maintenance for police car communication. Funding from a Federal Grant was received in July. A year-end 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	Regional Police Academy	Month	December
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Fund/Department Number	294	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	26,250	-	20,745	12,170	-	5,505	79%
Interest Earnings	-	17	268	399	-	(268)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	2,250	-	-	1,253	-	2,250	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	28,500	17	21,013	13,822	-	7,487	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,500	-	169	156	-	1,331	11%
Services	27,000	532	26,575	16,213	-	425	98%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	28,500	532	26,744	16,369	-	1,756	94%
Net	-	(515)	(5,731)	(2,547)	-	5,731	
Cash Balance			68,085	73,815			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	COPS MORE Grant	Month	December
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Fund/Department Number	295	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	15,000	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	350	25	364	492	-	(14)	104%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	3,250	-	250	2,640	-	3,000	8%
Other Income	38,000	12,730	22,454	22,558	-	15,546	59%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	41,600	12,755	23,068	40,690	-	18,532	55%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	13,480	187	5,635	6,520	-	7,845	42%
Services	17,925	1,220	11,379	12,778	-	6,546	63%
Debt Service	-	-	-	-	-	-	0%
Capital	10,575	-	-	20,000	-	10,575	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	41,980	1,407	17,014	39,297	-	24,966	41%
Net	(380)	11,348	6,054	1,393	-	(6,434)	
Cash Balance			113,343	107,289			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Police Federal Drug Enforcement	Month	December
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Fund/Department Number	299	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	13,236	160,829	63,434	-	(60,829)	161%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	83	947	941	-	53	95%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	1,000	-	32,793	20,197	-	(31,793)	3279%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	102,000	13,320	194,569	84,572	-	(92,569)	191%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	60,867	4,454	51,637	12,421	1,499	7,731	87%
Services	45,000	-	10,455	24,481	-	34,545	23%
Debt Service	-	-	-	-	-	-	0%
Capital	82,706	15,600	82,658	23,589	-	48	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	188,573	20,054	144,750	60,491	1,499	42,324	78%
Net	(86,573)	(6,734)	49,819	24,081	(1,499)	(134,893)	
Cash Balance			385,160	335,341			

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

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

This fund was established to receive the Police Department share of money acquired in drug enforcement activity. The increase in Grant Revenue of \$147,593 compared to \$66,890 in 2012 is the result of increased processing of assets seized during drug enforcement during 2013. The \$32,793 of Other Income is primarily due to \$23,018 of 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 \$82,658 of capital includes \$62,706 which is the balance of the \$162,706 purchase of the SWAT vehicle.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	County Option Income Tax	Month	December
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Fund/Department Number	404	Date Updated	1/21/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	7,846,940	653,912	7,846,940	8,610,742	-	-	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	80,000	3,588	50,203	69,195	-	29,797	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	848,832	41,014	611,914	764,028	-	236,918	72%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,775,772	698,513	8,509,058	9,443,965	-	266,714	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	1,476,918	160,774	1,189,293	18,683	40,041	247,585	83%
Services	4,509,185	224,554	4,260,543	3,344,349	91,207	157,435	97%
Debt Service	2,576,870	529,447	2,543,535	2,226,108	-	33,335	99%
Capital	678,562	6,545	260,171	1,782,299	89,015	329,376	51%
Transfers Out	676,882	-	676,882	952,968	-	-	100%
Total Expenditures	9,918,417	921,320	8,930,424	8,324,407	220,263	767,730	92%
Net	(1,142,645)	(222,807)	(421,367)	1,119,558	(220,263)	(501,016)	
Cash Balance			14,905,635	15,327,002			

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

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

Significant revenue increase in 2013, due to the City receiving approximately \$136,000 more per month in COIT distribution than in the prior year. The 2013 amended budget is negative because it includes \$680,993 in encumbrances at 12/31/12 for projects that were in process. Supplies category shows huge variance (approx. \$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 December 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 December, 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

Fund/Department Name	Economic Development Income Tax	Month	December
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Fund/Department Number	408	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	8,177,352	681,446	8,177,352	9,068,785	-	0	100%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	504,660	150,000	504,960	504,660	-	(300)	100%
Interest Earnings	50,000	2,386	33,100	45,531	-	16,900	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	69,665	54,500	-	(69,665)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,732,012	833,832	8,785,077	9,673,476	-	(53,065)	101%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,658,175	221,933	1,596,628	1,330,219	756,971	304,576	89%
Debt Service	1,913,214	-	1,913,214	1,900,453	-	0	100%
Capital	4,471	-	-	71,508	-	4,471	0%
Transfers Out	4,417,519	-	4,417,519	4,767,146	-	-	100%
Total Expenditures	8,993,379	221,933	7,927,361	8,069,325	756,971	309,047	97%
Net	(261,367)	611,899	857,717	1,604,151	(756,971)	(362,113)	
Cash Balance			10,842,128	9,984,411			

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

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 T.J.X. Corporation (A.J. 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

Fund/Department Name	Urban Development Action Grant	Month	December
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Fund/Department Number	410	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,408	7	95	917	-	1,313	7%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,709	-	3,738	6,752	-	64,971	5%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	70,117	7	3,833	7,669	-	66,284	5%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	268,146	-	-	200,451	-	268,146	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	268,146	-	-	200,451	-	268,146	0%
Net	(198,029)	7	3,833	(192,782)	-	(201,862)	
Cash Balance			27,587	23,753			

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

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

The 2013 amended budget is negative because it includes \$268,146 in principal payments to the COIT Fund. These payments will not be made unless revenue generated in the fund (primarily from BDC collections) is actually received. BDC payments were not received in 2013. No new payments from the BDC are expected until 2015.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Project Releaf	Month	December
Fund/Department Number	655	Date Updated	1/20/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	429,000	36,260	433,026	428,726	-	(4,026)	101%
Interest Earnings	2,700	223	2,914	4,230	-	(214)	108%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	431,700	36,482	435,940	432,956	-	(4,240)	101%
Expenditures							
Personnel	64,378	12,888	41,354	47,416	-	23,024	64%
Supplies	7,432	2,357	6,081	6,688	1,302	49	99%
Services	67,756	2,469	37,094	37,931	-	30,662	55%
Debt Service	42,499	-	23,238	-	-	19,261	55%
Capital	-	-	-	-	-	-	0%
Transfers Out	250,000	-	250,000	248,616	-	-	100%
Total Expenditures	432,065	17,714	357,767	340,652	1,302	72,996	83%
Net	(365)	18,768	78,173	92,304	(1,302)	(77,236)	
Cash Balance			938,578	859,452			

Staffing			
Full Time	-	-	-
Part-Time /Seasonal/Temporary	2.16	1.98	1.98
Total	2.16	1.98	1.98

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Police K-9 Unit	Month	December
Fund/Department Number	705	Date Updated	1/30/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10	0	7	11	-	3	66%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	1,990	-	-	-	-	1,990	0%
Other Income	-	-	1	-	-	(1)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,000	0	8	11	-	1,992	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	2,000	625	625	356	-	1,375	31%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,000	625	625	356	-	1,375	31%
Net	-	(625)	(617)	(345)	-	617	
Cash Balance			1,313	1,931			

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Debt Service	Month	December
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Fund/Department Number	313	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,118,460	574,356	1,268,179	1,133,205	-	(149,719)	113%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	67,861	33,654	67,316	74,139	-	545	99%
Grants/Intergovernmental	71,468	5,956	71,468	93,040	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	5,900	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,257,789	613,966	1,406,963	1,306,284	-	(149,174)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	1,268,000	-	1,268,000	1,330,465	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,268,000	-	1,268,000	1,330,465	-	-	100%
Net	(10,211)	613,966	138,963	(24,181)	-	(149,174)	
Cash Balance			716,336	574,439			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 was \$716,336 at December 31, 2013. This is a high cash balance for the fund based on historical trends.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Emergency Medical Services Capital Improv.	Month	December
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Fund/Department Number	288	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	155,084	-	-	-	-	155,084	0%
Charges for Services	2,796,000	190,969	2,960,668	2,238,751	-	(164,668)	106%
Interest Earnings	20,000	636	16,450	30,051	-	3,550	82%
Bond Proceeds	5,335,538	5,079,387	5,335,537	-	-	1	100%
Donations	-	-	-	-	-	-	0%
Other Income	16,000	1,178	10,378	19,754	-	5,622	65%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	8,322,622	5,272,170	8,323,033	2,288,556	-	(411)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	223,539	14,693	214,277	52,751	-	9,262	96%
Services	1,095,768	58,707	252,341	79,458	18,952	824,475	25%
Debt Service	190,596	-	40,667	57,200	-	149,929	0%
Capital	9,018,260	1,167,915	6,789,210	1,089,059	1,879,155	349,895	0%
Transfers Out	1,000,000	-	1,000,000	1,000,000	-	-	100%
Total Expenditures	11,528,163	1,241,315	8,296,495	2,278,468	1,898,107	1,333,561	88%
Net	(3,205,541)	4,030,855	26,538	10,088	(1,898,107)	(1,333,972)	
Cash Balance			5,554,584	5,522,334			

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

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

The revenues in this account are generated through user fees for the South Bend Fire Department EMS division. These funds are used for capital purchases such as fire trucks, ambulances and major construction projects. There are no employees associated with this fund. 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

Fund/Department Name	Professional Sports Development	Month	December
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Fund/Department Number	377	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	489,152	-	-	0%
Grants/Intergovernmental	600,000	150,633	597,111	721,763	-	2,889	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,500	167	2,742	5,025	-	3,758	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	81,301	-	77,851	88,023	-	3,450	96%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	687,801	150,800	677,704	1,303,963	-	10,097	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	776,671	-	776,470	776,408	-	201	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	100,000	-	100,000	589,152	-	-	100%
Total Expenditures	876,671	-	876,470	1,365,560	-	201	100%
Net	(188,870)	150,800	(198,766)	(61,597)	-	9,896	
Cash Balance			842,057	1,040,822			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 December 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

Fund/Department Name	Coveleski Stadium Capital	Month	December
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Fund/Department Number	401	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	6	92	327	-	408	18%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	500	6	92	327	-	408	18%
Expenditures							
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%
Total Expenditures	3,540	-	-	56,162	3,540	(0)	100%
Net	(3,040)	6	92	(55,836)	(3,540)	408	
Cash Balance			26,850	26,758			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Zoo Endowment	Month	December
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Fund/Department Number	403	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	12	168	211	-	32	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	2,700	8	8	13,000	-	2,692	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,900	20	176	13,211	-	2,724	6%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,900	20	176	13,211	-	2,724	
Cash Balance			49,022	48,846			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Park Nonreverting Capital	Month	December
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Fund/Department Number	405	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	3,000	20	4,105	3,180	-	(1,105)	137%
Interest Earnings	2,200	78	1,386	1,772	-	814	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	13,405	13,043	-	(13,405)	0%
Transfers In	198,300	209,824	209,824	185,747	-	(11,524)	106%
Total Revenue	203,500	209,922	228,721	203,741	-	(25,221)	112%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	13,816	3,035	104,634	48,089	23,417	(114,235)	927%
Services	-	-	6,850	14,505	5,000	(11,850)	0%
Debt Service	-	-	-	-	-	-	0%
Capital	203,500	12,000	36,731	115,793	-	166,769	18%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	217,316	15,035	148,214	178,386	28,417	40,684	81%
Net	(13,816)	194,887	80,506	25,355	(28,417)	(65,905)	
Cash Balance			572,891	492,385			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Development	Month	December
Fund/Department Number	406	Date Updated	1/23/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	530,000	209,778	463,331	517,710	-	66,669	87%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	34,271	19,922	39,849	38,122	-	(5,578)	116%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	162	2,701	3,808	-	1,299	68%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	46,054	3,838	46,266	43,768	-	(212)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	614,325	233,700	552,148	603,409	-	62,177	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	504	42	504	636	-	-	100%
Debt Service	874,716	56,546	601,614	569,869	-	273,102	69%
Capital	36,000	-	-	19,364	-	36,000	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	911,220	56,588	602,118	589,869	-	309,102	66%
Net	(296,895)	177,112	(49,971)	13,539	-	(246,924)	
Cash Balance			785,799	835,769			

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

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

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Cumulative Capital Improvement	Month	December
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Fund/Department Number	407	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	150,000	-	150,000	150,000	-	-	100%
Grants/Intergovernmental	258,990	142,349	271,457	268,323	-	(12,467)	105%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	100	8	122	15	-	(22)	122%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	25,000	-	25,000	30,900	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	434,090	142,357	446,579	449,238	-	(12,489)	103%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	367,575	-	367,575	402,277	-	-	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	367,575	-	367,575	402,277	-	-	100%
Net	66,515	142,357	79,004	46,961	-	(12,489)	
Cash Balance			176,724	97,720			

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

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

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.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Major Moves Construction	Month	December
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Fund/Department Number	412	Date Updated	1/28/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	54,000	1,726	26,221	44,715	-	27,779	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	474,662	-	474,661	670,548	-	1	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	528,662	1,726	500,882	715,263	-	27,780	95%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	3,395,846	36,360	1,253,680	2,142,922	1,323,730	818,436	76%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	3,395,846	36,360	1,253,680	2,142,922	1,323,730	818,436	76%
Net	(2,867,184)	(34,634)	(752,798)	(1,427,658)	(1,323,730)	(790,656)	
Cash Balance			7,143,898	7,896,696			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 31 December, 2013.

Explain Significant Spending on Capital Projects Below:

DLZ for Olive/Sample Overpass: \$402,697
 DLZ for 2-way streets feasibility: \$142,100 + \$32,000 encumbered at year-end
 HRP for Triangle neighborhood: \$53,196
 INDOT US 31 Utility Relocation \$573,335
 AECOM for 2-way streets: \$71,500
 Year-end encumbrances:
 Olive/Sample overpass (Abonmarche): \$96,900
 Bartlett St. roundabout study (AECOM): \$24,450

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Morris Performing Arts Center Capital	Month	December
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Fund/Department Number	416	Date Updated	1/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	100,000	25,103	100,535	85,904	-	(535)	101%
Interest Earnings	1,500	103	1,412	1,997	-	88	94%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	101,500	25,206	101,947	87,901	-	(447)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	25,500	-	13,632	6,274	-	11,868	53%
Services	20,970	-	11,945	17,867	-	9,025	57%
Debt Service	-	-	-	-	-	-	0%
Capital	26,196	-	15,828	148,276	-	10,368	60%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	72,666	-	41,405	172,417	-	31,261	57%
Net	28,834	25,206	60,542	(84,516)	-	(31,708)	
Cash Balance			456,810	396,268			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Community Revitalization Enhancement District	Month	December
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Fund/Department Number	434	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	650,000	244,481	244,481	653,185	-	405,519	38%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	-	418	1,259	-	582	42%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	651,000	244,481	244,899	654,444	-	406,101	38%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	873,949	(415,000)	458,949	878,554	-	415,000	53%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	873,949	(415,000)	458,949	878,554	-	415,000	53%
Net	(222,949)	659,481	(214,050)	(224,110)	-	(8,899)	
Cash Balance			9,537	223,587			

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

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

Variance relates to change in interest cost on amortization schedule. Revenue not expected until October or November. Principal payment made in August. In December a % of the Principal was reclassified to Fund 404 COIT due to a shortfall in revenues in this fund.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Palais Royale Historic Preservation	Month	December
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Fund/Department Number	450	Date Updated	1/9/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	16,000	1,168	15,346	11,866	-	654	96%
Interest Earnings	125	17	215	247	-	(90)	172%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	16,125	1,186	15,561	12,113	-	564	97%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	21,000	20,470	20,470	-	-	530	97%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	21,000	20,470	20,470	-	-	530	97%
Net	(4,875)	(19,284)	(4,909)	12,113	-	34	
Cash Balance			53,396	58,304			

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

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

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

Explain Significant Spending on Capital Projects Below:

No Capital spending in this fund.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Football Hall of Fame Capital	Month	December
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Fund/Department Number	677	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,500	161	2,416	3,906	-	2,084	54%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	42	-	42	115,286	-	-	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	4,542	161	2,458	119,192	-	2,084	54%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	15,000	-	3,242	1,416	-	11,758	22%
Services	164,322	6,327	59,895	273,142	8,908	95,519	42%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	179,322	6,327	63,137	274,558	8,908	107,277	40%
Net	(174,780)	(6,166)	(60,679)	(155,366)	(8,908)	(105,193)	
Cash Balance			658,407	719,086			

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

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

The Hall of Fame Capital fund covers maintenance and utilities expense on the building incurred by the City, including costs of the building after the Hall of Fame ceased operations in South Bend at the end of 2012. The \$8,908 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

Fund/Department Name	Consolidated Building Department	Month	December
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Fund/Department Number	600	Date Updated	1/22/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,147,035	63,860	951,274	990,148	-	195,761	83%
Interest Earnings	1,000	45	667	380	-	333	67%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	2,287	19,540	-	(2,287)	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,148,035	63,905	954,228	1,010,068	-	193,807	83%
Expenditures							
Personnel	957,635	66,462	863,990	772,605	7,250	86,395	91%
Supplies	40,579	2,658	37,677	24,552	6,750	(3,848)	109%
Services	105,031	24,260	89,926	91,554	55	15,050	86%
Debt Service	16,707	2,175	14,744	8,699	-	1,963	88%
Capital	28,200	-	-	15,762	-	28,200	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,148,152	95,555	1,006,337	913,172	14,055	127,760	89%

Net	(117)	(31,650)	(52,109)	96,896	(14,055)	66,047
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Cash Balance		151,741	203,850
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Staffing			
Full Time	15.00	14.00	14.00
Part-Time /Seasonal/Temporary	-	-	-
Total	15.00	14.00	14.00

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

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 Ipads with software to get the Inspectors computerized and eliminate paperwork. However, it will not be reflected in the Capital Accounts; but in leases and supplies accounts, which is shown in our increase in supplies and services.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Parking Garages	Month	December
Fund/Department Number	601	Date Updated	1/20/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	963,975	52,707	841,449	812,139	-	122,526	87%
Interest Earnings	4,600	240	2,985	4,124	-	1,615	65%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	141,506	7,750	127,164	107,703	-	14,342	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,110,081	60,697	971,598	923,966	-	138,483	88%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	688,645	41,998	601,634	577,740	10,000	77,011	89%
Debt Service	-	-	-	-	-	-	0%
Capital	441,194	171,406	341,221	405,672	78,630	21,343	95%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,129,839	213,404	942,855	983,412	88,630	98,354	91%
Net	(19,758)	(152,707)	28,743	(59,446)	(88,630)	40,129	
Cash Balance			884,188	855,444			

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

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

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.

Explain Significant Spending on Capital Projects Below:

Lighting project underway.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Operations	Month	December
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Fund/Department Number	610	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	4,815,830	397,666	4,800,453	4,805,803	-	15,377	100%
Interest Earnings	6,000	188	2,996	5,359	-	3,004	50%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	435,871	75,632	604,496	276,188	-	(168,625)	139%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,257,701	473,486	5,407,945	5,087,350	-	(150,244)	103%
Expenditures							
Personnel	1,676,801	129,984	1,665,175	1,544,527	-	11,626	99%
Supplies	478,409	44,892	411,584	265,630	61,623	5,202	99%
Services	3,003,057	249,607	2,897,069	3,017,084	141	105,848	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	784,061	-	830,239	259,200	-	(46,178)	106%
Total Expenditures	5,942,328	424,483	5,804,066	5,086,440	61,764	76,498	99%
Net	(684,627)	49,003	(396,121)	910	(61,764)	(226,742)	
Cash Balance			795,275	1,169,980			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Solid Waste Capital	Month	December
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Fund/Department Number	611	Date Updated	1/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	200	44	469	279	-	(269)	234%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	784,061	-	830,239	259,200	-	(46,178)	106%
Total Revenue	784,261	44	830,707	259,479	-	(46,446)	106%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	650,061	45,454	649,404	271,785	-	657	100%
Capital	230,000	6,001	62,972	3,406	160,068	6,960	97%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	880,061	51,455	712,375	275,191	160,068	7,618	99%
Net	(95,800)	(51,410)	118,332	(15,712)	(160,068)	(54,064)	
Cash Balance			118,441	109			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	December
Fund/Department Number	620	Date Updated	1.9.14

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	15,113,748	1,071,521	14,981,858	15,309,552	-	131,890	99%
Interest Earnings	9,000	759	6,453	10,309	-	2,547	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	150,525	4,925	107,421	202,642	-	43,104	71%
Transfers In	16,500	1,187	13,891	76,306	-	2,609	84%
Total Revenue	15,289,773	1,078,392	15,109,623	15,598,810	-	180,150	99%
Expenditures							
Personnel	4,389,851	315,376	4,107,455	4,064,045	78	282,318	94%
Supplies	1,170,134	133,896	965,196	735,227	51,176	153,762	87%
Services	5,022,006	351,216	4,194,441	3,462,759	106,879	720,686	86%
Debt Service	55,732	4,305	54,236	56,828	-	1,496	97%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,158,224	371,647	4,052,958	7,238,944	-	105,266	97%
Total Expenditures	14,795,947	1,176,440	13,374,286	15,557,804	158,133	1,263,529	91%
Net	493,826	(98,048)	1,735,338	41,006	(158,133)	(1,083,379)	
Cash Balance			3,509,756	1,763,223			

Staffing			
Full Time	72.05	66.05	66.05
Part-Time /Seasonal/Temporary	3.00	3.50	3.50
Total	75.05	69.55	69.55

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

2013 annual services revenue is down 2.1 % compared to 2012. Prior year metered sales including irrigation was abnormal and was a result of the drought weather conditions. The 12% incline in current year expenditures (excluding transfers out) is mostly attributed to supplies and services needed for the meter exchange program, an increase in consumed construction materials, a leak survey, and for general maintenance service work on equipment. The 2012 transfers out activity includes \$2,300,000 of surplus operating cash that was transferred to the capital fund 622.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Capital	Month	December
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Fund/Department Number	622	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	14,000	854	13,709	6,523	-	291	98%
Bond Proceeds	-	-	-	638,359	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	3,146,599	-	-	0%
Total Revenue	14,000	854	13,709	3,791,481	-	291	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	26,050	-	22,450	38,950	3,600	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	1,190,742	890	604,851	1,010,176	21,158	564,733	53%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,216,792	890	627,301	1,049,126	24,758	564,733	54%
Net	(1,202,792)	(36)	(613,592)	2,742,355	(24,758)	(564,442)	
Cash Balance			3,531,725	4,145,317			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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.

Explain Significant Spending on Capital Projects Below:

Capital Projects: Motor Vehicles- \$125,830 Ewing Main Ext. Project- \$247,446 Non-
 Capital Projects: Ireland Rd Tank Painting-\$175,640 North Station Low Slope Roof-\$53,231

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Capital	Month	December
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Fund/Department Number	623	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	638	16,550	11,241	-	1,450	92%
Bond Proceeds	-	-	-	8,423,633	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	20,750	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	18,000	638	16,550	8,455,624	-	1,450	92%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	2,318,963	510,460	2,262,254	-	56,671	38	100%
Services	189,685	17,470	115,609	424,359	74,076	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	3,057,555	895,286	2,628,893	1,797,957	427,514	1,148	100%
Transfers Out	-	-	-	577,286	-	-	0%
Total Expenditures	5,566,203	1,423,216	5,006,757	2,799,602	558,260	1,186	100%
Net	(5,548,203)	(1,422,578)	(4,990,206)	5,656,022	(558,260)	263	
Cash Balance			812,630	5,802,837			

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

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

Prior year revenue reflects issuance of the Water Works Revenue Bonds of 2012 and the refunding of the 2002 Revenue Bonds. Pay out cost related to new debt service including refunding totaled \$424,359. Approved use of 2012 A 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 for the year totaled \$1,523,327

Explain Significant Spending on Capital Projects Below:

Capital spending by project: PinhookWTP Project- \$2,198,608 Vactor Truck- \$361,047 Other \$69,238

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Customer Deposit	Month	December
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Fund/Department Number	624	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,100	350	4,861	6,864	-	1,239	80%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,100	350	4,861	6,864	-	1,239	80%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	4,000	350	4,901	6,864	-	(901)	123%
Total Expenditures	4,000	350	4,901	6,864	-	(901)	123%
Net	2,100	-	(40)	-	-	2,140	
Cash Balance			1,452,815	1,408,694			

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

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

Fund/Department Name	Water Works Sinking	Month	December
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Fund/Department Number	625	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	347	2,064	3,961	-	2,936	41%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	2,103,381	172,205	2,053,940	1,642,782	-	49,441	98%
Total Revenue	2,108,381	172,552	2,056,004	1,646,743	-	52,377	98%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,103,381	1,643,239	2,053,240	1,647,540	-	50,141	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	347	2,064	3,961	-	2,936	41%
Total Expenditures	2,108,381	1,643,587	2,055,303	1,651,501	-	53,078	97%
Net	-	(1,471,034)	700	(4,758)	-	(700)	
Cash Balance			5,337	4,637			

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

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 2012 contributed to the elevation in debt service expenditures.

Explain Significant Spending on Capital Projects Below:

N/A

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Water Works Bond Reserve	Month	December
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Fund/Department Number	626	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,700	366	4,767	3,221	-	933	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	307,809	17,462	249,221	882,064	-	58,588	81%
Total Revenue	313,509	17,828	253,988	885,285	-	59,521	81%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	313,509	17,828	253,988	885,285	-	59,521	81%
Cash Balance			1,565,676	1,311,688			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Water Works Reserve Operations & Maintenance	Month	December
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Fund/Department Number	629	Date Updated	1.9.14
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	7,500	490	6,927	9,729	-	573	92%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	45,301	-	45,301	121,426	-	-	100%
Total Revenue	52,801	490	52,228	131,155	-	573	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	7,500	490	6,927	9,729	-	573	92%
Total Expenditures	7,500	490	6,927	9,729	-	573	92%
Net	45,301	-	45,301	121,426	-	-	-
Cash Balance			2,031,532	1,986,231			

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

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

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

Fund/Department Name	Sewer Repair Insurance	Month	December
Fund/Department Number	640	Date Updated	1/20/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	548,000	46,502	548,665	544,920	-	(665)	100%
Interest Earnings	1,200	321	4,204	5,003	-	(3,004)	350%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	549,200	46,823	552,869	549,923	-	(3,669)	101%
Expenditures							
Personnel	117,515	9,248	112,255	68,887	-	5,260	96%
Supplies	17,171	587	15,876	21,289	42	1,254	93%
Services	392,683	11,041	194,458	205,381	2,400	195,825	50%
Debt Service	28,475	-	28,436	14,218	-	39	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	555,844	20,876	351,024	309,775	2,442	202,379	64%
Net	(6,644)	25,947	201,845	240,148	(2,442)	(206,047)	
Cash Balance			1,363,696	1,160,017			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Operations	Month	December
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Fund/Department Number	641	Date Updated	1/13/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	33,033,547	2,586,418	31,675,219	30,906,614	-	1,358,328	96%
Interest Earnings	12,000	1,603	16,604	16,545	-	(4,604)	138%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	68,000	8,527	77,462	74,513	-	(9,462)	114%
Transfers In	18,000	793	15,258	99,281	-	2,742	85%
Total Revenue	33,131,547	2,597,342	31,784,543	31,096,953	-	1,347,004	96%
Expenditures							
Personnel	6,751,188	515,959	6,272,283	5,482,489	-	478,905	93%
Supplies	2,365,074	207,089	1,770,501	1,605,391	362,677	231,896	90%
Services	12,927,718	1,100,330	10,843,192	10,037,485	1,337,015	747,511	94%
Debt Service	316,071	-	274,506	114,793	-	41,565	87%
Capital	-	-	-	-	-	-	0%
Transfers Out	13,377,561	774,919	9,667,884	11,900,317	-	3,709,677	72%
Total Expenditures	35,737,612	2,598,298	28,828,365	29,140,475	1,699,692	5,209,555	85%

Net	(2,606,065)	(956)	2,956,178	1,956,479	(1,699,692)	(3,862,551)
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Cash Balance		7,286,003	4,431,603
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Staffing			
Full Time	96.80	92.80	94.80
Part-Time /Seasonal/Temporary	13.28	5.58	6.58
Total	110.08	98.38	101.38

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

This fund ended the year in very good shape. Although revenues did not reach expected levels due to the loss of New Energy, expenses were also well under budget for the year. Cash that has accumulated will be transferred as needed to Fund 642 for ongoing Capital 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

Fund/Department Name	Sewage Works Capital	Month	December
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Fund/Department Number	642	Date Updated	1/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,185	26,316	46,026	-	33,684	44%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	168,094	-	-	(168,094)	0%
Transfers In	4,500,000	-	-	4,450,000	-	4,500,000	0%
Total Revenue	4,560,000	1,185	194,410	4,496,026	-	4,365,590	4%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	335,200	28,871	201,936	-	133,264	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	10,745,499	567,089	4,811,017	5,406,211	5,607,098	327,384	97%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	11,080,699	595,959	5,012,953	5,406,211	5,740,362	327,384	97%
Net	(6,520,699)	(594,774)	(4,818,543)	(910,184)	(5,740,362)	4,038,206	
Cash Balance			4,044,566	8,863,109			

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

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

None of the \$4.5 million generated for pay-as-you-go funding of capital projects was transferred in 2013 as it was not immediately required to process pay applications. However, the funds are available and will be moved in January 2014 to adequately fund existing purchase orders and 2014 approved Capital spending.

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 \$201,936, Completion of Triangle Neighborhood infrastructure \$41,374, Primary Clarifier Rehab \$1,391,023, Manhole rehab \$1,316,752, and sewer lining \$699,995.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Works Reserve Operations & Maint.	Month	December
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Fund/Department Number	643	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	18,000	793	11,036	15,457	-	6,964	61%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	109,098	-	200,296	-	-	(91,198)	184%
Total Revenue	127,098	793	211,332	15,457	-	(84,234)	166%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	18,000	793	11,036	74,960	-	6,964	61%
Total Expenditures	18,000	793	11,036	74,960	-	6,964	61%
Net	109,098	-	200,296	(59,503)	-	(91,198)	
Cash Balance			3,292,600	3,092,304			

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

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

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

Fund/Department Name	Sewer Bond 2004/2006	Month	December
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Fund/Department Number	645	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	-	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	13	-	12	-	-	1	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	13	-	12	-	-	1	96%
Net	(13)	-	(12)	-	-	(1)	
Cash Balance			-	12			

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

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

All funds in this bond have been spent.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2007	Month	December
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Fund/Department Number	647	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	42	202	-	(42)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	42	202	-	(42)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	19,080	4,263	17,942	9,590	1,138	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	38,271	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	19,080	4,263	17,942	47,861	1,138	0	100%
Net	(19,080)	(4,262)	(17,900)	(47,659)	(1,138)	(42)	
Cash Balance			1,141	19,041			

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

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

Bond is almost fully spent. The small encumbrance that remains is expected to be liquidated early in 2014.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Sinking	Month	December
Fund/Department Number	649	Date Updated	1/2/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,500	1,390	10,232	14,736	-	(1,732)	120%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	8,226,256	774,919	9,453,493	8,354,292	-	(1,227,237)	115%
Total Revenue	8,234,756	776,309	9,463,724	8,369,028	-	(1,228,968)	115%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	9,804,044	1,237,365	9,516,963	8,225,040	-	287,081	97%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	9,804,044	1,237,365	9,516,963	8,225,040	-	287,081	97%
Net	(1,569,288)	(461,056)	(53,239)	143,988	-	(1,516,049)	
Cash Balance			782,807	836,045			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Clay Sewage	Month	December
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Fund/Department Number	650	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	2	3	-	(2)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	2	3	-	(2)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	699	-	698	-	-	1	100%
Total Expenditures	699	-	698	-	-	1	100%
Net	(699)	-	(696)	3	-	(3)	
Cash Balance			-	696			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Bond 2007B	Month	December
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Fund/Department Number	651	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	69	575	-	(69)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	69	575	-	(69)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,584	-	4,584	35,260	-	0	100%
Debt Service	-	-	-	-	-	-	0%
Capital	35,041	3,639	35,041	153,863	-	0	100%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	39,625	3,639	39,624	189,122	-	1	100%
Net	(39,625)	(3,638)	(39,555)	(188,547)	-	(70)	
Cash Balance			2	39,557			

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

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

Fund has been fully spent.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewage Debt Service Reserve	Month	December
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Fund/Department Number	653	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	3	3	30,127	-	59,997	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	1,745,314	-	14,096	1,936,620	-	1,731,218	1%
Total Revenue	1,805,314	3	14,099	1,966,747	-	1,791,215	1%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	2,434,564	-	2,434,563	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	3,524	-	3,524	-	-	0	100%
Total Expenditures	2,438,088	-	2,438,087	-	-	1	100%
Net	(632,774)	3	(2,423,989)	1,966,747	-	1,791,215	
Cash Balance			7,286,828	9,710,817			

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

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

Debt Reserve, which is now held in a separate bank, is fully funded for existing debt. The debt service pay-out was part of the re-funding of the 2004 Bond and 1998 SRF Loan.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2010	Month	December
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Fund/Department Number	658	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	216	4,348	-	(216)	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	1	216	4,348	-	(216)	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	112,420	1,468	110,204	392,618	-	2,216	98%
Debt Service	-	-	-	12,009	-	-	0%
Capital	-	-	-	1,537,662	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	112,420	1,468	110,204	1,942,288	-	2,216	98%
Net	(112,420)	(1,467)	(109,988)	(1,937,940)	-	(2,432)	
Cash Balance			2,215	112,203			

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

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

Bond is fully encumbered. Remaining balance is expected to be liquidated in the first quarter of 2014.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2011	Month	December
Fund/Department Number	659	Date Updated	1/2/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	1,992	30,970	91,421	-	29,030	52%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	1,992	30,970	91,421	-	29,030	52%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	425,228	5,354	261,589	399,253	5,491	158,148	63%
Debt Service	-	-	-	-	-	-	0%
Capital	10,271,492	311,874	2,087,392	9,261,454	5,592,995	2,591,105	75%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	10,696,720	317,228	2,348,981	9,660,707	5,598,486	2,749,253	74%
Net	(10,636,720)	(315,236)	(2,318,011)	(9,569,286)	(5,598,486)	(2,720,223)	
Cash Balance			7,848,499	10,166,510			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 \$242,453, Southwood Sewer Separation \$150,889, CSO 25/River Stabilization \$159,976, and Diamond Ave. Sewer Separation-Phase 3 \$228,691, WWTP Digester #2 Upgrade \$307,651.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2012	Month	December
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Fund/Department Number	661	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	60,000	4,646	65,016	-	-	(5,016)	108%
Bond Proceeds	-	-	-	25,196,371	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	60,000	4,646	65,016	25,196,371	-	(5,016)	108%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	104,981	-	104,981	-	-	0	100%
Debt Service	-	-	-	384,566	-	-	0%
Capital	19,055,019	548,973	4,907,896	-	868,570	13,278,553	30%
Transfers Out	-	-	-	1,564,917	-	-	0%
Total Expenditures	19,160,000	548,973	5,012,877	1,949,483	868,570	13,278,553	31%
Net	(19,100,000)	(544,327)	(4,947,861)	23,246,888	(868,570)	(13,283,569)	
Cash Balance			18,299,027	23,246,888			

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

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

Bond closed in Dec 2012.

Explain Significant Spending on Capital Projects Below:

Year to date: East Bank Sewer Separation-Phase 4 \$2,427,424, Diamond Ave. Sewer Separation-Phase 3, \$2,322,660, Prairie Avenue Sewer Separation \$157,605.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Sewer Bond 2013	Month	December
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Fund/Department Number	663	Date Updated	1/2/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	21,200,000	-	-	-	-	21,200,000	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	21,200,000	-	-	-	-	21,200,000	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	21,200,000	-	-	-	-	21,200,000	
Cash Balance							

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

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

Fund/Department Name	2013A Cost of Issuance Fund	Month	December
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Fund/Department Number	664	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	1	6	-	-	(6)	0%
Bond Proceeds	85,741	-	85,740	-	-	1	100%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	85,741	1	85,746	-	-	(5)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	81,280	-	81,279	-	-	1	100%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	81,280	-	81,279	-	-	1	100%
Net	4,461	1	4,466	-	-	(5)	
Cash Balance			4,468				

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

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

Year to date revenue shown came from the re-funding of the 2004 Sewer bond and 1998 SRF Loan to pay issuance costs related to the bond re-funding.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Century Center	Month	December
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Fund/Department Number	670	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	1,313,436	-	1,313,436	1,313,436	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,306,831	221,203	1,728,939	1,254,754	-	577,892	75%
Interest Earnings	360	-	3,079	228	-	(2,719)	855%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	145,578	16,713	88,361	90,479	-	57,217	61%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,766,205	237,916	3,133,815	2,658,897	-	632,390	83%
Expenditures							
Personnel	2,006,397	159,717	1,835,145	1,478,922	-	171,252	91%
Supplies	237,415	33,605	281,676	51,528	-	(44,261)	119%
Services	968,347	99,005	1,017,237	858,316	-	(48,890)	105%
Debt Service	6,300	328	5,564	7,189	-	737	88%
Capital	329,000	-	222,976	-	-	106,024	68%
Transfers Out	-	-	-	1,344,057	-	-	0%
Total Expenditures	3,547,459	292,656	3,362,598	3,740,012	-	184,861	95%
Net	218,746	(54,739)	(228,783)	(1,081,116)	-	447,529	
Cash Balance			887,475	901,198			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	Century Center Capital	Month	December
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Fund/Department Number	671	Date Updated	1/30/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	100,000	-	100,000	100,000	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	500	32	315	365	-	185	63%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	575,000	-	575,000	1,344,057	-	-	100%
Total Revenue	675,500	32	675,315	1,444,422	-	185	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	134,397	94,571	114,242	-	-	20,155	85%
Services	11,000	-	10,965	-	-	35	100%
Debt Service	-	-	-	-	-	-	0%
Capital	101,373	67,288	67,288	169,545	-	34,085	66%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	246,770	161,859	192,495	169,545	-	54,275	78%
Net	428,730	(161,827)	482,820	1,274,877	-	(54,090)	
Cash Balance			1,757,697	1,274,877			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variances 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

Fund/Department Name	Central Services	Month	December
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Fund/Department Number	222	Date Updated	1/17/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	7,891,203	584,291	7,127,623	6,638,878	-	763,580	90%
Interest Earnings	1,500	249	3,421	4,688	-	(1,921)	228%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	18,750	-	-	0%
Other Income	30,000	5,605	123,832	45,741	-	(93,832)	413%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	7,922,703	590,145	7,254,876	6,708,058	-	667,827	92%
Expenditures							
Personnel	2,813,983	196,915	2,487,010	2,423,693	-	326,973	88%
Supplies	263,030	69,602	232,825	134,872	19,772	10,433	96%
Services	4,731,962	377,862	4,510,076	3,956,676	83,545	138,342	97%
Debt Service	6,322	-	6,285	6,724	-	37	99%
Capital	164,132	-	70,190	171,294	-	93,942	43%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	7,979,429	644,379	7,306,386	6,693,259	103,316	569,727	93%
Net	(56,726)	(54,234)	(51,510)	14,799	(103,316)	98,100	
Cash Balance			1,465,707	1,090,656			

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

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

Fund/Department Name	Liability Insurance	Month	December
Fund/Department Number	226	Date Updated	1/28/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	2,988,576	249,048	2,988,576	2,922,356	-	-	100%
Interest Earnings	26,000	1,360	18,597	23,376	-	7,403	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	18,500	815	2,674	21,795	-	15,826	14%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,033,076	251,223	3,009,847	2,967,527	-	23,229	99%
Expenditures							
Personnel	179,100	14,028	165,254	159,756	-	13,846	92%
Supplies	24,356	478	14,343	23,543	-	10,013	59%
Services	3,362,771	624,882	2,866,171	1,843,736	-	496,600	85%
Debt Service	-	-	-	-	-	-	0%
Capital	24,700	-	23,994	-	-	706	97%
Transfers Out	-	-	-	146,436	-	-	0%
Total Expenditures	3,590,927	639,388	3,069,761	2,173,470	-	521,166	85%
Net	(557,851)	(388,165)	(59,915)	794,057	-	(497,936)	
Cash Balance			5,185,497	5,245,412			

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

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

The largest component of the services category is for liability and property claims paid which are 100% of the 2013 budget at December 31, 2013 due to the settlement of some large claims. The City Legal Department evaluates claims and determines the proper amounts to be paid out. Revenue is derived from allocations to other City departments and these amounts are posted monthly to the accounts.

Explain Significant Spending on Capital Projects Below:

2013 budgeted capital is for computers and a new vehicle.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Take Home Vehicle Police	Month	December
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Fund/Department Number	278	Date Updated	1/23/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	106	1,435	1,828	-	565	72%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	127,400	9,560	123,413	126,372	-	3,987	97%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	129,400	9,666	124,848	128,201	-	4,552	96%
Expenditures							
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%
Total Expenditures	103,700	-	63,700	75,842	-	40,000	61%
Net	25,700	9,666	61,148	52,359	-	(35,448)	
Cash Balance			452,953	391,805			

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

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

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

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Self-Funded Employee Benefits	Month	December
Fund/Department Number	711	Date Updated	1/28/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	11,937,800	988,776	11,920,784	10,855,114	-	17,016	100%
Interest Earnings	40,600	1,510	25,351	42,730	-	15,249	62%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	210,500	-	210,513	177,462	-	(13)	100%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	12,188,900	990,286	12,156,648	11,075,305	-	32,252	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	24,444	380	11,865	20,461	-	12,579	49%
Services	582,085	41,951	565,482	232,032	-	16,603	97%
Insurance	13,942,300	1,212,251	13,346,045	12,067,485	-	596,255	96%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	180,756	-	-	0%
Total Expenditures	14,548,829	1,254,582	13,923,392	12,500,734	-	625,437	96%
Net	(2,359,929)	(264,296)	(1,766,744)	(1,425,429)	-	(593,185)	
Cash Balance			5,661,447	7,428,191			

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

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

Medical claims paid so far are 96% of the budgeted amount through 100% of the year. 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. Additional appropriations totaling \$1.2 million for medical claims was approved by the Common Council during December, 2013. In addition, our cash balance is now \$1.8 million less than it was at this time last year. We will need to closely monitor medical claims in 2014.

Explain Significant Spending on Capital Projects Below:

None

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Unemployment Compensation	Month	December
Fund/Department Number	713	Date Updated	1/30/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	341,250	15,996	252,383	274,939	-	88,867	74%
Interest Earnings	200	60	524	101	-	(324)	262%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	341,450	16,056	252,907	275,040	-	88,543	74%
Expenditures							
Personnel	262,963	9,700	61,159	187,378	-	201,804	23%
Supplies	-	-	-	-	-	-	0%
Services	4,284	357	4,284	5,688	-	-	100%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	267,247	10,057	65,443	193,066	-	201,804	24%
Net	74,203	5,999	187,464	81,974	-	(113,261)	
Cash Balance			260,030	72,566			

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

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

This fund charges an allocation of 1% of payroll to most departments to cover the cost of unemployment claims paid. The cost of claims paid has been low for 2013 and less than the allocation amount. Effective April 1, 2013, the allocation amount was reduced to .75% of payroll to reduce the costs paid by departments. For the 2014 budget, the rate charged to departments will be reduced to .50% due to favorable claims history and increasing cash reserves. At December 31, 2013, claims paid on behalf of former Parks & Recreation department employees were \$31,307, or 11% 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

Fund/Department Name	Firefighters Pension	Month	December
Fund/Department Number	701	Date Updated	1/15/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,035,292	-	5,035,292	5,233,388	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,987	426	2,918	4,740	-	2,069	59%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	1,723	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,040,279	426	5,038,210	5,239,850	-	2,069	100%
Expenditures							
Personnel	5,894,925	463,400	5,446,808	5,607,199	-	448,117	92%
Supplies	200	-	-	69	-	200	0%
Services	4,903	79	1,167	1,076	-	3,736	24%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	204	-	-	0%
Total Expenditures	5,900,028	463,479	5,447,975	5,608,547	-	452,053	92%
Net	(859,749)	(463,053)	(409,765)	(368,697)	-	(449,984)	
Cash Balance			938,100	1,346,415			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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	December
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Fund/Department Number	702	Date Updated	1/8/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	5,863,697	-	5,863,697	6,731,621	-	(0)	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	648	5,432	6,904	-	568	91%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	4,000	-	5,736	12,898	-	(1,736)	143%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,873,697	648	5,874,865	6,751,423	-	(1,168)	100%
Expenditures							
Personnel	6,922,721	535,678	6,472,310	6,603,709	-	450,411	93%
Supplies	1,100	-	642	812	-	458	58%
Services	5,312	162	1,884	1,085	-	3,428	35%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,056	-	-	0%
Total Expenditures	6,929,133	535,840	6,474,836	6,606,662	-	454,297	93%
Net	(1,055,436)	(535,192)	(599,971)	144,761	-	(455,465)	
Cash Balance			1,708,656	2,310,076			

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

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

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

Explain Significant Spending on Capital Projects Below:

No capital expenditures are paid from this fund.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	City Cemetery	Month	December
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Fund/Department Number	730	Date Updated	1/15/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	250	9	138	202	-	112	55%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	250	9	138	202	-	112	55%
Expenditures							
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%
Total Expenditures	15,000	-	4,316	-	10,595	89	99%
Net	(14,750)	9	(4,178)	202	(10,595)	23	
Cash Balance			36,934	41,112			

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF Revenue - Airport				Month	December	
Fund/Department Number	324				Date Updated	1/20/2014	
	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	11,200,000	6,228,799	13,340,354	11,631,287	-	(2,140,354)	119%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	84,612	4,731	61,707	80,260	-	22,905	73%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	65,000	-	-	-	-	65,000	0%
Other Income	2,386,657	-	2,345,072	292,066	-	41,585	98%
Transfers In	281,000	250	279,530	663,991	-	1,470	99%
Total Revenue	14,017,269	6,233,780	16,026,663	12,667,604	-	(2,009,394)	114%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,467,272	92,296	1,345,228	3,749,283	3,411,053	1,710,991	74%
Debt Service	3,476,841	428,256	3,372,027	3,394,398	-	104,814	97%
Capital	15,300,479	179,479	4,510,651	9,096,913	3,550,208	7,239,620	53%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	25,244,592	700,031	9,227,906	16,240,594	6,961,261	9,055,425	64%
Net	(11,227,323)	5,533,749	6,798,757	(3,572,990)	(6,961,261)	(11,064,819)	
Cash Balance			25,020,129	18,429,252			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Tax Incremental Financing (TIF) - Downtown	Month	December
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Fund/Department Number	420	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	3,650,000	885,317	2,590,808	3,671,478	-	1,059,192	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	398,500	-	398,500	398,000	-	-	100%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	36,000	3,148	34,021	43,072	-	1,979	95%
Interest Earnings	59,993	7,526	59,682	45,913	-	311	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	548,761	40,264	375,095	503,613	-	173,666	68%
Transfers In	6,100	418	5,959	833,768	-	141	98%
Total Revenue	4,699,354	936,673	3,464,065	5,495,844	-	1,235,289	74%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	639,552	29,643	467,427	786,090	100,323	71,802	89%
Debt Service	2,880,922	-	2,880,921	2,235,539	-	1	100%
Capital	1,781,628	-	349,125	4,125,534	61,226	1,371,277	23%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	5,302,102	29,643	3,697,473	7,147,163	161,549	1,443,080	73%
Net	(602,748)	907,030	(233,408)	(1,651,319)	(161,549)	(207,791)	
Cash Balance			2,604,474	2,843,357			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - West Washington	Month	December
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Fund/Department Number	422	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	440,000	228,919	493,608	422,715	-	(53,608)	112%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	4,000	93	1,435	3,920	-	2,565	36%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	444,000	229,012	495,043	426,635	-	(51,043)	111%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	11,796	-	2,308	6,699	319	9,169	22%
Debt Service	-	-	-	-	-	-	0%
Capital	657,019	-	331,502	900,050	8,300	317,217	52%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	668,815	-	333,810	906,749	8,619	326,386	51%
Net	(224,815)	229,012	161,233	(480,114)	(8,619)	(377,429)	
Cash Balance			612,962	451,729			

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

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

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

Fund/Department Name	Redevelopment Retail & Leighton Plaza	Month	December
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Fund/Department Number	425	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	810	22	300	383	-	510	37%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	175,924	13,205	158,989	131,416	-	16,935	90%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	176,734	13,227	159,289	131,799	-	17,445	90%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	144,159	19,827	115,308	121,882	-	28,851	80%
Debt Service	-	-	-	-	-	-	0%
Capital	7,026	-	6,309	14,000	-	717	90%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	151,185	19,827	121,617	135,882	-	29,568	80%
Net	25,549	(6,600)	37,672	(4,083)	-	(12,123)	
Cash Balance			133,067	95,395			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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

Fund/Department Name	TIF - Central Medical Service Area	Month	December
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Fund/Department Number	426	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,720,000	608,491	1,221,676	1,606,915	-	498,324	71%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	12,600	723	12,242	16,841	-	358	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,732,600	609,214	1,233,918	1,623,756	-	498,682	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	304,172	-	116,014	176,938	186,578	1,580	99%
Debt Service	-	-	-	-	-	-	0%
Capital	4,466,372	319,503	1,744,593	1,085,442	214,427	2,507,352	44%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	4,770,544	319,503	1,860,607	1,262,380	401,005	2,508,932	47%
Net	(3,037,944)	289,711	(626,689)	361,376	(401,005)	(2,010,250)	
Cash Balance			3,232,412	3,859,101			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Development	Month	December
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Fund/Department Number	429	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	820,000	409,649	841,627	1,351,048	-	(21,627)	103%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	8,300	627	8,057	5,286	-	243	97%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	828,300	410,276	849,684	1,356,334	-	(21,384)	103%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	80,655	-	60,517	38,788	6,117	14,021	83%
Debt Service	-	-	-	-	-	-	0%
Capital	2,308,340	-	-	-	-	2,308,340	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	2,388,995	-	60,517	38,788	6,117	2,322,361	3%
Net	(1,560,695)	410,276	789,167	1,317,546	(6,117)	(2,343,745)	
Cash Balance			3,008,791	2,219,623			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #1	Month	December
Fund/Department Number	430	Date Updated	1/20/2014

	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,820,000	1,022,879	2,404,416	2,466,203	-	(584,416)	132%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	20,000	815	17,222	19,939	-	2,778	86%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	4,200	-	-	0%
Transfers In	-	-	-	1,401,397	-	-	0%
Total Revenue	1,840,000	1,023,694	2,421,638	3,891,739	-	(581,638)	132%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	806,455	34,907	553,186	919,883	221,883	31,386	96%
Debt Service	-	-	-	-	-	-	0%
Capital	5,316,430	559,461	3,823,580	1,327,930	566,073	926,777	83%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,122,885	594,368	4,376,766	2,247,813	787,956	958,163	84%
Net	(4,282,885)	429,326	(1,955,128)	1,643,926	(787,956)	(1,539,801)	
Cash Balance			3,439,648	5,394,777			

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

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

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

Explain Significant Spending on Capital Projects Below:

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

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #2	Month	December
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Fund/Department Number	431	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	2,329	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	2,329	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	1,401,397	-	-	0%
Total Expenditures	-	-	-	1,401,397	-	-	0%
Net	-	-	-	(1,399,068)	-	-	-
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Southside Development #3	Month	December
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Fund/Department Number	432	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	1,331,000	651,394	1,311,129	-	-	19,871	99%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	19,200	1,387	18,842	27,801	-	358	98%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,350,200	652,781	1,329,971	27,801	-	20,229	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,818	-	1,157	-	656	5	100%
Debt Service	499,450	-	488,848	149,809	-	10,602	98%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	501,268	-	490,005	149,809	656	10,607	98%
Net	848,932	652,781	839,966	(122,008)	(656)	9,622	
Cash Balance			6,968,686	5,567,627			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Douglas Road	Month	December
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Fund/Department Number	435	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	320,000	159,771	323,939	285,713	-	(3,939)	101%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,000	32	454	723	-	546	45%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	321,000	159,803	324,393	286,436	-	(3,393)	101%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	4,922	-	257	19,223	4,360	305	94%
Debt Service	190,462	-	190,461	290,460	-	1	100%
Capital	259,398	-	-	8,500	-	259,398	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	454,782	-	190,718	318,183	4,360	259,704	43%
Net	(133,782)	159,803	133,675	(31,747)	(4,360)	(263,097)	
Cash Balance			294,600	160,926			

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

Explain Significant Revenue, Expenditure and Staffing Changes/Variations 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 December 31, 2013, the amounts due Mishawaka and Major moves were \$343,532 and \$923,829, respectively.

Explain Significant Spending on Capital Projects Below:

The 2013 budget of \$259,398 is for road improvements.

2013 City of South Bend Monthly Financial Report

Fund/Department Name	TIF - Northeast Residential	Month	December
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Fund/Department Number	436	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	2,450,000	922,737	2,262,765	2,514,048	-	187,235	92%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	10,000	393	8,423	10,211	-	1,577	84%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,460,000	923,130	2,271,188	2,524,259	-	188,812	92%
Expenditures							
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%
Total Expenditures	3,229,957	-	3,218,420	897,251	-	11,537	100%
Net	(769,957)	923,130	(947,232)	1,627,008	-	177,275	
Cash Balance			2,554,079	3,501,311			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment General	Month	December
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Fund/Department Number	433	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	150	6	104	164	-	46	69%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	150	6	104	164	-	46	69%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	6,787	-	5,798	3,213	-	989	85%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	6,787	-	5,798	3,213	-	989	85%
Net	(6,637)	6	(5,694)	(3,049)	-	(943)	
Cash Balance			25,749	31,443			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Certified Technology Park	Month	December
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Fund/Department Number	439	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	2,859,027	-	2,859,027	-	-	-	100%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	2,000	740	7,207	3,571	-	(5,207)	360%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	2,861,027	740	2,866,234	3,571	-	(5,207)	100%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	2,861,027	740	2,866,234	3,571	-	(5,207)	
Cash Balance			3,682,595	816,362			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Airport Urban Enterprise Zone	Month	December
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Fund/Department Number	454	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	111,721	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	1,300	91	1,289	1,323	-	11	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	1,300	91	1,289	113,044	-	11	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	1,300	91	1,289	113,044	-	11	99%
Cash Balance			376,372	375,082			

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

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

No significant issues.

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Blackthorn Golf Course Operations	Month	December
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Fund/Department Number	619	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	1,716,303	7,001	1,530,012	1,669,150	-	186,291	89%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	50,500	-	50,500	-	-	-	100%
Total Revenue	1,766,803	7,001	1,580,512	1,669,150	-	186,291	89%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	1,661,127	38,092	1,528,422	1,669,747	-	132,705	92%
Debt Service	326,000	-	207,879	651,500	-	118,121	64%
Capital	10,579	-	8,816	10,579	-	1,763	83%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	1,997,706	38,092	1,745,117	2,331,826	-	252,589	87%
Net	(230,903)	(31,091)	(164,605)	(662,676)	-	(66,298)	
Cash Balance			83,729	45,371			

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

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

Fund/Department Name	Redevelopment Bond - Central Development	Month	December
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Fund/Department Number	314	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	-	-	-	-	-	-	0%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	3,009	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	-	-	-	3,009	-	-	0%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	825,509	-	-	0%
Total Expenditures	-	-	-	825,509	-	-	0%
Net	-	-	-	(822,500)	-	-	0%
Cash Balance	-						

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Airport Taxable	Month	December
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Fund/Department Number	315	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	5,000	250	3,567	5,571	-	1,433	71%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	5,000	250	3,567	5,571	-	1,433	71%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	5,000	250	3,567	5,571	-	1,433	71%
Total Expenditures	5,000	250	3,567	5,571	-	1,433	71%

Net	-	-	-	-	-	-
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Cash Balance	1,038,904	1,038,904	1,038,904
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Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Coveleski Debt Service Reserve	Month	December
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Fund/Department Number	317	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	3,500	121	1,725	2,470	-	1,775	49%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	3,500	121	1,725	2,470	-	1,775	49%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	-	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	-	0%
Net	3,500	121	1,725	2,470	-	1,775	
Cash Balance			503,472	501,748			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Blackthorn Golf	Month	December
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Fund/Department Number	319	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	50	-	464	4,420	-	(414)	928%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	50	-	464	4,420	-	(414)	928%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	326,050	-	326,464	658,420	-	(414)	100%
Total Expenditures	326,050	-	326,464	658,420	-	(414)	100%
Net	(326,000)	-	(326,000)	(654,000)	-	-	-
Cash Balance			-	326,000			

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

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

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

Explain Significant Spending on Capital Projects Below:

2013 City of South Bend Monthly Financial Report

Fund/Department Name	Redevelopment Bond - Palais Royale	Month	December
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Fund/Department Number	328	Date Updated	1/20/2014
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	Current Amended Budget	Current Month Actual	Current Year to Date Actual	Prior Year to Date Actual	Current Encumbrances	Budget Balance	Percent of Budget
Revenue							
Property Taxes	-	-	-	-	-	-	0%
Local Income Taxes	-	-	-	-	-	-	0%
Other Taxes	-	-	-	-	-	-	0%
Grants/Intergovernmental	-	-	-	-	-	-	0%
Charges for Services	-	-	-	-	-	-	0%
Interest Earnings	6,000	418	5,959	8,258	-	41	99%
Bond Proceeds	-	-	-	-	-	-	0%
Donations	-	-	-	-	-	-	0%
Other Income	-	-	-	-	-	-	0%
Transfers In	-	-	-	-	-	-	0%
Total Revenue	6,000	418	5,959	8,258	-	41	99%
Expenditures							
Personnel	-	-	-	-	-	-	0%
Supplies	-	-	-	-	-	-	0%
Services	-	-	-	-	-	-	0%
Debt Service	-	-	-	-	-	-	0%
Capital	-	-	-	-	-	-	0%
Transfers Out	6,000	418	5,959	8,258	-	41	99%
Total Expenditures	6,000	418	5,959	8,258	-	41	99%

Net	-	-	-	-	-	-
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Cash Balance	1,735,840	1,735,840
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Staffing		
Full Time	-	-
Part-Time /Seasonal/Temporary	-	-
Total	-	-

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

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

Explain Significant Spending on Capital Projects Below: